



**2022-23**



# 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.

# ANNUAL BUDGET

2022-23

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- Ami Chilton, Director of Capital Finance & Grants Accounting
- Kilty Devine, Accountant

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

*Thank You!*

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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.

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# EXECUTIVE SUMMARY

2022-23

FY 22-23 Budget Executive Summary

Total Revenue, Appropriations &  
Unrestricted EFB Graph

Unrestricted Appropriations Overview

# EXECUTIVE SUMMARY – ANNUAL BUDGET 2022-23

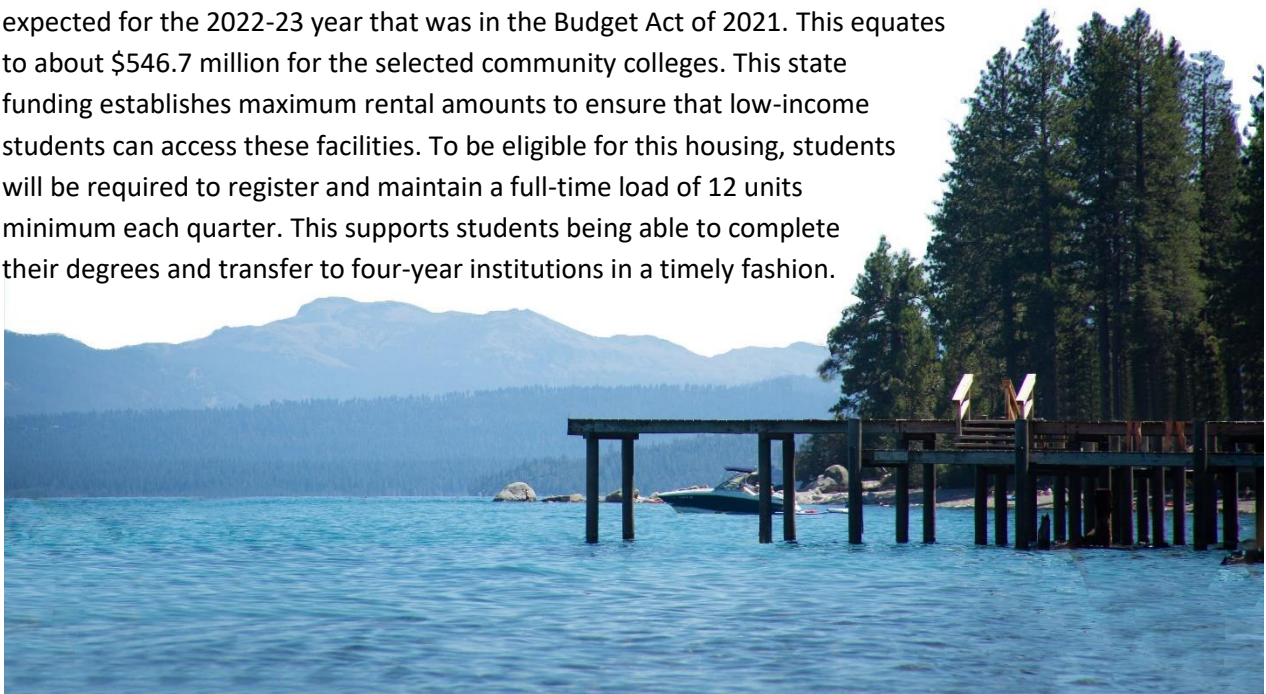
This executive summary highlights the components of the proposed Fiscal Year 2022-23 (FY22-23) budget and provides an overview of the key issues, opportunities, challenges, and changes that are reflected in this document.

## State Funding

The 2022-23 California state budget represents a historic \$300 billion budget. This is a 17% increase over the 2021-22 budget. The budget builds on the “Vision for Success” goals with a set of metrics and goals focused on equity and student success. The outlook for the budget has improved since the release of the Governor’s January Budget. The state budget estimates total revenue of \$244 billion and total reserves of \$37.2 billion for the next rainy day.

The budget act increased the overall funding for community colleges by more than \$4 billion over the levels in 2021-22 through a combination of both one-time and ongoing funds. Just over a billion dollars was invested in the Student Centered Funding Formula (SCFF), which included a cost of living allowance (COLA) increase of 6.56%. Additional one-time investments were made in some areas such as deferred maintenance, technology modernization, support for retention and enrollment strategies, and continued support for the COVID-19 pandemic.

Included in the Budget Act was \$1.4 billion in non Proposition 98 General Funds to build more student housing across the three higher education segments. This is about double what was expected for the 2022-23 year that was in the Budget Act of 2021. This equates to about \$546.7 million for the selected community colleges. This state funding establishes maximum rental amounts to ensure that low-income students can access these facilities. To be eligible for this housing, students will be required to register and maintain a full-time load of 12 units minimum each quarter. This supports students being able to complete their degrees and transfer to four-year institutions in a timely fashion.



The Budget Act of 2022 includes extended district revenue protection while modifying the hold harmless provisions of the past few years with the goal of avoiding sharp fiscal declines in 2025-26 and supporting a smooth transition to the Student Centered Funding Formula over time. A district's 2024-25 funding level will represent its new "floor" preventing funding to drop below this level. Funding rates will continue to increase to reflect the statutory COLA if provided in the budget act language, but this revised hold harmless provision would no longer automatically include adjustments to reflect cumulative COLAs over time, as is the case with the current provision in effect through 2024-25.

## Full-Time Equivalent Students Outlook

The COVID-19 pandemic has affected the last three 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 Fiscal Year 2019-20 (FY19-20), Fiscal Year 2020-21 (FY20-21), and 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 Chancellor of the California Community Colleges (Chancellor) is authorized to approve an emergency conditions allowance for a district that is affected by an emergency or extraordinary condition. The allowance is designed to ensure that a district receives approximately the same general-purpose apportionments as the district would have received if the emergency had not occurred.



2022 LTCC Graduates

Compounding the effect of COVID-19 on FTES was the Caldor Fire in 2021, which saw the mandatory evacuation of the entire service area of the Lake Tahoe Community College District (LTCC or District). On February 22, 2022, the Board approved Resolution Number 11 – 2021-2022, a formal request for a modification of enrollment reporting for 2021-22 through 2023-24 to ensure that the District does not lose apportionment funding as a result of the emergency conditions caused by the Caldor Fire.

The Chancellor approved the Emergency Conditions Allowance (Allowance) for LTCC to offset declining enrollment resulting from the fire and District-wide mandatory evacuations. The Allowance will provide LTCC SCFF funding based on workload measures achieved in the 2018-19 fiscal year, or a future year if higher, through 2024-25 (one additional year beyond the initial LTCC request). 2018-19 was the last fiscal year not impacted by COVID-19 or the fire. The Allowance provides stability for FTES based funding as the community and District recover

from the effects of the fire, it also provides for a 50% step-down in 2025-26 (an allowance beyond what was requested by LTCC).

The following chart tracks the resident 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	1753.71	-165.08	-8.6%	-189.24	-9.7%	1942.95
2020-21	1734.76	-18.95	-1.1%	-208.19	-10.7%	1942.95
2021-22	1629.75	-105.01	-6.0%	-313.20	-16.1%	1942.95

Table 1: Resident FTES as Reported to CCCCCO

The District is in a good position to weather the effects of the pandemic and changes related to the Caldor Fire. LTCC’s ability to pivot at a moment’s notice in the face of a pandemic and/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 143.58 full-time equivalent (FTE) employees in FY22-23, an increase of slightly more than 7 from FY21-22. Retirements and resignations were backfilled, as necessary, with an eye on the future as the economic recession will most likely impact the District beyond FY22-23. Investments in people are the main driver of budgetary increases, including new positions, salary increases, and the California State Teachers’ Retirement System (STRS) and California Public Employees Retirement System (PERS) rate increases.

The Board of Trustees (Board) approved Resolution Number 13 - 2021-2022 on [May 10, 2022](#), providing 5% increases for all salary schedules for FY22-23. This action increased salaries by an estimated \$755,000 District-wide and the associated trailing benefits increased \$202,000 District-wide as a result of the salary increases. The pandemic, coupled with the fastest-paced monthly inflation rate increase since the early 1980s, has created soaring prices for energy, fuel, and food. The latest economic reports for July 2022 indicate that inflation has begun to level out. The pandemic has also exacerbated increases in the costs of living and housing in Lake Tahoe. While recognizing the benefits that LTCC currently offers its employees and faculty through a high-value benefits package (including defined pension plans through PERS and STRS; a robust health and welfare plan; and a significant amount of leave, including a high number of paid vacation and holidays), LTCC desires to continue to offer competitive salaries to retain employees for the



valuable work being completed and remain competitive in the labor market. This effort is also intended to make an impact on salaries to help employees meet the rising cost of this economy.

The District and Faculty Association agreed to a collective bargaining agreement approved by the Board on [June 14, 2022](#). The FY22-23 Final Budget includes the 2% across the board increase to both the full-time (\$76,000) and part-time (\$42,000) faculty salary schedules. This 2% increase is in addition to the 5% increase approved through Resolution 13, for a total 7% increase to the faculty salary schedules.

The District and the Classified Employees Union (CEU) agreed to a collective bargaining agreement approved by the Board on [July 19, 2022](#). The new Use of Title Guide provides a clear definition of the differences between titles such as Assistant, Technician, Specialist, and Coordinator, and will lead to groups of classifications. Many positions received a Title Reclassification, aligning position titles with the Use of Title Guide. Some positions received a Title and Range Reclassification, including a range adjustment (\$19,000) to align with the Use of Titles Guide.

Both the Faculty Association and the Classified Employee Union collective bargaining agreements with the District specify that the respective salary schedules will increase by the funded COLA approved in the final California state budget for FY23-24.

## 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 PERS are projected to increase through at least FY23-24. The Chancellor's Office estimates the impact of these increases to the system to be \$400 million.



*2022 LTCC Gift of Literacy*

The STRS rate increased from the FY21-22 rate of 16.92% to 19.1% for FY22-23, and the PERS rate increased from the FY21-22 rate of 22.91% to a rate of 25.37% in FY22-23. The following table projects LTCC's future contributions to both funds from the unrestricted general fund.

Projected STRS and PERS Contribution					
Fiscal Year	STRS Contribution *	PERS Contribution **	Total Contribution	Annual Increase	Increase from FY13-14
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	\$399,065	\$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	\$716,572
2021-22	\$629,940	\$938,170	\$1,568,110	\$236,827	\$953,399
2022-23	\$792,128	\$1,143,388	\$1,935,516	\$367,406	\$1,320,805
2023-24	\$815,100	\$1,170,934	\$1,986,034	\$50,518	\$1,371,323
2024-25	\$838,738	\$1,178,489	\$2,017,227	\$31,193	\$1,402,516
2025-26	\$863,061	\$1,170,570	\$2,033,631	\$16,405	\$1,418,920

Table 2: Projected STRS and PERS Contributions

\* LTCC contribution projections are based on budgeted FY22-23 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 FY22-23 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 used 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. There is no such buydown included in the 2022-23 State budget, leading to significant year-over-year rate increases.



2022 LTCC Staff Teambuilding

# General Obligation Bond

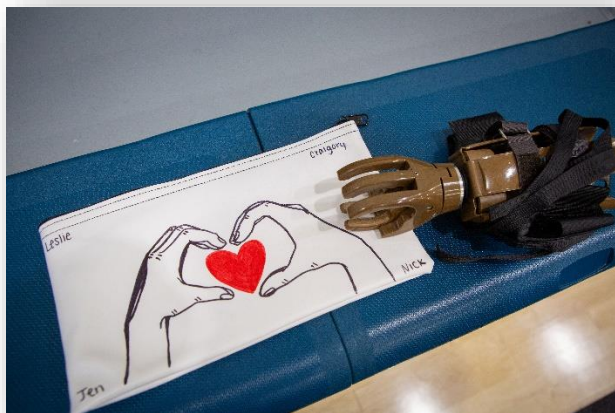
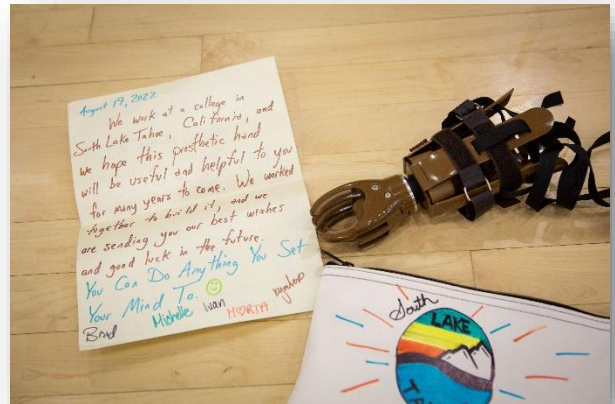
LTCC passed Measure F, a general obligation bond, in the November 2014 general election. The bond will provide the District with \$55 million to repair and modernize current facilities, build new facilities, and protect the natural character of the campus. LTCC is planning to receive funding from the 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.

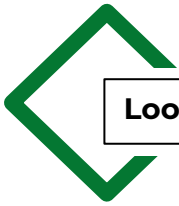
In March 2018, LTCC sold Series B of the bond totaling \$15 million to finance the next series of projects. Series B projects include north site improvements, University Center parking, greenway bike trail, environmental impact report completion, educational specifications, residential living planning, demonstration garden drainage and pathways, mobility hub, campus-wide wayfinding, new Early Learning Center (ELC), 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 most 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 are expected to 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



2022 LTCC Staff Teambuilding – Helping Hands



## Looking Forward

The State budget allowed the District to invest in not only staffing as indicated above, but to invest in its students and the upkeep of campus 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 in an effort 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.

The District was awarded \$39.4 million to construct on-campus student residential living. Plans call for a 100-bed housing facility for low-income, full-time, California resident college students. LTCC will become a 24 hours a day, 7 days a week (24/7) campus with the addition of on-campus student housing. Construction for on-campus housing could begin as early as Summer 2023, with students moving in no later than Fall 2025, provided that appropriate construction approvals are granted in a timely manner. With students living on campus, LTCC will move to serving students 24/7, increasing the need for security, food services, and facility staffing.

The move towards a 24/7 campus requires an eye to the future when developing the FY22-23 budget related to housing, security, and food services. New positions are included in the FY22-23 related to the move to the 24/7 campus, which include a Resident Director for the new housing facility, a Safety and Security Director, and the addition of food services. Additional cost increases include ongoing security upgrades related to access control, increases to security staffing budgets, and upgrades to the Student Center and cafeteria.

The Board approved the addition of Cross-Country and Track programs on [June 28, 2022](#), to increase the intercollegiate athletics options available to students. Student athletes are set to begin their first official Intercollegiate Cross-Country season in August 2023 and the official Intercollegiate Track season to begin in January 2024. A new Athletic Director position has been added to the FY22-23 budget, along with funds for coaches, uniforms, travel, and other expenses for both Cross Country and Track.

LTCC's ending fund balance (EFB) in FY21-22 was \$3,381,849, which was 17.54% of FY21-22 appropriations. In FY22-23, the EFB is projected to increase slightly to \$3,728,962, which is 16.55% of FY22-23 appropriations. Board policy 6305 was updated to create a ceiling of 20% reserves target to ensure sufficient cash flow to cover salaries and minimal other expenditures in times of emergencies.

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 Post-Employment Benefits (OPEB) Annual Required Contribution (ARC).

In FY22-23, 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 extending beyond the emergency conditions allowances 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 FY22-23 are as follows:

	Revenues	Appropriations
<b>Unrestricted</b>	\$22,880,239	\$22,533,126
<b>Restricted</b>	\$12,834,213	\$9,804,756
<b>TOTAL</b>	\$35,714,452	\$32,337,882

Table 3: FY21-22 Unrestricted and Restricted Revenues and Appropriations

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

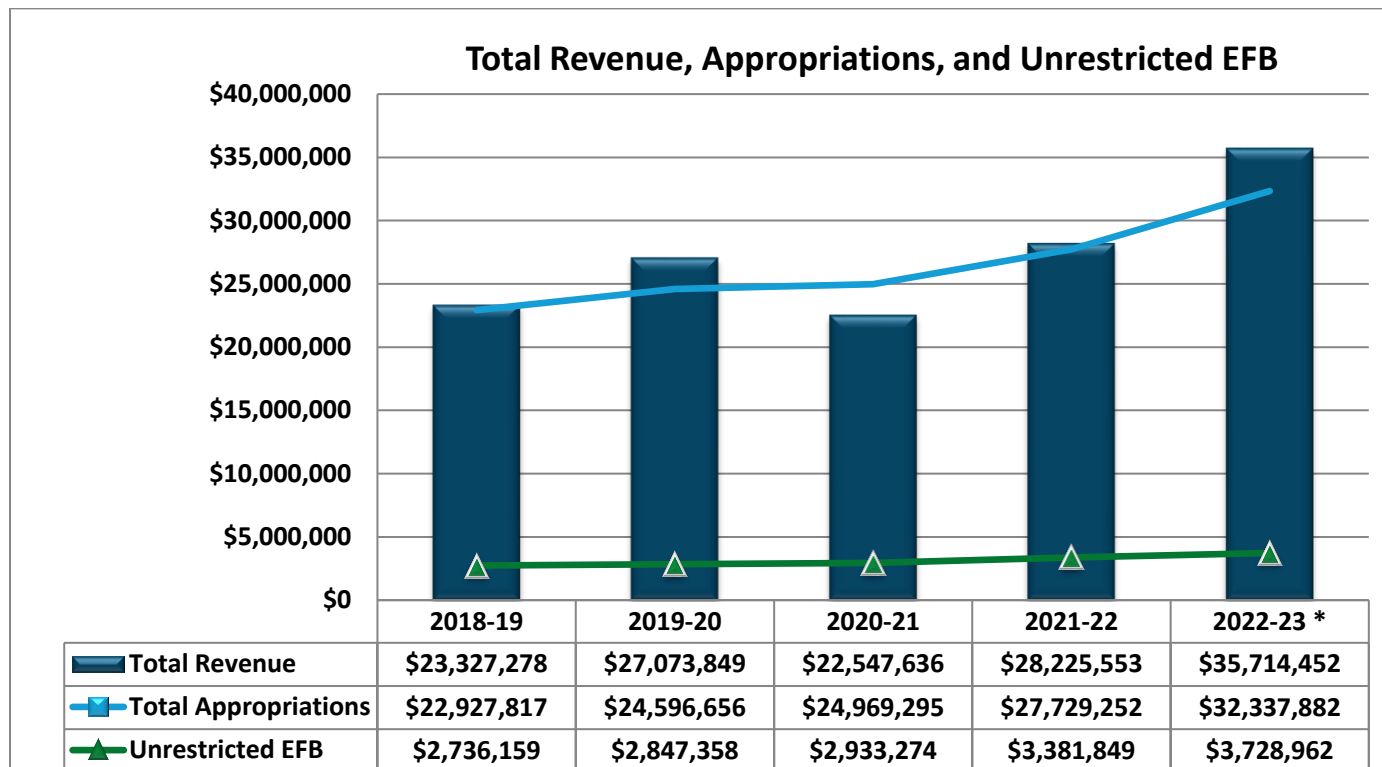
A summarized list of the final budget by fund, which includes total appropriations and budgeted reserves, is presented below:

Funds	Budgeted Appropriations + Budgeted Reserves
<b>General Fund:</b>	
<b>Unrestricted (Fund 11)</b>	\$26,262,088*
<b>Restricted (Fund 12)</b>	\$ 9,809,790
<b>Bond Interest and Redemption Fund</b>	\$ 3,293,304
<b>Child Development Center Fund</b>	\$ 843,423
<b>Capital Outlay Projects Fund</b>	\$ 6,925,976
<b>General Obligation Bond Fund</b>	\$ 9,013,505
<b>University Center Capital Fund</b>	\$ 320,410
<b>Community Education Fund</b>	\$ 480,510
<b>Community Play Consortium</b>	\$ 169,033
<b>Self-Insurance Fund</b>	\$ 256,781
<b>Retiree Benefits Fund</b>	\$ 778,300
<b>Student Representative Fee Trust Fund</b>	\$ 8,500
<b>Student Financial Aid Trust Fund</b>	\$ 2,435,075
<b>OPEB Trust Fund</b>	\$ 1,675,158

Table 4: Total Appropriations and Budgeted Reserves

\* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 16.55% BOT contingency, which in FY22-23 is budgeted to be \$3,728,962.

# REVENUE, APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



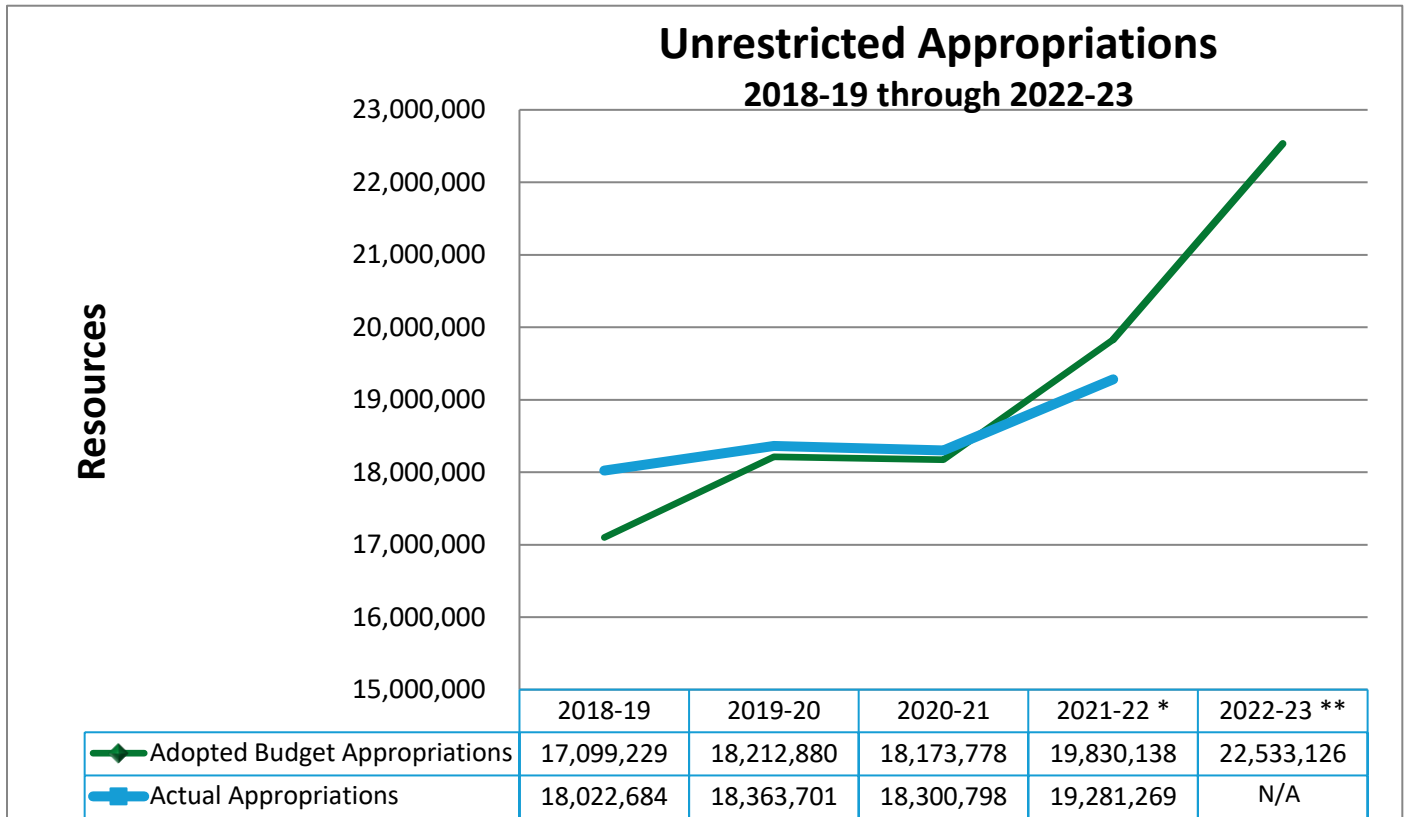
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2018-19 through 2022-23. 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 TCR calculations for FY19-20 through FY22-23. Due to significant increases in revenue available to the State, TCR has increased by about \$3 million in FY22-23 over FY21-22 unaudited actuals.

The restricted general fund projects growth from FY21-22 to FY22-23, including the Hispanic Serving Institutions (HSI) STEM grant totaling about \$5 million over five years, along with new categorical funding and increases to existing categorical programs from the State, and LTCC was re-awarded the TRiO Upward Bound grant for another five-year cycle. In FY21-22 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.

\* FY18-19 through FY20-21 are audited actuals, FY21-22 is unaudited actuals, and FY22-23 is budget.

# UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2018-19 through 2022-23

The graph above is an overview of LTCC unrestricted appropriations (FY18-19 through FY22-23) 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 FY22-23 due primarily to an increase in total computational revenue of about \$3 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.

\* FY21-22 actuals are unaudited.

\*\* FY22-23 is budget only.

# COLLEGE OVERVIEW

2022-23

District Overview

Community Overview

Superintendent/President Goals 2022-24

LTCC Vision for Success Goals

Organizational Chart

Organizational Units

Capital Projects



## DISTRICT OVERVIEW

### Overview of Lake Tahoe Community College District

**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.*

**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.

**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, the Early Learning Center and much more. LTCC currently offers 26 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.

**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 46% of first-time, full-time degree-seeking students 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. The Fall to spring term persistence rates of first year matriculants increased to 58% in both 2020-21 and 2021-22 compared to 40% 2019-20. Additionally, the college provides further access to students through a diversity of distance education courses and programs.

**Fiscal Management:** The college's 2021-22 funded resident FTES was 1,701.34 and the nonresident FTES was 111.2. 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 approved unrestricted reserve policy of a minimum 10%. The board policy was changed to create a ceiling of 20% reserve target to ensure sufficient cash flow to cover salaries and minimal other expenditures in times of emergencies.

**Highlights:**

- Prior to the start of the academic year, the Caldor Fire caused an evacuation of the entire District service area, including students, staff, and faculty that significantly impacted the registration period which results in a loss of FTES. LTCC was granted an emergency attendance allowance request which will hold the FTES at the 2018-19 level.
- The college is an active participant in the California Community Colleges Chancellor's Office Institutional Effectiveness Partnership Initiative.
- The Dual Enrollment program expanded the number of students served by adding agreements to serve Nevada Joint Union High School District and Mt. Tallac High School.
- The state budget included \$39 million to construct a 100-bed housing facility for low-income, full-time students.
- The LTCC Forestry Education and Job Placement Program launches for Fall 2022 with a full cohort of students to be able to respond to the climate crisis in California's forested and rural areas. The group of trained professionals will be poised to assist in creating fire-ready communities.



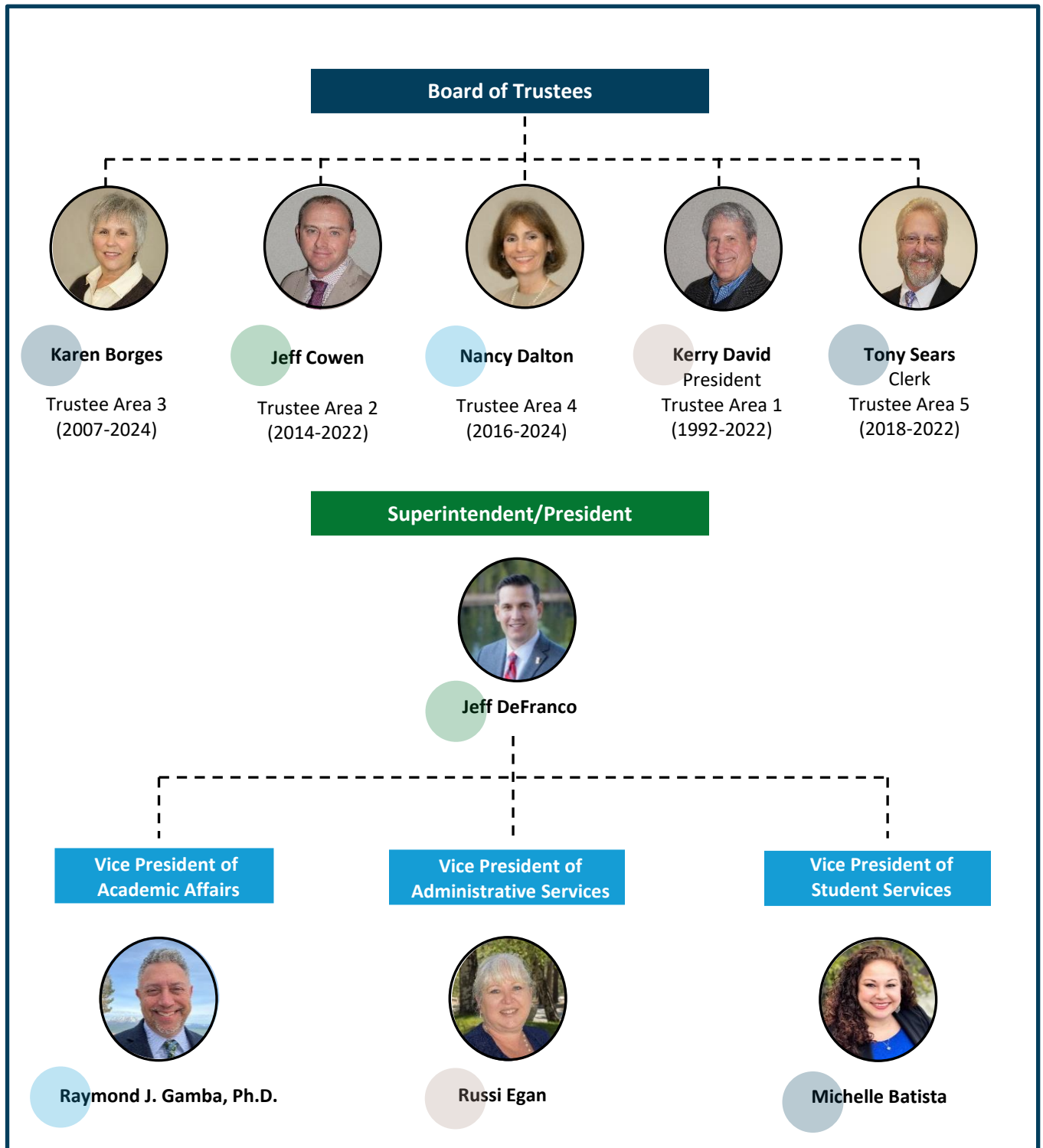
*LTCC Caldor Fire Anniversary*



*LTCC Dual Enrollment Staff*

## Lake Tahoe Community College District Governance

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 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 2022 US Department of Commerce for January 1, 2022.

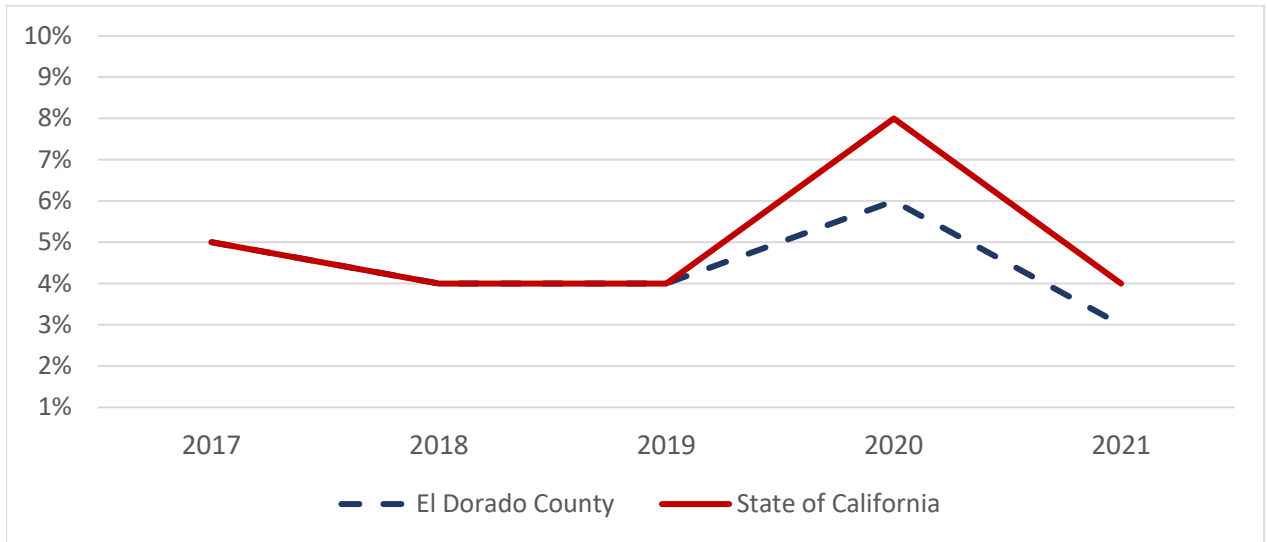
Year	EL DORADO COUNTY		STATE OF CALIFORNIA	
	Population	% Change	Population	% Change
2006	175,258	1.2%	36,116,202	0.7%
2007	177,195	1.1%	36,399,676	0.8%
2008	178,599	0.8%	36,704,375	0.8%
2009	179,701	0.6%	36,966,713	0.7%
2010	181,183	0.8%	37,223,900	0.7%
2011	180,639	-0.3%	37,427,946	0.5%
2012	182,640	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%
2022	199,134	1.06%	39,185,605	-1.2%

Table 5: 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 2021, the county's unemployment rate was 2.7% (see graph below) and California's unemployment rate was 3.9%.*

### 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%
2021-22	\$8,590,984,457	\$152,412,079	\$8,743,396,536	4.84%

Table 6: History of Assessed Valuations of Taxable Property within the District

Source: California Municipal Statistics, Inc.

Averages:	<b>3-year Average</b>	<b>5.75%</b>
	<b>5-year Average</b>	<b>5.51%</b>

## SUPERINTENDENT/PRESIDENT & BOARD GOALS – 2022-24

### Goal #1

Align policies, practices, and resources to support LTCC's mission to become an anti-racist and multicultural institution.

### Goal #2

Increase student access through expansion and enhancement of wraparound services, including financial aid, basic needs, housing, and overall wellness.

### Goal #3

Improve student success and completion with an emphasis on academic equity for traditionally underserved student populations.

### Goal #4

Build modern and sustainable facilities in alignment with District needs and cultivate resources in support of program and facility expansion.

### Goal #5

Plan and implement steps to transform to a 24/7 campus in response to student residential living.

### Goal #6

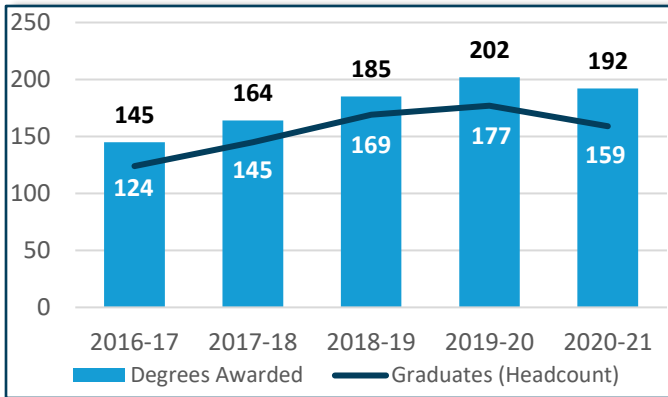
Facilitate institutional reflection through accreditation and visioning processes to revitalize LTCC's focus and brand.



*Lake Tahoe Community College*

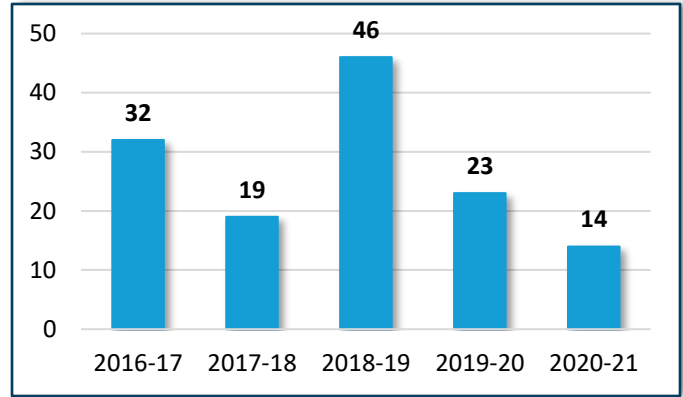


**GOAL 1A:** Increase All Students Who Earned an Associate Degree (including ADTs) by 20%.



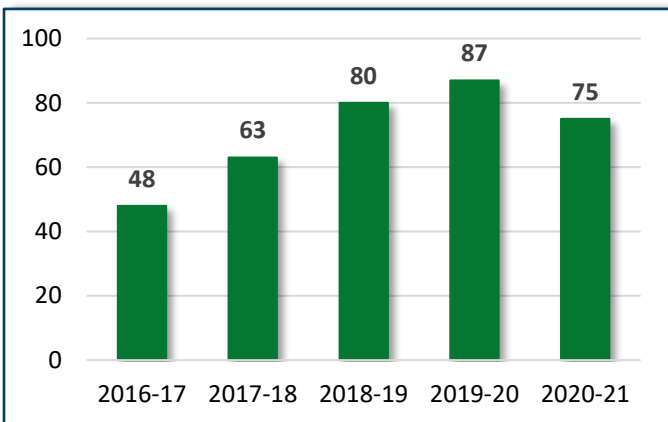
**TOTAL ASSOCIATE DEGREES (Includes AD-T) - Result: ↑ 28%**

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



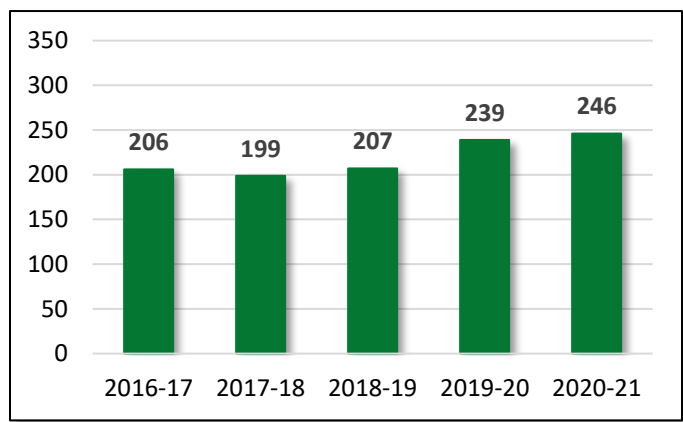
**TOTAL CERTIFICATES**

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



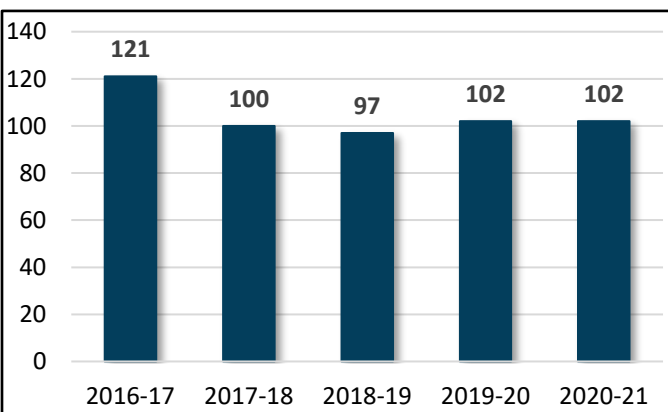
**ASSOCIATE DEGREES FOR TRANSFER - Result: ↑ 56%**

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



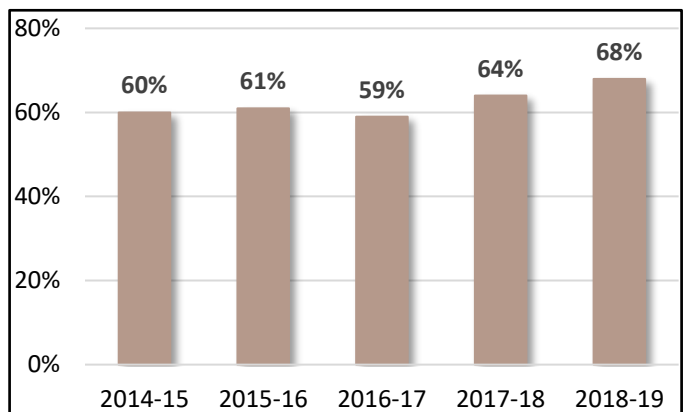
**STUDENTS TRANSFERRING TO ANY 4-YEAR INSTITUTION\*\***

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



**UNIT ACCUMULATION\* - Result: ↓ 16%**

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



**LIVING WAGE ATTAINMENT\*\*- Result: ↑ 13%**

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

\*\* Changes in data definitions adjusted prior year numbers for Goal 2B & 4B.

**Note:** Goals with a check box were met in 2020-21. Vision for Success goals are intended to be met by the end of the 2021-22 academic year

**Lake Tahoe Community College Scorecard - 2022**  
**(Academic Years: 2016-17 through 2020-21)**

Metric	2016/17	2017/18	2018/19	2019-20	2020-21	Proposed Target	
<b>Local</b>							
<b>Enrollment</b>							
Application to Registration Rate	59%	58%	58%	59%	54%	70%	
Lake Tahoe Unified School District (LTUSD) Capture Rates							
Enrolled at LTCC within 1 Year of Graduation	33%	35%	34%	39%	33%	40%	
Enrolled at LTCC within 2 Years of Graduation	40%	44%	38%	41%	34%	50%	
LTCC Enrollment							
% First Generation	35%	35%	35%	32%	34%	35%	
% Latina/o/x Students	27%	27%	28%	27%	27%	30%	
% New Students (New & Transfer)	43%	49%	49%	46%	46%	50%	
% Continuing Students	57%	51%	54%	54%	54%	50%	
<b>Course Success</b>							
Face-to-Face Success Rates*	84%	87%	87%	86%	87%	90%	
Distance Education Success Rates	80%	83%	83%	84%	85%	90%	
<b>Learning Progress</b>							
Completed Both Transfer-Level Math and English within first academic year (revised to include matriculant students only)	5%	7%	9%	19%	20%	30%	
Persistence							
Retention from Beginning to End of Term	91%	92%	93%	92%	92%	95%	
First-Time, Full-Time** Student Retention Rates	Fall to Winter	65%	61%	81%	80%	81%	85%
	Fall to Spring	58%	56%	67%	64%	75%	75%
	Fall to Fall	43%	46%	52%	53%	54%	65%
Graduation and Transfer Rates (IPEDS) - Status at three years for those first-time, full-time, degree-seeking students starting in a fall term							
3-Year Graduation Rate	35%	29%	28%	35%	38%	33%	
3-Year Transfer Rate	10%	13%	10%	12%	8%	10%	
<b>ACCJC - Student Achievement</b>							
<b>Certificates and Degrees Awarded</b>							
AD/AD-T Degrees Awarded	145	165	182	210	196	158	
Certificates Awarded	33	25	49	23	16	36	
<b>Transfers to a 4-Year Universities</b>							
Number of Students who Transferred	351	322	346	332	338	320	





**District Organizational Chart**

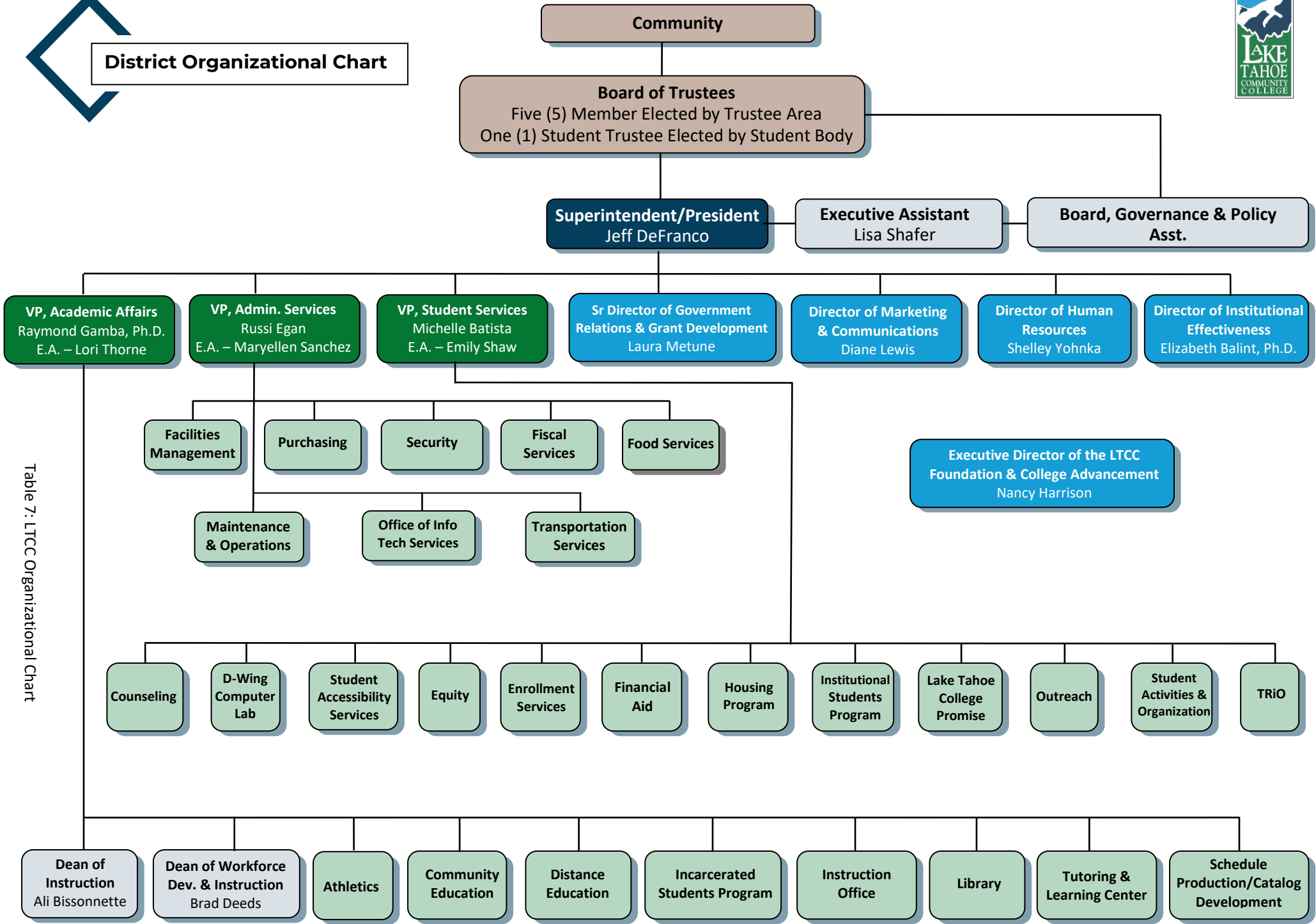


Table 7: LTCC Organizational Chart

# ORGANIZATIONAL UNITS

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



## Office of the Superintendent/President

The office of the superintendent/president stewards the work of the college and supervises the vice presidents. The superintendent/president also directly oversees marketing and communications, the LTCC Foundation, college advancement, institutional effectiveness, 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, the incarcerated students program, and athletics. 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, security, and the office of information technology services.



## Student Services

Student services provides the support that students need to be successful. This unit focuses on equity, making sure that each individual student has the resources they need to be successful. The vice president of student services oversees enrollment services, counseling, student outreach and equity, financial aid, UB / TRiO, the student accessibility services (SAS), the international student program, student housing, and 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

The LTCC Facilities Master Plan 2021-2027 was adopted by the Board on May 24, 2022. The plan identifies proposed capital projects to support institutional goals through 2027. The Facilities Master Plan was developed using the following goals and objectives as they pertain to the Educational Master Plan:

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



## Campus Master Site Plan

Approved by the board of trustees on 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.

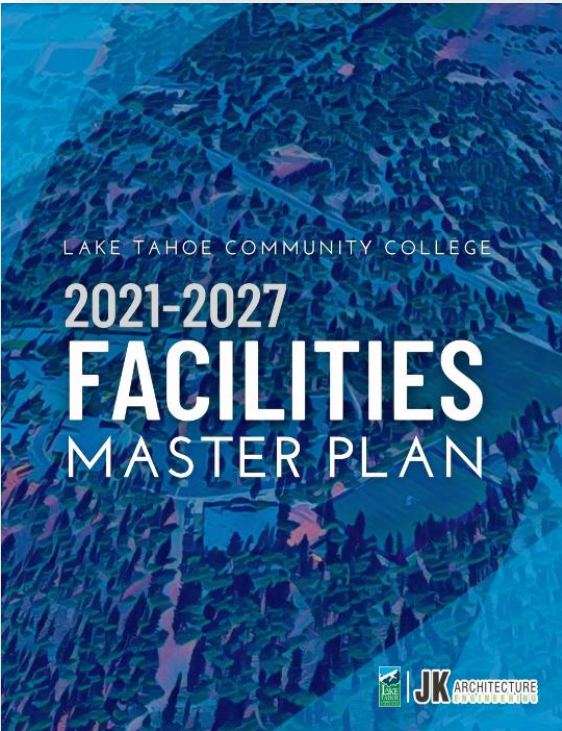
The Measure F General Obligation Bond language establishes the following debt limits: (1) the district is authorized to issue a maximum of \$55,000,000 aggregate principal amount of general obligation bonds; and (2) the district is authorized to levy property taxes for the repayment of bond debt at a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

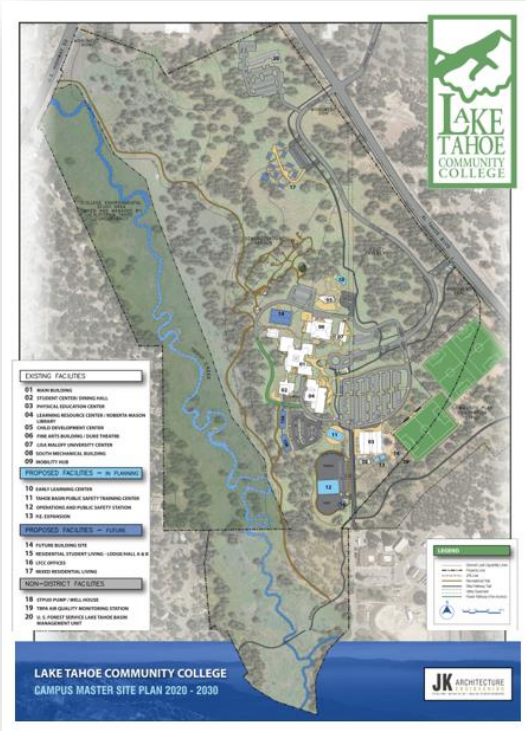
Measure F expenditures through June 30, 2022, totaled \$37,306,818.

Series A, B and C Project Categories	FY 2022-23 Budget
Master Planning	\$ 277,422
Site improvements	\$ 259,607
Modernization/renovation of existing facilities	\$ 4,572,702
New construction planning/initial construction costs	\$ 3,161,890
Technology projects	\$ 312,828
Safety projects	\$ 208,397
Bond management and issuance	\$ 255,521
<b>Total</b>	<b>\$ 9,048,367</b>

Table 8: Capital Projects Categories and Budget



LTCC Facilities Master Plan, 2021-2027



LTCC Campus Master Site Plan, 2014-2030



# Capital Projects Budgeted in 2022-23

## REMODEL FOR EFFICIENCY AND SCIENCE MODERNIZATION

**Total project budget:** \$19,813,754

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

**2022-23 budget:** Msr F - \$4,445,280  
Prop 51 - \$5,290,000

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

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

**Impact on operating budget:** Renovation of existing spaces creates potential for utility cost reduction due mechanical system efficiencies. Reduction of maintenance and janitorial cost due to elimination of 2 portable classrooms.



## EQUIPMENT STORAGE FACILITY

**Total project budget:** \$4,534,277

**Funding source:** Measure F Bond (Msr F)

**2022-23 budget:** \$3,674,810

**Project scope:** Construction of a new equipment storage facility. ClearSpan structure built of steel frame and fabric clad.

**Project vision:** This new facility will provide covered storage for Maintenance and Operations vehicles and equipment, as well as Career Technical Education vehicles and equipment. This covered and enclosed storage will provide increased asset security and prolonged useful life.

**Impact on operating budget:** Increased utility, maintenance and custodial costs begin spring 2023. A cost analysis is underway to include increased costs in the 2023-24 operating budget.



## STUDENT HOUSING FACILITY (PLANNING PHASE)

**Total project budget:** \$4,534,277

**Funding source:** California Higher Education Student Housing Grant

**2022-23 budget:** \$4,643,573

**Project scope:** Construction of a new student housing facility.

**Project vision:** This new facility will provide 100-beds for qualifying full-time, low-income students. Affordable housing fees will be below median rent and will include utilities, cable, weekly cleanings, and snow removal. This project will remove the barriers to education created by the housing crisis in the Lake Tahoe Basin.

**Impact on operating budget:** Utility, maintenance, custodial, and operating costs to be funded by student housing fees. Additional services provided on campus may include extended operating hours for student services as well as food service options.



*Single Occupancy*



*Double Occupancy*

# ASSUMPTIONS & GOALS

2022-23

Fiscal Resource Allocation Guiding Principles

FY 22-23 Budget Building Assumptions

Budget Building Information

Educational Protection Account Spending Plan



# 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 minoritized 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.

**March 23, 2022**

**Budget Council**

**March 22, 2022**

**Senior Leadership Council**

**April 21, 2022**

**Institutional Effectiveness Council**

**April 12, 2022**

**Board of Trustees**



*LTCC Forestry Program – Tahoe-Tamarack Fire Rehabilitation*

## FY22–23 BUDGET BUILDING ASSUMPTIONS

1. Use the 2022-23 Governor’s proposed budget for planning the 2022-23 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 FY22-23 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY22-23.
3. Use the 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 FY21-22 for the following purposes: Tahoe Basin Public Safety Training Center, 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 canceled units.

**March 23, 2022**

**Budget Council**

**March 22, 2022**

**Senior Leadership Council**

**April 21, 2022**

**Institutional Effectiveness Council**

**April 12, 2022**

**Board of Trustees**



*Lake Tahoe Basin Fire Academy*



## BUDGET BUILDING INFORMATION



### 2022-23 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).

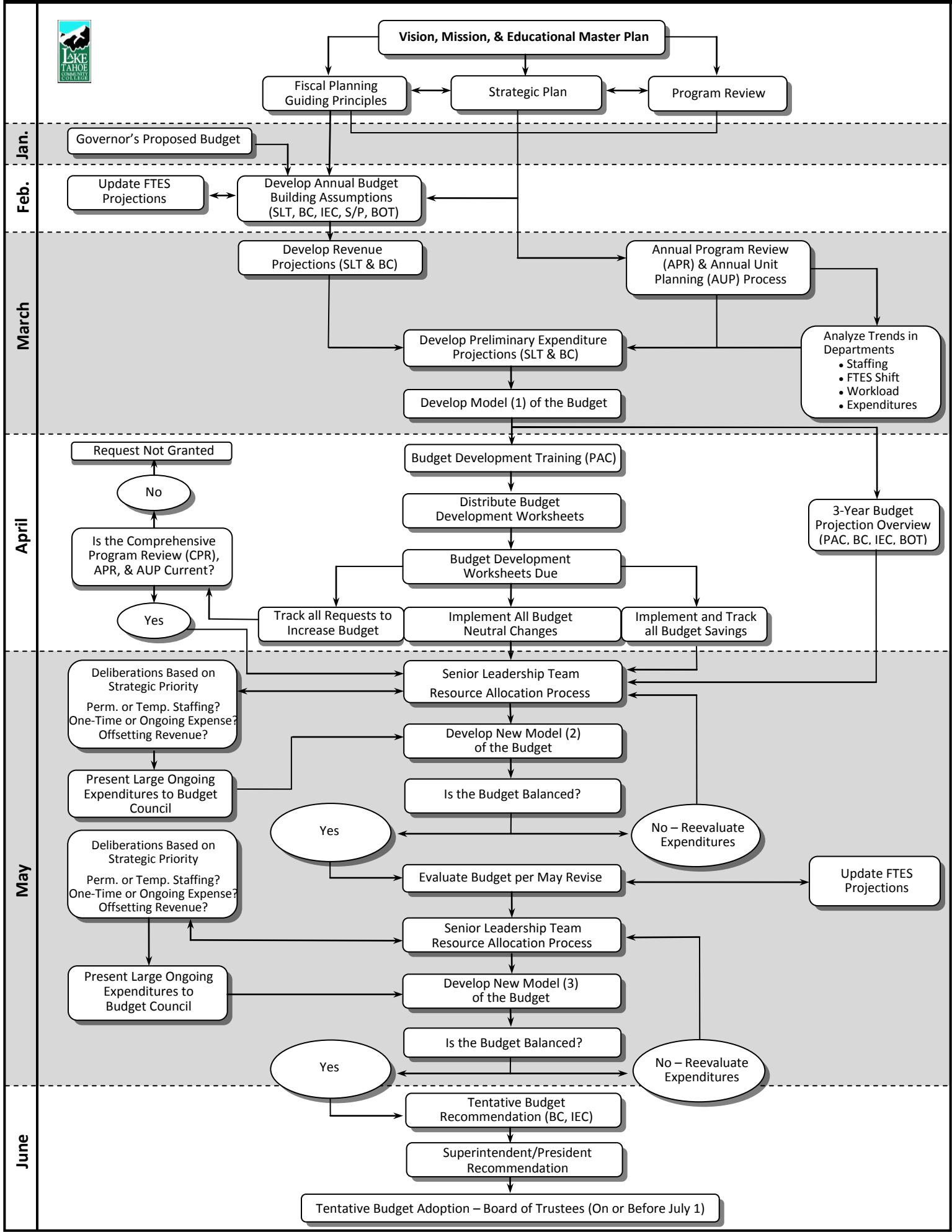
## Budget Amendment Process

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.



*#BETTERTOGETHER Anti-Racist/Socially Conscious*

# LTCC BUDGET DEVELOPMENT PROCESS



Jan.

Feb.

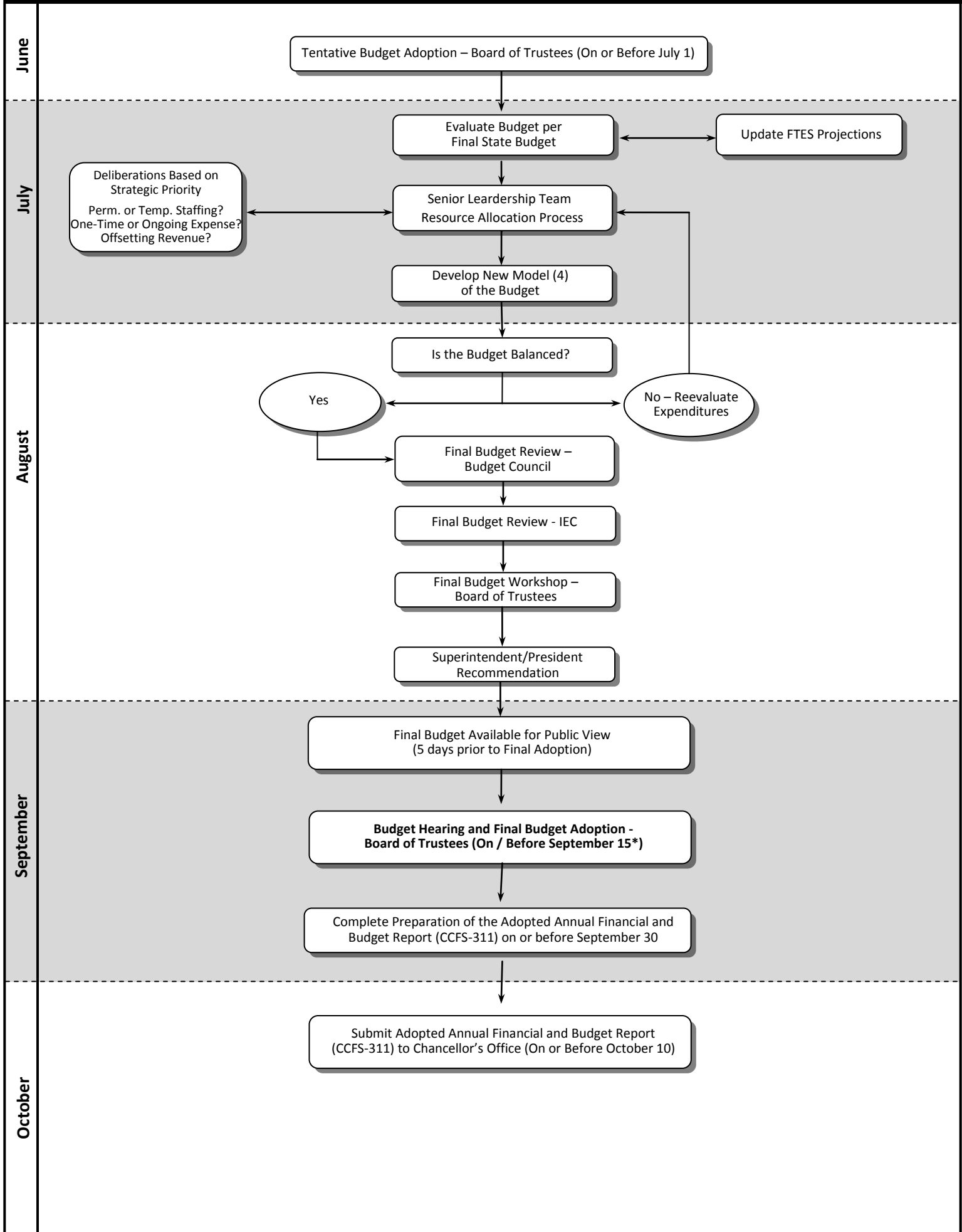
March

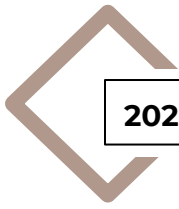
April

May

June

# LTCC BUDGET DEVELOPMENT PROCESS (Continued)





**2020-21 State Budget**

The Fiscal Year 2022-23 State budget (22-23 state budget) was enacted on June 27, 2022, and signed by Governor Newsom on June 30, 2022. In total, the 2022-23 budget reflects state expenditures of just over \$300 billion, a 17% increase over the 2021-22 enacted budget. General Fund spending increases by nearly 20% over the 2021-22 enacted budget, to an estimated \$235 billion.

The 22-23 state budget increased the overall funding for community colleges by about \$4 billion from 2021-22 through a combination of both one-time and ongoing funds. Additional ongoing funds are provided to support technology modernization, and to increase support for student services programs. This budget also includes over \$840 million for deferred maintenance and energy efficiency projects and \$650 million for block grants to districts for addressing issues related to the pandemic.

The 22-23 state budget included a cost of living allowance (COLA) to be applied to the Student Centered Funding Formula (SCFF) of 6.56%. This 6.56% COLA is also applied to various categorical programs. One-time funds are also dedicated to student retention and enrollment efforts, implementation of common course numbering, technology modernization, and several investments focused on education pathways.

Funding for California community colleges in 2022-23 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
<ul style="list-style-type: none"> <li>● \$807 million increase to SCFF (includes 6.56% COLA)</li> </ul>	<ul style="list-style-type: none"> <li>● \$3 million increase to SCFF</li> </ul>
Restricted System-Wide	Restricted Impact to LTCC
<ul style="list-style-type: none"> <li>● \$840.7 million (one time) deferred maintenance</li> </ul>	<ul style="list-style-type: none"> <li>● \$5 million (one-time) to LTCC</li> </ul>
<ul style="list-style-type: none"> <li>● \$250 million increase in Student Success Completion Grant (153.8% increase)</li> </ul>	<ul style="list-style-type: none"> <li>● \$1.023 million to LTCC</li> </ul>
<ul style="list-style-type: none"> <li>● \$40 million for student basic needs centers (new in FY21-22)</li> </ul>	<ul style="list-style-type: none"> <li>● \$180,000 ongoing to LTCC</li> </ul>
<ul style="list-style-type: none"> <li>● \$30 million for student mental health services (new in FY21-22)</li> </ul>	<ul style="list-style-type: none"> <li>● \$120,000 ongoing to LTCC</li> </ul>
<ul style="list-style-type: none"> <li>● \$12.8 million for the Equal Opportunity Program (361.4% increase)</li> </ul>	<ul style="list-style-type: none"> <li>● \$138,000 ongoing to LTCC</li> </ul>

Table 9: Proposed Funding for California Community Colleges for FY22-23



## Revenue Assumptions

### Unrestricted Revenues

1. **Apportionment:** The 2022-23 state budget provides a 6.56% cost of living adjustment (COLA) to unrestricted funding to districts. While this is an historic increase in COLA, the district should continue to be cautious when increasing ongoing expenses to the budget. Previously negotiated obligations such as step and column increases to salary and STRS and PERS contribution rate increases are outpacing increases to revenue.
2. **Mandated Block Grant:** The Mandated Block Grant funding is being preserved by the governor's budget. The funding formula will increase to \$32.68 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 \$63,465.
3. **Full-Time Faculty:** The 22-23 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 \$273,172.
4. **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 \$75,482 in enrollment fees from approximately 17 FTES in FY21-22 and is currently projecting similar revenue in FY22-23.
5. **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.
6. **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 FY21-22 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.

7. **Lottery:** The district will use a projected rate of \$163 per FTES unrestricted (\$163 in FY21-22, \$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 (\$65 in FY21-22, \$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 FY21-22, lottery proceeds are based on 1,763 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 \$401,964 total (\$287,369 unrestricted and \$114,595 restricted) in lottery funds for FY22-23.

## Restricted Revenues

1. **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 receive an approximate 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.
2. **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 \$1,015,513 in revenue for adult education in FY22-23. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.
3. **Strong Workforce Program:** The 22-23 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. 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 \$299,740 from the regional share of these funds.
4. **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 FY22-23 for Upward Bound. LTCC will receive \$277,375 in FY22-23 for the Talent Search program.
5. **Hispanic Serving Institution (HSI) STEM:** LTCC was awarded the HSI STEM grant in FY21-22. LTCC will receive approximately \$5 million over the course of the five-year program to increase access and student outcomes in Science, Technology, Engineering, and Math (STEM) fields.

## Statewide Increases

1. **Student Centered Funding Formula (SCFF):** The 22-23 state budget includes a 6.56% 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 Page 31 of 1.70% as well as an additional approximately 1% increase that was provided to K-12. There was a COLA of 5.07% and enrollment growth of 0.5% included in the 21-22 state budget.
2. **California College Promise:** An increase of \$18.7 million was included in the 22-23 state budget. LTCC expects to receive approximately \$77,665 for this program in FY22-23. This is \$20,898 more than in FY21-22.
3. **Part-Time Faculty Office Hours:** The 22-23 state budget adds \$1.6 million ongoing funds to compensate part-time faculty for providing and holding office hours. LTCC budgeted about \$3,800 to provide this important support for students.
4. **Student Success Completion Grant:** An increase of \$250 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 22-23 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

## Salary Schedule Increases

The Board of Trustees approved Resolution Number 13 - 2021-2022 on May 10, 2022, providing 5% increases for all salary schedules for FY22-23. LTCC desires to continue to offer competitive salaries to retain employees for the valuable work being completed and remain competitive in the labor market. This effort is also intended to make an impact on salaries to help employees meet the rising cost of this economy. The District and Faculty Association agreed to a collective bargaining agreement includes a 2% across the board increase to both the full-time and part-time faculty salary schedules. The District and the Classified Employees Union agreed to a collective bargaining agreement that provided some positions a Title and Range Reclassification in line with the new Use of Titles Guide.

## Step and Column Increases

The college will fund annual step and column increases. Historically, salaries increase approximately 3% year-over-year as a result.

### 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.

### Fixed Payroll Costs

For FY22-23, the CalSTRS employer contribution rate has increased from 16.92% to 19.10%. The CalPERS employer contribution rate has increased from 22.91% to 25.37%. The reflection of \$432,386 in pass-through revenue and expenditures for STRS on-behalf payments made by the state remains budgeted in FY22-23 based on recent projections.

### STRS On-Behalf

FY21-22 actuals included \$510,600 in revenue and expenditures for continuing on-behalf payments.

### 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

### Ending Fund Balance

The unrestricted ending fund balance (EFB) is budgeted at \$3,728,962, which is about 16.55% of budgeted appropriations in FY22-23. The EFB includes the unrestricted contingency reserve. Board Policy 6305 was approved to be amended on June 28, 2022 to increase the maximum reserve limit to 20%.

### Unrestricted Contingency Reserve

The board designated contingency reserve is \$3,381,847 in FY21-22. This reserve is 17.54% of budgeted appropriations, which exceeds the board of trustees’ policy minimum of 10% and is under the new maximum of 20%. This reserve may be needed for unbudgeted operational expenses or any unanticipated cuts to apportionment funding in FY22-23.

### 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 FY21-22.



## 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 \$3,411,608 of Education Protection Account (EPA) funds in FY22-23. 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 \$2,500,247 and object code 1310 (adjunct faculty) budgeted at \$1,588,730. There are significantly more budgeted expenses (\$4.1 million) to apply against the revenue of \$3.4 million.



*Lake Tahoe Community College Float of Gold, 2022*

# REVENUE ASSUMPTIONS

2022-23

Student Centered Funding Formula (SCFF)

2022-23 Unrestricted Revenue Projections

Five-Year Revenue Trend – Fund 11 Unrestricted

Five-Year Revenue Trend – Fund 12 Restricted

Revenue Descriptions

# STUDENT CENTERED FUNDING FORMULA

The Student Centered Funding Formula (SCFF) is made up of three parts: base, supplemental and success allocations. The base allocation makes up 70% of the total computational revenue (TCR) with 20% for the supplemental allocation and 10% for the student success allocation. The fiscal year 2022-23 (FY22-23) budget act approved an extension of the hold harmless provision by one year, through 2024-25. The budget act included a COLA of 6.56%, which is also provided for many categorical programs, and is the same COLA that is proposed for 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. The FY22-23 COLA approved is 6.56%

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 FY22-23 the adjusted three-year average is funded at a rate of \$4,737 per FTES. Special population FTES are removed from this average. Funding for Non-Credit and CDCP FTES have increased, current year FTES will be funded at a rate of \$3,994 and \$6,642 per FTES respectively.

Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Incarcerated students. In FY22-23, these populations are funded at a rate of \$6,642 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.



2022 Lake Tahoe Community College Graduates

## 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 \$1,120 for each qualifying student.

## Student Success Allocation

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

Success and progress outcomes include: earning an associate degree for transfer (ADT – 4 points); earning an associate degree (AA – 3 points); earning a credit certificate of 16 or more units (Certificates – 2 points); completion of transfer level math and English in their first year (Math/English – 2 points); transfer to a 4-year university (Transfer – 1.5 points); completion of 9 or more career or technical education units (CTE – 1 point); and attainment of the regional living wage (Living Wage – 1 point). In FY20-21, the district will be funded at \$660 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 \$167 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.

Similar 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.



*2021 Lake Tahoe Community College Coyote Kickoff*





**Total Computational Revenue**

<b>2022-23 Revenue</b>	
<b>Student Centered Funding Formula (SCFF)</b>	
Base Allocation	\$7,663,749
FTES Allocation	\$8,627,578
Supplemental Allocation	\$2,991,525
Student Success Allocation	\$1,594,378
<b>Total Computational Revenue/SCFF</b>	<b>\$20,877,230</b>
<b>Hold Harmless Formula</b>	
Computational Revenue/2017-18 P2	\$14,312,659
2018-19 + 2019-20 + 2020-21 + 2021-22 + 2022-23 COLAs Compounded (2.71% + 3.26% + 0.0%+5.07%+6.56%)	\$2,683,004
<b>2022-23 Hold Harmless Total Computational Revenue</b>	<b>\$16,995,663</b>

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 FY22-23. 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 \$20,877,230 per the SCFF in FY22-23.

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, FY20-21, FY21-22 and FY22-23. Based on FY17-18 information, the hold harmless provision calculation indicates LTCC would receive a minimum of \$16,995,663 in FY22-23.

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 FY22-23.

## FUND 11 - UNRESTRICTED BUDGET REVENUES - FY22-23 FINAL BUDGET

Account	Description	FY21-22 Unaudited Actuals	FY22-23 Final Budget	Current Year Assumptions
8110	Forest Reserve Fund	41,532	40,000	Based on 21-22 actual
8123	Higher Education Act - FWS	-	1,700	Prior year budget, until we receive actual
8151	Higher Education Act - Pell	-	1,745	Based on actual received prior year
8152	Higher Education Act - SEOG	12,049	3,500	Based on prior year actuals
8160	Veterans Education	192	192	Historical Trend, based on actuals
8611	State General Apportionment	7,943,202	10,922,116	TCR: per State budget JA, 6.56% COLA, base increase, 2% deficit factor
8611-901	General Apportionment, Prior Year	19,208	-	
8614	CA College Promise Grant Admin.	22,166	23,593	Based on 22-23 Advance Apportionment
8616	Part-time Faculty Compensation	91,349	94,557	per 22-23 Advance Apportionment
8617	Part-time Faculty Office Hours	3,799	3,799	Based on 21-22 actuals
8618	Full-Time Faculty Hiring	273,172	273,172	per 22-23 Advance Apportionment
8630	Education Protection Account (EPA) Funds	3,411,608	3,411,608	per P2 exhibit C 21-22
8630-901	EPA Prior Year	(25,450)	-	
8671	Homeowners Property Tax Relief	41,313	35,000	Based on 21-22 actuals
8672	Timber Yield Tax	95	75	Based on 21-22 actuals
8681	Lottery Revenue	363,883	287,369	1,763 FTES x \$163 per FTES, most recent rate
8682	State Mandated Costs	52,152	53,172	1,763 FTES x \$30.16 per FTES, most recent rate
8699	Misc. State Revenues	510,600	432,386	Historical Trend, based on actuals
8811	Tax Allocation, Secured Roll	5,147,817	5,118,575	per P2 exhibit C 21-22
8812	Tax Allocation, Supplemental	167,843	124,975	Based on 21-22 actuals
8813	Tax Allocation, Unsecured Roll	90,487	90,289	Based on 21-22 actuals
8816	Tax Allocation, Prior Years	3,677	-	
8841	Ticket Sales	-	1,500	Projected based on growth
8842	Copy & Printing Sales	-	250	using prior year budget, projected return from covid effect
8850	Rentals and Leases	7,538	20,000	full year estimate, reduced from prior highs
8860	Interest	18,623	20,000	Historical, with growth due to increase interest rates upcoming
8871	Child Development Services (TPNS)	34,155	38,019	Based on 21-22 actuals
8874	Student Enrollment Fees	591,675	696,497	Based on 21-22 actuals
8875	Facilities Fees	1,600	1,750	Historical Trend, based on actuals
8877	Student Material Fees	100,691	125,000	Historical Trend, based on actuals
8879	Transcript Fees	9,083	15,000	Historical Trend, based on actuals plus growth
8880	Non-Resident Tuition	490,475	663,000	3,000 units, \$221 per unit
8882	California Nevada Interstate Agreement (CNIA)	75,482	76,000	Based on 21-22 actuals
8885	Course Fees	6,298	6,000	Historical Trend, based on actuals plus growth
8886	Housing Fee Aspen	130,641	194,400	\$675 x 12 x 30 @ 80% capacity
8894	Library Fines	-	-	
8899	Miscellaneous Income	57,957	80,000	Historical Trend, based on actuals plus growth, includes TEDx
8981	Transfers-In Interfund	34,932	25,000	Historical Trend, based on actuals plus growth
<b>TOTAL</b>		<b>\$19,729,843</b>	<b>\$22,880,239</b>	

	FY21-22 Projected Actuals	FY22-23 Final Budget
Total Computational Revenue (TCR*)	17,459,855.78	20,459,685.40
Total Computational Revenue - One-Time **	-	-
Federal Revenue	53,772.80	47,137.00
State Revenue ***	806,520.83	735,662.08
Local Revenue ***	870,403.05	1,180,368.94
Other Financing Sources	34,932.33	25,000.00
One-Time Revenues & PY Adjustments ***	(6,242.00)	-
State On Behalf Payments (Pass Through)	510,600.41	432,386.00
<b>TOTAL REVENUE</b>	<b>\$19,729,843</b>	<b>\$22,880,239</b>

\*\*\* Excludes TCR Components

## UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

		2018-2019 Audited Actuals	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Unaudited Actuals	2022-2023 Final Budget
<b>Total Computational Revenue - State Sources</b>						
8611	State General Apportionment	8,092,051	9,736,983	7,851,402	7,943,202	10,922,116
8630	Education Protection Account (EPA) Funds	1,788,271	872,047	2,741,520	3,411,608	3,411,608
8671	Homeowners Property Tax Relief	41,762	41,547	41,146	41,313	35,000
8672	Timber Yield Tax	386	276	230	95	75
<b>Total Computational Revenue - Local Sources</b>						
8811	Tax Allocation, Secured Roll	4,415,524	4,595,434	4,859,511	5,147,817	5,118,575
8812	Tax Allocation, Supplemental	46,860	144,497	131,227	167,843	124,975
8813	Tax Allocation, Unsecured Roll	78,279	85,355	91,333	90,487	90,289
8816	Tax Allocation, Prior Years	3,598	2,997	7,975	3,677	-
8874	Student Enrollment Fees (98% TCR)	951,014	716,693	819,552	579,842	682,567
8881	Good Neighbor Policy Fee (98% TCR)	(342)	1,185	-	-	-
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	58,876	68,017	70,406	73,972	74,480
<b>Subtotal Computational Revenue (TCR)</b>		<b>15,476,278</b>	<b>16,265,030</b>	<b>16,614,303</b>	<b>17,459,856</b>	<b>20,459,685</b>
<b>Federal Sources</b>						
8110	Forest Reserve Fund	32,596	36,528	31,476	41,532	40,000
8123	Higher Education Act - FWS	1,610	-	-	-	1,700
8151	Higher Education Act - Pell	2,995	3,045	2,300	-	1,745
8152	Higher Education Act - SEOG	-	-	2,675	12,049	3,500
8160	Veterans Education	255	195	192	192	192
8199	Misc. Federal Revenue	-	-	918	-	-
<b>Subtotal Federal Revenue</b>		<b>37,456</b>	<b>39,768</b>	<b>37,561</b>	<b>53,773</b>	<b>47,137</b>
<b>State Sources (Non-TCR)</b>						
8614	BOG Fee Waiver Admin.	21,348	23,271	23,002	22,166	23,593
8616	Part-Time Faculty Compensation	84,224	91,253	90,767	91,349	94,557
8617	Part-Time Faculty Office Hours	12,511	4,072	4,732	3,799	3,799
8618	Full-Time Faculty Hiring	74,571	74,571	74,571	273,172	273,172
8681	Lottery Revenue	291,432	340,421	344,620	363,883	287,369
8682	State Mandated Costs	51,055	39,103	51,249	52,152	53,172
<b>Subtotal State Revenue (Non-TCR)</b>		<b>535,141</b>	<b>572,691</b>	<b>588,940</b>	<b>806,521</b>	<b>735,662</b>

## UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

		2018-2019 Audited Actuals	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Unaudited Actuals	2022-2023 Final Budget
<b>Local Sources (Non-TCR)</b>						
8830	Contracted Services	-	-	-	-	-
8832	Contracted Services - Bookstore	-	-	-	-	-
8841	Ticket Sales	5,890	915	-	-	1,500
8842	Copy and Printing Sales	3,156	1,572	41	-	250
8850	Rentals and Leases	53,663	40,720	7,148	7,538	20,000
8851*	Rentals and Leases - Forest Service Building	-	-	-	-	-
8860	Interest	107,856	63,679	20,576	18,623	20,000
8871	Child Development Services (TPNS)	33,265	26,000	17,952	34,155	38,019
8874	Student Enrollment Fees (Non-TCR, 2%)	19,408	14,626	16,726	11,834	13,930
8875	Facilities Fees	1,467	1,075	935	1,600	1,750
8877	Student Material Fees	80,133	138,056	285,307	100,691	125,000
8879	Transcript Fees	19,923	20,994	13,088	9,083	15,000
8880	Nonresident Tuition	470,002	481,658	483,746	490,475	663,000
8881	Good Neighbor Policy Fee (Non-TCR, 2%)	(7)	24	-	-	-
8882	California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	1,202	1,388	1,437	1,510	1,520
8885	Course Fees	7,878	7,630	4,738	6,298	6,000
8894	Library Fines	701	117	8	-	-
8886	Housing Fee Aspen	-	95,055	91,368	130,641	194,400
8899	Miscellaneous Income	62,396	60,933	61,856	57,957	80,000
8912	Sale of Equipment and Supplies	-	-	-	-	0
<b>Subtotal Local Sources (Non-TCR)</b>		<b>866,932</b>	<b>954,442</b>	<b>1,004,925</b>	<b>870,404</b>	<b>1,180,369</b>
<b>Other Financing Sources</b>						
8981	Transfers-In Interfund	39,996	57,964	29,330	34,932	25,000
8983**	Transfers-In, Other	3,354	-	-	-	-
<b>Subtotal Other Financing Sources</b>		<b>43,350</b>	<b>57,964</b>	<b>29,330</b>	<b>34,932</b>	<b>25,000</b>
<b>One-Time Revenues and Prior-Year Adjustments</b>						
8611-901	General Apportionment, Prior Year	433,450	45,236	226,010	19,208	-
8630-901	EPA, Prior Year	(41,078)	26,521	(560,586)	(25,450)	-

## UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2018-2019 Audited Actuals	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Unaudited Actuals	2022-2023 Final Budget
8681-901 Lottery, Prior Year	6,473	-	-	-	-
8683 State Mandated Costs (One-Time)	-	-	-	-	-
<b>Subtotal One-Time Revenues and Prior-Year Adjustments</b>	<b>398,845</b>	<b>71,757</b>	<b>(334,576)</b>	<b>(6,242)</b>	-
<b>State on Behalf Payments (Pass Through)</b>					
8699 Miscellaneous State Revenue	918,952	513,248	452,885	510,600	432,386
<b>Subtotal State on Behalf Payments (Pass Through)</b>	<b>918,952</b>	<b>513,248</b>	<b>452,885</b>	<b>510,600</b>	<b>432,386</b>
<b>Total Unrestricted Revenue Sources</b>	<b>18,276,954</b>	<b>18,474,900</b>	<b>18,393,368</b>	<b>19,729,844</b>	<b>22,880,239</b>

Revenue Summary Table	2018-2019 Audited Actuals	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Unaudited Actuals	2022-2023 Final Budget
Total Computational Revenue	15,476,278	16,265,030	16,614,303	17,459,856	20,459,685
Total Computational Revenue - One-Time	-	-	-	-	-
Federal Revenue	37,456	39,768	37,561	53,773	47,137
State Revenue***	535,141	572,691	588,940	806,521	735,662
Local Revenue***	866,932	954,442	1,004,925	870,404	1,180,369
Other Financing Sources	43,350	57,964	29,330	34,932	25,000
One-Time Revenues and PY Adjustments	398,845	71,757	(334,576)	(6,242)	-
State on Behalf Payments (Pass Through)	918,952	513,248	452,885	510,600	432,386
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>18,276,954</b>	<b>18,474,900</b>	<b>18,393,368</b>	<b>19,729,844</b>	<b>22,880,239</b>
<p>* United States Forest Service Lease income moved to F41 in 17-18</p> <p>** Beginning 18-19 the District will not receive a transfer in from the Lake Tahoe Foundation</p> <p>*** Excludes TCR components</p>					

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

		2018-2019 Audited Actuals	2019-2020 Audited Actuals *	2020-21 Audited Actuals *	2021-22 Unaudited Actuals *	2022-23 Final Budget *
<b>Federal Sources</b>						
8121	Title III Grant	172,809	350,617	212,720	304,341	-
8123	Higher Education Act - CWSP	32,203	62,679	45,727	6,309	38,185
8124	TRIO ETS Grant	244,616	285,433	323,563	216,940	344,226
8125	TRIO UB Grant	283,224	232,720	267,854	292,987	357,313
8127	HSI STEM Grant	-	-	-	175,048	995,331
8140	TANF (Federal Share)	28,032	27,215	25,658	26,206	27,320
8154	CARES Act	-	143,014	717,624	1,514,483	4,000
8171	Perkins Title 1-C	71,228	80,391	88,701	71,500	79,899
8175	CTE Transitions	41,378	46,195	-	-	-
8191	IREPO Grant	-	-	-	282,905	743,464
<b>Subtotal Federal Sources</b>		<b>873,490</b>	<b>1,228,265</b>	<b>1,681,846</b>	<b>2,890,719</b>	<b>2,589,738</b>

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

	2018-2019 Audited Actuals	2019-2020 Audited Actuals *	2020-21 Audited Actuals *	2021-22 Unaudited Actuals *	2022-23 Final Budget *
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### State Sources

8612	Basic Skills **	101,687	-	-	-	-
8615	CA Promise	-	100,601	63,705	63,311	77,665
8620	Other Categorical Revenue	-	-	-	-	50,435
8621	Extended Opportunities Prog. and Serv.	207,849	230,161	170,170	209,356	519,549
8622	Coop Agencies Resources for Ed	22,535	23,367	18,335	51,691	108,255
8623	Disabled Student Prog. and Serv.	240,686	247,526	162,293	216,801	389,154
8624	Instructional Equipment	-	154,988	(52,785)	72,959	1,314,290
8625	CalWORKS	110,051	144,640	73,330	100,991	199,782
8627	Board Financial Assist. Prog.	124,004	123,482	127,635	120,380	157,882
8628	Rising Scholars Grant	-	-	-	-	160,000
8628	Student Success and Support **	637,355	12,807	-	-	-
8629	Student Success and Support (Non-Credit) **	16,293	-	-	-	-
8631	Faculty/Staff Diversity	43,690	56,310	39,278	150,948	256,995
8635	Foster Care Education	131,851	128,221	113,232	81,124	117,436
8641	Student Equity and Achievement **	256,890	1,133,359	886,600	940,295	1,274,473
8642	Strong Workforce (CTE)	497,372	1,220,411	(140,648)	862,976	1,254,253
8643	Veteran Resource Center	-	23,136	11,753	28,846	31,926
8644	Guided Pathways	26,621	373,304	(299,262)	349,262	188,070
8645	Financial Aid Technology	28,136	170,004	(25,644)	58,282	97,413
8647	Student Basic Needs	-	-	-	182,425	511,683
8648	Dreamer Resource Liaisons	-	-	-	35,494	115,713
8649	Mental Health Support	-	-	-	10,880	261,616

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

	2018-2019 Audited Actuals	2019-2020 Audited Actuals *	2020-21 Audited Actuals *	2021-22 Unaudited Actuals *	2022-23 Final Budget *
8653 Info Tech & Security	-	-	-	-	50,000
8656 AB86 Adult Education	798,195	1,264,118	818,381	910,318	1,447,711
8657 WIOA Title 1 (Formerly SB1070 Grant)	66,990	6,810	(8,770)	8,770	72,062
8659 Miscellaneous State Grants	133,427	921,127	26,101	395,224	862,726
8681 Lottery Revenue	107,696	237,660	5,570	142,076	288,195
8691 Pre-Apprenticeship & OJT	236,463	233,095	-	-	-
8692 Regional Director - RHT	78,553	284,750	153,457	189,543	-
8699 Miscellaneous State Revenues	94,555	45,230	214,976	21,059	75,599
<b>Subtotal State Sources</b>	<b>3,960,900</b>	<b>7,135,107</b>	<b>2,357,707</b>	<b>5,203,011</b>	<b>9,882,883</b>
<b>Local Sources</b>					
8820 Contributions, Gifts, Grants, Endowments	563	2,447	10,000	1,000	-
8876 Health Fees \$3 per quarter per student	12,987	12,587	10,205	13,370	17,678
8885 Course/Exam Fees	-	810	-	-	-
8889 Misc. Local Grants	12,283	26,464	(3,620)	107,082	52,174
8899 Miscellaneous Income	(11)	143,791	32,288	103,516	60,580
<b>Subtotal Local Sources</b>	<b>25,822</b>	<b>186,099</b>	<b>48,874</b>	<b>224,967</b>	<b>130,432</b>



## 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.

**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.*

**Hispanic Serving Institution (HSI) STEM Grant:** Funds awarded through a grant competition to designated Hispanic Serving Institutions to increase access and student outcomes in science, technology, engineering, and math (STEM) fields.

**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.*



2022 LTCC Taste of Gold



## 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.

**Basic Needs:** Funding provided to establish and/or expand a Basic Needs Center to provide a one-stop, single location and point of contact for students to more easily access and gain awareness of basic needs services and resources.

**Mental Health Program:** Funds provided to holistic support for students across the continuum, including mental health promotion, prevention, crisis / acute treatment, post-acute care and recovery.

**Equal Employment Opportunity:** Funding to support the sustainable implementation of Equal Employment Opportunity program best practices to diversify community college faculty, staff, and administrators.

**Dreamer Resource Liaisons Support Funds:** Funds provided to ensure that each college has a staff person designated as a Dreamer Resource Liaison, or UndocuLiaison, who is knowledgeable in available financial aid, social services, state-funded immigration legal services, internships, externships, and academic opportunities for all students meeting the requirements set forth in Section 68130.5, including undocumented students.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

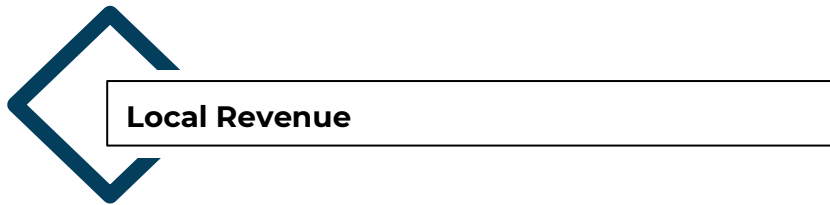
**CTE Enhancement:** Regional grant funds which support new and expanding career technical educational programs.

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

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

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

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



## Local Revenue

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Student Fees:**

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



*Lake Tahoe Community College Open House, 2022*



# UNRESTRICTED BUDGET

2022-23

Three – Year Unrestricted Budget Summary

FY 22-23 Object Summary – Unrestricted  
(Adopted vs. Final Budget)

FY 22-23 Object Summary – Unrestricted  
(Actuals vs. Final Budget)

Revenue and Appropriations – Unrestricted

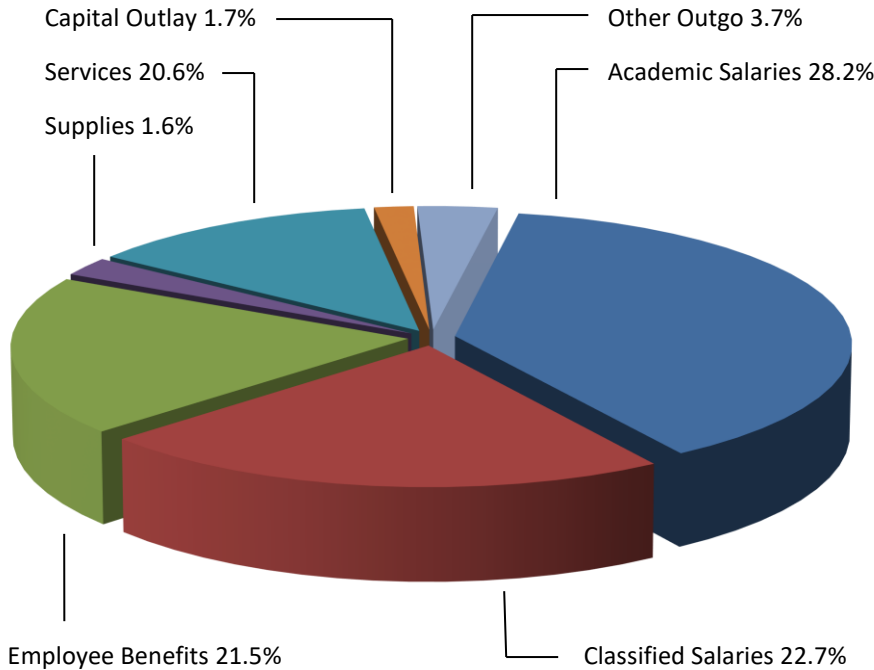
## THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY22-23

	2020-21 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2020-21 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2021-22 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2021-22 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2022-23 FINAL BUDGET GENERAL FUND UNRESTRICTED
<b>BEGINNING BALANCE</b>	2,840,707	2,840,706	2,935,218	2,933,274	3,381,849 *
<i>* The 2022-23 beginning balance is based on the 2021-22 unaudited ending balance</i>					
<b>REVENUE</b>					
Total Computational Revenue **	16,387,706	16,614,301	17,708,626	17,459,856	20,459,685
Total Computational Revenue - One-Time	0	0	0	0	0
Federal Revenue	35,895	37,561	35,895	53,773	47,137
State Revenue ***	527,273	609,440	564,914	806,521	735,662
Local Revenue ***	849,034	1,004,925	1,085,317	870,403	1,180,369
Other Financing Sources	20,000	29,330	20,000	34,932	25,000
One-Time Revenues, PY Adjustments	0	(334,576)	0	(6,242)	0
State "On Behalf" STRS Payments (Pass Through)	353,870	432,386	432,386	510,600	432,386
<i>** Budgeted TCR includes a 2% deficit factor</i>					
<i>*** Excludes Total Computational Revenue components</i>					
<b>TOTAL REVENUE</b>	<b>18,173,778</b>	<b>18,393,367</b>	<b>19,847,138</b>	<b>19,729,843</b>	<b>22,880,239</b>
<b>TOTAL RESOURCES</b>	<b>21,014,485</b>	<b>21,234,073</b>	<b>22,782,356</b>	<b>22,663,118</b>	<b>26,262,088</b>
<b>EXPENSES</b>					
Total Academic	5,377,503	5,147,182	5,587,518	5,410,057	5,983,322
Total Classified	4,178,673	3,743,777	4,503,765	3,742,200	5,333,661
<b>TOTAL SALARIES</b>	<b>9,556,176</b>	<b>8,890,960</b>	<b>10,091,283</b>	<b>9,152,257</b>	<b>11,316,983</b>
Total Employee Benefits	3,930,766	3,849,611	4,268,791	4,160,670	4,936,974
<b>TOTAL COMPENSATION</b>	<b>13,486,942</b>	<b>12,740,571</b>	<b>14,360,074</b>	<b>13,312,927</b>	<b>16,253,957</b>
Total Supplies	335,642	152,772	321,352	268,811	288,823
Total Services	3,556,982	3,490,198	4,080,421	4,645,723	4,969,055
Total Capital Outlay	345,048	239,377	331,823	362,969	326,823
<b>TOTAL NON-LABOR EXPENSES</b>	<b>4,237,672</b>	<b>3,882,347</b>	<b>4,733,596</b>	<b>5,277,503</b>	<b>5,584,701</b>
<b>TOTAL EXPENSES</b>	<b>17,724,614</b>	<b>16,622,918</b>	<b>19,093,670</b>	<b>18,590,430</b>	<b>21,838,658</b>
Total Other Outgo	449,164	1,677,880	736,468	690,839	694,468
<b>TOTAL APPROPRIATED</b>	<b>18,173,778</b>	<b>18,300,798</b>	<b>19,830,138</b>	<b>19,281,269</b>	<b>22,533,126</b>
<b>Reserves</b>					
BOT Contingency Reserve	2,840,707	2,933,274	2,952,218	3,381,849	3,728,962
<b>ENDING FUND BALANCE (TOTAL RESERVES)</b>	<b>2,840,707</b>	<b>2,933,274</b>	<b>2,952,218</b>	<b>3,381,849</b>	<b>3,728,962</b>
<b>UNRESTRICTED FUND SUMMARY</b>					
Reserves/Ending Balance					
As Percent of: Revenue	15.63%	15.95%	14.87%	17.14%	16.30%
Appropriations	15.63%	16.03%	14.89%	17.54%	16.55%
<b>REVENUE vs. APPROPRIATED SUMMARY</b>					
Total Revenue	18,173,778	18,393,367	19,847,138	19,729,843	22,880,239
Total Appropriated	18,173,778	18,300,798	19,830,138	19,281,269	22,533,126
<b>REVENUE LESS APPROPRIATED ****</b>	<b>0</b>	<b>92,569</b>	<b>17,000</b>	<b>448,574</b>	<b>347,113</b>

\*\*\*\* Balance of revenues greater than appropriations are added to the BOT Contingency Reserve. Board Policy 6305 was revised on June 28, 2022 in an effort to reach the CCCC recommended 2 month reserve.

# OBJECT SUMMARY – UNRESTRICTED (FY21-22 ADOPTED vs. FY22-23 FINAL BUDGET)

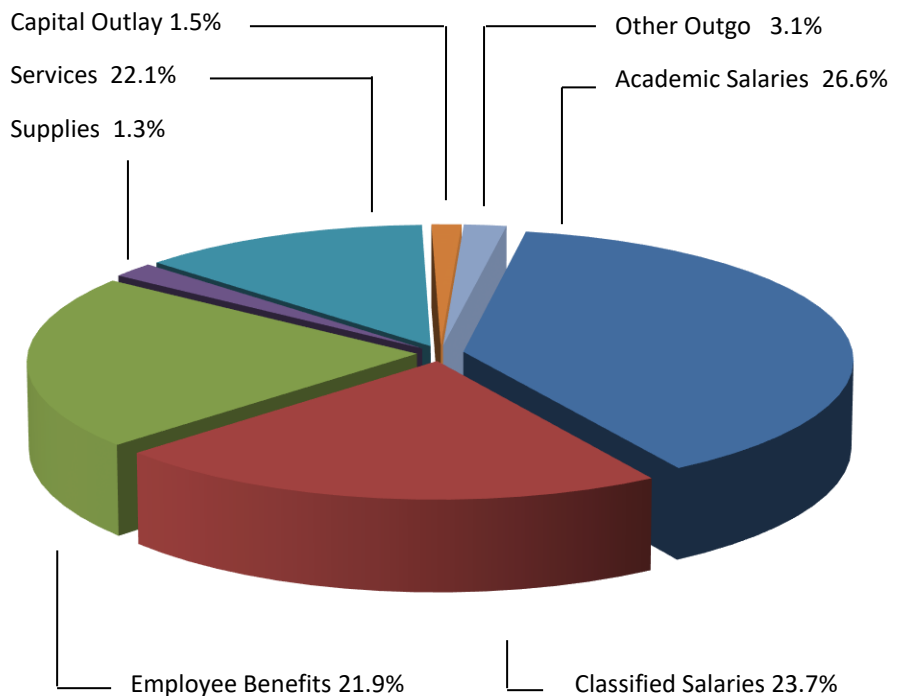
## Fiscal Year 2021-2022 Adopted Budget



### Major Object Summary for the Fiscal Year 2021-22 Adopted 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

## Fiscal Year 2022-2023 Final Budget

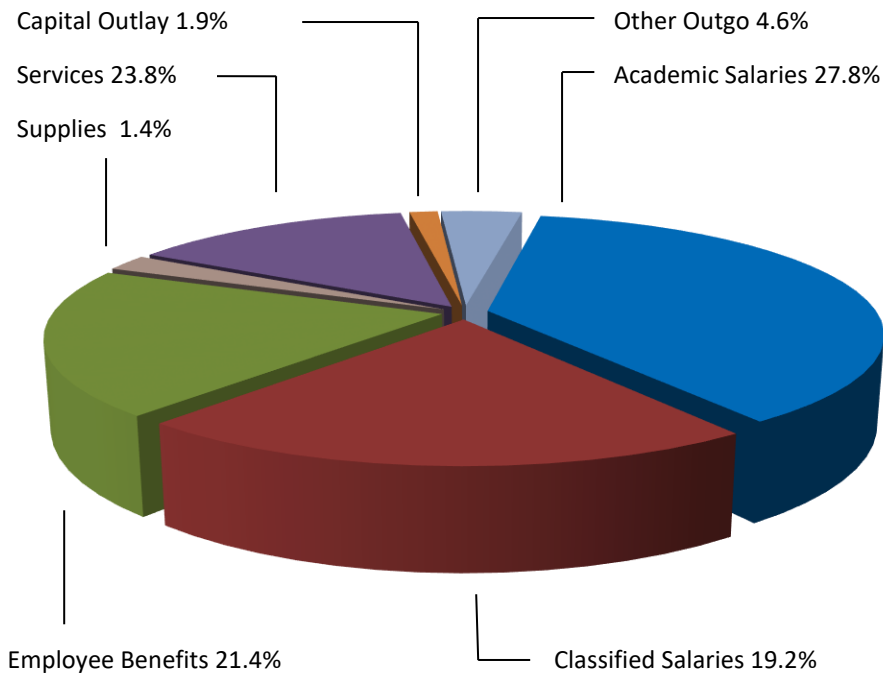


### Major Object Summary for the Fiscal Year 2022-23 Final Budget:

Academic Salaries	\$ 5,983,322
Classified Salaries	\$ 5,333,661
Employee Benefits	\$ 4,936,974
Supplies	\$ 288,823
Services	\$ 4,969,055
Capital Outlay	\$ 326,823
Other Outgo	\$ 694,468

# OBJECT SUMMARY – UNRESTRICTED (FY21-22 ACTUALS vs. FY22-23 FINAL BUDGET)

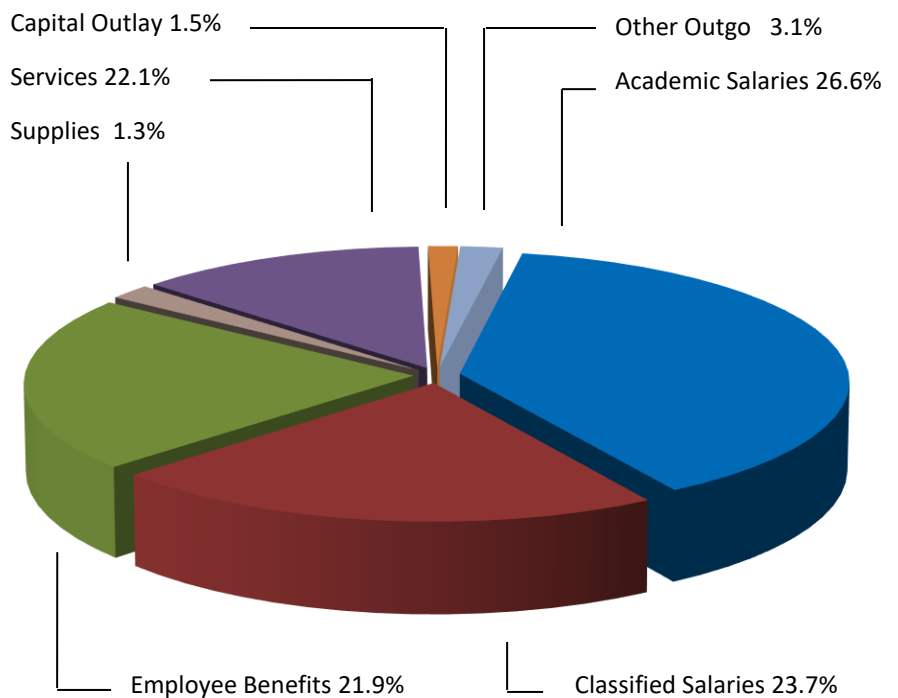
## Fiscal Year 2021-2022 Actuals



Major Object Summary for the Fiscal Year 2021-22 Actuals:

Academic Salaries	\$ 5,410,057
Classified Salaries	\$ 3,742,200
Employee Benefits	\$ 4,160,670
Supplies	\$ 268,811
Services	\$ 4,645,723
Capital Outlay	\$ 362,969
Other Outgo	\$ 690,839

## Fiscal Year 2022-2023 Final Budget



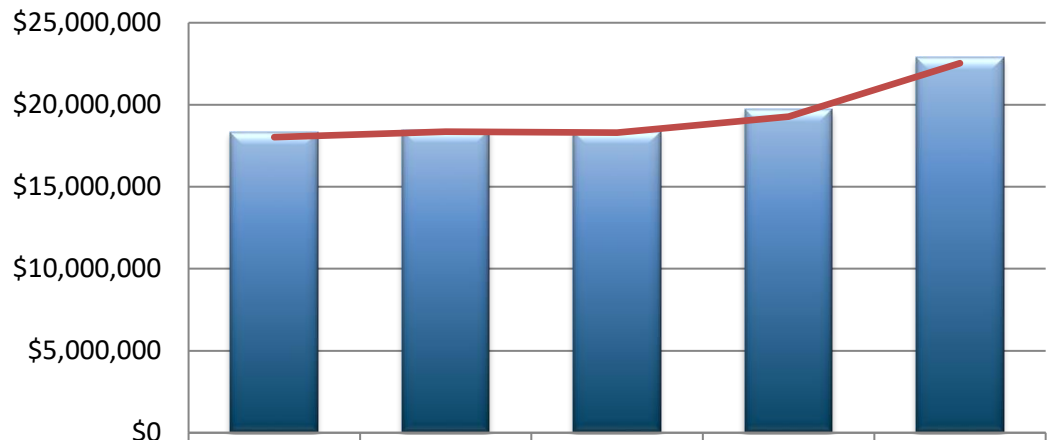
Major Object Summary for the Fiscal Year 2022-23 Final Budget:

Academic Salaries	\$ 5,983,322
Classified Salaries	\$ 5,333,661
Employee Benefits	\$ 4,936,974
Supplies	\$ 288,823
Services	\$ 4,969,055
Capital Outlay	\$ 326,823
Other Outgo	\$ 694,468

Graph 5: Object Summary – Unrestricted (FY21-22 Actuals vs. FY22-23 Final Budget)

# REVENUE AND APPROPRIATIONS - UNRESTRICTED

## Revenue and Appropriations – Unrestricted

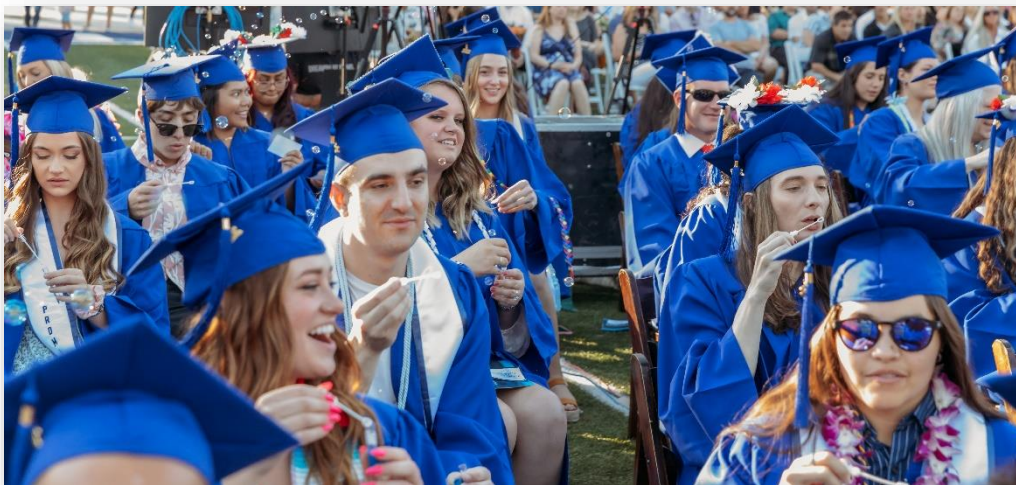


	2018-19	2019-20	2020-21	2021-22	2022-23 *
GF – Unrestricted Revenue	\$18,335,960	\$18,474,900	\$18,393,367	\$19,729,843	\$22,880,239
GF– Unrestricted Appropriations	\$18,022,684	\$18,363,071	\$18,300,798	\$19,281,269	\$22,533,126

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 and FY22-23 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 in FY21-22 and a 6.56% COLA to TCR in FY22-23.

\*FY18-19 through FY20-21 are audited actuals. FY21-22 is unaudited actuals, and FY22-23 is budgeted.



LTCC Graduating Class of 2022

# RESTRICTED BUDGET

2022-23

Three – Year Restricted Budget Summary

FY 22-23 Object Summary – Restricted  
(Adopted vs. Final Budget)

FY 22-23 Object Summary – Restricted  
(Actuals vs. Final Budget)

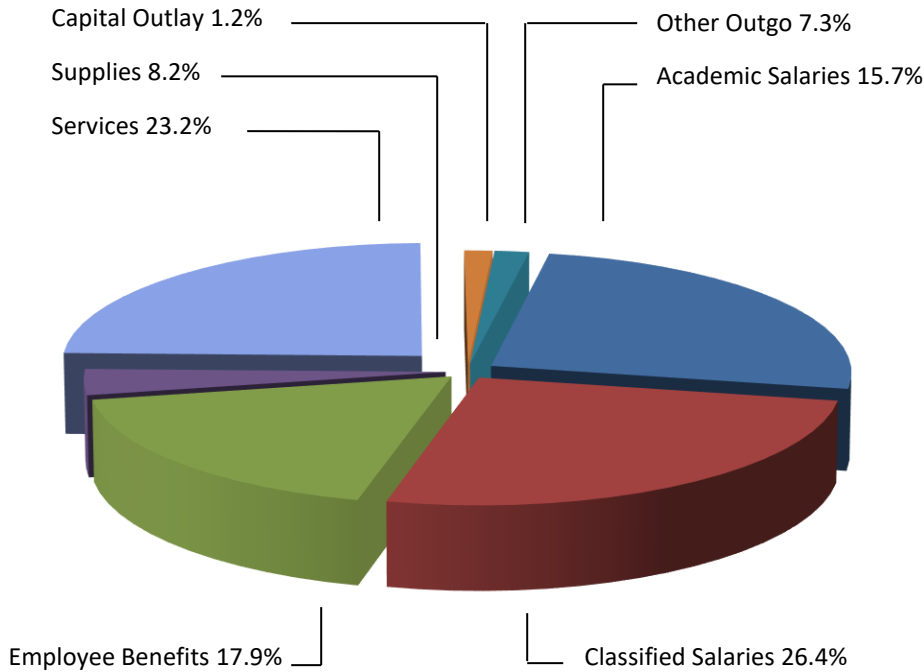
Revenue and Appropriations – Restricted

## THREE-YEAR RESTRICTED BUDGET SUMMARY - FY22-23 FINAL BUDGET

	2020-21 ADOPTED BUDGET GENERAL FUND RESTRICTED	2020-21 AUDITED ACTUALS GENERAL FUND RESTRICTED	2021-22 ADOPTED BUDGET GENERAL FUND RESTRICTED	2021-22 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2022-23 FINAL BUDGET GENERAL FUND RESTRICTED
<b>BEGINNING BALANCE</b>	23,192	2,577,979	512,183	63,751	111,478 *
<i>* FY22-23 beginning balance is based on FY21-22 unaudited ending balance</i>					
<b>REVENUE</b>					
Federal Revenue	1,154,818	1,681,846	1,987,702	2,890,719	2,589,738
State Revenue	4,651,624	2,357,707	4,864,934	5,203,011	6,852,082
Local Revenue	34,683	48,874	91,533	224,967	114,894
Other Financing Sources	224,924	65,841	182,303	177,013	231,160
<b>TOTAL REVENUE</b>	<b>6,066,049</b>	<b>4,154,269</b>	<b>7,126,472</b>	<b>8,495,710</b>	<b>9,787,874</b>
<b>PRIOR YEAR DEFERRED REVENUE</b>					
Deferred Revenue	2,620,822	0 **	2,553,715	2,838,831	3,046,339 ***
<i>** FY20-21 audited actuals deferred revenue is reflected in the beginning fund balance</i>					
<i>*** Deferred revenue is projected and will be updated as FY21-22 close out continues</i>					
<b>TOTAL RESOURCES</b>	<b>8,710,063</b>	<b>6,732,248</b>	<b>10,192,370</b>	<b>8,559,461</b>	<b>12,945,691</b>
<b>EXPENSES</b>					
Total Academic	1,137,233	1,247,813	1,188,082	1,351,485	1,355,093
Total Classified	1,760,615	1,729,892	1,994,919	2,160,098	2,338,289
<b>TOTAL SALARIES</b>	<b>2,897,848</b>	<b>2,977,705</b>	<b>3,183,001</b>	<b>3,511,583</b>	<b>3,693,382</b>
Total Employee Benefits	1,226,258	1,163,219	1,347,589	1,376,412	1,644,008
<b>TOTAL COMPENSATION</b>	<b>4,124,106</b>	<b>4,140,924</b>	<b>4,530,590</b>	<b>4,887,994</b>	<b>5,337,390</b>
Total Supplies	450,592	519,098	622,023	492,962	600,492
Total Services	1,038,919	899,363	1,751,459	1,506,730	1,985,458
Total Capital Outlay	92,692	702,044	90,228	1,242,036	1,243,508
<b>TOTAL NONLABOR EXPENSES</b>	<b>1,582,203</b>	<b>2,120,506</b>	<b>2,463,710</b>	<b>3,241,727</b>	<b>3,829,458</b>
<b>TOTAL EXPENSES</b>	<b>5,706,309</b>	<b>6,261,430</b>	<b>6,994,300</b>	<b>8,129,722</b>	<b>9,166,848</b>
Total Other Outgo	551,648	407,067	550,340	318,261	637,908
<b>TOTAL APPROPRIATED ****</b>	<b>6,257,957</b>	<b>6,668,497</b>	<b>7,544,640</b>	<b>8,447,983</b>	<b>9,804,756</b>
<i>**** Budgeted appropriations do not account for deferred revenue</i>					
<b>Reserves</b>					
Reserves	10,335		188,210	188,210	5,034
<b>ENDING FUND BALANCE</b>	<b>2,452,106</b>	<b>63,751</b>	<b>2,647,730</b>	<b>111,478</b>	<b>3,140,935</b>
<b>RESTRICTED FUND SUMMARY</b>					
Ending Fund Balance					
As Percent of: Revenue	40.42%	1.53%	37.15%	1.31%	32.09%
Appropriations	39.18%	0.96%	35.09%	1.32%	32.03%
<b>REVENUE vs. APPROPRIATED SUMMARY</b>					
Total Revenue	8,686,871	4,154,269	9,680,187	11,334,541	12,834,213
Total Appropriated	6,257,957	6,668,497	7,544,640	8,447,983	9,804,756
<b>REVENUE LESS APPROPRIATED</b>	<b>2,428,914</b>	<b>(2,514,228)</b>	<b>2,135,547</b>	<b>2,886,558</b>	<b>3,029,457</b>

# OBJECT SUMMARY – RESTRICTED (FY21-22 ADOPTED vs. FY22-23 FINAL BUDGET)

## Fiscal Year 2021-2022 Adopted Budget



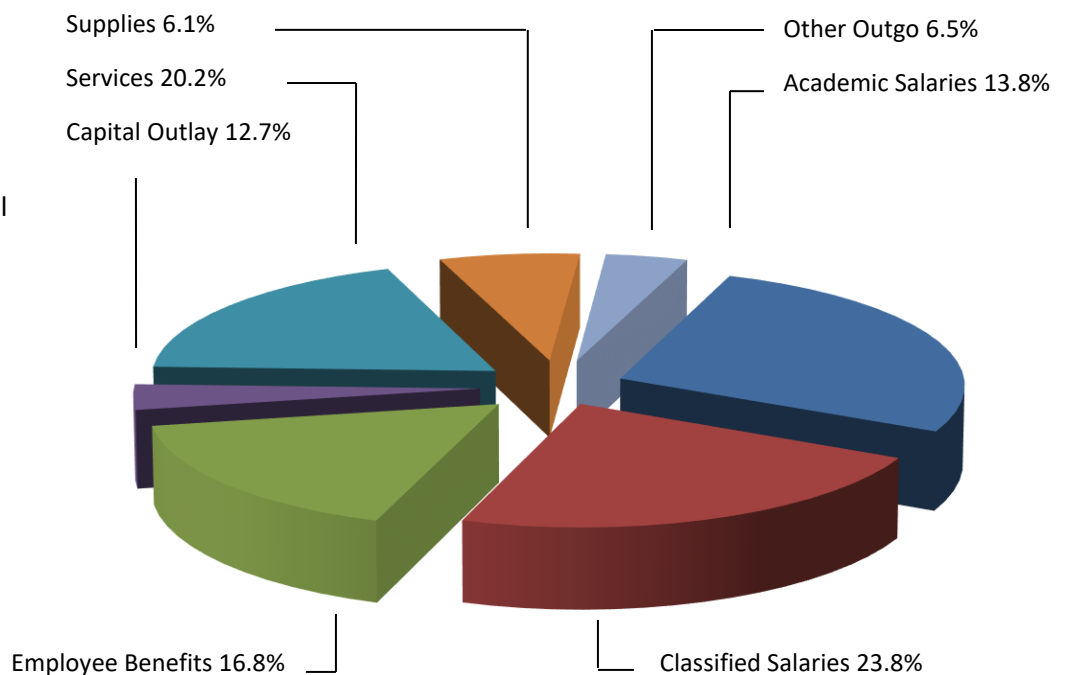
Major Object Summary for the Fiscal Year 2021-22 Adopted Budget:

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

## Fiscal Year 2022-2023 Final Budget

Major Object Summary for the Fiscal Year 2022-23 Final Budget:

Academic Salaries	\$ 1,355,093
Classified Salaries	\$ 2,338,289
Employee Benefits	\$ 1,644,008
Supplies	\$ 600,492
Services	\$ 1,985,458
Capital Outlay	\$ 1,243,508
Other Outgo	\$ 637,908

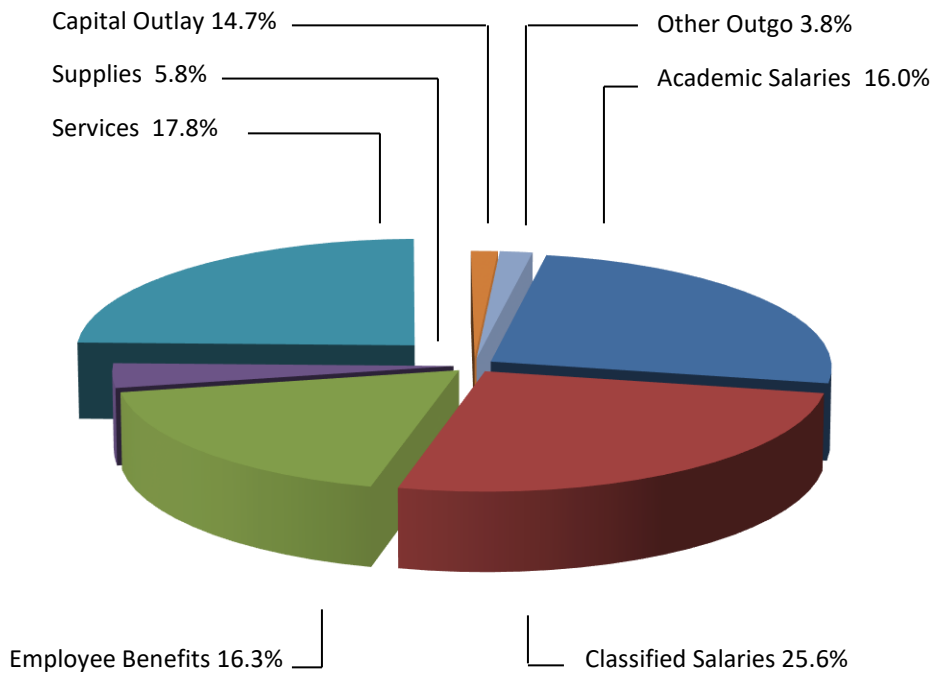


Graph 7: Object Summary – Restricted (FY21-22 Adopted vs. FY22-23 Final Budget)



# OBJECT SUMMARY – RESTRICTED (FY21-22 ACTUALS vs. FY22-23 FINAL BUDGET)

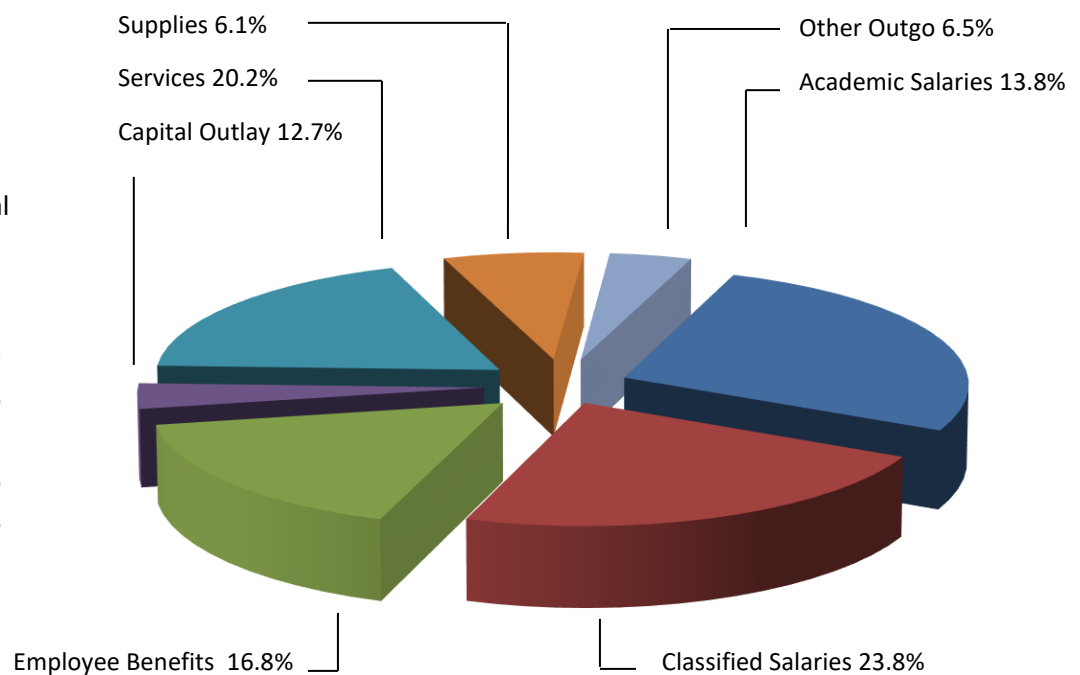
## Fiscal Year 2021-2022 Actuals



Major Object Summary for the Fiscal Year 2021-22 Actuals:

Academic Salaries	\$ 1,351,485
Classified Salaries	\$ 2,160,098
Employee Benefits	\$ 1,376,412
Supplies	\$ 492,962
Services	\$ 1,506,730
Capital Outlay	\$ 1,242,036
Other Outgo	\$ 318,261

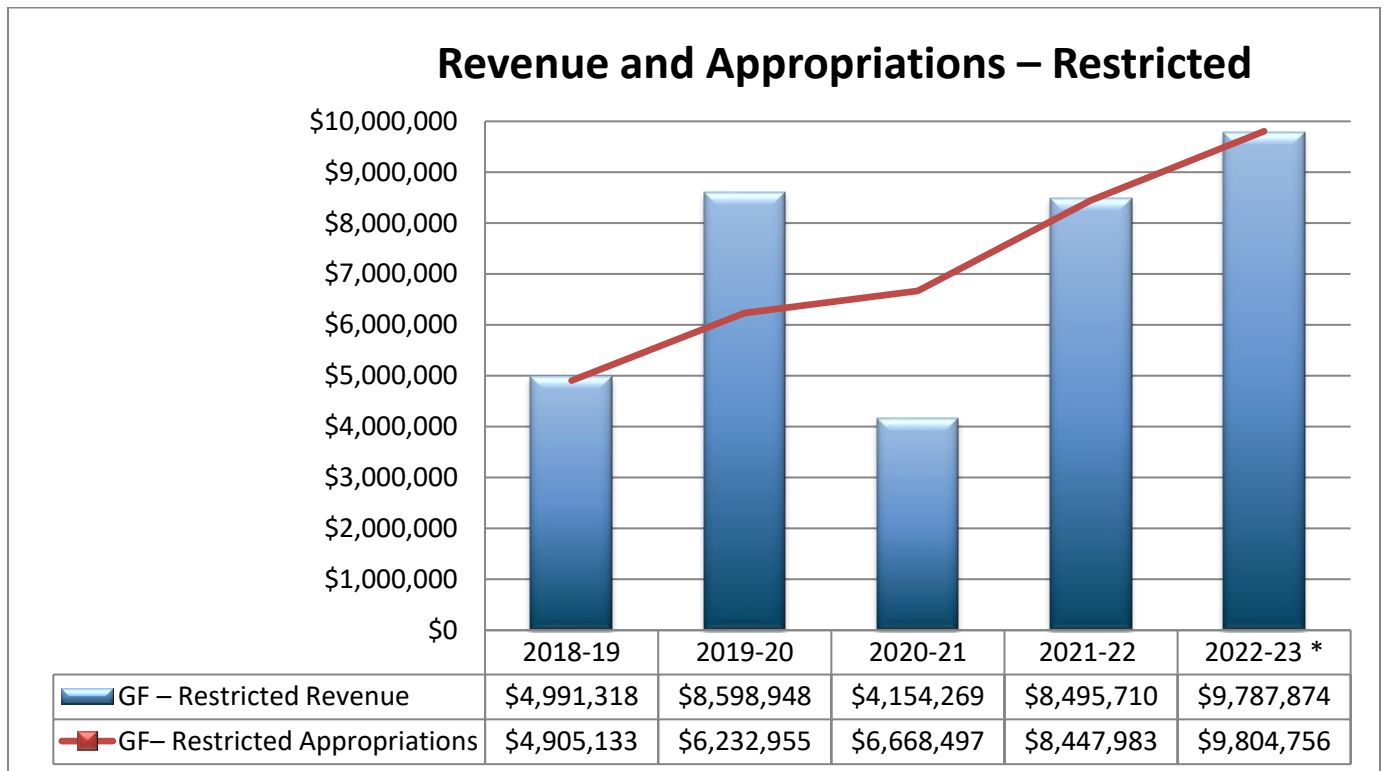
## Fiscal Year 2022-23 Final Budget



Major Object Summary for the Fiscal Year 2022-23 Final Budget:

Academic Salaries	\$ 1,355,093
Classified Salaries	\$ 2,338,289
Employee Benefits	\$ 1,644,008
Supplies	\$ 600,492
Services	\$ 1,985,458
Capital Outlay	\$ 1,243,508
Other Outgo	\$ 637,908

## 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 Hispanic Serving Institutions (HSI) STEM grant totaling about \$5 million over five years, 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. Additional one-time and ongoing State categorical funds were received in FY21-22 for purposes including student basic needs, student mental health, and equal employment opportunity. FY21-22 was the last year of the Title III data grant. In FY22-23 LTCC received the Rising Scholars grant and was re-awarded the TRiO Upward Bound 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.

\*FY18-19 through FY20-21 are audited actuals. FY21-22 are unaudited actuals, and FY22-23 is budgeted.

# OBJECT BREAKDOWN

2022-23

Object Detail  
(Budget to Final Budget Comparison)

Object Detail  
(Actuals to Final Budget Comparison)

## OBJECT DETAIL - BUDGET TO FINAL BUDGET FY22-23

Final Budget 2022-23	2020-21 ADOPTED BUDGET			2021-22 ADOPTED BUDGET			2022-23 FINAL BUDGET			2020-21 vs. 2022-23 Variance	2021-22 vs. 2022-23 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,491,031	2,478,972	12,059	2,558,996	2,527,252	31,744	2,699,114	2,614,828	84,286	135,856	87,576
<b>Subtotal</b>	<b>2,491,031</b>	<b>2,478,972</b>	<b>12,059</b>	<b>2,558,996</b>	<b>2,527,252</b>	<b>31,744</b>	<b>2,699,114</b>	<b>2,614,828</b>	<b>84,286</b>	<b>135,856</b>	<b>87,576</b>
1210 Administrators	1,064,141	753,536	310,605	1,100,874	816,928	283,946	1,204,670	933,230	271,440	179,694	116,302
1211 Admin In-District Allowance	37,741	26,880	10,861	33,517	27,205	6,312	30,684	21,847	8,837	(5,033)	(5,358)
1212 Counselors	433,575	73,541	360,034	512,011	76,382	435,629	618,064	82,722	535,342	9,181	6,340
1213 Academic Director	50,351	-	50,351	53,127	-	53,127	58,794	-	58,794	-	-
1214 Reassigned Time	36,635	-	36,635	-	-	-	-	-	-	-	-
1215 Learning Disabilities Specialist	82,519	-	82,519	86,528	-	86,528	93,936	-	93,936	-	-
1216 Library/Media Services Director	47,151	47,151	-	53,799	53,799	-	59,146	59,146	-	11,995	5,347
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>1,752,113</b>	<b>901,108</b>	<b>851,005</b>	<b>1,839,856</b>	<b>974,314</b>	<b>865,542</b>	<b>2,065,294</b>	<b>1,096,945</b>	<b>968,349</b>	<b>195,837</b>	<b>122,631</b>
1310 Adjunct Faculty	1,458,266	1,440,496	17,770	1,529,666	1,511,896	17,770	1,625,479	1,607,195	18,284	166,699	95,299
1311 Adjunct Office Hours	24,000	14,000	10,000	35,000	30,000	5,000	35,000	30,000	5,000	16,000	-
1315 Fitness Education Center Adjuncts	62,966	62,966	-	62,966	62,966	-	126,114	126,114	-	63,148	63,148
1360 Instructional Stipends	72,635	53,215	19,420	55,715	53,215	2,500	71,314	56,015	15,299	2,800	2,800
1390 Other Instructional Salaries	121,391	101,056	20,335	123,806	101,056	22,750	201,249	140,099	61,150	39,043	39,043
1399 Instructor Substitutes	40,500	40,500	-	40,500	40,500	-	40,500	40,500	-	-	-
<b>Subtotal</b>	<b>1,779,758</b>	<b>1,712,233</b>	<b>67,525</b>	<b>1,847,653</b>	<b>1,799,633</b>	<b>48,020</b>	<b>2,099,656</b>	<b>1,999,923</b>	<b>99,733</b>	<b>287,690</b>	<b>200,290</b>
1414 Reassigned Time - Overload	9,150	9,150	-	9,150	9,150	-	9,608	9,608	-	458	458
1415 Student Activities Advisor	27,000	27,000	-	27,000	27,000	-	28,350	28,350	-	1,350	1,350
1420 Part-Time or Sub Librarian	44,020	44,020	-	44,020	44,020	-	46,222	46,222	-	2,202	2,202
1425 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1430 Part-Time or Sub Counselors	102,737	593	102,144	114,499	593	113,906	93,931	623	93,308	30	30
1440 Part-Time Program Director	60,292	60,292	-	60,292	60,292	-	35,454	35,454	-	(24,838)	(24,838)
1450 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1460 Lead Faculty Stipend	57,114	40,114	17,000	94,614	40,114	54,500	82,621	42,121	40,500	2,007	2,007
1470 CCE Facilitator	29,726	-	29,726	16,596	-	16,596	27,388	-	27,388	-	-
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	-	9,188	9,188	-	438	438
1499 Other Noninstructional Acad. Salaries	118,044	60,270	57,774	119,173	61,399	57,774	106,588	65,059	41,529	4,789	3,660
<b>Subtotal</b>	<b>491,834</b>	<b>285,190</b>	<b>206,644</b>	<b>529,095</b>	<b>286,319</b>	<b>242,776</b>	<b>474,351</b>	<b>271,626</b>	<b>202,725</b>	<b>(13,564)</b>	<b>(14,693)</b>
<b>TOTAL ACADEMIC</b>	<b>6,514,736</b>	<b>5,377,503</b>	<b>1,137,233</b>	<b>6,775,600</b>	<b>5,587,518</b>	<b>1,188,082</b>	<b>7,338,415</b>	<b>5,983,322</b>	<b>1,355,093</b>	<b>605,819</b>	<b>395,804</b>
<b>CLASSIFIED SALARIES</b>											
2110 Full-Time Regular Classified	2,467,771	1,652,380	815,391	2,661,260	1,772,935	888,325	3,306,664	2,194,596	1,112,068	542,216	421,661
2111 Confidentials	348,328	287,571	60,757	356,397	294,260	62,137	391,016	320,414	70,602	32,843	26,154
2120 Part-Time Regular Classified	391,939	336,718	55,221	447,533	390,950	56,583	308,663	275,105	33,558	(61,613)	(115,845)
2150 Classified Supervisor	1,485,095	1,012,025	473,070	1,676,503	1,131,815	544,688	2,053,027	1,460,562	592,465	448,537	328,747
<b>Subtotal</b>	<b>4,693,133</b>	<b>3,288,694</b>	<b>1,404,439</b>	<b>5,141,693</b>	<b>3,589,960</b>	<b>1,551,733</b>	<b>6,059,370</b>	<b>4,250,677</b>	<b>1,808,693</b>	<b>961,983</b>	<b>660,717</b>
2210 F-T/Reg. Classified Instructional	52,710	52,710	-	14,198	14,198	-	15,287	15,287	-	(37,423)	1,089
<b>Subtotal</b>	<b>52,710</b>	<b>52,710</b>	<b>-</b>	<b>14,198</b>	<b>14,198</b>	<b>-</b>	<b>15,287</b>	<b>15,287</b>	<b>-</b>	<b>(37,423)</b>	<b>1,089</b>
2310 Classified Overtime	56,227	54,427	1,800	55,327	54,427	900	58,096	57,151	945	2,724	2,724
2340 Part-Time/Temp. Class. Noninstr	501,845	342,148	159,697	608,830	350,232	258,598	600,883	484,115	116,768	141,967	133,883
2341 Part-Time/Temporary Technician	51,285	20,359	30,926	49,226	20,359	28,867	51,688	21,377	30,311	1,018	1,018
2350 Student Workers	129,420	79,672	49,748	142,547	92,256	50,291	352,286	96,869	255,417	17,197	4,613
2360 Classified Stipend	25,000	25,000	-	25,000	25,000	-	26,250	26,250	-	1,250	1,250
2399 Other Noninstr. Class. Salaries	15,219	-	-	15,219	15,219	-	15,980	15,980	-	761	761
<b>Subtotal</b>	<b>778,996</b>	<b>536,825</b>	<b>242,171</b>	<b>896,149</b>	<b>557,493</b>	<b>338,656</b>	<b>1,105,183</b>	<b>701,742</b>	<b>403,441</b>	<b>164,917</b>	<b>144,249</b>

2410 Instructional Aide Hourly	235,791	212,541	23,250	277,461	254,211	23,250	298,070	273,657	24,413	61,116	19,446
2414 Instructional Aide - AIARE	11,160	11,160	-	11,160	11,160	-	11,718	11,718	-	558	558
2415 Tutor	99,018	37,463	61,555	74,543	37,463	37,080	85,588	39,336	46,252	1,873	1,873
2418 Artist Model I	2,532	2,532	-	2,532	2,532	-	2,659	2,659	-	127	127
2419 Artist Model II	4,644	4,644	-	4,644	4,644	-	4,876	4,876	-	232	232
2421 Accompanist	-	-	-	-	-	-	-	-	-	-	-
2441 CDC Part-Time Teacher	-	-	-	-	-	-	-	-	-	-	-
2442 TPNS Substitute Teacher	604	604	-	604	604	-	634	634	-	30	30
2450 Student Tutors	60,700	31,500	29,200	75,700	31,500	44,200	88,565	33,075	55,490	1,575	1,575
2499 Other PT Class.Instr.Salaries	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>414,449</b>	<b>300,444</b>	<b>114,005</b>	<b>446,644</b>	<b>342,114</b>	<b>104,530</b>	<b>492,110</b>	<b>365,955</b>	<b>126,155</b>	<b>65,511</b>	<b>23,841</b>
<b>TOTAL CLASSIFIED</b>	<b>5,939,288</b>	<b>4,178,673</b>	<b>1,760,615</b>	<b>6,498,684</b>	<b>4,503,765</b>	<b>1,994,919</b>	<b>7,671,950</b>	<b>5,333,661</b>	<b>2,338,289</b>	<b>1,154,988</b>	<b>829,896</b>
<b>TOTAL SALARIES</b>	<b>12,454,024</b>	<b>9,556,176</b>	<b>2,897,848</b>	<b>13,274,284</b>	<b>10,091,283</b>	<b>3,183,001</b>	<b>15,010,365</b>	<b>11,316,983</b>	<b>3,693,382</b>	<b>1,760,807</b>	<b>1,225,700</b>
<b>EMPLOYEE BENEFITS</b>											
i 3110 STRS Direct Instruction	813,279	788,804	24,475	902,914	879,053	23,861	997,420	951,700	45,720	162,896	72,647
3111 STRS Nonacademic Admin. and Supervisors	-	-	-	-	-	-	223,148	223,148	-	223,148	223,148
i 3112 STRS Nonacademic Other	300,004	169,579	130,425	326,315	183,273	143,042	225,173	49,666	175,507	(119,913)	(133,607)
<b>Subtotal</b>	<b>1,113,283</b>	<b>958,383</b>	<b>154,900</b>	<b>1,229,229</b>	<b>1,062,326</b>	<b>166,903</b>	<b>1,445,741</b>	<b>1,224,514</b>	<b>221,227</b>	<b>266,131</b>	<b>162,188</b>
3210 PERS Direct Instruction	41,342	41,342	-	39,754	39,754	-	-	-	-	(41,342)	(39,754)
3211 PERS Classified/Other Nonacademic	1,009,233	684,133	325,100	1,200,553	845,224	355,329	1,541,109	1,082,929	458,180	398,796	237,705
3212 PERS Other Academic Noninstructional	46,615	46,615	-	56,994	53,192	3,802	74,355	60,459	13,896	13,844	7,267
<b>Subtotal</b>	<b>1,097,190</b>	<b>772,090</b>	<b>325,100</b>	<b>1,297,301</b>	<b>938,170</b>	<b>359,131</b>	<b>1,615,464</b>	<b>1,143,388</b>	<b>472,076</b>	<b>371,298</b>	<b>205,218</b>
3310 Soc. Sec. Direct Instruction	12,382	12,382	-	10,758	10,758	-	12,137	12,137	-	(245)	1,379
3311 Soc. Sec. Classified/Other Nonacademic	295,433	208,289	87,144	323,398	227,180	96,218	380,305	268,180	112,125	59,891	41,000
3312 Soc. Sec. Other Academic Noninstructional	13,959	13,959	-	15,423	14,394	1,029	16,472	14,774	1,698	815	380
3320 Medicare Direct Instruction	70,064	65,951	4,113	71,256	67,969	3,287	77,535	72,478	5,057	6,527	4,509
3321 Medicare Classified/Other Nonacademic	77,393	54,245	23,148	85,399	58,727	26,672	98,637	70,280	28,357	16,035	11,553
3322 Medicare Other Academic Noninstructional	29,732	16,279	13,453	32,096	17,368	14,728	34,382	18,886	15,496	2,607	1,518
<b>Subtotal</b>	<b>498,963</b>	<b>371,105</b>	<b>127,858</b>	<b>538,330</b>	<b>396,396</b>	<b>141,934</b>	<b>619,468</b>	<b>456,735</b>	<b>162,733</b>	<b>85,630</b>	<b>60,339</b>
3410 H&W Direct Instruction	558,295	533,632	24,663	535,225	512,155	23,070	525,997	493,699	32,298	(39,933)	(18,456)
3411 H&W Classified/Other Nonacademic	1,275,099	876,188	398,911	1,382,292	924,752	457,540	1,632,785	1,101,496	531,289	225,308	176,744
3412 H&W Other Academic Noninstructional	346,954	210,190	136,764	347,019	213,048	133,971	358,467	217,817	140,650	7,627	4,769
<b>Subtotal</b>	<b>2,180,348</b>	<b>1,620,010</b>	<b>560,338</b>	<b>2,264,536</b>	<b>1,649,955</b>	<b>614,581</b>	<b>2,517,249</b>	<b>1,813,012</b>	<b>704,237</b>	<b>193,002</b>	<b>163,057</b>
3510 SUI Direct Instruction	2,434	2,292	142	2,470	2,356	114	26,745	25,001	1,744	22,709	22,645
3511 SUI Classified/Other Nonacademic	2,672	1,875	797	2,943	2,026	917	34,017	24,241	9,776	22,366	22,215
3512 SUI Other Academic Noninstructional	900	501	399	1,108	597	511	11,855	6,510	5,345	6,009	5,913
<b>Subtotal</b>	<b>6,006</b>	<b>4,668</b>	<b>1,338</b>	<b>6,521</b>	<b>4,979</b>	<b>1,542</b>	<b>72,617</b>	<b>55,752</b>	<b>16,865</b>	<b>51,084</b>	<b>50,773</b>
3610 Workers' Compensation Direct Instruction	80,727	75,990	4,737	82,528	78,722	3,806	89,772	83,917	5,855	7,927	5,195
3611 WC Classified/Other Nonacademic	91,339	63,836	27,503	101,312	69,575	31,737	120,131	83,009	37,122	19,173	13,434
3612 WC Other Academic Noninstructional	34,269	18,768	15,501	37,181	20,121	17,060	39,793	21,857	17,936	3,089	1,736
<b>Subtotal</b>	<b>206,335</b>	<b>158,594</b>	<b>47,741</b>	<b>221,021</b>	<b>168,418</b>	<b>52,603</b>	<b>249,696</b>	<b>188,783</b>	<b>60,913</b>	<b>30,189</b>	<b>20,365</b>
3710 Apple Direct Instruction	40,087	37,447	2,640	41,698	39,985	1,713	45,661	43,475	2,186	6,028	3,490
3711 Apple Classified/Other Nonacademic	11,438	7,626	3,812	13,469	7,719	5,750	13,372	10,431	2,941	2,805	2,712
3712 Apple Other Academic Noninstructional	2,593	843	1,750	4,275	843	3,432	1,714	884	830	41	41
<b>Subtotal</b>	<b>54,118</b>	<b>45,916</b>	<b>8,202</b>	<b>59,442</b>	<b>48,547</b>	<b>10,895</b>	<b>60,747</b>	<b>54,790</b>	<b>5,957</b>	<b>8,874</b>	<b>6,243</b>
3910 Misc. Benes. Direct Instruction	-	-	-	-	-	-	-	-	-	-	-
3911 Misc. Benes. Classified/Other Nonacademic	441	-	441	-	-	-	-	-	-	-	-
3912 Misc. Benes. Academic Noninstructional	340	-	340	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>781</b>	<b>-</b>	<b>781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>5,157,024</b>	<b>3,930,766</b>	<b>1,226,258</b>	<b>5,616,380</b>	<b>4,268,791</b>	<b>1,347,589</b>	<b>6,580,982</b>	<b>4,936,974</b>	<b>1,644,008</b>	<b>1,006,208</b>	<b>668,183</b>
<b>TOTAL COMPENSATION</b>	<b>17,611,048</b>	<b>13,486,942</b>	<b>4,124,106</b>	<b>18,890,664</b>	<b>14,360,074</b>	<b>4,530,590</b>	<b>21,591,347</b>	<b>16,253,957</b>	<b>5,337,390</b>	<b>2,767,015</b>	<b>1,893,883</b>

<b>SUPPLIES</b>											
4310 Instructional Supplies	217,017	37,219	179,798	227,871	23,719	204,152	228,217	-	228,217	(37,219)	(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	64,395	64,395	-	96,995	64,395	32,600	60,215	27,615	32,600	(36,780)	(36,780)
4320 Media Supplies	1,540	1,540	-	1,540	1,540	-	1,617	1,617	-	77	77
4325 Instructor Desk Copies	2,700	2,700	-	2,700	2,700	-	2,835	2,835	-	135	135
<b>Subtotal</b>	<b>291,952</b>	<b>112,154</b>	<b>179,798</b>	<b>335,406</b>	<b>98,654</b>	<b>236,752</b>	<b>292,884</b>	<b>32,067</b>	<b>260,817</b>	<b>(80,087)</b>	<b>(66,587)</b>
4510 Books, Magazines, Periodicals	7,881	2,441	5,440	10,933	2,441	8,492	17,612	2,562	15,050	121	121
4550 Noninstructional Supp and Matls	486,401	221,047	265,354	597,036	220,257	376,779	578,819	254,194	324,625	33,147	33,937
<b>Subtotal</b>	<b>494,282</b>	<b>223,488</b>	<b>270,794</b>	<b>607,969</b>	<b>222,698</b>	<b>385,271</b>	<b>596,431</b>	<b>256,756</b>	<b>339,675</b>	<b>33,268</b>	<b>34,058</b>
<b>TOTAL SUPPLIES</b>	<b>786,234</b>	<b>335,642</b>	<b>450,592</b>	<b>943,375</b>	<b>321,352</b>	<b>622,023</b>	<b>889,315</b>	<b>288,823</b>	<b>600,492</b>	<b>(46,819)</b>	<b>(32,529)</b>

<b>SERVICES</b>											
5110 Personal Service Contracts	252,657	59,175	193,482	137,320	111,240	26,080	219,963	148,463	71,500	89,288	37,223
5111 Personal Service Contracts (Instructional)	40,359	5,620	34,739	48,763	6,251	42,512	35,100	4,047	31,053	(1,573)	(2,204)
5120 Contract Services	1,271,508	935,382	336,126	2,084,371	1,156,274	928,097	2,696,383	1,813,469	882,914	878,087	657,195
5121 Contract Services (Instructional - ISAs)	837,513	837,513	-	1,062,868	1,062,868	-	1,062,868	1,062,868	-	225,355	-
5140 Software License and Online Services	319,334	147,695	171,639	420,682	158,815	261,867	416,984	158,815	258,169	11,120	-
5170 Audit	43,425	41,175	2,250	41,175	41,175	-	41,175	41,175	-	-	-
5180 Legal	86,989	86,989	-	106,989	86,989	20,000	91,989	86,989	5,000	-	-
<b>Subtotal</b>	<b>2,851,785</b>	<b>2,113,549</b>	<b>738,236</b>	<b>3,902,168</b>	<b>2,623,612</b>	<b>1,278,556</b>	<b>4,564,462</b>	<b>3,315,826</b>	<b>1,248,636</b>	<b>1,202,277</b>	<b>692,214</b>
5210 Technology Allowance	14,675	13,725	950	14,226	13,726	500	14,225	13,725	500	-	(1)
5211 Mileage Reimbursement	18,423	15,200	3,223	18,050	15,200	2,850	36,790	33,440	3,350	18,240	18,240
5212 Field Labs	1,750	1,750	-	1,750	1,750	-	1,750	1,750	-	-	-
5213 Conference/Travel	159,697	77,809	81,888	229,280	84,114	145,166	438,154	217,473	220,681	139,664	133,359
5214 Student Field Trips	42,205	18,300	23,905	58,621	18,300	40,321	53,228	18,300	34,928	-	-
5216 Staff Development Activities	28,857	28,857	-	33,857	28,857	5,000	43,107	43,107	-	14,250	14,250
5217 Training	-	-	-	2,000	-	2,000	-	-	-	-	-
5218 Tuition Reimbursement	1,350	1,350	-	1,350	1,350	-	1,350	1,350	-	-	-
<b>Subtotal</b>	<b>266,957</b>	<b>156,991</b>	<b>109,966</b>	<b>359,134</b>	<b>163,297</b>	<b>195,837</b>	<b>588,604</b>	<b>329,145</b>	<b>259,459</b>	<b>172,154</b>	<b>165,848</b>
5310 Institutional Memberships	52,775	49,070	3,705	64,230	50,525	13,705	76,036	53,831	22,205	4,761	3,306
5320 Licensing Fees	16,857	16,857	-	16,857	16,857	-	16,857	16,857	-	-	-
<b>Subtotal</b>	<b>69,632</b>	<b>65,927</b>	<b>3,705</b>	<b>81,087</b>	<b>67,382</b>	<b>13,705</b>	<b>92,893</b>	<b>70,688</b>	<b>22,205</b>	<b>4,761</b>	<b>3,306</b>
5410 Property & Liability Insurance	6,415	6,415	-	6,415	6,415	-	6,415	6,415	-	-	-
5440 Student Insurance	28,905	12,158	16,747	28,905	12,158	16,747	29,836	12,158	17,678	-	-
<b>Subtotal</b>	<b>35,320</b>	<b>18,573</b>	<b>16,747</b>	<b>35,320</b>	<b>18,573</b>	<b>16,747</b>	<b>36,251</b>	<b>18,573</b>	<b>17,678</b>	-	-
5511 Utilities - Electricity	243,291	243,291	-	243,291	243,291	-	243,291	243,291	-	-	-
5512 Utilities - Natural Gas/Nonelectrical	249,336	249,336	-	249,336	249,336	-	249,336	249,336	-	-	-
5513 Utilities - Water and Sewer	58,450	58,450	-	58,450	58,450	-	58,450	58,450	-	-	-
5514 Utilities - Refuse	43,300	43,300	-	43,300	43,300	-	43,300	43,300	-	-	-
5516 Utilities - Telephone	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	-	-
5517 Utilities - Internet	10,600	10,600	-	12,600	10,600	2,000	10,600	10,600	-	-	-
5530 Postage and Courier Services	61,005	61,005	-	61,005	61,005	-	61,005	61,005	-	-	-
5550 Facilities Rents and Leases	49,751	20,291	29,460	59,751	20,291	39,460	59,041	31,041	28,000	10,750	10,750
5560 Equipment Rents and Leases	26,638	26,637	1	26,637	26,637	-	26,637	26,637	-	-	-
<b>Subtotal</b>	<b>762,371</b>	<b>732,910</b>	<b>29,461</b>	<b>774,370</b>	<b>732,910</b>	<b>41,460</b>	<b>771,660</b>	<b>743,660</b>	<b>28,000</b>	<b>10,750</b>	<b>10,750</b>
5610 Printing	43,496	41,911	1,585	43,196	41,911	1,285	44,616	42,911	1,705	1,000	1,000
5620 Outreach Activities	10,800	10,800	-	10,800	10,800	-	40,800	10,800	30,000	-	-
5640 Repairs and Maintenance	49,058	43,058	6,000	61,508	42,939	18,569	90,502	42,939	47,563	(119)	-
5642 Vehicle Maintenance and Repair	20,750	20,750	-	20,750	20,750	-	20,750	20,750	-	-	-
5680 Maintenance Agreements	239,085	231,635	7,450	247,085	241,635	5,450	247,601	242,151	5,450	10,516	516
<b>Subtotal</b>	<b>363,189</b>	<b>348,154</b>	<b>15,035</b>	<b>383,339</b>	<b>358,035</b>	<b>25,304</b>	<b>444,269</b>	<b>359,551</b>	<b>84,718</b>	<b>11,397</b>	<b>1,516</b>
5720 Election Services	4,500	4,500	-	4,500	4,500	-	4,500	4,500	-	-	-
<b>Subtotal</b>	<b>4,500</b>	<b>4,500</b>	-	<b>4,500</b>	<b>4,500</b>	-	<b>4,500</b>	<b>4,500</b>	-	-	-
5810 Advertising	206,994	81,638	125,356	256,786	77,372	179,414	286,235	77,372	208,863	(4,266)	-
5812 Employment Verification	4,643	4,230	413	4,666	4,230	436	4,430	4,230	200	-	-
5816 Administrative Fees	2,610	2,610	-	2,610	2,610	-	2,610	2,610	-	-	-
5895 Merchant Discount and Bank Fees	27,000	27,000	-	27,000	27,000	-	27,000	27,000	-	-	-
<b>Subtotal</b>	<b>241,247</b>	<b>115,478</b>	<b>125,769</b>	<b>291,062</b>	<b>111,212</b>	<b>179,850</b>	<b>320,275</b>	<b>111,212</b>	<b>209,063</b>	<b>(4,266)</b>	-

5950 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-
5980 Relocation Costs	-	-	-	-	-	-	15,000	15,000	-	15,000	15,000	-
5990 Other Operating Expenses	900	900	-	900	900	-	116,599	900	115,699	-	-	-
<b>Subtotal</b>	<b>900</b>	<b>900</b>	<b>-</b>	<b>900</b>	<b>900</b>	<b>-</b>	<b>131,599</b>	<b>15,900</b>	<b>115,699</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>TOTAL SERVICES</b>	<b>4,595,901</b>	<b>3,556,982</b>	<b>1,038,919</b>	<b>5,831,880</b>	<b>4,080,421</b>	<b>1,751,459</b>	<b>6,954,513</b>	<b>4,969,055</b>	<b>1,985,458</b>	<b>1,412,073</b>	<b>888,634</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>												
6220 Improvements to Buildings	11,700	11,700	-	11,700	11,700	-	11,700	11,700	-	-	-	-
<b>Subtotal</b>	<b>11,700</b>	<b>11,700</b>	<b>-</b>	<b>11,700</b>	<b>11,700</b>	<b>-</b>	<b>11,700</b>	<b>11,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6310 Library Bks/Magazines/Prdcls/Databases	51,259	45,759	5,500	56,260	45,759	10,501	353,716	45,759	307,957	-	-	-
<b>Subtotal</b>	<b>51,259</b>	<b>45,759</b>	<b>5,500</b>	<b>56,260</b>	<b>45,759</b>	<b>10,501</b>	<b>353,716</b>	<b>45,759</b>	<b>307,957</b>	<b>-</b>	<b>-</b>	<b>-</b>
6410 Audio Visual Equipment, New	1,485	1,485	-	1,485	1,485	-	1,485	1,485	-	-	-	-
6420 Low Voltage/Tech Equipment	-	-	-	-	-	-	-	-	-	-	-	-
6421 Safety/Security Equipment	-	-	-	-	-	-	4,000	-	4,000	-	-	-
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	56,711	40,172	16,539	50,769	42,672	8,097	814,672	40,172	774,500	-	-	(2,500)
6471 Computer Hardware, Replacement	911	911	-	911	911	-	911	911	-	-	-	-
6480 Equipment/Furniture, New	134,157	63,504	70,653	137,634	66,004	71,630	220,555	63,504	157,051	-	-	(2,500)
6481 Equipment/Furniture, Replacement	2,385	2,385	-	2,385	2,385	-	2,385	2,385	-	-	-	-
6591 Capital Leases	179,132	179,132	-	160,907	160,907	-	160,907	160,907	-	(18,225)	-	-
<b>Subtotal</b>	<b>374,781</b>	<b>287,589</b>	<b>87,192</b>	<b>354,091</b>	<b>274,364</b>	<b>79,727</b>	<b>1,204,915</b>	<b>269,364</b>	<b>935,551</b>	<b>(18,225)</b>	<b>(5,000)</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>437,740</b>	<b>345,048</b>	<b>92,692</b>	<b>422,051</b>	<b>331,823</b>	<b>90,228</b>	<b>1,570,331</b>	<b>326,823</b>	<b>1,243,508</b>	<b>(18,225)</b>	<b>(5,000)</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>23,430,923</b>	<b>17,724,614</b>	<b>5,706,309</b>	<b>26,087,970</b>	<b>19,093,670</b>	<b>6,994,300</b>	<b>31,005,506</b>	<b>21,838,658</b>	<b>9,166,848</b>	<b>4,114,044</b>	<b>2,744,988</b>	<b>-</b>
<b>OTHER OUTGO</b>												
7201 Indirect Expense Intrafund	111,696	-	111,696	172,928	-	172,928	216,479	-	216,479	-	-	-
7310 Transfers to Other Funds	24,018	-	24,018	765,963	731,468	34,495	743,342	689,468	53,874	689,468	(42,000)	-
7400 Other Transfers	281,037	-	281,037	220,375	-	220,375	225,375	-	225,375	-	-	-
7512 Direct Payments to Students	458,164	444,164	14,000	23,150	-	23,150	30,380	-	30,380	(444,164)	-	-
7590 Federal Financial Aid Repayment	-	-	-	5,000	5,000	-	5,000	5,000	-	5,000	-	-
7612 CalWORKs Child Care	50,974	5,000	45,974	24,095	-	24,095	19,718	-	19,718	(5,000)	-	-
7620 Textbook Grants	55,593	-	55,593	55,767	-	55,767	56,722	-	56,722	-	-	-
7625 Student Supplies and Materials	10,000	-	10,000	10,000	-	10,000	20,000	-	20,000	-	-	-
7635 Student Transportation	9,330	-	9,330	9,530	-	9,530	15,360	-	15,360	-	-	-
<b>TOTAL OTHER OUTGO</b>	<b>1,000,812</b>	<b>449,164</b>	<b>551,648</b>	<b>1,286,808</b>	<b>736,468</b>	<b>550,340</b>	<b>1,332,376</b>	<b>694,468</b>	<b>637,908</b>	<b>245,304</b>	<b>(42,000)</b>	<b>-</b>
<b>TOTAL APPROPRIATED *</b>	<b>24,431,735</b>	<b>18,173,778</b>	<b>6,257,957</b>	<b>27,374,778</b>	<b>19,830,138</b>	<b>7,544,640</b>	<b>32,337,882</b>	<b>22,533,126</b>	<b>9,804,756</b>	<b>4,359,348</b>	<b>2,702,988</b>	<b>-</b>
7906 Categorical Carryover	2,620,822	-	2,620,822	1,965,691	-	1,965,691	3,055,240	-	3,055,240	-	-	-
<b>TOTAL APPROPRIATED &amp; UNAPPROPRIATED *</b>	<b>27,052,557</b>	<b>18,173,778</b>	<b>8,878,779</b>	<b>29,340,469</b>	<b>19,830,138</b>	<b>9,510,331</b>	<b>35,393,122</b>	<b>22,533,126</b>	<b>12,859,996</b>	<b>4,359,348</b>	<b>2,702,988</b>	<b>-</b>

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



2022 LTCC Staff Development Day

**OBJECT DETAIL - ACTUALS TO FINAL BUDGET FY22-23**

Final Budget 2022-23	2020-21 AUDITED ACTUALS			2021-22 UNAUDITED ACTUALS			2022-23 FINAL BUDGET			2020-21 Actuals vs. 2022-23 Final Variance	2021-22 Projected vs. 2022-23 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,464,776	2,464,776	-	2,568,532	2,538,330	30,202	2,699,114	2,614,828	84,286	150,052	76,498
<b>Subtotal</b>	<b>2,464,776</b>	<b>2,464,776</b>	<b>-</b>	<b>2,568,532</b>	<b>2,538,330</b>	<b>30,202</b>	<b>2,699,114</b>	<b>2,614,828</b>	<b>84,286</b>	<b>150,052</b>	<b>76,498</b>
1210 Administrators	1,050,980	752,161	298,819	1,093,972	754,061	339,911	1,204,670	933,230	271,440	181,069	179,169
1211 Admin In-District Allowance	36,540	26,460	10,080	37,300	25,626	11,674	30,684	21,847	8,837	(4,613)	(3,779)
1212 Counselors	411,161	70,256	340,905	447,289	70,178	377,111	618,064	82,722	535,342	12,466	12,544
1213 Academic Director	61,604	-	61,604	58,347	5,221	53,126	58,794	-	58,794	-	(5,221)
1214 Reassigned Time	21,905	9,454	12,451	7,955	1,804	6,151	-	-	-	(9,454)	(1,804)
1215 Learning Disabilities Specialist	82,518	-	82,518	86,528	-	86,528	93,936	-	93,936	-	-
1216 Library/Media Services Director	47,151	47,151	-	53,799	53,799	-	59,146	59,146	-	11,995	5,347
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>1,711,859</b>	<b>905,481</b>	<b>806,378</b>	<b>1,785,190</b>	<b>910,689</b>	<b>874,501</b>	<b>2,065,294</b>	<b>1,096,945</b>	<b>968,349</b>	<b>191,464</b>	<b>186,256</b>
1310 Adjunct Faculty	1,366,540	1,357,346	9,194	1,339,038	1,338,582	456	1,625,479	1,607,195	18,284	249,849	268,613
1311 Adjunct Office Hours	21,935	16,777	5,158	13,391	11,871	1,520	35,000	30,000	5,000	13,223	18,129
1315 Fitness Education Center Adjuncts	21,032	19,605	1,427	125,982	125,982	-	126,114	126,114	-	106,509	132
1360 Instructional Stipend	76,933	26,440	50,493	32,507	7,353	25,154	71,314	56,015	15,299	29,575	48,662
1390 Other Instructional Salaries	165,852	56,954	108,898	226,429	75,600	150,829	201,249	140,099	61,150	83,145	64,499
1399 Instructor Substitutes	1,954	1,954	-	35,101	35,101	-	40,500	40,500	-	38,546	5,399
<b>Subtotal</b>	<b>1,654,245</b>	<b>1,479,075</b>	<b>175,170</b>	<b>1,772,448</b>	<b>1,594,489</b>	<b>177,959</b>	<b>2,099,656</b>	<b>1,999,923</b>	<b>99,733</b>	<b>520,848</b>	<b>405,434</b>
1414 Reassigned Time - Overload	(994)	(994)	-	7,658	7,658	-	9,608	9,608	-	10,602	1,950
1415 Student Activities Advisor	12,000	12,000	-	26,090	26,090	-	28,350	28,350	-	16,350	2,260
1420 Part-Time or Sub Librarian	57,629	57,629	-	77,991	77,991	-	46,222	46,222	-	(11,407)	(31,769)
1425 Department Workload	20,156	20,156	-	62,700	62,700	-	-	-	-	(20,156)	(62,700)
1430 Part-Time or Sub Counselors	146,768	-	146,768	157,455	-	157,455	93,931	623	93,308	623	623
1440 Part-Time Program Director	68,450	64,632	3,818	53,977	53,977	-	35,454	35,454	-	(29,178)	(18,523)
1450 Athletic Director	13,500	13,500	-	15,000	15,000	-	-	-	-	(13,500)	(15,000)
1460 Lead Faculty Stipend	28,905	18,016	10,889	41,390	5,184	36,206	82,621	42,121	40,500	24,105	36,937
1470 CCE Facilitator	51,943	-	51,943	14,704	-	14,704	27,388	-	27,388	-	-
1480 Athletic Coaches	55,600	55,600	-	60,675	60,675	-	35,001	35,001	-	(20,599)	(25,674)
1495 Mileage Allowance	400	400	-	1,690	1,690	-	9,188	9,188	-	8,788	7,498
1499 Other Noninstr. Acad. Salaries	109,757	56,910	52,847	116,042	55,585	60,457	106,588	65,059	41,529	8,149	9,474
<b>Subtotal</b>	<b>564,114</b>	<b>297,849</b>	<b>266,265</b>	<b>635,372</b>	<b>366,550</b>	<b>268,822</b>	<b>474,351</b>	<b>271,626</b>	<b>202,725</b>	<b>(26,223)</b>	<b>(94,924)</b>
<b>TOTAL ACADEMIC</b>	<b>6,394,996</b>	<b>5,147,182</b>	<b>1,247,813</b>	<b>6,761,542</b>	<b>5,410,058</b>	<b>1,351,484</b>	<b>7,338,415</b>	<b>5,983,322</b>	<b>1,355,093</b>	<b>836,140</b>	<b>573,264</b>
<b>CLASSIFIED SALARIES</b>											
2110 Full-Time Regular Classified	2,324,446	1,586,930	737,517	2,438,508	1,624,376	814,132	3,306,664	2,194,596	1,112,068	607,666	570,220
2111 Confidentials	255,926	215,208	40,717	312,470	244,075	68,395	391,016	320,414	70,602	105,206	76,339
2120 Part-Time Regular Classified	303,426	233,945	69,481	235,194	137,269	97,925	308,663	275,105	33,558	41,160	137,836
2150 Classified Supervisor	1,351,749	950,710	401,039	1,637,380	1,059,668	577,712	2,053,027	1,460,562	592,465	509,852	400,894
<b>Subtotal</b>	<b>4,235,547</b>	<b>2,986,792</b>	<b>1,248,754</b>	<b>4,623,552</b>	<b>3,065,388</b>	<b>1,558,164</b>	<b>6,059,370</b>	<b>4,250,677</b>	<b>1,808,693</b>	<b>1,263,885</b>	<b>1,185,289</b>
2210 F-T/Reg. Classified Instructional	52,522	52,522	-	14,198	14,198	-	15,287	15,287	-	(37,235)	1,089
<b>Subtotal</b>	<b>52,522</b>	<b>52,522</b>	<b>-</b>	<b>14,198</b>	<b>14,198</b>	<b>-</b>	<b>15,287</b>	<b>15,287</b>	<b>-</b>	<b>(37,235)</b>	<b>1,089</b>
2310 Classified Overtime	45,237	42,015	3,221	25,979	25,979	-	58,096	57,151	945	15,136	31,172
2340 Part-Time/Temp. Class. Noninstr	602,380	331,169	271,211	649,514	297,938	351,576	600,883	484,115	116,768	152,946	186,177
2341 Part-Time/Temporary Technician	24,115	16,914	7,201	39,118	1,820	37,298	51,688	21,377	30,311	4,463	19,557
2350 Student Workers	209,764	34,498	175,266	203,481	61,893	141,588	352,286	96,869	255,417	62,371	34,976
2360 Classified Stipend	32,200	31,000	1,200	22,500	7,500	15,000	26,250	26,250	-	(4,750)	18,750
2399 Other Noninstr. Class. Salaries	640	640	0	3,200	3,200	-	15,980	15,980	-	15,340	12,780
<b>Subtotal</b>	<b>914,336</b>	<b>456,237</b>	<b>458,099</b>	<b>943,792</b>	<b>398,330</b>	<b>545,462</b>	<b>1,105,183</b>	<b>701,742</b>	<b>403,441</b>	<b>245,506</b>	<b>303,412</b>
2410 Instructional Aide Hourly	127,216	127,216	-	168,161	168,161	-	298,070	273,657	24,413	146,441	105,496
2414 Instructional Aide - AIARE	-	-	-	-	-	-	11,718	11,718	-	11,718	11,718
2415 Tutor	122,232	99,466	22,766	125,766	90,372	35,394	85,588	39,336	46,252	(60,130)	(51,036)







6410 Audio Visual Equipment, New	1,730	-	1,730	139,134	2,166	136,968	1,485	1,485	-	1,485	(681)
6420 Low Voltage/Tech Equipment	267,480	-	267,480	1,950	-	1,950	-	-	-	-	-
6421 Safety/Security Equipment	-	-	-	-	-	-	4,000	-	4,000	-	-
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	100,835	6,550	94,285	281,386	5,071	276,315	814,672	40,172	774,500	33,622	35,101
6471 Computer Hardware, Replacement	-	-	-	-	-	-	911	911	-	911	911
6480 Equipment/Furniture, New	341,611	59,277	282,334	191,750	102,788	88,962	220,555	63,504	157,051	63,504	(39,284)
6481 Equipment/Furniture, Replacement	-	-	-	1,511	-	1,511	2,385	2,385	-	2,385	2,385
6591 Capital Leases	155,679	155,679	-	164,974	164,974	-	160,907	160,907	-	5,228	(4,067)
<b>Subtotal</b>	<b>867,335</b>	<b>221,506</b>	<b>645,829</b>	<b>780,705</b>	<b>274,999</b>	<b>505,706</b>	<b>1,204,915</b>	<b>269,364</b>	<b>935,551</b>	<b>47,859</b>	<b>(5,635)</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>941,421</b>	<b>239,377</b>	<b>702,044</b>	<b>1,605,005</b>	<b>362,969</b>	<b>1,242,036</b>	<b>1,570,331</b>	<b>326,823</b>	<b>1,243,508</b>	<b>87,446</b>	<b>(36,146)</b>
<b>TOTAL EXPENSES</b>	<b>22,884,349</b>	<b>16,622,918</b>	<b>6,261,430</b>	<b>26,720,151</b>	<b>18,590,430</b>	<b>8,129,721</b>	<b>31,005,506</b>	<b>21,838,658</b>	<b>9,166,848</b>	<b>5,215,740</b>	<b>3,248,229</b>
<b>OTHER OUTGO</b>											
7201 Indirect Expense Intrafund	75,453	-	75,453	49,411	-	49,411	216,479	-	216,479	-	-
7310 Transfers to Other Funds	1,644,877	1,620,904	23,972	638,149	624,649	13,500	743,342	689,468	53,874	(931,436)	64,819
7400 Other Transfers	211,000	-	211,000	65,000	-	65,000	225,375	-	225,375	-	-
7512 Direct Payments to Students	9,643	-	9,643	139,732	450	139,282	30,380	-	30,380	-	(450)
7590 Federal Financial Aid Repayment	56,976	56,976	-	65,740	65,740	-	5,000	5,000	-	(51,976)	(60,740)
7612 CalWORKs Child Care	-	-	-	-	-	-	-	-	19,718	-	-
7620 Textbook Grants	51,000	-	51,000	9,791	-	9,791	56,722	-	56,722	-	-
7625 Student Supplies and Materials	28,498	-	28,498	24,778	-	24,778	20,000	-	20,000	-	-
7635 Student Transportation	7,500	-	7,500	16,500	-	16,500	15,360	-	15,360	-	-
<b>TOTAL OTHER OUTGO</b>	<b>2,084,947</b>	<b>1,677,880</b>	<b>407,067</b>	<b>1,009,101</b>	<b>690,839</b>	<b>318,262</b>	<b>1,332,376</b>	<b>694,468</b>	<b>637,908</b>	<b>(983,412)</b>	<b>3,629</b>
<b>TOTAL APPROPRIATED *</b>	<b>24,969,296</b>	<b>18,300,799</b>	<b>6,668,497</b>	<b>27,729,252</b>	<b>19,281,269</b>	<b>8,447,983</b>	<b>32,337,882</b>	<b>22,533,126</b>	<b>9,804,756</b>	<b>4,232,327</b>	<b>3,251,858</b>
7906 Categorical Carryover	-	-	-	-	-	-	3,055,240	-	3,055,240	-	-
<b>TOTAL APPROPRIATED &amp; UNAPPROPRIATED *</b>	<b>24,969,296</b>	<b>18,300,799</b>	<b>6,668,497</b>	<b>27,729,252</b>	<b>19,281,269</b>	<b>8,447,983</b>	<b>35,393,122</b>	<b>22,533,126</b>	<b>12,859,996</b>	<b>4,232,327</b>	<b>3,251,858</b>

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

i Objects 3110 (\$390,920) and 3112 (\$41,466) include budget for STRS on Behalf Payments



"Graduation isn't the closing of a door, it's the opening of a thousand." -Dan Schultz

# PROGRAM BREAKDOWN

2022-23

Unrestricted Program Detail  
(Budget to Final Budget Comparison)

Unrestricted Program Detail  
(Actuals to Final Budget Comparison)

## UNRESTRICTED PROGRAM DETAIL - BUDGET TO FINAL BUDGET FY22 - 23

<b>Code</b>	<b>Program</b>	<b>2020-21 ADOPTED BUDGET</b> <i>Unrestricted GF</i>	<b>2021-22 ADOPTED BUDGET</b> <i>Unrestricted GF</i>	<b>2022-23 FINAL BUDGET</b> <i>Unrestricted GF</i>	<b>20-21 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>	<b>21-22 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>
0301	Environmental Science/ETS	25,684	20,993	21,557	(4,127)	564
0399	Green Sustainable Education	9,329	9,330	9,369	40	39
0401	Biology	382,022	411,850	352,807	(29,215)	(59,043)
0501	Business	188,206	262,823	355,401	167,195	92,578
0511	Real Estate	25,267	25,270	25,373	106	103
0599	D-Wing Computer Lab	20,664	-	-	(20,664)	-
0601	General Communications	9,095	9,096	9,133	38	37
0614	Art - Digital and Media Arts	17,227	17,228	17,299	72	71
0701	Computer and Information Science	43,633	43,636	43,817	184	181
0835	Physical Education	328,590	334,023	4,648	(323,942)	(329,375)
0836	Wilderness Education	246,065	250,509	354,875	108,810	104,366
0837	PE - Theory	76,049	77,799	263,434	187,385	185,635
0839	PE - Athletics	27,564	27,566	84,186	56,622	56,620
0858	Fitness Education Center	120,717	121,617	27,680	(93,037)	(93,937)
1002	Art	444,657	401,328	195,640	(249,017)	(205,688)
1004	Music	176,450	181,174	325,783	149,333	144,609
1007	Theatre Arts	31,347	32,953	191,403	160,056	158,450
1012	Photography and Digital Arts	62,112	62,119	46,233	(15,879)	(15,886)
1101	World Languages	2,948	2,968	63,268	60,320	60,300
1102	French	5,742	5,743	3,186	(2,556)	(2,557)
1104	Italian	-	-	5,766	5,766	5,766
1105	Spanish	295,444	307,396	333,709	38,265	26,313
1108	Japanese	8,614	8,615	8,651	37	36
1155	Intensive Summer Spanish Institute	151,374	182,402	178,915	27,541	(3,487)
1191	Sign Language	17,227	17,228	17,299	72	71
1201	Health	110,995	115,643	125,041	14,046	9,398
1205	Phlebotomy	6,329	6,334	6,371	42	37
1208	Medical Office	16,654	16,655	16,724	70	69
1240	Dental Assistant	25,098	25,100	30,964	5,866	5,864
1250	Emergency Medical Technician	61,970	61,981	76,957	14,987	14,976
1290	Emergency Response	11,055	11,057	11,239	184	182
1299	Physical Therapy Aide	-	-	-	-	-
1305	Early Childhood Education	24,978	24,980	25,084	106	104

	<b>2020-21 ADOPTED BUDGET</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2022-23 FINAL BUDGET</b>	<b>20-21 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>	<b>21-22 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>
	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
1306 Culinary Arts	101,266	106,377	110,442	9,176	4,065
1307 Hospitality	32,220	37,327	41,723	9,503	4,396
1317 Dual Enrollment	88,833	89,124	90,383	1,550	1,259
1390 Culinary Jail	8,269	8,269	8,269	-	-
1501 English	195,894	184,528	190,076	(5,818)	5,548
1506 Speech	18,357	18,359	18,435	78	76
1509 Philosophy	13,782	13,783	13,840	58	57
1510 Religion	9,178	9,179	9,217	39	38
1590 Foundational English	63,572	65,987	71,453	7,881	5,466
1599 Humanities	9,095	9,096	9,133	38	37
1701 Mathematics	702,016	606,678	642,668	(59,348)	35,990
1901 Physical Science	5,167	5,168	5,190	23	22
1902 Physics	149,938	157,407	182,596	32,658	25,189
1905 Chemistry	169,658	232,009	346,277	176,619	114,268
1914 Geology	82,213	85,245	93,918	11,705	8,673
2001 Psychology	202,822	210,011	226,976	24,154	16,965
2104 Counseling/Addiction Studies	31,436	31,438	31,593	157	155
2105 Criminal Justice	55,128	55,132	55,360	232	228
2133 Fire Science	13,601	13,602	13,671	70	69
2190 Fire Academy	100,207	100,419	127,969	27,762	27,550
2191 Fire Officer	3,733	3,734	3,749	16	15
2192 Fire In-Service	90,720	90,720	90,720	-	-
2193 South Bay RPSTC - JPA	737,155	962,510	965,850	228,695	3,340
2202 Anthropology	24,099	24,107	39,593	15,494	15,486
2203 Ethnic Studies	-	-	2,641	2,641	2,641
2204 Economics	4,592	4,592	18,872	14,280	14,280
2205 History	71,398	74,206	61,030	(10,368)	(13,176)
2206 Geography	88,899	91,930	99,643	10,744	7,713
2207 Political Science	69,112	71,920	58,734	(10,378)	(13,186)
2208 Sociology	125,130	125,684	137,646	12,516	11,962
4901 Instructional Support	163,323	182,212	190,512	27,189	8,300
4933 General Studies	3,865	3,866	3,882	17	16
i 4934 General Instruction	308,695	390,920	390,920	82,225	-
4940 Incarcerated Student Program	705,770	747,737	919,272	213,502	171,535
4958 English as a Second Language (ESL)	67,218	67,240	112,410	45,192	45,170
4980 Work Experience	57,508	58,551	62,970	5,462	4,419
4998 Cost Offsets	(180,564)	(134,642)	(245,709)	(65,145)	(111,067)
4999 Lottery Prop 20 Instructional Materials	(24,064)	(37,564)	(111,255)	(87,191)	(73,691)
<b>Subtotal Instructional Programs</b>	<b>7,342,347</b>	<b>7,842,277</b>	<b>8,322,481</b>	<b>980,134</b>	<b>480,204</b>

		<b>2020-21 ADOPTED BUDGET</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2022-23 FINAL BUDGET</b>	<b>20-21 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>	<b>21-22 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
<b>Code</b>	<b>Program</b>					
i	6010 Instruction Office	617,754	643,506	512,027	(105,727)	(131,479)
	6011 Dean Humanities/Social Sciences	147,742	155,142	256,210	108,468	101,068
	6012 Dean Science/Business	8,920	9,360	107,824	98,904	98,464
	6013 CTE Administrator	84,517	89,637	97,263	12,746	7,626
	6030 Academic Senate	16,543	16,550	19,426	2,883	2,876
	6090 Accreditation	18,877	20,510	22,615	3,738	2,105
	6110 Tutoring & Learning Center (TLC)	223,532	235,615	271,297	47,765	35,682
	6115 Instructional Development	148,698	105,006	113,886	(34,812)	8,880
	6116 Distance Education	112,739	162,877	85,283	(27,456)	(77,594)
	6120 Library	206,450	219,064	235,201	28,751	16,137
	6130 Media Services	76,846	80,511	82,250	5,404	1,739
iii	6140 Art Gallery	18,250	18,250	26,542	8,292	8,292
	6150 Academic Info. Systems and Technology	62,355	94,617	97,917	35,562	3,300
	6200 Admissions and Records	634,365	663,077	711,897	77,532	48,820
	6310 Student Services - Counseling	12,546	50,823	15,839	3,293	(34,984)
	6330 Transfer Activities	5,548	37,808	40,204	34,656	2,396
	6340 Career Guidance	42,336	44,195	48,035	5,699	3,840
	6420 Student Accessibility Services	2,920	3,551	1,347	(1,573)	(2,204)
	6440 Student Health Services	11,021	9,723	10,474	(547)	751
	6450 Student Services Administration	66,581	69,913	114,362	47,781	44,449
	6451 Student Recruitment	2,700	2,700	2,745	45	45
	6460 Student Services - Financial Aid	128,878	135,463	144,409	15,531	8,946
	6490 International Education	99,756	103,801	111,138	11,382	7,337
	6499 Promise	144,855	164,877	182,610	37,755	17,733
	6510 Maintenance Services	416,410	472,096	454,026	37,616	(18,070)
	6530 Custodial Services	486,385	540,909	635,319	148,934	94,410
	6540 College Vehicles	20,750	20,750	54,792	34,042	34,042
	6550 Grounds	29,535	29,535	30,149	614	614
	6551 Snow Removal	33,918	33,961	36,179	2,261	2,218
	6570 Utilities	617,964	617,964	617,964	-	-
	6600 Board of Trustees	123,070	123,070	129,625	6,555	6,555
	6601 President's Office	358,908	369,511	533,769	174,861	164,258
	6602 Administrative Services	156,397	158,851	179,963	23,566	21,112
	6604 Institutional Research and Planning	214,440	216,807	416,180	201,740	199,373
	6720 Fiscal Services	443,361	450,417	489,770	46,409	39,353
	6730 Human Resources	254,034	262,992	384,255	130,221	121,263
	6750 Faculty Development	10,450	10,450	20,450	10,000	10,000
	6751 Classified Staff Development	5,650	5,650	9,900	4,250	4,250
	6752 Training Days	42,000	42,000	52,349	10,349	10,349

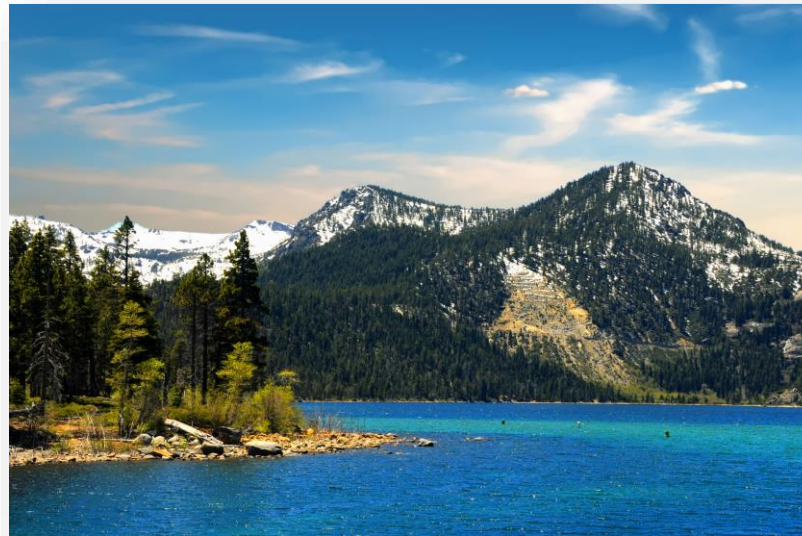
		<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>20-21 Adopted vs.</b>	<b>21-22 Adopted vs.</b>	
		<b>ADOPTED</b>	<b>ADOPTED</b>	<b>FINAL</b>	<b>22-23 Final Budget</b>	<b>22-23 Final Budget</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>UNRESTRICTED</b>	<b>UNRESTRICTED</b>	
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<b>VARIANCE</b>	<b>VARIANCE</b>	
	6753	Staff Development	18,900	34,267	37,138	18,238	2,871
	6771	Purchasing	53,620	56,151	111,886	58,266	55,735
	6772	Insurance and Property Management	132,000	132,000	132,000	-	-
	6774	Safety	21,294	21,499	85,504	64,210	64,005
	6775	General Services	172,578	405,939	535,188	362,610	129,249
	6776	Security	107,175	113,453	282,732	175,557	169,279
	6780	Computer Services - Info Tech.	1,115,537	1,308,339	1,340,624	225,087	32,285
	6783	Reprographics	188,254	182,547	188,974	720	6,427
	6793	Collective Bargaining	18,000	35,000	35,000	17,000	-
	6820	Community Services Events	153,508	163,057	211,646	58,138	48,589
	6821	Commencement	41,603	53,000	55,131	13,528	2,131
	6822	Convocation	31,145	31,473	32,165	1,020	692
	6823	Events	-	-	92,438	92,438	92,438
	6824	Community ED	-	-	-	-	-
	6825	Community Education Indirect	47,066	49,486	54,053	6,987	4,567
	6830	Demonstration Garden	13,157	12,924	13,930	773	1,006
	6840	Economic Development	115,588	120,883	132,989	17,401	12,106
	6850	Community Use of Facilities	50,002	52,024	55,788	5,786	3,764
ii	6860	SnowGlobe	2,372	2,509	2,785	413	276
	6891	Public Information Office	436,329	453,957	473,048	36,719	19,091
	6894	Government Relations	126,913	213,763	349,496	222,583	135,733
	6895	Foundation	278,626	296,968	400,228	121,602	103,260
	6898	University Center	78,221	93,295	76,795	(1,426)	(16,500)
	6900	Ancillary Services - Other Operations	23,184	24,052	26,460	3,276	2,408
	6920	Child Development Center (CDC)	80,000	113,000	113,000	33,000	-
iii	6921	Tahoe Parents Nursery School (TPNS)	101,836	107,767	123,803	21,967	16,036
	6922	Child Development Center (CDC) Indirect	27,648	29,172	32,352	4,704	3,180
	6940	Food Services	1,710	1,710	121,733	120,023	120,023
	6960	Student Activities	187,327	194,876	164,577	(22,750)	(30,299)
	6961	Athletics	55,385	55,975	191,712	136,327	135,737
	6962	Women's Soccer	46,649	46,650	48,138	1,489	1,488
	6963	Men's Soccer	50,673	50,674	52,228	1,555	1,554
	6964	Cross Country	-	-	55,000	55,000	55,000
	6965	Track	-	-	95,000	95,000	95,000
	6968	Cocurricular Activities	3,741	3,741	3,920	179	179
	6970	Student Housing	223,886	224,731	287,267	63,381	62,536
	6991	Student Transportation	-	-	-	-	-
	7902	Community Play Consortuim	-	-	-	-	-
	7101	Facilities Planning	336,195	353,846	354,369	18,174	523
	7102	Campus and Site Improvement	51,610	53,594	59,906	8,296	6,312



	<b>2020-21 ADOPTED BUDGET</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2022-23 FINAL BUDGET</b>	<b>20-21 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>	<b>21-22 Adopted vs. 22-23 Final Budget UNRESTRICTED VARIANCE</b>
	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
7104 ERP Implementation	80,957	82,477	89,395	8,438	6,918
7105 Technology Infrastructure	117,177	120,365	135,598	18,421	15,233
7115 Scheduled/Deferred Maintenance	12,150	12,150	12,150	-	-
7390 Bad Debt	-	-	-	-	-
<b>Subtotal Noninstructional Programs</b>	<b>10,710,017</b>	<b>11,798,853</b>	<b>14,021,637</b>	<b>3,311,620</b>	<b>2,222,784</b>
5901 Instructional Retiree Benefits/Incentives	83,940	107,736	107,736	23,796	-
6740 Non-Instructional Retiree Benefits	37,474	81,272	81,272	43,798	-
<b>Subtotal Retirement Costs</b>	<b>121,414</b>	<b>189,008</b>	<b>189,008</b>	<b>67,594</b>	<b>-</b>
<b>Total Unrestricted Costs*</b>	<b>18,173,778</b>	<b>19,830,138</b>	<b>22,533,126</b>	<b>4,359,348</b>	<b>2,702,988</b>

\* 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



"The beautiful thing about learning is that nobody can take it away from you."

--B.B. King

## UNRESTRICTED PROGRAM DETAIL - ACTUALS TO FINAL BUDGET FY22 - 23

	2020--21 AUDITED	2021-22 UNAUDITED	2022-23 FINAL	20-21 Audited Actuals vs. 22-23 Final Budget	21-22 Unaudited Actuals vs. 22-23 Final Budget
	ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
Code	Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Program					
0301	Environmental Science/ETS	12,950	5,570	21,557	15,987
0399	Green Sustainable Education	-	-	9,369	9,369
0401	Biology	333,113	322,051	352,807	30,756
0501	Business	223,804	348,464	355,401	6,937
0511	Real Estate	31,461	30,445	25,373	(5,072)
0599	D-Wing Computer Lab	-	-	-	-
0601	General Communications	6,461	6,761	9,133	2,372
0614	Art - Digital and Media Arts	-	1,456	17,299	15,843
0701	Computer and Information Science	21,796	25,870	43,817	17,947
0801	Education General	-	4,606	4,648	(274,434)
0835	Physical Education	233,449	279,082	354,875	95,321
0836	Wilderness Education	298,340	259,554	263,434	3,880
0837	PE - Theory	75,101	76,853	84,186	7,333
0839	PE - Athletics	-	-	27,680	27,680
0858	Fitness Education Center	62,295	205,896	195,640	(10,256)
1002	Art	351,203	225,595	325,783	100,188
1004	Music	148,312	145,523	191,403	45,880
1007	Theatre Arts	30,078	39,125	46,233	7,108
1012	Photography and Digital Arts	19,716	25,524	63,268	37,744
1101	World Languages	1,221	2,661	3,186	525
1102	French	-	-	5,766	5,766
1105	Spanish	330,867	317,685	333,709	16,024
1108	Japanese	11,029	10,919	8,651	(2,378)
1155	Intensive Summer Spanish Institute	76,016	97,950	178,915	80,965
1191	Sign Language	17,474	6,061	17,299	11,238
1201	Health	110,895	113,546	125,041	11,495
1205	Phlebotomy	-	-	6,371	6,371
1208	Medical Office	20,700	24,983	16,724	(3,976)
1240	Dental Assistant	21,924	18,474	30,964	12,490
1250	Emergency Medical Technician	55,649	47,154	76,957	29,803
1290	Emergency Response	11,198	9,753	11,239	1,486
1299	Physical Therapy Aide	-	-	-	-
1305	Early Childhood Education	20,595	29,242	25,084	(4,158)
1306	Culinary Arts	67,652	32,838	110,442	77,604
1307	Hospitality	6,289	6,174	41,723	35,549
1317	Dual Enrollment	33,227	5,479	90,383	84,904
1390	Culinary Jail	2,056	-	8,269	8,269
1501	English	209,831	231,442	190,076	(41,366)
1506	Speech	36,929	31,241	18,435	(12,806)
1509	Philosophy	14,679	12,297	13,840	1,543
1510	Religion	2,936	14,991	9,217	(5,774)
1590	Foundational English	47,619	50,172	71,453	21,281
1599	Humanities	14,690	16,466	9,133	(7,333)

		2020--21 AUDITED	2021-22 UNAUDITED	2022-23 FINAL	20-21 Audited Actuals vs. 22-23 Final Budget	21-22 Unaudited Actuals vs. 22-23 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
1701	Mathematics	560,779	495,114	642,668	81,889	147,554
1901	Physical Science	-	3,097	5,190	5,190	2,093
1902	Physics	156,989	160,722	182,596	25,607	21,874
1905	Chemistry	137,858	244,493	346,277	208,420	101,784
1914	Geology	85,521	94,546	93,918	8,397	(628)
2001	Psychology	231,022	232,789	226,976	(4,046)	(5,813)
2104	Counseling/Addiction Studies	31,744	27,601	31,593	(151)	3,992
2105	Criminal Justice	35,601	28,333	55,360	19,759	27,027
2133	Fire Science	12,672	10,643	13,671	999	3,028
2190	Fire Academy	84,345	50,713	127,969	43,624	77,256
2191	Fire Officer	-	3,316	3,749	3,749	433
2192	Fire In-Service	61,495	(21,100)	90,720	29,225	111,820
2193	South Bay RPSTC - JPA	776,026	1,135,221	965,850	189,824	(169,371)
2202	Anthropology	39,468	43,800	39,593	125	(4,207)
2203	Ethnic Studies	-	2,925	2,641	2,641	(284)
2204	Economics	23,061	21,520	18,872	(4,189)	(2,648)
2205	History	82,984	77,354	61,030	(21,954)	(16,324)
2206	Geography	76,818	82,840	99,643	22,825	16,803
2207	Political Science	64,744	75,489	58,734	(6,010)	(16,755)
2208	Sociology	117,031	136,211	137,646	20,615	1,435
4901	Instructional Support	136,202	154,496	190,512	54,310	36,016
4933	General Studies	-	-	3,882	3,882	3,882
i 4934	General Instruction	390,920	430,960	390,920	(0)	(40,040)
4940	Incarcerated Student Program	686,226	828,437	919,272	233,046	90,835
4958	English as a Second Language (ESL)	97,915	120,276	112,410	14,495	(7,866)
4980	Work Experience	57,704	30,459	62,970	5,266	32,511
4988	Cost Offsets	(89,072)	-	(245,709)	(156,637)	(245,709)
4999	Lottery Prop 20 Instructional Materials	-	-	(111,255)	(111,255)	(111,255)
<b>Subtotal Instructional Programs</b>		<b>6,819,605</b>	<b>7,552,158</b>	<b>8,322,481</b>	<b>1,502,876</b>	<b>515,375</b>
i 6010	Instruction Office	607,550	608,480	512,027	(95,523)	(96,453)
6011	Dean Humanities/Social Sciences	146,812	133,340	256,210	109,398	122,870
6012	Dean Science/Business	8,855	9,324	107,824	98,969	98,500
6013	CTE Administrator	84,560	3,515	97,263	12,703	93,748
6030	Academic Senate	15,961	15,512	19,426	3,465	3,914
6090	Accreditation	18,065	15,818	22,615	4,550	6,797
6110	Tutoring & Learning Center (TLC)	241,506	237,423	271,297	29,791	33,874
6115	Instructional Development	132,426	146,737	113,886	(18,540)	(32,851)
6116	Distance Education	119,684	52,243	85,283	(34,401)	33,040
6120	Library	184,984	238,225	235,201	50,217	(3,024)
6130	Media Services	70,348	75,217	82,250	11,902	7,033
iii 6140	Art Gallery	1,389	9,852	26,542	25,153	16,690
6150	Academic Info. Systems and Technology	43,523	36,284	97,917	54,394	61,633
6200	Admissions and Records	601,183	633,294	711,897	110,714	78,603
6310	Student Services - Counseling	15,509	2,463	15,839	330	13,376
6330	Transfer Activities	5,550	489	40,204	34,654	39,715
6340	Career Guidance	41,595	53,344	48,035	6,440	(5,309)

		2020--21 AUDITED ACTUALS	2021-22 UNAUDITED ACTUALS	2022-23 FINAL BUDGET	20-21 Audited Actuals vs. 22-23 Final Budget UNRESTRICTED	21-22 Unaudited Actuals vs. 22-23 Final Budget UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6420	Student Accessibility Services	784	-	1,347	563	1,347
6440	Student Health Services	3,918	7,953	10,474	6,556	2,521
6450	Student Services Administration	67,716	29,151	114,362	46,646	85,211
6451	Student Recruitment	900	1,207	2,745	1,845	1,538
6460	Student Services - Financial Aid	187,611	201,326	144,409	(43,202)	(56,917)
6490	International Education	86,283	109,851	111,138	24,855	1,287
6499	Promise	141,732	101,503	182,610	40,878	81,107
6510	Maintenance Services	427,541	428,342	454,026	26,485	25,684
6530	Custodial Services	408,940	509,997	635,319	226,379	125,322
6540	College Vehicles	9,341	36,312	54,792	45,451	18,480
6550	Grounds	49,557	97,626	30,149	(19,408)	(67,477)
6551	Snow Removal	23,303	25,827	36,179	12,876	10,352
6570	Utility	339,871	872,688	617,964	278,093	(254,724)
6600	Board of Trustees	96,482	135,970	129,625	33,143	(6,345)
6601	President's Office	355,781	366,216	533,769	177,988	167,553
6602	Administrative Services	140,498	126,114	179,963	39,465	53,849
6604	Institutional Research and Planning	208,877	166,518	416,180	207,303	249,662
6720	Fiscal Services	438,843	457,311	489,770	50,927	32,459
6730	Human Resources	255,535	327,019	384,255	128,720	57,236
6750	Faculty Development	2,152	8,998	20,450	18,298	11,452
6751	Classified Staff Development	-	3,081	9,900	9,900	6,819
6752	Training Days	20,147	6,630	52,349	32,202	45,719
6753	Staff Development	4,335	16,210	37,138	32,803	20,928
6771	Purchasing	59,999	52,992	111,886	51,887	58,894
6772	Insurance and Property Management	200,000	158,000	132,000	(68,000)	(26,000)
6774	Safety	(508)	18,905	85,504	86,012	66,599
6775	General Services	296,120	398,163	535,188	239,068	137,025
6776	Security	24,155	83	282,732	258,577	282,649
6780	Computer Services - Info Tech.	1,058,953	1,285,024	1,340,624	281,671	55,600
6783	Reprographics	161,923	137,206	188,974	27,051	51,768
6793	Collective Bargaining	28,933	58,374	35,000	6,067	(23,374)
6820	Community Services Events	112,094	134,483	211,646	99,552	77,163
6821	Commencement	59,254	56,629	55,131	(4,123)	(1,498)
6822	Convocation	26,459	21,005	32,165	5,706	11,160
6823	Events	-	28,145	92,438	92,438	64,293
6824	Community ED	42,000	-	-	(42,000)	-
6825	Community Education Indirect	50,104	55,555	54,053	3,949	(1,502)
6830	Demonstration Garden	8,221	1,738	13,930	5,709	12,192
6840	Economic Development	110,581	117,083	132,989	22,408	15,906
6850	Community Use of Facilities	46,149	57,825	55,788	9,639	(2,037)
ii 6860	SnowGlobe	-	2,517	2,785	2,785	268
6891	Public Information Office	400,222	431,488	473,048	72,826	41,560
6894	Government Relations	137,602	193,990	349,496	211,894	155,506
6895	Foundation	261,612	357,631	400,228	138,616	42,597
6898	University Center	55,067	41,127	76,795	21,728	35,668
6900	Ancillary Services - Other Operations	20,188	19,290	26,460	6,272	7,170
6920	Child Development Center (CDC)	108,540	113,000	113,000	4,460	-
iii 6921	Tahoe Parents Nursery School (TPNS)	95,941	111,901	123,803	27,862	11,902

		2020--21 AUDITED	2021-22 UNAUDITED	2022-23 FINAL	20-21 Audited Actuals vs. 22-23 Final Budget	21-22 Unaudited Actuals vs. 22-23 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6922	Child Development Center (CDC) Indirect	25,641	28,523	32,352	6,711	3,829
6940	Food Services	-	-	121,733	121,733	121,733
6960	Student Activities	171,284	222,443	164,577	(6,707)	(57,866)
6961	Athletics	46,346	55,248	191,712	145,366	136,464
6962	Women's Soccer	45,100	103,958	48,138	3,038	(55,820)
6963	Men's Soccer	48,723	101,444	52,228	3,505	(49,216)
6964	Cross Country	-	-	55,000	55,000	55,000
6965	Track	-	-	95,000	95,000	95,000
6968	Cocurricular Activities	-	2,099	3,920	3,920	1,821
iii 6970	Student Housing	448,138	242,885	287,267	(160,871)	44,382
6991	Student Transportation	792	6,164	-	(792)	(6,164)
7092	Community Play Consortium	68,556	-	-	(68,556)	-
7101	Facilities Planning	378,822	377,883	354,369	(24,453)	(23,514)
7102	Campus and Site Improvement	812,765	52,774	59,906	(752,859)	7,132
7104	ERP Implementation	105,998	109,112	89,395	(16,603)	(19,717)
7105	Technology Infrastructure	60,016	94,330	135,598	75,583	41,268
7115	Scheduled Maintenance	122,957	12,150	12,150	(110,807)	-
7390	Bad Debt	-	22,162	-	-	(22,162)
<b>Subtotal Noninstructional Programs</b>		<b>11,308,394</b>	<b>11,590,739</b>	<b>14,021,637</b>	<b>2,713,243</b>	<b>2,430,898</b>
5901	Instructional Retiree Benefits/Incentives	123,342	88,992	107,736	(15,606)	18,744
6740	Noninstructional Retiree Benefits	49,457	49,381	81,272	31,815	31,891
<b>Subtotal Retirement Costs</b>		<b>172,799</b>	<b>138,373</b>	<b>189,008</b>	<b>16,209</b>	<b>50,635</b>
<b>Total Unrestricted Costs*</b>		<b>18,300,798</b>	<b>19,281,270</b>	<b>22,533,126</b>	<b>4,232,328</b>	<b>2,996,908</b>

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

- i Programs 4934 (\$390,920) and 6010 (\$61,965) 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, 6921, and 6970 have offsetting revenue lines.

# AUXILIARY FUNDS

2022-23

Description of All Funds

Auxiliary Fund Summary Sheet

Individual Auxiliary Fund Detail



## 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.



*2022 LTCC Faculty Award Ceremony*

## LTCC AUXILIARY FUNDS SUMMARY SHEET- FY22-23 FINAL BUDGET

	FY20-21 Adopted Budget	FY20-21 Audited Actuals	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Final Budget
<b>Fund 21 - Bond Redemption</b>					
BFB	1,270,292	1,270,292	1,452,599	1,452,599	1,362,398
Revenues	2,192,419	1,999,375	2,598,250	3,102,288	2,060,632
Appropriations	2,192,419	1,817,069	3,248,250	3,192,489	2,060,632
Reserves	1,270,292	-	802,598	-	1,232,672
EFB	1,270,292	1,452,599	802,599	1,362,398	1,362,398
<b>Fund 33 - Child Development Center</b>					
BFB	3,477	3,477	(3,769)	(3,769)	(32,184)
Revenues	668,000	604,854	735,548	656,356	835,092
Appropriations	668,000	602,843	729,663	684,771	835,092
Reserves	8,331	-	8,331	-	8,331
EFB	3,477	(3,769)	2,116	(32,184)	(32,184)
<b>Fund 41 - Capital Outlay Projects</b>					
BFB	1,154,967	1,154,967	2,105,718	2,105,718	1,742,039
Revenues	980,475	1,631,027	5,777,226	4,877,837	5,527,271
Appropriations	943,042	680,276	6,100,600	5,241,516	6,135,000
Reserves	772,575	-	746,110	-	790,976
EFB	1,192,400	2,105,718	1,782,344	1,742,039	1,134,310
<b>Fund 43 - General Obligation Bond</b>					
BFB	9,722,888	9,722,888	3,826,073	3,826,073	11,613,468
Revenues	14,070,010	117,237	14,080,000	13,863,930	20,000
Appropriations	8,425,097	6,014,051	12,230,637	6,076,535	9,013,505
Reserves	-	-	-	-	-
EFB	15,367,801	3,826,073	5,675,436	11,613,468	2,619,963
<b>Fund 44 - University Center Capital</b>					
BFB	242,661	242,661	357,134	357,134	363,325
Revenues	7,500	114,473	5,840	6,191	5,840
Appropriations	-	-	44,000	-	-
Reserves	249,340	-	243,815	-	320,410
EFB	250,161	357,134	318,974	363,325	369,165
<b>Fund 59 - Community Education</b>					
BFB	(84,731)	(84,731)	(118,730)	(118,730)	(123,997)
Revenues	347,000	246,818	564,684	418,330	480,510
Appropriations	347,000	280,816	470,569	423,597	480,510
Reserves	-	-	-	-	-
EFB	(84,731)	(118,730)	(24,615)	(123,997)	(123,997)
<b>Fund 59 - Community Play Consortium</b>					
BFB	133,174	133,174	238,896	238,896	389,898
Revenues	97,469	170,609	175,345	248,971	169,034
Appropriations	97,469	64,887	87,845	97,969	81,533
Reserves	-	-	87,500	-	87,500
EFB	133,174	238,896	326,396	389,898	477,399

BFB = beginning fund balance

EFB = ending fund balance

## LTCC AUXILIARY FUNDS SUMMARY SHEET- FY22-23 FINAL BUDGET

	FY20-21 Adopted Budget	FY20-21 Audited Actuals	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Final Budget
<b>Fund 61 - Self-Insurance</b>					
BFB	81,921	81,921	107,859	107,859	90,539
Revenues	132,000	198,330	175,000	305,650	185,000
Appropriations	132,000	172,393	160,174	322,970	176,781
Reserves	80,000	-	80,000	-	80,000
EFB	81,921	107,859	122,685	90,539	98,758
<b>Fund 69 - Retiree Benefits</b>					
BFB	646,955	646,955	649,463	649,463	651,866
Revenues	129,300	175,307	183,300	140,776	183,300
Appropriations	118,300	172,799	178,300	138,373	178,300
Reserves	600,000	-	600,000	-	600,000
EFB	657,955	649,463	654,463	651,866	656,866
<b>Fund 72 - Student Representative Fee Trust</b>					
BFB	15,482	15,482	20,554	20,554	18,941
Revenues	11,000	8,781	11,000	6,928	11,000
Appropriations	8,400	3,709	8,500	8,541	8,500
Reserves	-	-	-	-	-
EFB	18,082	20,554	18,082	18,941	21,441
<b>Fund 74 - Student Financial Aid Trust</b>					
BFB	4,582	4,582	4,582	4,582	4,582
Revenues	2,529,132	2,319,125	3,001,922	2,363,379	2,435,075
Appropriations	2,529,132	2,319,125	3,001,922	2,363,379	2,435,075
Reserves	-	-	-	-	-
EFB	4,582	4,582	4,582	4,582	4,582
<b>Fund 79 - OPEB Trust</b>					
BFB	1,627,486	1,627,486	2,139,078	2,139,078	2,077,889
Revenues	220,874	514,109	263,550	(58,470)	185,000
Appropriations	2,000	2,517	2,500	2,719	2,500
Reserves	1,672,658	-	1,672,658	-	1,672,658
EFB	1,846,360	2,139,078	2,400,128	2,077,889	2,260,389



*"Unity is strength...when there is teamwork and collaboration, wonderful things can be achieved."*

*--Mattie J.T. Stepanek*

BFB = beginning fund balance

EFB = ending fund balance

## FUND #21: BOND REDEMPTION - FY22-23 FINAL BUDGET

	<u>FY20-21 Adopted Budget</u>	<u>FY20-21 Audited Actuals</u>	<u>FY21-22 Adopted Budget</u>	<u>FY21-22 Unaudited Actuals</u>	<u>FY22-23 Final Budget</u>
<b>Beginning Fund Balance</b>	<b>1,270,292</b>	<b>1,270,292</b>	<b>1,452,599</b>	<b>1,452,599</b>	<b>1,362,398</b>
<b>Revenue</b>					
8671 - Homeowners Property Tax Relief	6,000	6,984	3,492	6,803	3,402
8860 - Interest and Premiums	438,000	3,005	1,075,734	1,023,882	2,000
8810 - Property Taxes	1,748,419	1,989,387	1,519,024	2,071,603	2,055,230
<b>Total Revenues</b>	<b>2,192,419</b>	<b>1,999,375</b>	<b>2,598,250</b>	<b>3,102,288</b>	<b>2,060,632</b>
<b>Expenditures</b>					
5xxx - Operating Expense	61,050	700	56,461	1,020	1,050
71xx - Long Term Debt	2,131,369	1,816,369	3,191,789	3,191,469	2,059,582
<b>Total Appropriations</b>	<b>2,192,419</b>	<b>1,817,069</b>	<b>3,248,250</b>	<b>3,192,489</b>	<b>2,060,632</b>
79xx - Reserves	1,270,292	-	802,598	-	1,232,672
<b>Subtotal Increase/(Decrease)</b>	<b>-</b>	<b>182,306</b>	<b>(650,000)</b>	<b>(90,201)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>1,270,292</b>	<b>1,452,599</b>	<b>802,599</b>	<b>1,362,398</b>	<b>1,362,398</b>

## FUND #33: CHILD DEVELOPMENT CENTER - FY22-23 FINAL BUDGET

	<u>FY20-21 Adopted Budget</u>	<u>FY20-21 Audited Actuals</u>	<u>FY21-22 Adopted Budget</u>	<u>FY21-22 Unaudited Actuals</u>	<u>FY22-23 Final Budget</u>
<b>Beginning Fund Balance</b>	<b>3,477</b>	<b>3,477</b>	<b>(3,769)</b>	<b>(3,769)</b>	<b>(32,184)</b>
81xx - Federal Revenue	48,000	113,957	64,323	54,814	79,800
86xx - State Revenue	175,000	108,132	175,000	152,236	169,119
88xx - Local Revenue	365,000	302,766	383,225	336,306	473,173
8899 - Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>588,000</b>	<b>524,854</b>	<b>622,548</b>	<b>543,356</b>	<b>722,092</b>
89xx - Transfers-In	80,000	80,000	113,000	113,000	113,000
<b>Total Revenues and Transfers-In</b>	<b>668,000</b>	<b>604,854</b>	<b>735,548</b>	<b>656,356</b>	<b>835,092</b>
<b>Expenditures</b>					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	460,000	417,701	495,169	421,547	508,354
3xxx - Employee Benefits	155,000	150,090	181,492	189,460	244,191
4xxx - Supplies	20,000	27,979	20,001	25,534	34,218
5xxx - Operating Expense	33,000	7,073	33,001	44,124	46,529
6xxx - Capital Outlay	-	-	-	1,115	1,800
<b>Total Expenditures</b>	<b>668,000</b>	<b>602,843</b>	<b>729,663</b>	<b>681,780</b>	<b>835,092</b>
7xxx - Other Outgo	-	9,257	-	2,991	-
<b>Total Appropriations</b>	<b>668,000</b>	<b>612,100</b>	<b>729,663</b>	<b>684,771</b>	<b>835,092</b>
79xx - Reserves	8,331	-	8,331	-	8,331
<b>Subtotal Increase/(Decrease)</b>	<b>-</b>	<b>(7,247)</b>	<b>5,885</b>	<b>(28,415)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>3,477</b>	<b>(3,769)</b>	<b>2,116</b>	<b>(32,184)</b>	<b>(32,184)</b>

## FUND #41: CAPITAL OUTLAY PROJECTS - FY22-23 FINAL BUDGET

	<b>FY20-21 Adopted Budget</b>	<b>FY20-21 Audited Actuals</b>	<b>FY21-22 Adopted Budget</b>	<b>FY21-22 Unaudited Actuals</b>	<b>FY22-23 Final Budget</b>
<b>Beginning Fund Balance</b>	<b>1,154,967</b>	<b>1,154,967</b>	<b>2,105,718</b>	<b>2,105,718</b>	<b>1,742,039</b>
86xx - State Revenue	776,777	665,869	5,549,040	4,649,397	5,290,000
88xx - Local Revenue	174,698	198,110	199,186	204,950	208,271
<b>Total Revenues</b>	<b>951,475</b>	<b>863,979</b>	<b>5,748,226</b>	<b>4,854,347</b>	<b>5,498,271</b>
89xx - Transfers-In	29,000	767,048	29,000	23,490	29,000
<b>Total Revenues and Transfers-In</b>	<b>980,475</b>	<b>1,631,027</b>	<b>5,777,226</b>	<b>4,877,837</b>	<b>5,527,271</b>
<b>Expenditures</b>					
2xxx - Classified Salaries	65,482	26,325	65,482	67,324	-
3xxx - Employee Benefits	33,246	17,080	24,518	30,395	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	30,000	22,275	30,000	24,805	30,000
6xxx - Capital Outlay	814,314	614,596	5,980,600	5,118,992	6,105,000
<b>Total Expenditures</b>	<b>943,042</b>	<b>680,276</b>	<b>6,100,600</b>	<b>5,241,516</b>	<b>6,135,000</b>
7xxx - Other Outgo	-	-	-	-	-
<b>Total Appropriations</b>	<b>943,042</b>	<b>680,276</b>	<b>6,100,600</b>	<b>5,241,516</b>	<b>6,135,000</b>
79xx - Reserves	772,575	-	746,110	-	790,976
<b>Subtotal Increase/(Decrease)</b>	<b>37,433</b>	<b>950,751</b>	<b>(323,374)</b>	<b>(363,679)</b>	<b>(607,729)</b>
<b>Ending Fund Balance</b>	<b>1,192,400</b>	<b>2,105,718</b>	<b>1,782,344</b>	<b>1,742,039</b>	<b>1,134,310</b>

## FUND #43: GENERAL OBLIGATION BOND - FY22-23 FINAL BUDGET

	FY20-21 Adopted Budget	FY20-21 Audited Actuals	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Final Budget
<b>Beginning Fund Balance</b>	9,722,888	9,722,888	3,826,073	3,826,073	11,613,468
<b>Revenue</b>					
8860 - Interest Income	70,010	35,657	80,000	47,824	20,000
88XX - Energy Rebates, Contributions	-	81,580	-	-	-
8940 - Sale of Bonds	14,000,000	-	14,000,000	13,816,106	-
<b>Total Revenues</b>	14,070,010	117,237	14,080,000	13,863,930	20,000
Transfers-In from Other Funds	-	-	-	-	-
<b>Total Revenues and Transfers-In</b>	14,070,010	117,237	14,080,000	13,863,930	20,000
<b>Expenditures</b>					
2xxx - Classified Salaries	223,804	168,791	204,959	172,713	119,120
3xxx - Employee Benefits	111,592	85,439	110,105	83,829	69,244
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	427,199	189,785	530,476	211,943	304,717
6xxx - Capital Outlay	7,662,502	5,570,036	11,385,097	5,608,050	8,520,424
<b>Total Expenditures</b>	8,425,097	6,014,051	12,230,637	6,076,535	9,013,505
7xxx - Other Outgo	-	-	-	-	-
<b>Total Appropriations</b>	8,425,097	6,014,051	12,230,637	6,076,535	9,013,505
79xx - Reserves	-	-	-	-	-
<b>Subtotal Increase/(Decrease)</b>	5,644,913	(5,896,815)	1,849,363	7,787,395	(8,993,505)
<b>Ending Fund Balance</b>	15,367,801	3,826,073	5,675,436	11,613,468	2,619,963

## FUND #44: UNIVERSITY CENTER - FY22-23 FINAL BUDGET

	<u>FY20-21 Adopted Budget</u>	<u>FY20-21 Audited Actuals</u>	<u>FY21-22 Adopted Budget</u>	<u>FY21-22 Unaudited Actuals</u>	<u>FY22-23 Final Budget</u>
<b>Beginning Fund Balance</b>	242,661	242,661	357,134	357,134	363,325
<b>Revenue</b>					
88xx - Local Revenue	2,500	1,176	1,000	1,351	1,000
<b>Total Revenues</b>	2,500	1,176	1,000	1,351	1,000
89xx - Transfers-In	5,000	113,297	4,840	4,840	4,840
<b>Total Revenues and Transfers-In</b>	7,500	114,473	5,840	6,191	5,840
<b>Expenditures</b>					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	-	-	-
6xxx - Capital Outlay	-	-	44,000	-	-
<b>Total Expenditures</b>	-	-	44,000	-	-
79xx - Reserves	249,340	-	243,815	-	320,410
<b>Subtotal Increase/(Decrease)</b>	7,500	114,473	(38,160)	6,191	5,840
<b>Ending Fund Balance</b>	<b>250,161</b>	<b>357,134</b>	<b>318,974</b>	<b>363,325</b>	<b>369,165</b>



## FUND #59: COMMUNITY EDUCATION FUND - FY22-23 FINAL BUDGET

	<u>FY20-21 Adopted Budget</u>	<u>FY20-21 Audited Actuals</u>	<u>FY21-22 Adopted Budget</u>	<u>FY21-22 Unaudited Actuals</u>	<u>FY22-23 Final Budget</u>
<b>Beginning Fund Balance</b>	<b>(84,731)</b>	<b>(84,731)</b>	<b>(118,730)</b>	<b>(118,730)</b>	<b>(123,997)</b>
8850 - Rentals & Leases	-	-	-	-	-
8860 - Interest	-	(1,024)	-	(93)	-
8870 - Community Ed Fees	305,000	227,694	522,684	410,394	480,510
8872 - Local Revenue	-	-	-	5,000	-
<b>Total Revenues</b>	<b>305,000</b>	<b>226,670</b>	<b>522,684</b>	<b>415,301</b>	<b>480,510</b>
89xx - Transfers-In (Services)	42,000	20,147	42,000	3,029	-
<b>Total Revenues and Transfers-In</b>	<b>347,000</b>	<b>246,818</b>	<b>564,684</b>	<b>418,330</b>	<b>480,510</b>
<b>Expenditures</b>					
1xxx - Academic Salaries	75,000	88,458	207,935	132,603	169,445
2xxx - Classified Salaries	106,000	83,852	87,119	96,334	110,744
3xxx - Employee Benefits	50,500	35,728	61,046	56,109	80,971
4xxx - Supplies	9,000	13,342	22,494	15,826	14,700
5xxx - Operating Expense	75,000	44,171	76,225	103,424	88,900
6xxx - Improvements	-	-	-	-	-
<b>Total Expenditures</b>	<b>315,500</b>	<b>265,550</b>	<b>454,819</b>	<b>404,296</b>	<b>464,760</b>
7xxx - Other Outgo (5% of Expenses)	31,500	15,266	15,750	19,301	15,750
<b>Total Appropriations</b>	<b>347,000</b>	<b>280,816</b>	<b>470,569</b>	<b>423,597</b>	<b>480,510</b>
<b>Subtotal Increase/(Decrease)</b>	<b>-</b>	<b>(33,999)</b>	<b>94,115</b>	<b>(5,267)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>(84,731)</b>	<b>(118,730)</b>	<b>(24,615)</b>	<b>(123,997)</b>	<b>(123,997)</b>

## FUND #59: COMMUNITY PLAY CONSORTIUM\* - FY22-23 FINAL BUDGET

	FY20-21 Adopted Budget	FY20-21 Audited Actuals	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Final Budget
<b>Beginning Fund Balance</b>	133,174	133,174	238,896	238,896	389,898
8820 - Contrib., Gifts, Grants, Endow	77,469	99,063	155,345	97,190	149,034
8850 - Rentals & Leases	20,000	22,483	20,000	22,738	20,000
<b>Total Revenues</b>	97,469	121,546	175,345	119,928	169,034
89xx - Transfers-In (Services)	-	49,063	-	129,043	-
<b>Total Revenues and Transfers-In</b>	97,469	170,609	175,345	248,971	169,034
<b>Expenditures</b>					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	22,000	10,667	22,000	20,107	20,635
3xxx - Employee Benefits	7,224	2,844	6,600	6,583	7,263
4xxx - Supplies	27,000	22,175	27,000	39,464	27,000
5xxx - Operating Expense	15,000	13,530	15,000	16,183	15,000
6xxx - Improvements	10,000	1,608	1,000	-	1,000
<b>Total Expenditures</b>	81,224	50,824	71,600	82,337	70,898
7xxx - Other Outgo	16,245	14,063	16,245	15,632	10,635
<b>Total Appropriations</b>	97,469	64,887	87,845	97,969	81,533
79xx - Reserves	-	-	87,500	-	87,500
<b>Subtotal Increase/(Decrease)</b>	-	105,722	87,500	151,002	87,501
<b>Ending Fund Balance</b>	133,174	238,896	326,396	389,898	477,399

## FUND #61: SELF-INSURANCE - FY22-23 FINAL BUDGET

	<u>FY20-21 Adopted Budget</u>	<u>FY20-21 Audited Actuals</u>	<u>FY21-22 Adopted Budget</u>	<u>FY21-22 Unaudited Actuals</u>	<u>FY22-23 Final Budget</u>
<b>Beginning Fund Balance</b>	<b>81,921</b>	<b>81,921</b>	<b>107,859</b>	<b>107,859</b>	<b>90,539</b>
8860 - Interest Revenue	-	(1,670)	-	(132)	-
8899 - Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>(1,670)</b>	<b>-</b>	<b>(132)</b>	<b>-</b>
8910 - Reimb. from Loss Claims	-	-	-	147,782	-
89xx - Transfers-In	132,000	200,000	175,000	158,000	185,000
<b>Total Revenues and Transfers-In</b>	<b>132,000</b>	<b>198,330</b>	<b>175,000</b>	<b>305,650</b>	<b>185,000</b>
<b>Expenditures</b>					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	(4,499)	-
5xxx - Operating Expenses	132,000	172,393	160,174	327,469	176,781
<b>Total Expenditures</b>	<b>132,000</b>	<b>172,393</b>	<b>160,174</b>	<b>322,970</b>	<b>176,781</b>
79xx - Reserves	80,000	-	80,000	-	80,000
<b>Subtotal Increase/(Decrease)</b>	<b>-</b>	<b>25,937</b>	<b>14,826</b>	<b>(17,320)</b>	<b>8,219</b>
<b>Ending Fund Balance</b>	<b>81,921</b>	<b>107,859</b>	<b>122,685</b>	<b>90,539</b>	<b>98,758</b>

## FUND #69: RETIREE BENEFITS - FY22-23 FINAL BUDGET

	<u>FY20-21 Adopted Budget</u>	<u>FY20-21 Audited Actuals</u>	<u>FY21-22 Adopted Budget</u>	<u>FY21-22 Unaudited Actuals</u>	<u>FY22-23 Final Budget</u>
<b>Beginning Fund Balance</b>	646,955	646,955	649,463	649,463	651,866
886x - Interest	11,000	2,508	5,000	2,403	5,000
89xx - Transfers-In	118,300	172,799	178,300	138,373	178,300
<b>Total Revenues and Transfers-In</b>	129,300	175,307	183,300	140,776	183,300
<b>Expenditures</b>					
3xxx - Employee Benefits	115,000	169,499	175,000	135,073	175,000
5xxx - Operating Expenses	3,300	3,300	3,300	3,300	3,300
<b>Total Expenditures</b>	118,300	172,799	178,300	138,373	178,300
<b>Reserves</b>					
7905 - STRS/PERS Rate Increase Reserve	350,000	-	350,000	-	350,000
7922 - Retirement Reserves	250,000	-	250,000	-	250,000
<b>Total Reserves</b>	600,000	-	600,000	-	600,000
<b>Subtotal Increase/(Decrease)</b>	11,000	2,508	5,000	2,403	5,000
<b>Ending Fund Balance</b>	657,955	649,463	654,463	651,866	656,866

## FUND #72: STUDENT REPRESENTATIVE FEE TRUST - FY22-23 FINAL BUDGET

	FY20-21 Adopted Budget	FY20-21 Audited Actuals	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Final Budget
<b>Beginning Fund Balance</b>	15,482	15,482	20,554	20,554	18,941
88xx - Local Revenue	11,000	8,781	11,000	6,928	11,000
89xx - Transfers-In	-	-	-	-	-
<b>Total Revenues and Transfers-In</b>	11,000	8,781	11,000	6,928	11,000
<b>Expenditures</b>					
4xxx - Supplies	500	100	500	-	500
5xxx - Operating Expenses	7,900	3,609	8,000	8,541	8,000
<b>Total Expenditures</b>	8,400	3,709	8,500	8,541	8,500
7xxx - Other Outgo	-	-	-	-	-
<b>Total Appropriations</b>	8,400	3,709	8,500	8,541	8,500
<b>Subtotal Increase/(Decrease)</b>	2,600	5,072	2,500	(1,613)	2,500
<b>Ending Fund Balance</b>	18,082	20,554	23,054	18,941	21,441

## FUND #74: STUDENT FINANCIAL AID TRUST - FY22-23 FINAL BUDGET

	FY20-21 Adopted Budget	FY20-21 Audited Actuals	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Final Budget
<b>Beginning Fund Balance</b>	4,582	4,582	4,582	4,582	4,582
81xx - Federal Revenue	2,292,000	1,753,047	2,696,701	1,541,863	1,167,934
86xx - State Revenue	217,132	504,766	285,221	818,056	1,227,141
88xx - Local Revenue	20,000	61,312	20,000	3,461	20,000
<b>Total Revenues</b>	2,529,132	2,319,125	3,001,922	2,363,379	2,415,075
89xx - Transfers-In	-	-	-	-	20,000
<b>Total Revenues and Transfers-In</b>	2,529,132	2,319,125	3,001,922	2,363,379	2,435,075
<b>Expenditures</b>					
5xxx - Operating Expenses	-	-	-	(5,538)	-
7512 - Direct Payments to Students	2,487,000	2,231,611	2,951,922	2,322,670	2,415,075
7590 - Financial Aid Repayment	42,132	87,514	50,000	46,246	20,000
7612 - CalWORKS Child Care	-	-	-	-	-
<b>Total Expenditures</b>	2,529,132	2,319,125	3,001,922	2,363,379	2,435,075
<b>Subtotal Increase/(Decrease)</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	4,582	4,582	4,582	4,582	4,582

## FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST - FY22-23 FINAL BUDGET

	FY20-21 Adopted Budget	FY20-21 Audited Actuals	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Final Budget
<b>Beginning Fund Balance</b>	1,627,486	1,627,486	2,139,078	2,139,078	2,077,889
8662 - Net Change to Investment	45,000	295,624	45,000	(233,698)	10,000
8860 - Interest	-	(65)	-	1,225	-
<b>Total Revenues</b>	45,000	295,559	45,000	(232,473)	10,000
89xx - Transfers-In	175,874	218,550	218,550	174,003	175,000
<b>Total Revenues &amp; Transfers-In</b>	220,874	514,109	263,550	(58,470)	185,000
<b>Expenditures</b>					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	2,000	2,517	2,500	2,719	2,500
<b>Total Expenditures</b>	2,000	2,517	2,500	2,719	2,500
7902 - Restricted Reserve	-	-	-	-	-
7925 - OPEB Irrevocable Trust	1,672,658	-	1,672,658	-	1,672,658
<b>Subtotal Increase/(Decrease)</b>	218,874	511,592	261,050	(61,189)	182,500
<b>Ending Fund Balance</b>	<b>1,846,360</b>	<b>2,139,078</b>	<b>2,400,128</b>	<b>2,077,889</b>	<b>2,260,389</b>

# STAFFING LEVELS

2022-23

Full-Time Equivalent Employees

Historical Staffing Tables

Compensation Trends by Group

Total Compensation Trends



## 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*	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Total FTE</b>	<b>122.41</b>	<b>132.52</b>	<b>131.92</b>	<b>136.48</b>	<b>143.58</b>
<b>Administration</b>	06.00	06.00	07.00	07.00	07.00
<b>Faculty</b>	33.60	35.89	33.89	34.77	32.54
<b>Classified</b>	62.98	65.63	66.03	68.71	77.04
<b>Confidential</b>	04.00	06.00	06.00	06.00	06.00
<b>Director</b>	13.82	13.00	11.00	11.00	05.00
<b>Contract Directors</b>	02.00	06.00	08.00	09.00	16.00

Table 11: LTCC's FTE by Employee Groups



*"It's not the team with the best players that win, it's the players with the best team!"*

FTE in the restricted and auxiliary funds has increased consistently from FY18-19 to FY22-23 with prominent FTE additions to Forestry, Dual Enrollment, TRiO, and the Hispanic Serving Institutions Grant.

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

FTE*	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Restricted/Aux FTE</b>	<b>40.66</b>	<b>41.21</b>	<b>42.38</b>	<b>44.00</b>	<b>48.47</b>
<b>Administration</b>	02.58	01.72	02.22	02.16	01.77
<b>Faculty</b>	06.54	06.49	06.19	06.25	06.50
<b>Classified</b>	25.43	24.49	24.78	25.93	30.06
<b>Confidential</b>	00.05	01.05	01.05	01.20	01.20
<b>Director</b>	05.81	04.89	04.89	05.89	01.67
<b>Contract Director</b>	00.25	02.57	02.57	02.57	07.27

Table 12: FTE Related to Restricted and Auxiliary Funds Table

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

FTE*	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Total FTE</b>	<b>122.41</b>	<b>132.52</b>	<b>131.92</b>	<b>136.48</b>	<b>143.58</b>
<b>11 Unrestricted</b>	81.75	91.31	90.21	92.48	96.11
<b>12 Restricted/Categorical</b>	28.30	28.85	29.05	30.70	35.76
<b>33 Child Development Center</b>	07.37	07.57	07.57	08.95	09.28
<b>43 General Obligation Bond</b>	03.00	02.10	03.10	02.38	01.48
<b>59 Community Education</b>	01.99	02.69	01.99	01.97	01.95

Table 13: FTE Related to Funding Table

\*Budgeted FTE (per position control)



*"Talent wins games, but teamwork and intelligence wins championships." --Michael Jordan*

## HISTORICAL STAFFING TABLES

### Administrator

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

Headcount		FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Administration</b>		6	6	7	7	7
<b>Notes</b>		<ul style="list-style-type: none"> <li>• <i>Interim</i> Executive Dean of Student Success moves to counselor position. (-1)</li> <li>• Reflects hiring VP of Student Services. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>• Reflects Dean of Instruction retirement. (-1)</li> <li>• Reflects hiring Dean of Instruction. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>• Reflects hiring Senior Director of Government Relations &amp; Grant Development. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>• Reflects VP of Student Services retirement. (-1)</li> <li>• Reflects hiring VP of Student Services. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>• Reflects VP of Academic Affairs retirement. (-1)</li> <li>• Reflects hiring VP of Academic Affairs. (+1)</li> </ul>
<b>Variance</b>		(0)	(0)	(+1)	(0)	(0)

Historical **administrator** staffing beyond five years.

**FY 17-18, headcount = 6, variance = 0**

- 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 *Interim* Executive Dean of Student Success position. (+1)

**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.

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

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

**FY 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	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Full-Time Faculty</b>	35	37	35	34	34
<b>Notes</b>	<ul style="list-style-type: none"> <li>•<i>Interim</i> Executive Dean of Student Success moves to counselor position. (+1)</li> <li>•Reflects Theatre &amp; English instructor resignations. (-2)</li> <li>•Addition of a Wilderness Education &amp; History/Political Science instructors. (+2)</li> </ul>	<ul style="list-style-type: none"> <li>•Elimination of a non-tenure track counselor. (-1)</li> <li>•Addition of a tenure track counselor. (+1)</li> <li>•Reflects Director of DRC retirement. (-1)</li> <li>•Addition of a Culinary/Hospitality Management &amp; World Languages (Spanish) instructors. (+2)</li> <li>•Addition of a Director of DRC. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>•Addition of a Sociology instructor. (+1)</li> <li>•Reflects Business instructor retirement. (-1)</li> <li>•Reflects two counselor retirements. (-2)</li> <li>•Addition of a counselor. (+1)</li> <li>•Reflects Culinary/Hospitality Management vacancy. (-1)</li> </ul>	<ul style="list-style-type: none"> <li>•Reflects English instructor retirement. (-1)</li> <li>•Reflects Math instructor retirement. (-1)</li> <li>•Reflects Art instructor retirement. (-1)</li> <li>•Reflects a counselor retirement. (-1)</li> <li>•Addition of an English instructor. (+1)</li> <li>•Addition of a BIO/CHEM instructor. (+1)</li> <li>•Addition of a counselor. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>•Reflects a counselor resignation. (-1)</li> <li>•Addition of a counselor. (+1)</li> <li>•Reflects English instructor resignation. (-1)</li> <li>•Reflects History/Political science instructor resignation. (-1)</li> <li>•Addition of a Hospitality Management/Culinary instructor. (+1)</li> <li>•Addition of a non-tenure track counselor. (+1)</li> </ul>
<b>Variance</b>	(+1)	(+2)	(-2)	(-1)	(0)

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

**FY 17-18, headcount = 34, variance = 0**

- 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 Interim Executive Dean of Student Success position. (-1)
- **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)

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

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

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

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

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

- Replacement of History/Political Science instructor. (+1)
- *Interim* Dean of SASS moves back to counselor. (+1)
- Chemistry instructor resignation. (-1)
- *Interim* counselor retires. (-1)
- 0.5 early Childhood Education Instructor moves from director to faculty. (+0.5)

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

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

**FY 11-12, headcount = 39, Baseline**

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



Lake Tahoe Basin Fire Academy

## 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	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Contract Employees</b>	3	6	8	7	16
<b>Notes</b>	<ul style="list-style-type: none"> <li>•Director of Institutional Effectiveness &amp; Director of HR moved to employment contracts. (+2)</li> <li>•Addition of DSN, a contracted position. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>•Addition of Director of Financial Aid. (+1)</li> <li>•Addition of <i>Interim</i> Director of M&amp;O. (+1)</li> <li>•DSN is reorganized to Regional Director, a contracted position.</li> <li>•Exec. Assist to the VP moves to Online CTE Pathways Grant Lead, a contracted position to end June 30, '20. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>•Addition of Director of LTCP &amp; Director of Fiscal Services. (+2)</li> <li>•<i>Interim</i> Director of M&amp;O moved to permanent employment contract.</li> <li>•Online CTE Pathways Grant Lead, a contracted position is extended to Dec 31, '20.</li> </ul>	<ul style="list-style-type: none"> <li>•Online CTE Pathways Grant Lead, a contracted position is moves back to confidential employee. (-1)</li> <li>•Addition of Forestry Grant Manager. (+1)</li> <li>• Director of LTCP resignation. (-1)</li> </ul>	<ul style="list-style-type: none"> <li>• Regional Director resignation. (-1)</li> <li>•Addition of DE Grant Manager. (+1)</li> <li>•Addition of Dir of Online Learning, Dir of IT, Dir of LTCP, Dir of TRiO, &amp; Dir of HSI. (+5)</li> <li>•Addition of Dir of Equity &amp; Student Wellness, Dir of CE &amp; District Events, Exec Dir of Foundation &amp; College Partners, Dir of Capital Finance &amp; Grants Accounting. (+4)</li> </ul>
<b>Variance</b>	(+3)	(+3)	(+2)	(-1)	(+9)

## Classified Director

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

Headcount	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Classified Directors</b>	12	11	10	11	5
<b>Notes</b>	<ul style="list-style-type: none"> <li>•<i>Interim</i> Director of CDC moves to classified position. (-1)</li> <li>•Reflects hiring Director of CDP. (+1)</li> <li>•Director of Facilities resignation. (-1)</li> <li>•Bond Program Director moves to <i>Interim</i> Director of Facilities &amp; Capital Construction.</li> <li>•Director of Financial Aid retirement. (-1)</li> <li>•Financial Aid Technician moves to <i>Interim</i> Director of Financial Aid. (+1)</li> <li>•<i>Interim</i> Director of Financial Aid moves to Financial Aid Technician. (-1)</li> <li>•Director of Institutional Effectiveness &amp; Director of HR moved to employment contracts. (-2)</li> </ul>	<ul style="list-style-type: none"> <li>•Director of Fiscal Services resignation. (-1)</li> <li>•<i>Interim</i> Director of Facilities &amp; Capital Construction moves to Director of Facilities Planning &amp; Capital Construction.</li> </ul>	<ul style="list-style-type: none"> <li>•Director of IT is reorganized to classified position (-1).</li> </ul>	<ul style="list-style-type: none"> <li>•Addition of <i>Interim</i> Risk Manager from confidential position. (+1)</li> </ul>	<ul style="list-style-type: none"> <li>•Director of Equity, Capital Projects Finance Manager, Exec. Director of LTCC Foundation &amp; College Advancement, &amp; Director of CE reorganized to employment contracts. (-4)</li> <li>•Director of Director Facilities Planning &amp; Capital Construction resignation. (-1)</li> <li>•<i>Interim</i> Risk Manager moves to confidential position. (-1)</li> </ul>
<b>Variance</b>	(-4)	(-1)	(-1)	(+1)	(-6)

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

**FY 17-18, headcount = 16, variance = 0**

- Interim Director of Enrollment Services resignation (-1).
- Addition of Director of Enrollment Services. (+1)

**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)
- *Interim* Director of Admissions & Records replaces Director of Enrollment Services. (+1)
- Director of Institutional Research & Planning resignation. (-1)

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

- Community Education Coordinator changes to Director of Community Education. (+1)
- Director of Facilities replaces *Interim* Director of Facilities & Maintenance.
- PIO and Foundation Executive Director merged into Director of CACE. (-0.7)
- 0.5 CDC Director moves to faculty position. (-0.5)

**FY 12-13, headcount = 9.2, Baseline**

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

## Confidential Staff

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

Headcount	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Confidential Employees</b>	4	5	4	4	6
<b>Notes</b>	<ul style="list-style-type: none"> <li>•Admin Assistant to the dean position is reclassified as a classified position. (-1)</li> <li>•Admin. Assistants to the VP are reclassified to Exec. Assist to the VP.</li> </ul>	<ul style="list-style-type: none"> <li>•Reflects hiring Exec. Assist to the VP of SS. (+1)</li> <li>•Reflects hiring Board, Governance, &amp; Policy Assistant. (+1)</li> <li>•Exec. Assist to the VP moves to Online CTE Pathways Grant Lead a contracted position to end June 30, '20. (-1)*</li> </ul>	<ul style="list-style-type: none"> <li>•Board, Governance, &amp; Policy Assistant Resignation. (-1)*</li> <li>•Online CTE Pathways Grant Lead a contracted position is extended to Dec 31, '20.</li> </ul>	<ul style="list-style-type: none"> <li>•Online CTE Pathways Grant Lead moves back to Exec. Assist to the VP. (+1)</li> <li>•Reflects hiring Board, Governance, &amp; Policy Assistant. (+1)</li> <li>• Exec. Assist to the VP of SS resignation. (-1)</li> <li>•Exec. Assist to the VP moves to <i>Interim</i> Risk Manager to end June 30, '22. (-1)*</li> </ul>	<ul style="list-style-type: none"> <li>•Reflects hiring Exec. Assist to the VP of SS. (+1)</li> <li>• <i>Interim</i> Risk Manager moves back to Exec. Assist to the VP. (+1)</li> </ul>
<b>Variance</b>	(-1)	(+1)	(-1)	(0)	(+2)

\*Position filled on a temporary basis.

Historical **confidential** staffing beyond five years.

### FY 17-18, headcount = 5, variance = 0

- Includes 1 Exec. Assistant to the President, 2 Admin. Assistants to the VP, 1 Admin Assistant to the Dean, & 1 HR Specialist.

### 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.
- *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	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>Classified Staff (CEU)</b>	75	78	77	79	84
• <b>Full-Time (FT)</b>	48	48	49	51	65
• <b>Part-Time (PT)</b>	27	30	28	28	19
<b>Variance</b>	(+9)	(+3)	(-2)	(+2)	(+5)

2022-23 Notes:

### New Positions (Increase to Headcount):

Program Assistant, Equity & Student Wellness (FT) (previously pt)  
 Technician I, Science Lab (FT) (previously pt)  
 Specialist I, Community Education (FT) (previously pt)  
 Specialist I, Foundation & LMUC (FT) (previously pt)  
 Child Development Center Teacher (FT) (previously pt)  
 Child Development Center Teacher (FT) (previously pt)  
 Administrative Assistant (FT)  
 Advisor, Dual Enrollment (FT)  
 Coordinator II, Events (FT)  
 Coordinator I, Outreach (FT)  
 Custodian/Groundskeeper (FT)  
 Technician I, Human Resources (FT)  
 Specialist I, Tutoring (FT)  
 Specialist I, HSI-STEM (FT)  
 Program Assistant, Institutional Effectiveness (PT)

### Deleted Positions (Decrease to Headcount):

Program Assistant, Student Equity (PT)  
 Laboratory Specialist-Science (PT)  
 Program Specialist, Community Education (PT)  
 Program Assistant, Foundation (PT)  
 Child Development Center Teacher (PT)  
 Child Development Center Teacher (PT)  
 Child Development Center Teacher (PT)  
 Housing Coordinator (PT)  
 Program Assistant, Security (PT)  
 University Center Coordinator (PT)

Historical **classified** staffing beyond five years.

**FY 17-18, headcount = 66, variance = -1**

- 40 Full-Time
- 27 Part-Time

- 40 Full-Time
- 27 Part-Time

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

**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

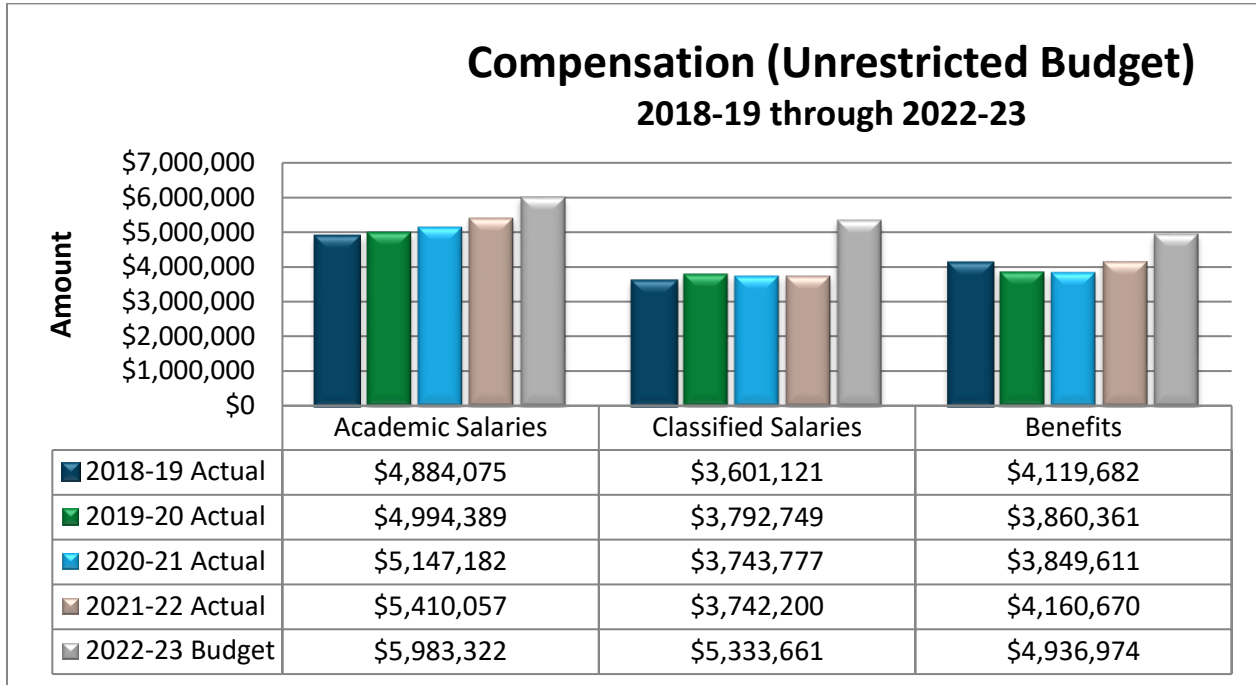
**FY 13-14, headcount = 62, variance = -2**

- 43 Full-Time
- 19 Part-Time

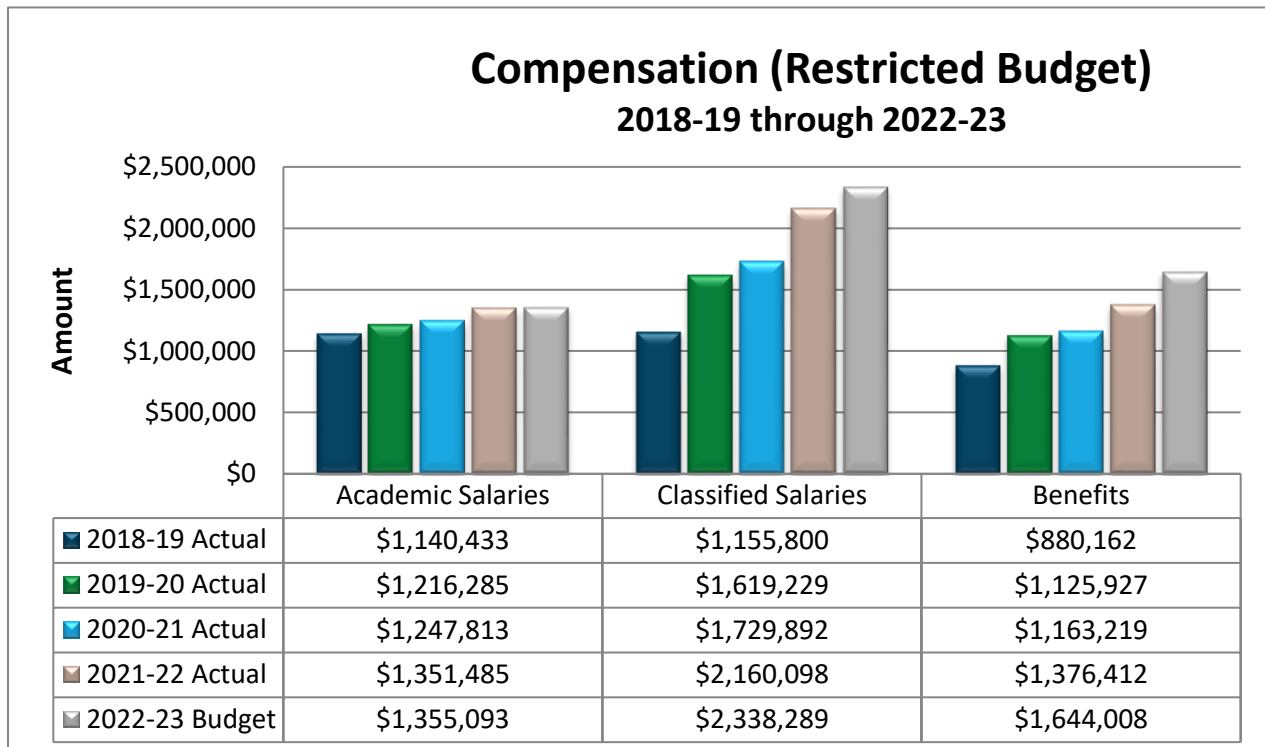
**FY 12-13, headcount = 64, Baseline**

- 46 Full-Time
- 18 Part-Time

## COMPENSATION TRENDS BY GROUP

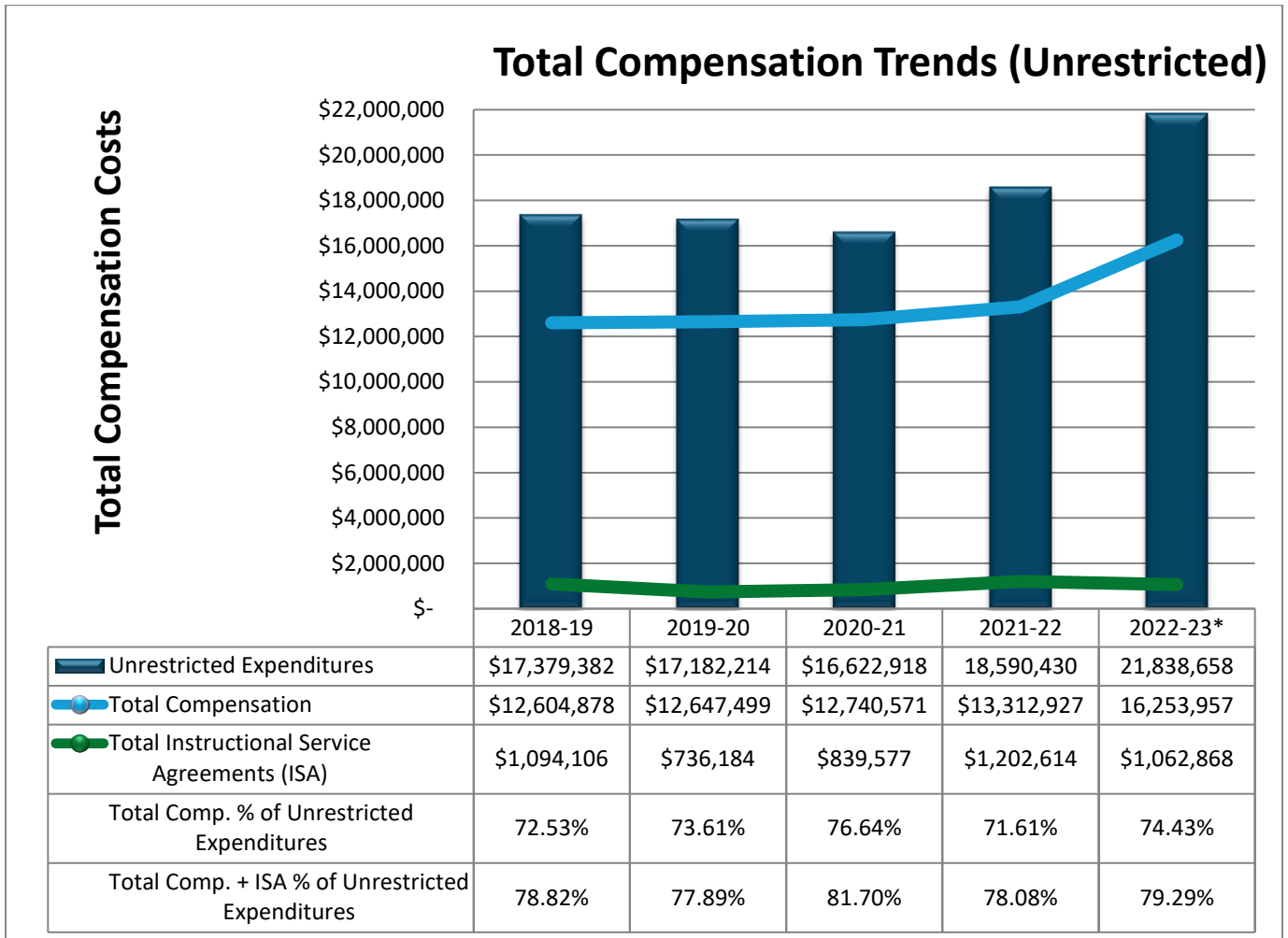


Graph 10: Compensation Trends by Group – Unrestricted



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 and FY 20-21 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 & ANALYSES

2022-23

Grant Funds

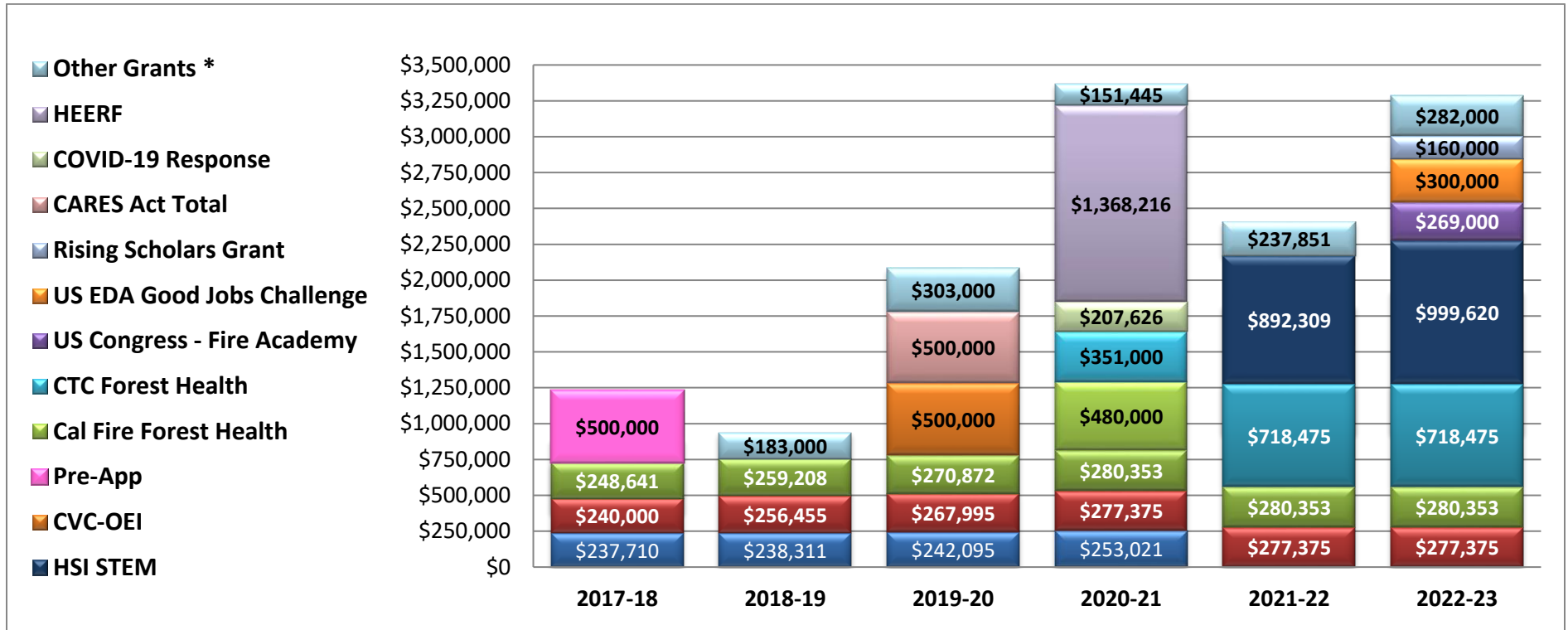
Nonresident FTES Trends

Deficit Factor Trends

Fifty-Percent (50%) Law Trends

## Grant Fund Trends

Graph 13: Grant Funding Trends



The graph above illustrates funds that Lake Tahoe Community College has brought in through grant sources since 2013-14. This graph demonstrates efforts in leveraging resources and moving from a state-funded model to a state-supported model. In 2020-21 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 2019-20 and \$1.5 million in 2020-21. For 2021-22 LTCC was awarded the Hispanic Serving Institutions (HSI) STEM grant totaling about \$5 million over 5 years, 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. In 2022-23 LTCC received \$269,000 from the U.S. Congressional directed funding for the Fire Academy, \$1.2 million over 4 years from the U.S.EDA Good Jobs Challenge, \$480,000 over 3 years from the Rising Scholars Network, and was re-awarded the TRiO Upward Bound grant for another five-year cycle.

\* Other grants in FY22-23 include WIOA (\$68,000), CA Boating and Waterways (\$40,000), the Tahoe Fund (\$34,000), the Tahoe Truckee Community Foundation (\$100,000), and support for mental health from El Dorado County (\$40,000).

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 non-resident FTES in FY20-21. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY22-23 nonresident FTES and corresponding revenue assumptions are documented in the table below.

LTCC Nonresident FTES					
	FY18-19	FY19-20	FY20-21	FY21-22*	FY22-23**
<b>Tuition Revenue</b>	\$638,181	\$669,604	\$660,632	\$696,023	\$743,211
<b>Total Nonresident FTES</b>	<b>96.21</b>	<b>88.22</b>	<b>78.80</b>	<b>110.10</b>	<b>110</b>
<b>International FTES</b>	23.60	24.58	23.72	33.14	24
<b>Out of State FTES</b>	72.61	63.64	55.08	76.96	86

Table 15: LTCC Nonresident FTES

\* Based on FY21-22 320 report and subject to change.

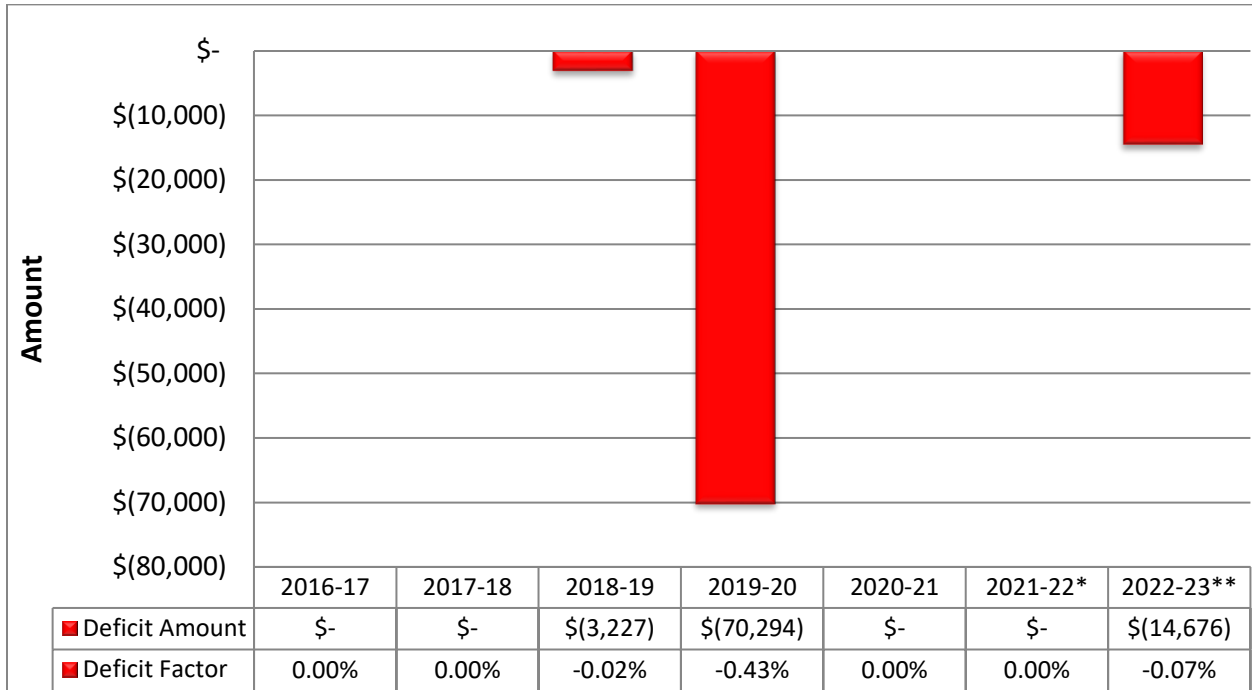
\*\* Projected is based on current assumptions.



LTCC Men's Soccer Team, November 2021

# DEFICIT FACTOR TRENDS

## R1 – Deficit Factor Trends



Graph 14: R1–Deficit Factor / Constrained TCR Trends

\*The projected FY21-22 deficit factor is based on the 2021-22 Second Principal Apportionment (P2) June revision.

\*\*The projected FY22-23 deficit factor is based on Advanced Apportionment information from the CCCC.

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 FY22-22 and FY22-23 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 FY20-21 and FY21-22 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

	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
	Actuals	Actuals	Actuals	Actuals	Actuals*
Total Instructional Costs	\$6,316,389	\$6,723,326	\$6,858,451	\$6,468,538	\$7,140,586
Total Current Expense of Education (CEE)	\$11,951,514	\$13,346,238	\$13,157,883	\$12,703,757	\$14,133,859
Percent of CEE	52.85%	50.38%	52.12%	50.92%	50.52%

Table 16: 50% Law Trends

\*FY21-22 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 FY17-18 through FY21-22. 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 FY22-23 budget is projected to maintain compliance with the 50% law.

# GLOSSARY OF TERMS

2022-23

Glossary

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**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.



*"California's Premier Destination Community College"*



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