



Annual Budget



2023-24

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 Land Acknowledgement:

As we come together as an educational community in Lake Tahoe, we acknowledge that we are gathered on the historical lands of its original inhabitants, the Washoe (Waši•šiw) Tribe. A land acknowledgement is a recognition of Indigenous communities in the stewardship and protection of their cultural resources and homelands. We recognize the Washoe Tribe and their native lands, we honor these ancestral grounds upon which we are collectively gathered, and we support the strength and resilience that the Washoe continue to show.

The Board of Trustees approved this statement on 2/14/23:

<http://go.boarddocs.com/ca/lccc/Board.nsf/goto?open&id=CKQTCH743313>

Photo Credit (August 2023): *Fia Cutting, LTCC Student and Administrative Services Student Employee*
(Photo digitally edited by the graphic designer)

Annual Budget

2023-24



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

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

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

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Executive Summary

2023-24

FY 23-24 Budget Executive Summary



Total Revenue, Appropriations &
Unrestricted EFB Graph



Unrestricted Appropriations Overview



Executive Summary – Annual Budget 2023-24

This executive summary highlights the components of the proposed Fiscal Year 2023-24 (FY23-24) budget and provides an overview of the key issues, opportunities, challenges, and changes that are reflected in this document.

State Funding

The 2023-24 California state budget reflects total state expenditures of approximately \$310 billion, a less than one percent increase over the 2022-23 enacted budget. General Fund spending decreases by more than 3% from its level in the 2022-23 enacted budget, to \$226 billion. The enacted budgets for each segment of higher education continue to be shaped by multi-year frameworks introduced in 2022-23, including the Roadmap for the Future for the California Community Colleges. The Roadmap is intended to advance equity, student success and the system's ability to prepare students for California's future.

The enacted budget for the community colleges reflects stable total funding. It includes about \$790 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$678 million is for an 8.22% cost-of-living adjustment (COLA). Another \$112.4 million is provided for an 8.22% COLA to various categorical programs. One-time funding in the enacted budget is limited. It includes \$50 million to continue supporting college efforts to increase student retention rates and enrollment, but in the context of a similar reduction to the prior-year allocation for that purpose.

Similarly, the enacted budget reduces funds allocated in 2022-23 for deferred maintenance by \$500 million but provides \$5.7 million in new one-time funds, resulting in a reduction of \$494.3 million from the amount initially provided. The budget provides flexibility for the use of remaining funds for deferred maintenance, retention/enrollment, and the COVID-19 Block Grant.

As part of the Budget Act of 2021, the state created the Higher Education Student Housing Grant Program to support the construction of affordable student housing. The program was to receive funding over three years for three rounds of grants. The 2023 Budget Act eliminates the 2022-23 General Fund appropriation for the grants but provides \$81.3 million ongoing General Funds to support debt service for student housing projects in 2022-23, 2023-24, and 2024-25 funded with revenue bonds. Community college housing projects will be funded through local revenue bonds to be issued by community college districts or as part of a state pool. An amendment to the the 2023 Budget Act is currently being considered that will guarante the funding to make the lease revenue payments for 30 years and transfer the need for a local lease revenue bond issued by the community college districts to the state.

The 2021 Budget Act extended the Student Centered Funding Formula's (SCFF) hold harmless provision through 2024-25, under which districts will earn at least their 2017-18 total computational revenue (adjusted by COLA each year). The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district's 2024-25 funding will represent its new "floor." Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district's hold harmless amount would not grow.



Full-Time Equivalent Students Outlook

The combination of the pandemic and the Caldor fire impacted the full-time equivalent students (FTES) over the past few years. Lake Tahoe Community College (LTCC or District) benefited from allowances for emergency conditions granted by the California Community Colleges Chancellor’s Office (CCCCO). This allowed for stable funding and the ability for the college to continue serving the students and community. The emergency conditions allowance related to the Caldor fire will remain in full effect through 2024-25 and provides a 50% step down through 2025-26. It is important to note that the emergency conditions allowance related to the fire holds the college at the funding levels of 2018-19, which was the last full year before the pandemic.

The winter of 2022-23 was one for the record books. The Lake Tahoe Basin was blessed with the second largest snowfall total in recorded history, helping to reduce or eliminate drought conditions in the basin and the western United States. Historic snowfall loads caused buildings to collapse, road closures, and power outages in Lake Tahoe and beyond. When the snow melted rivers and lakes were filled, often to overflowing, and extensive damage was done to communities throughout the state due to flooding. Despite these conditions, and thanks to the relentless effort of the LTCC Maintenance & Operations team providing seemingly endless snow removal on campus, LTCC was able to increase FTES in 2022-23.

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
2018-19	1907.07	228.24	13.6%	N/A	N/A	N/A
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
2022-23	1807.28	177.53	10.9%	-135.67	-7.0%	1907.07

Table 1: Resident FTES as Reported to CCCCCO

As demonstrated in the table above, FTES in 2022-23 increased 10.9% from the prior year leaving the District about 100 FTES (7%) below pre-pandemic levels. An examination of point-in-time enrollment data comparing Fall quarter in 2023 to the previous four Fall quarters demonstrate continued growth for the number of students enrolled, number of units enrolled, and the weekly student contact hours which is the best predictor of FTES. The trends suggest that LTCC is moving past surviving the pandemic and fires and beginning to thrive once again.

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 141.74 full-time equivalent (FTE) employees in FY23-24, a decrease of about 2 from FY22-23. Retirements and resignations were backfilled, as necessary, with an eye on the future as the economic recession will most likely impact the District beyond FY23-24. Investments in people are the main driver of budgetary increases, including new positions, salary increases, an increase to the Health & Welfare cap for full-time employees, and the California State Teachers' Retirement System (STRS) and California Public Employees Retirement System (PERS) rate increases. **The total cost increase due to the investment in employees is \$2.86 million district wide.**

For FY23-24 the Board of Trustees approved salary schedule increases of 8.22%, equal to the COLA approved by the Governor in the Budget Act. The 8.22% COLA increased salaries by \$1,794,000 District-wide with trailing benefits increasing by \$505,000.

This 8.22% COLA increase follows the 5% increase to all salary schedules for FY22-23, which was intended to make an impact on salaries to help retain and recruit employees. The pandemic, coupled with high inflation rates over the past few years, has created increasing prices for energy, fuel, and food. While recognizing the benefits that LTCCD currently offers its employees and faculty through a high-value benefits package (including defined pension plans through CalPERS and CalSTRS; a robust health and welfare plan; and a significant amount of leave, including a high number of paid vacation and holidays) LTCCD desires to continue to offer competitive salaries to help recruit and retain quality talent.

In 2023-24, due to rising medical costs, Tri-County Schools Insurance Group (TCSIG) increased their rates on medical plans by 11 percent. In response, the Senior Leadership Team recommended a one-time, ongoing increase of \$1,074 to the health and welfare cap, bringing the new cap to \$19,530 per full-time, covered employee. On July 18, 2023, the Board of Trustees approved an increase to the health and welfare cap.



Student Success Grants in action with Carl Franz

This increase fully funds the TCSIG Basic Medical Plan (ACA Gold Level Plan), providing full or partial coverage of medical, dental, vision, and life, depending on the medical plan option selected by the employee. Increasing the health and welfare cap above previously determined total compensation is unique to FY2023-24 and does not set a precedent for potential future health and welfare cost increases.



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 FY27-28. The Chancellor’s Office estimates the impact of these increases to the system to be \$400 million.

The STRS rate did not increase for FY23-24, remaining at 19.1%, however additional increases are expected in the coming years, and the PERS rate increased from the FY22-23 rate of 25.37% to a rate of 26.68% in FY23-24. 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	\$822,221	\$1,397,893	\$2,220,114	\$284,598	\$1,605,403
2024-25	\$846,065	\$1,584,207	\$2,430,272	\$210,158	\$1,815,561
2025-26	\$870,601	\$1,668,696	\$2,539,297	\$109,025	\$1,924,586
2026-27	\$895,849	\$1,744,742	\$2,640,591	\$101,294	\$2,025,880

Table 2: Projected STRS and PERS Contributions

* LTCC contribution projections are based on budgeted FY23-24 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 FY23-24 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 2023-24 State budget, leading to significant year-over-year rate increases.



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.



California's Premier Destination Community College



Looking Forward

The State budget allowed the District to invest \$2.86 million in staffing as discussed above. 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 in the 2022 State budget act to construct on-campus student residential living, providing a 100-bed housing facility for low-income, full-time, California resident college students. However, the 2023-24 State budget act eliminated that funding, and stipulates that community college housing projects will be funded through local revenue bonds to be issued by community college districts or as part of a state pool. Despite the changes in funding source, construction of the new housing facility has begun with a groundbreaking ceremony taking place on [August 8, 2023](#). Plans are for students to move into the new housing facility in Fall 2025. 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 required an eye to the future when developing the FY22-23 and FY23-24 budgets related to housing, security, and food services. New positions were included in the FY22-23 related to the move to the 24/7 campus, a full-time faculty member was hired in Culinary, and the Safety and Security Director position has been filled for FY23-24.

The on-campus bookstore closed on June 30, 2022, eliminating a local source for textbooks, school supplies, and food on campus. In response, the District implemented an e-campus online bookstore in 2022-23 allowing students easy access to the lowest-cost textbook materials available to be delivered to their home. The new on-campus Marketplace is on schedule to open for the start of Fall quarter in 2023, serving as another delivery option for the e-campus online bookstore and will provide additional services to the LTCC campus. To help offset the high cost of textbooks LTCC continues to strongly encourage the development of zero-cost textbook courses and maintains a robust library lending program.

In the continued efforts to improve Diversity Equity and Inclusion (DEI) practices on campus, LTCC applied for and was awarded two grants in 2022-23. The Culturally Responsive Pedagogy & Practices Innovative Best Practices grant (\$300,000 over two years) will provide funding for LTCC to create the Cultural Fluency Teaching Academy. The academy will provide faculty with the opportunity to deepen their understanding of best practices in culturally responsive pedagogy. Faculty will actively apply learnings to classroom practices and course materials and will be supported in using qualitative and quantitative research to evaluate the impact of changes on student retention and success, with a specific focus on diverse and traditionally underserved student populations. The Equal Employment Opportunity Innovative Best Practices grant (\$200,000 over two years) will provide funding to update and formalize the LTCC Faculty and Staff Onboarding and Mentorship Program to ensure that all newly-hired staff and faculty learn about LTCC and its commitment to DEI and student success, the important role that each faculty and staff member plays in creating a welcoming and inclusive environment on campus and in the community, and the resources and supports available to ensure the college achieves its goals.

The Board approved the addition of Cross-Country and Track programs on [June 28, 2022](#), to increase the intercollegiate athletics options available to students. A coach was hired in early 2023 to begin building

the team, and student athletes began their first official Intercollegiate Cross-Country season in August 2023. The official Intercollegiate Track season will begin in January 2024. A new Athletic Director position was added to the FY22-23 budget but has not yet been filled.

LTCC’s ending fund balance (EFB) in FY22-23 was \$4,515,549 which was 19.71% of FY22-23 appropriations. In FY23-24, the EFB is projected to increase slightly to \$4,764,792, which is 18.81% of FY23-24 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).

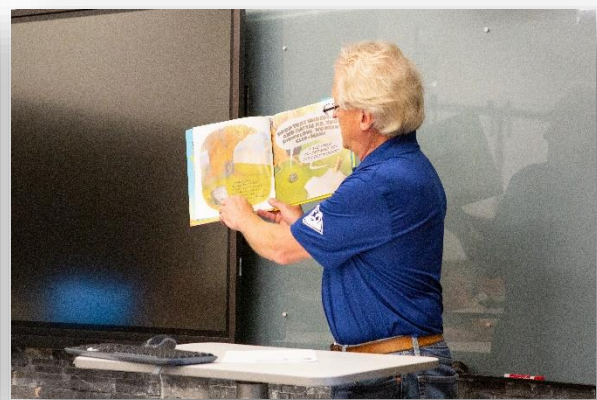
In FY23-24, LTCC continues to be in a strong financial position due to conservative financial leadership, reduction of liabilities and increased assets, and balancing annual revenues with expenditures. LTCC has been prioritizing resource allocation with the future in mind. Potential threats to the strong 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 FY23-24 are as follows:

	Revenues	Appropriations
Unrestricted	\$25,579,981	\$25,330,738
Restricted	\$18,064,507	\$13,042,874
TOTAL	\$43,644,488	\$38,373,612

Table 3: FY23-24 Unrestricted and Restricted Revenues and Appropriations

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



President of the Board of Trustees, Tony Sears, at LTCC’s 2023 Gift of Literacy

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

Funds	Budgeted Appropriations + Budgeted Reserves
General Fund:	
Unrestricted (Fund 11)	\$ 30,095,531 *
Restricted (Fund 12)	\$ 13,047,908
Bond Interest and Redemption Fund	\$ 3,642,223
Child Development Center Fund	\$ 875,521
Capital Outlay Projects Fund	\$ 26,613,301
General Obligation Bond Fund	\$ 6,587,637
University Center Capital Fund	\$ 383,927
Community Education Fund	\$ 452,745
Self-Insurance Fund	\$ 265,000
Retiree Benefits Fund	\$ 733,300
Student Representative Fee Trust Fund	\$ 9,200
Student Financial Aid Trust Fund	\$ 3,072,418
OPEB Trust Fund	\$ 1,675,158
Community Play Consortium	\$ 192,480

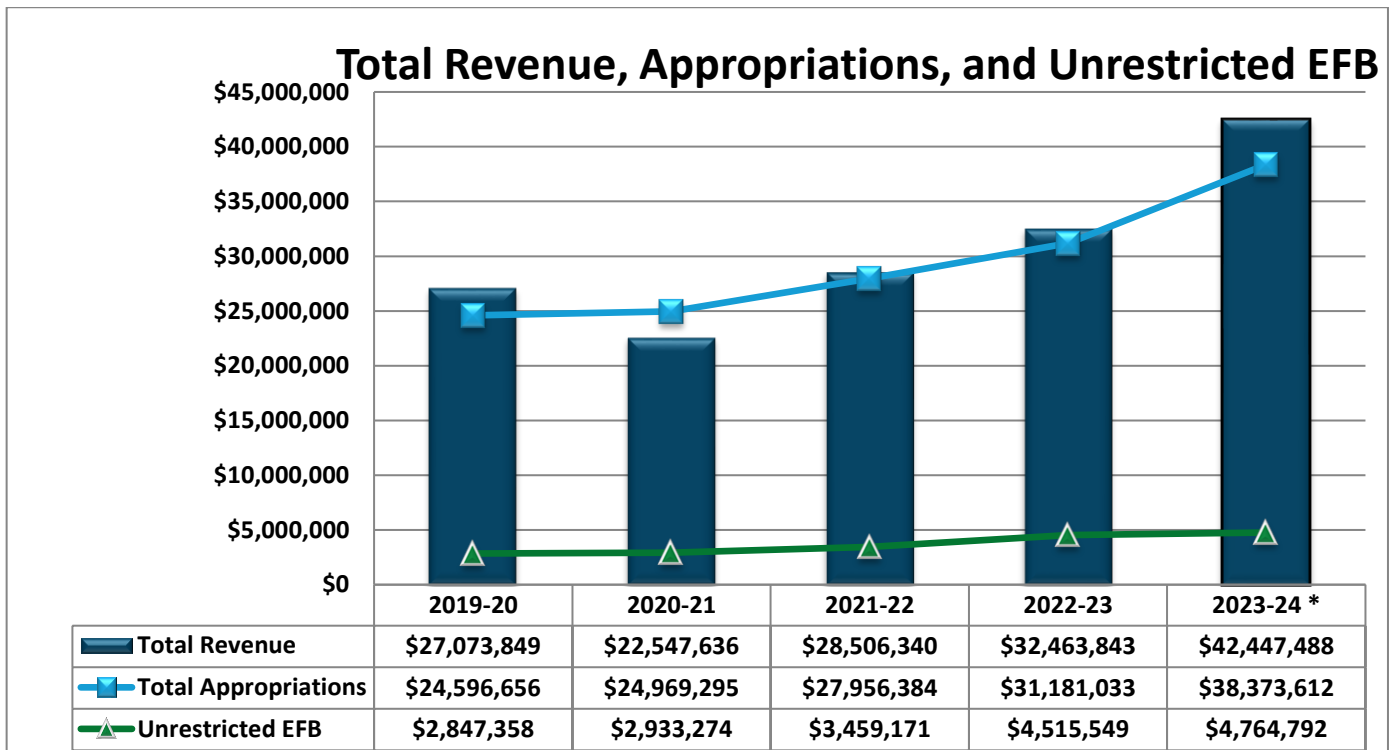
Table 4: Total Appropriations and Budgeted Reserves

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 18.81% BOT contingency, which in FY23-24 is budgeted to be \$4,764,792.



2023 Graduation Stole Ceremony

Revenue, Appropriations, and Unrestricted Ending Fund Balance



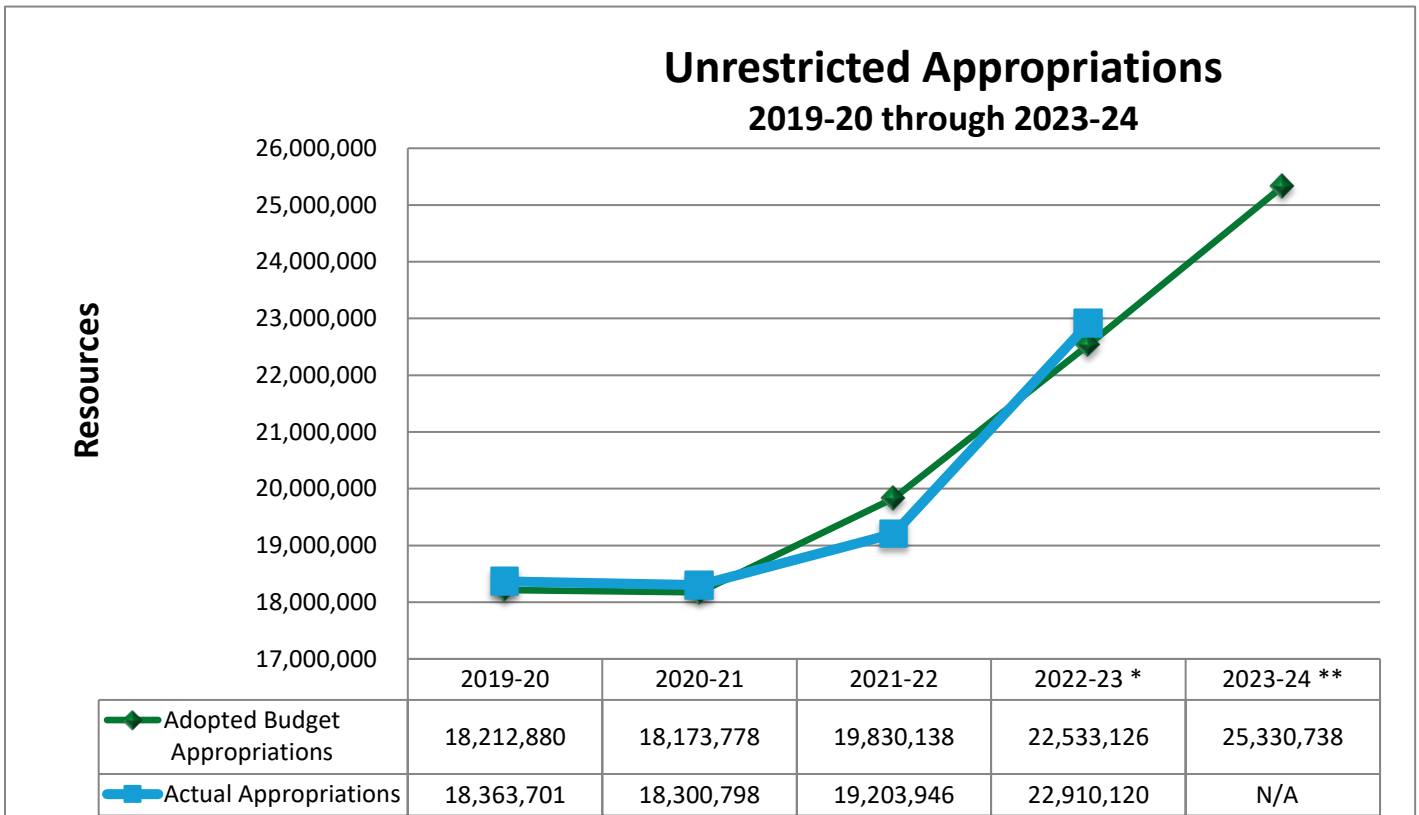
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2019-20 through 2023-24. The graph illustrates the changing revenue and expenditure picture and the impact on the college’s unrestricted ending fund balance (EFB). Due to significant increases in revenue available to the State in FY22-23, Total Computational Revenue (TCR) via the SCFF increased by about \$3 million over FY21-22, and many other State funded programs increased as well. In FY23-24 an 8.22% COLA increased TCR by about \$1.8 million, however due to State budget constraints some restricted funding sources were reduced to fund the COLA.

The restricted general fund projects growth from FY22-23 to FY23-24, including the Developing Hispanic Serving Institutions (HSI) grant totaling about \$3 million over five years, \$1.4 million via Congressionally Directed Spending for a fire training tower, and various new categorical and grant funded sources. Increases from FY21-22 to FY22-23 included the 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.

* FY19-20 through FY21-22 are audited actuals, FY22-23 is unaudited actuals, and FY23-24 is budget.

Unrestricted Appropriations Overview



Graph 2: Unrestricted Appropriations Overview, 2019-20 through 2023-24

The graph above is an overview of LTCC unrestricted appropriations (FY19-20 through FY23-24) 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. Appropriations were relatively flat from FY19-20 to FY20-21 due to changes to educational and business practices surrounding the COVID-19 pandemic. Appropriations increased significantly in FY22-23 due primarily to an increase in total computational revenue of about \$3 million stemming from a positive economic situation. In FY23-24 appropriations are projected to increase primarily due to increases in payroll including an 8.22% increase to salary schedules aligning with the state funded COLA, and an increase to the District funded health & welfare cap.

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 and the Caldor Fire 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.

* FY22-23 actuals are unaudited.

** FY23-24 is budget only.

College Overview

2023-24

- 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, plus 16 associate in arts and science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 32 certificates. Throughout its history, the college has maintained the highest level of accreditation possible from the Accrediting Commission for Community and Junior Colleges (ACCJC). This means the college has substantially met or exceeded all of the eligibility requirements, accreditation standards and commission policies of the ACCJC. The commission fully reaffirmed LTCC's accreditation in October 2017. LTCC opened the Lisa Maloff University Center in August 2018 with three educational partners bringing bachelor's degrees to the basin.
- 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 42% 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 decreased to 47% in 2022-23 compared to 58% in both 2020-21 and 2021-22. Additionally, the college provides further access to students through a diversity of distance education courses and programs.

Fiscal Management: The college’s 2022-23 funded resident FTES was 1,843.77 and the nonresident FTES was 78.23. 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:

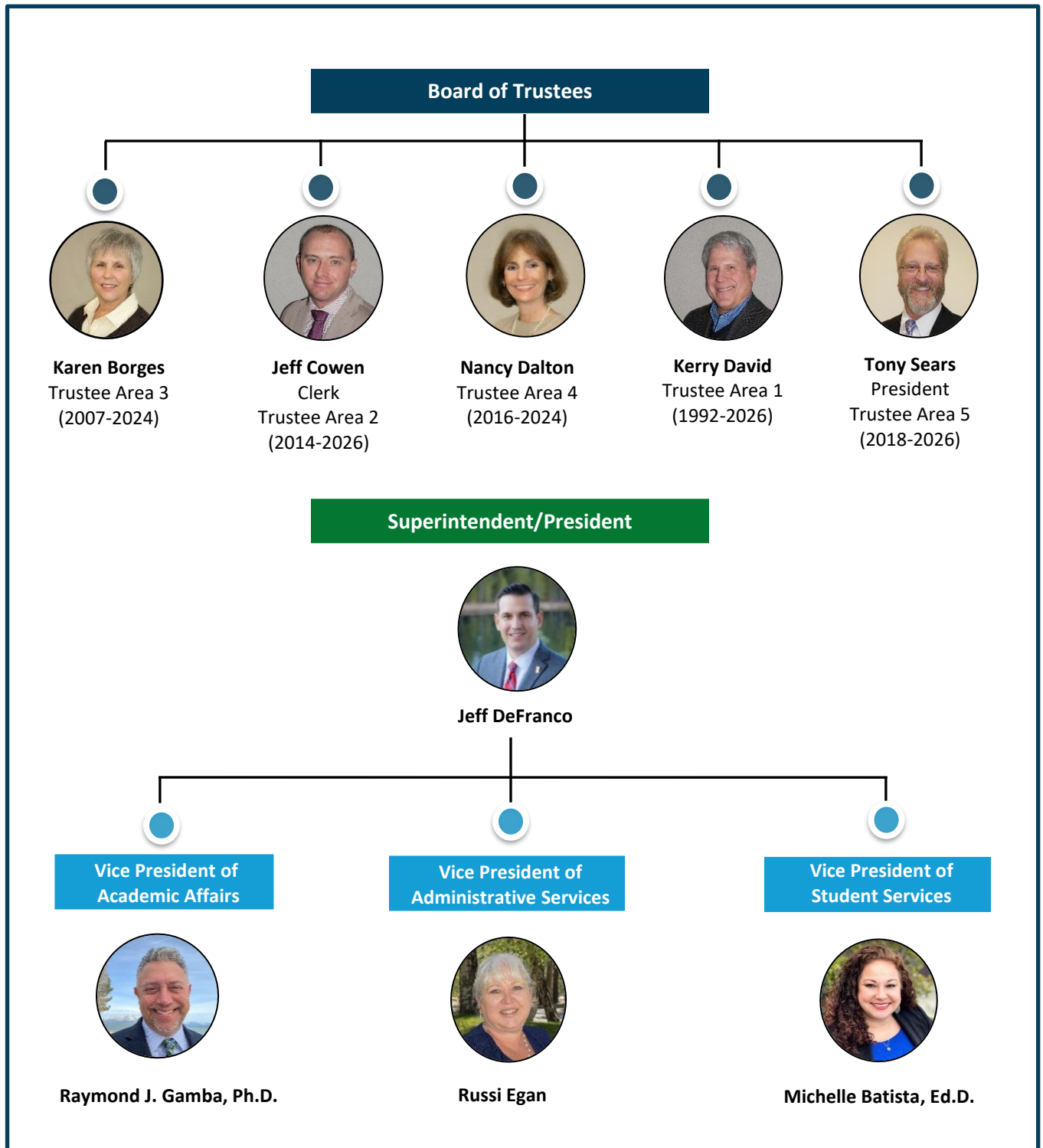
- The student housing project completed a normally lengthy process of review and approval by various governmental agencies in record time with the groundbreaking taking place in early August 2023.
- Enrolled 112 Promise students in the 2022-23 cohort. Twenty-three Promise students graduated with a degree in 2022-23, and three transferred to four-year institutions prior to graduation. Since its inception in 2019, the College Promise Program has graduated 87 students.
- In January 2023, LTCC entered the Western Undergraduate Exchange (WUE), ensuring that non-California resident students from neighboring communities and states can receive reduced tuition (150% resident tuition or \$46.50/unit). Ten students enrolled in the WUE in Winter and Spring 2023.
- Selected to participate in the California Community Colleges Chancellor’s Office Institutional Effectiveness Partnership Initiative (CCCO IEPI) Community of Practice and received a \$50,000 grant to improve and enhance integration between LTCC’s Financial Aid and Basic Needs programs. The Community of Practice is intended to support equity enhancing learning experiences, resources, and tools to focus on improving student financial stability.



Student Housing North Entrance Rendering

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, 2023.

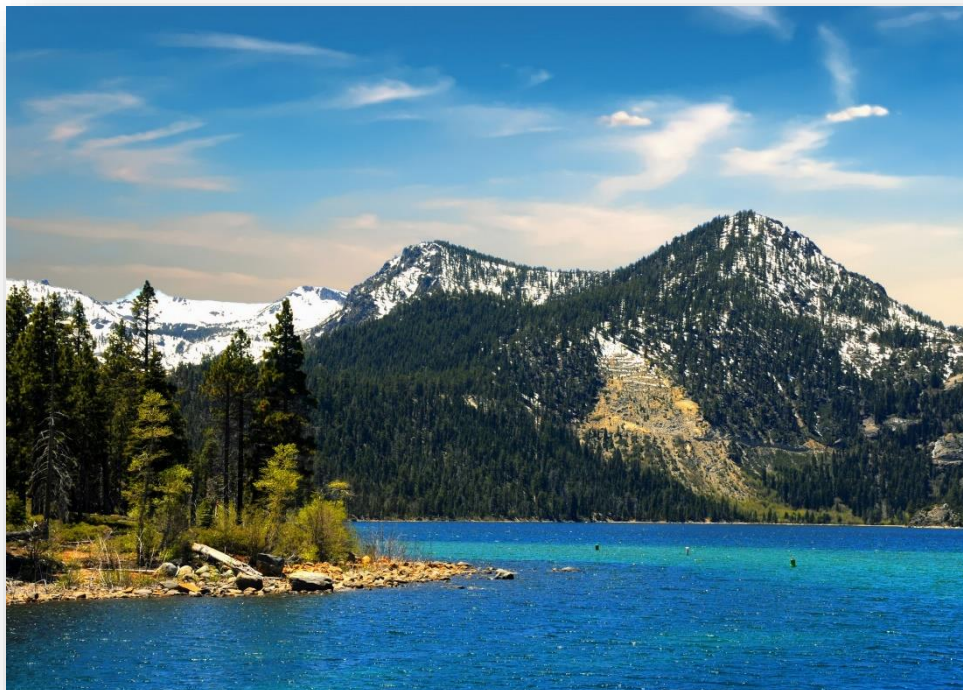
Year	EL DORADO COUNTY		STATE OF CALIFORNIA	
	Population	% Change	Population	% Change
2006	175,258	1.2%	36,116,202	0.7%
2007	177,195	1.1%	36,399,676	0.8%
2008	178,599	0.8%	36,704,375	0.8%
2009	179,701	0.6%	36,966,713	0.7%
2010	181,183	0.8%	37,223,900	0.7%
2011	180,639	-0.3%	37,427,946	0.5%
2012	182,640	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	2.1%	39,776,830	0.6%
2019	190,678	0.9%	39,937,489	0.5%
2020	193,227	1.3%	39,781,870	-0.4%
2021	197,037	2.0%	39,613,493	-0.4%
2022	199,134	1.1%	39,185,605	-1.2%
2023	194,224	-2.0%	38,940,231	-0.01%

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.

Superintendent/President & Board Goals – 2022-24

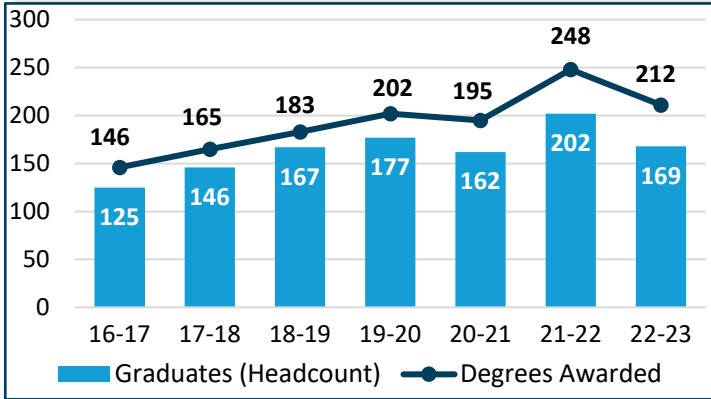
- Goal #1**
Align policies, practices, and resources to support LTCC's mission to become an anti-racist and multicultural institution.
- Goal #2**
Increase student access through expansion and enhancement of wraparound services, including financial aid, basic needs, housing, and overall wellness.
- Goal #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.



South Lake Tahoe, California

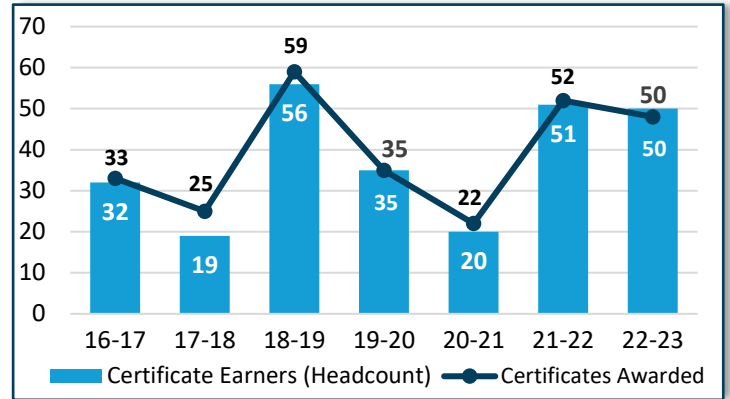


GOAL 1A: Increase All Students Who Earned an Associate Degree (including ADTs) by 20%.



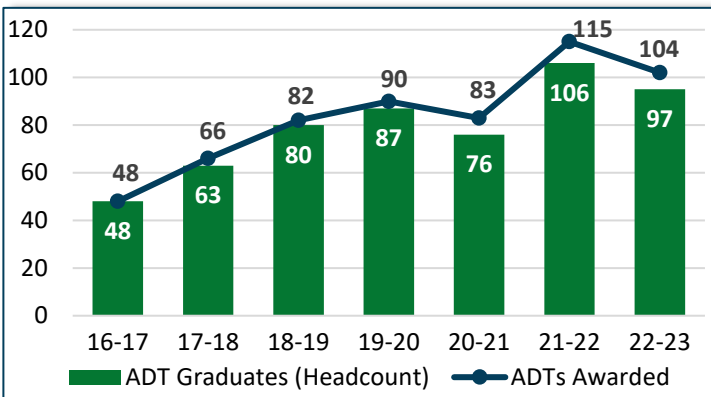
TOTAL GRADUATES (Includes ADTs) - Result: ↑ 35%

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



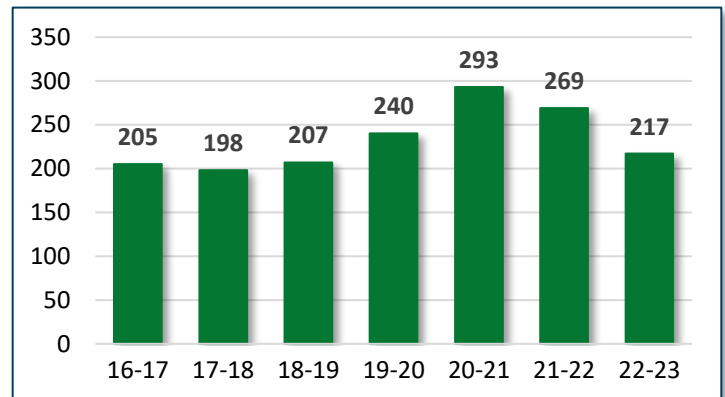
TOTAL CERTIFICATE EARNERS - Result ↑ 56%

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



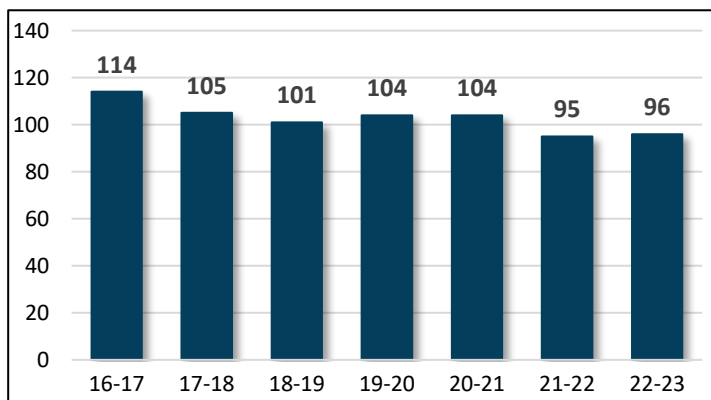
ASSOCIATE DEGREES FOR TRANSFER GRADUATES - Result: ↑ 100%

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



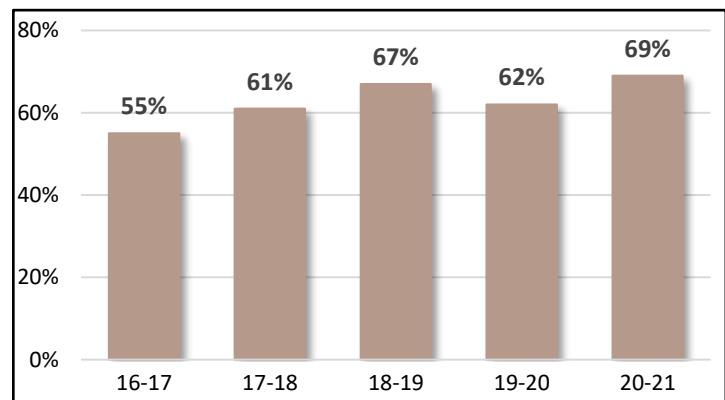
STUDENT TRANSFERS TO A 4-YEAR INSTITUTION - Result ↑ 6%

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%.**



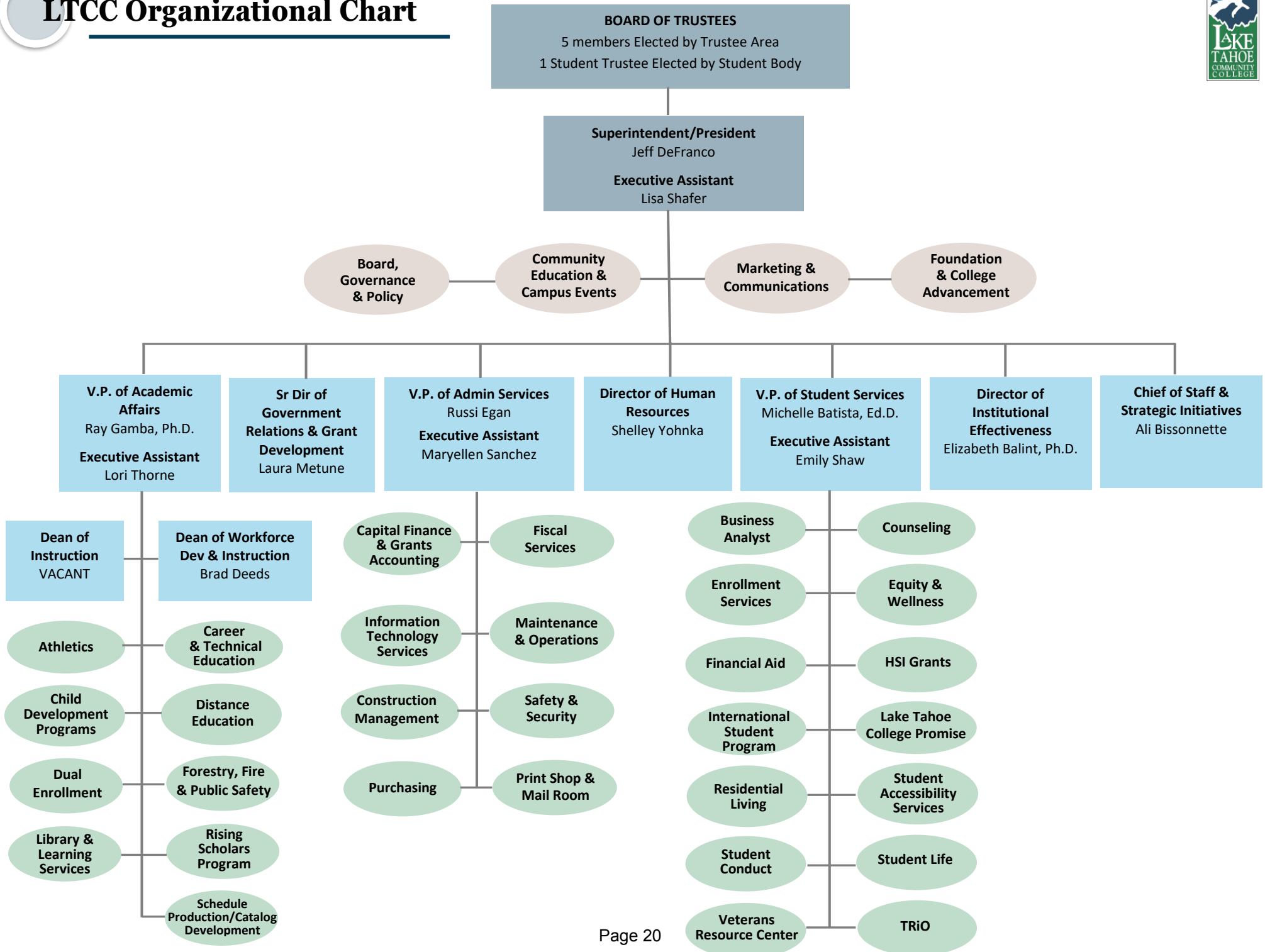
LIVING WAGE ATTAINMENT - Result: ↑ 26%

Note: All results are calculated from 2016-17 as the baseline year.

* Transfer students included in the count are those who enrolled in a four-year institution in the selected year after last being enrolled at LTCC the previous year and having earned 12 or more units at the college.

** Living wage metric lags by one year with 2021-22 data anticipated later this year.

LTCC Organizational Chart



Organizational Units

Overview of Community

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 and chief of staff. 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 Rising Scholars 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, construction oversight, 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, basic needs center, financial aid, TRiO programs, Hispanic Serving Institution programs, the student accessibility services (SAS), the international student program, and student housing.

Capital Projects

Definition

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

Facilities Master Plan

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 conservation guidelines.
- Maximize space utilization by implementing an integrated space management system to better monitor classroom use and fully assess the instructional and community space needs.
- Utilize facilities in the highest efficiency as practical.
- Plan multiple use facilities as much as practical.
- Develop partnerships with other outside agencies.

Campus Master Site Plan

Approved by the board of trustees on April 25, 2023, the LTCC Campus Master Site Plan 2023-2035 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 and grant 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, 2023, totaled \$41,825,297.

Series A, B and C Project Categories	FY 2023-24 Budget
Master Planning	\$ 0
Site improvements	\$ 172,182
Modernization/renovation of existing facilities	\$ 3,808,623
New construction planning/initial construction costs	\$ 2,200,015
Technology projects	\$ 0
Safety projects	\$ 179,211
Bond management and issuance	\$ 227,606
Total	\$ 6,587,637

Table 8: Series A, B and C Project Categories

Capital Projects Budgeted in 2023-24

Student Housing

Total project budget: \$43,049,858

Funding sources: California Higher Education Student Housing Grant
Measure F Bond (Pre-Site Development)
Scheduled Maintenance (Student Center Entrance)
Private Donation (Community Kitchen)

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.





Remodel For Efficiency

Total project budget: \$20,133,890

Funding sources: Measure F Bond
California Proposition 51

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

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

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



New Technology Wing made possible through Remodel for Efficiency



Equipment Storage Facility

Total project budget: \$4,534,277

Funding source: Measure F Bond

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.



Equipment Storage Facility (ESF) progress as of September 5, 2023.

Assumptions & Goals

2023-24

Resource Allocation Guiding Principles



FY 23-24 Budget Building Assumptions



Budget Building Information



Educational Protection Account Spending Plan



Resource Allocation Guiding Principles – FY23-24

- Consider the impact on students in all aspects of financial planning and budgeting.
- Ensure resource allocation aligns with the District’s prioritization of addressing issues related to anti-racism, racial equity, and minoritized populations.
- Maintain transparency in the budget process.
- Plan and budget for state requirements and contractual obligations.
- Align resource allocation to LTCC Vision, Mission, and Superintendent/President and Board Goals.
- Resource allocation is informed by integrated annual and comprehensive processes.
- 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.
- Use a balanced approach for budget estimates.
 - a. When uncertain, use conservative estimates.
- Maintain prudent reserves for future uncertainties in alignment with the LTCCD reserve board policy.
- Have a **systematic** process for funding future liabilities.
 - a. Develop a long-range plan to address future liabilities.
- Have budgeted Student Centered Funding Formula (SCFF) elements based on a confident projection with rationale provided.



LTCC’s 2023 Graduation Ceremony

March 28, 2023 Senior Leadership Council
April 5, 2023 Budget Council
April 20, 2023 Institutional Effectiveness Council
April 25, 2023 Board of Trustees

Budget Building Assumptions – FY23-24

- Use the 2023-24 Governor’s proposed budget for planning the 2023-24 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.
- Develop a balanced budget in FY23-24 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY23-24.
- 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.
- Consider use of unanticipated or one-time revenue at the end of FY22-23 for the following purposes: Student Housing and the unrestricted reserve.
- Use a 2% deficit factor for budget building purposes.
- Budget for a cancellation rate based on a two-year running average of the current and prior year, canceled units.



LTCC's Lisa Maloff University Center

March 28, 2023 Senior Leadership Council
April 5, 2023 Budget Council
April 20, 2023 Institutional Effectiveness Council
April 25, 2023 Board of Trustees

Budget Building Information

2023-24 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 FY22-23 unrestricted general fund budget is a surplus budget, as budgeted revenues exceed budgeted appropriations by about \$250,000. The budgeted increase to the ending fund balance is in line with Board Policy 6305 – Reserves, and the Board of Trustees target of an unrestricted reserve totaling 20% of 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).

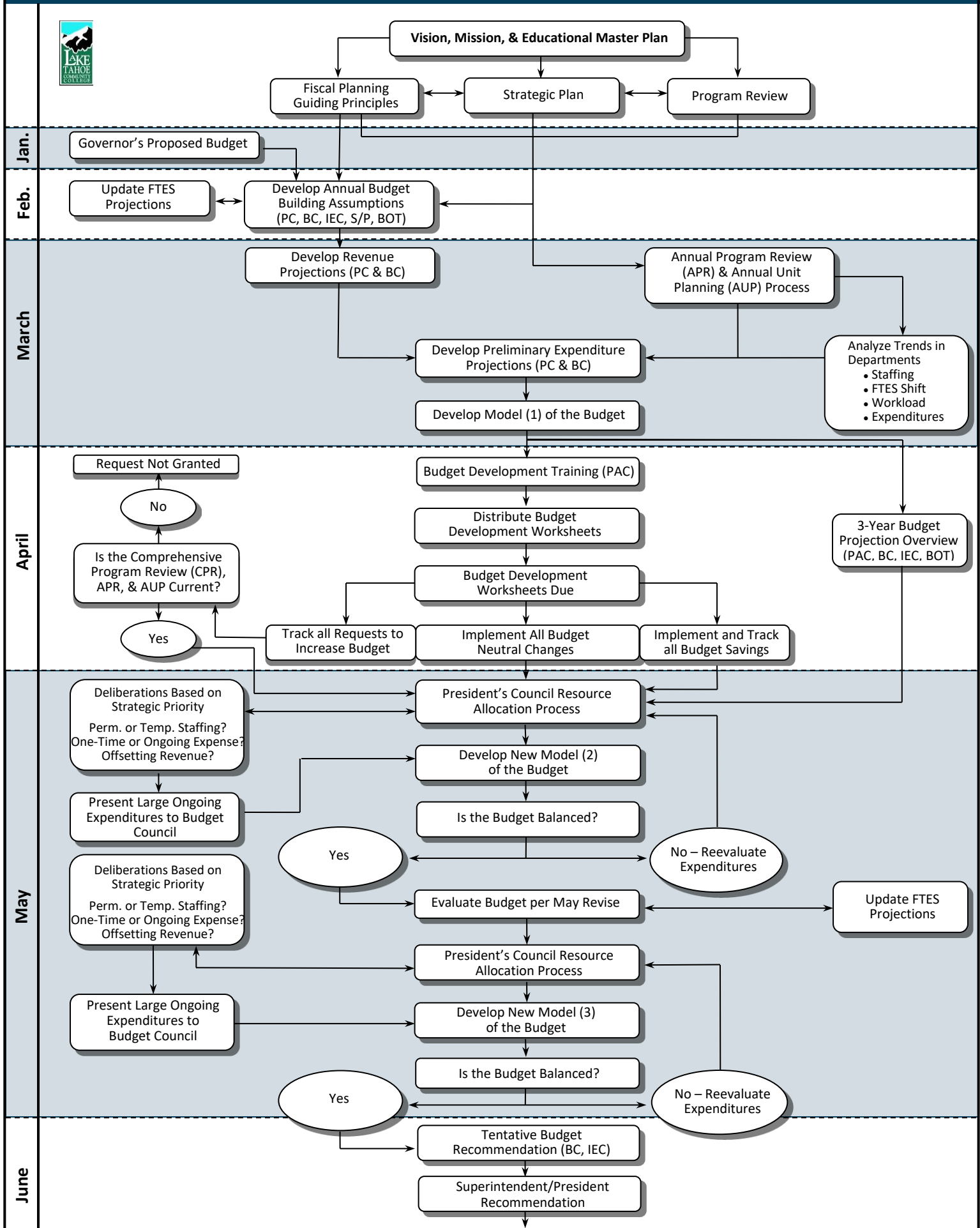
Budget Amendment Process

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.



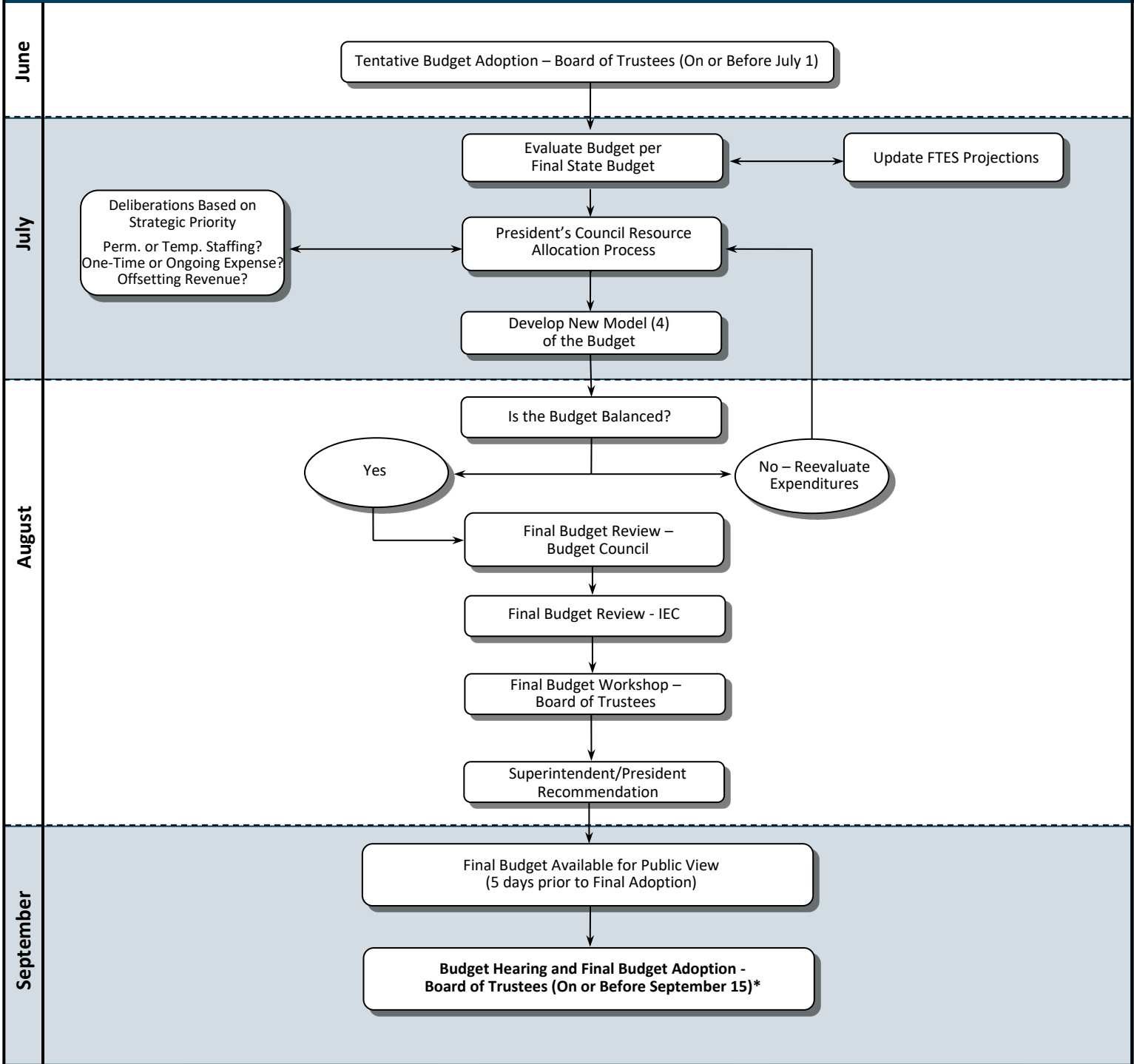
2023 LTCC Graduation Ceremony

LTCC BUDGET DEVELOPMENT PROCESS



Tentative Budget Adoption – Board of Trustees (On or Before July 1)

LTCC BUDGET DEVELOPMENT PROCESS (Continued)



LTCC Student Housing Groundbreaking Ceremony

On July 10, 2023, Governor Newsom signed the 2023-24 Budget Act. Significant revenue shortfalls related to a downturn in the stock market have led to a state-wide budget deficit estimated to be \$31.5 billion. Despite the state-wide deficit, the Budget Act of 2023 reflects a small increase in overall funding for California Community Colleges. Total additional resources of \$308.6 million are provided to community college apportionments and categorical programs as compared to the 2022 Budget Act.

For California Community Colleges, the Budget Act includes about \$749 million in new ongoing funding and a reduction of about \$468 million in one-time funds. The new ongoing funding is primarily the result of an 8.22% cost of living allowance (COLA) to be applied to the Student Centered Funding Formula (SCFF). This 8.22% COLA is also applied to various categorical programs.

The Budget Act also includes some reductions from prior year budgets and funding shifts to overcome the deficit. The reduction of deferred maintenance and student retention and recruitment funds will negatively impact the scheduled maintenance program, instructional equipment needs, library materials and equipment, student recruitment and housing plans.

Funding for California Community Colleges in 2023-24 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
<ul style="list-style-type: none"> ● \$704 million increase to SCFF (includes 8.22% COLA) 	<ul style="list-style-type: none"> ● \$1.8 million increase to SCFF
Restricted System-Wide	Restricted Impact to LTCC
<ul style="list-style-type: none"> ● Reduction of \$500 million to 2022-23 one-time funding for deferred maintenance (from \$840.7 million) 	<ul style="list-style-type: none"> ● \$2.97 million (one-time) reduction to LTCC
<ul style="list-style-type: none"> ● Reduction of \$55.4 million 2022-23 one-time funding for student retention and recruitment activities (from \$150 million) 	<ul style="list-style-type: none"> ● \$75,000 (one-time) reduction to LTCC
<ul style="list-style-type: none"> ● The proposed reduction of one-time funding for COVID-19 recovery block grant was not included in the Budget Act 	<ul style="list-style-type: none"> ● No reduction to LTCC

Table 9: Proposed Funding for California Community Colleges for FY23-24



Revenue Assumptions

A. Unrestricted Revenues

1. **Apportionment:** The 2023-24 state budget provides an 8.22% 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 per-FTES is based on the prior year P2 notice from the chancellor's office (1,701 FTES). Based on this information, the district is expecting revenues of \$55,600.
3. **Full-Time Faculty:** The 23-24 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. **CA-NV Interstate Agreement and Western Undergraduate Exchange:** Senate Bill 436 (2021, Dahle) amended California Education Code to authorize a nonresident tuition/fee exemption for students who attend LTCC from certain communities in the State of Nevada, under the California-Nevada Interstate Attendance Agreement (CNIAA). AB 1998 (2022, Smith) authorized community colleges to participate in the Western Undergraduate Exchange (WUE) and provide discounted nonresident tuition fees for qualifying students from qualifying Western States. Each year, LTCC is authorized to serve 200 students under the CNIAA and 100 Full-Time Equivalent Students under the WUE. Students approved to participate in the CNIAA or WUE will be granted a tuition rate of one and a half times the California state rate, currently \$46.50 per unit. In FY22-23 LTCC generated enrollment fees of \$62,789 from approximately 15 FTES through the CNIAA and \$6,249 from approximately 6 FTES through the WUE.
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 \$177 per FTES unrestricted (\$163 in FY22-23, \$163 in FY21-22, \$150 in FY20-21, \$153 in FY19-20) and \$72 per FTES for Proposition 20 (\$65 in FY22-23, \$65 in FY21-22, \$49 in FY20-21, \$54 in FY19-20). Lottery proceeds are based on 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 \$438,987 total (\$213,051 unrestricted and \$126,936 restricted).



LTCC's Coyote Mascot greet students at the 2023 Gift of Literacy Event

B. 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. Integrating these efforts into a single program advances our goal of demolishing once and for all the achievement gaps for students from traditionally underrepresented populations. The SEA program received an approximate 5% funding increase in each of FY21-22 and FY22-23. These are the only funding increases for SEA, or the previous three programs, in a number of years. No increase is expected in FY23-24.
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 \$1,098,988 in revenue for adult education in FY23-24. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.A photograph showing two women standing behind a table outdoors. They are both wearing purple t-shirts with a logo that says 'ADULT EDUCATION CONSORTIUM' and 'LTAEC'. The table in front of them has various items, including a drink, a small figurine, and some papers. The background shows a park-like setting with trees and a building.

LTCC's 2023 Senior Day
3. **Strong Workforce Program:** The 23-24 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 \$325,401 for these efforts. 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 \$91,567 in FY23-24 for Upward Bound. LTCC will receive \$288,470 in FY23-24 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.
6. **Developing Hispanic Serving Institution (D-HSI):** LTCC was awarded the D-HSI grant in FY23-24. LTCC will receive approximately \$3 million over the course of the five-year program to expand educational opportunities for, and improve the attainment of, Hispanic students.

C. Statewide Changes

1. **Student Centered Funding Formula (SCFF):** The 23-24 state budget includes an 8.22% COLA and 0.5% for enrollment growth. The system-wide increase is approximately \$704 million.
2. **Reduces Deferred Maintenance Funds:** The 2022 Budget Act included approximately \$840 million in one-time funds for 2022-23 to address deferred maintenance and energy efficiency projects across the system. The 2023 Budget Act reduces that appropriation for 2022-23 by \$500 million to approximately \$340 million but appropriates \$5.7 million one-time for 2023-24, resulting in a total of \$346.4 million available across 2022-23 and 2023-24.
3. **Adjusts Support for Retention and Enrollment Efforts:** The 2022 Budget Act included \$150 million in one-time funds for student retention and recruitment activities. The 2023 Budget Act reduces that appropriation for 2022-23 by \$55.4 million to \$94.6 million but appropriates \$50 million one-time for 2023-24 to continue college efforts to increase student retention rates and enrollment.
4. **Revises COVID-19 Recovery Block Grants:** The 2022 Budget Act provided \$650 million in one-time funds to be used for purposes related to the impact of the COVID-19 pandemic, including student support, reengagement strategies, and professional development. While the May Revision had proposed a reduction to those funds, the 2023 Budget Act maintains the full funding.

The complete 23-24 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.



LTCC's 2023 Graduation Stole Ceremony



Cost Increases

1. Salary Schedule Increases

For FY23-24 the Board of Trustees approved salary schedule increases of 8.22%, equal to the COLA approved by the Governor in the Budget Act. The 8.22% COLA increased salaries by \$1,794,000 District-wide (Fund 11 \$1,439,000) with trailing benefits increasing by \$505,000 (Fund 11 \$407,000). This 8.22% COLA increase follows the 5% increase to all salary schedules for FY22-23, which was intended to make an impact on salaries to help retain and recruit employees.

2. Step and Column Increases

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

3. Health and Welfare Benefits

In 2023-24, due to rising medical costs, Tri-County Schools Insurance Group (TCSIG) increased their rates on medical plans by 11 percent. In response, the Senior Leadership Team recommended a one-time, ongoing increase of \$1,074 to the health and welfare cap, bringing the new cap to \$19,530 per full-time, covered employee. On July 18, 2023, the Board of Trustees approved an increase to the health and welfare cap.

4. Fixed Payroll Costs

For FY23-24, the CalSTRS employer contribution rate has not increased remaining at 19.10%, however continued increases are expected in the future. The CalPERS employer contribution rate has increased from 25.37% to 26.68%. The reflection of \$426,253 in pass-through revenue and expenditures for STRS on-behalf payments made by the state remains budgeted in FY23-24 based on recent projections.

5. Long-Term Liabilities

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



Reserves Assumptions

1. Ending Fund Balance/Unrestricted Contingency Reserve

The unrestricted ending fund balance (EFB) is budgeted at \$4,764,792, which is about 18.81% of budgeted appropriations in FY23-24. The unrestricted contingency reserve equals the EFB. Board Policy 6305 was approved to be amended on June 28, 2022, to increase the maximum reserve limit to 20%.

2. PERS/STRS Rate Increase Reserve

The PERS/STRS rate increase reserve is currently funded at \$350,000 In FY23-24.



LTCC's 2023 Faculty Awards



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 \$922,305 of Education Protection Account (EPA) funds in FY23-24. 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 \$3,040,652 and object code 1310 (adjunct faculty) budgeted at \$1,801,187. There are significantly more budgeted expenses (\$4.8 million) to apply against the revenue of \$922,305.

Revenue Assumptions

2023-24

Student Centered Funding Formula (SCFF) ●

2023-24 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 2023-24 (FY23-24) budget act approved an extension of the hold harmless provision by one year, through 2024-25. The budget act included a COLA of 8.22%, which is also provided for many categorical programs, and is the same COLA that is proposed for K-12.

The Budget Act of 2022 extended district revenue protections 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 SCFF formula over time. Under the proposal, a district's 2024-25 funding would represent its new "floor," below which it could not drop. The college's future funding is determined using this new floor, since this is the lowest funding level the college can receive. It's important for the college to ensure the highest floor possible in 2024-25, so that any future funding will not see a dramatic decrease.

Base Allocation

The base allocation of the SCFF is comprised of the basic allocation and funding per full-time equivalent students (FTES). 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.

Funding for credit FTES is based on a three-year rolling 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 FY23-24 the adjusted three-year average is funded at a rate of \$5,366 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 \$4,417 and \$7,346 per FTES respectively.

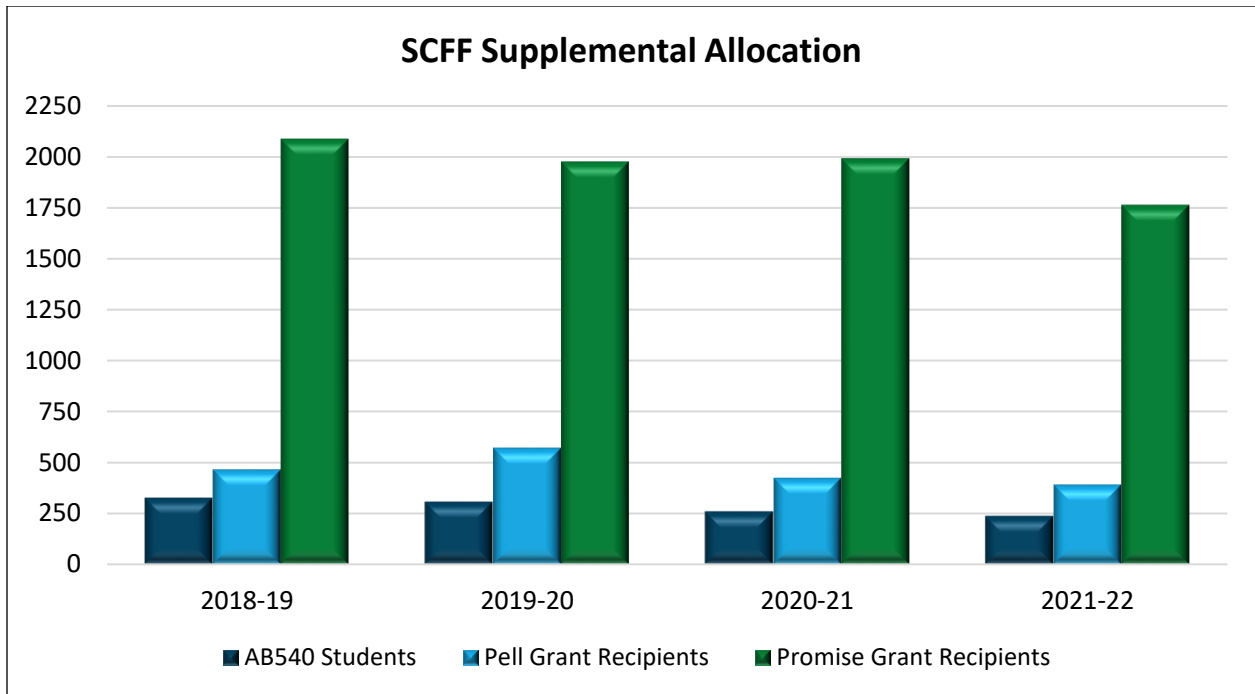
Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Incarcerated students. In FY23-24, these populations are funded at a rate of \$7,533 per current year FTES. These populations are funded at a higher rate because they are not eligible for the supplemental or student success portions of the SCFF as well as to ensure they continue to be served across the state.

Currently LTCC qualifies for an Emergency Condition Allowance due to the Caldor Fire through 2024-25. Emergency Conditions Allowance holds a district harmless from drastic changes to Full-Time-Equivalent

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 \$1,239 for each qualifying student.

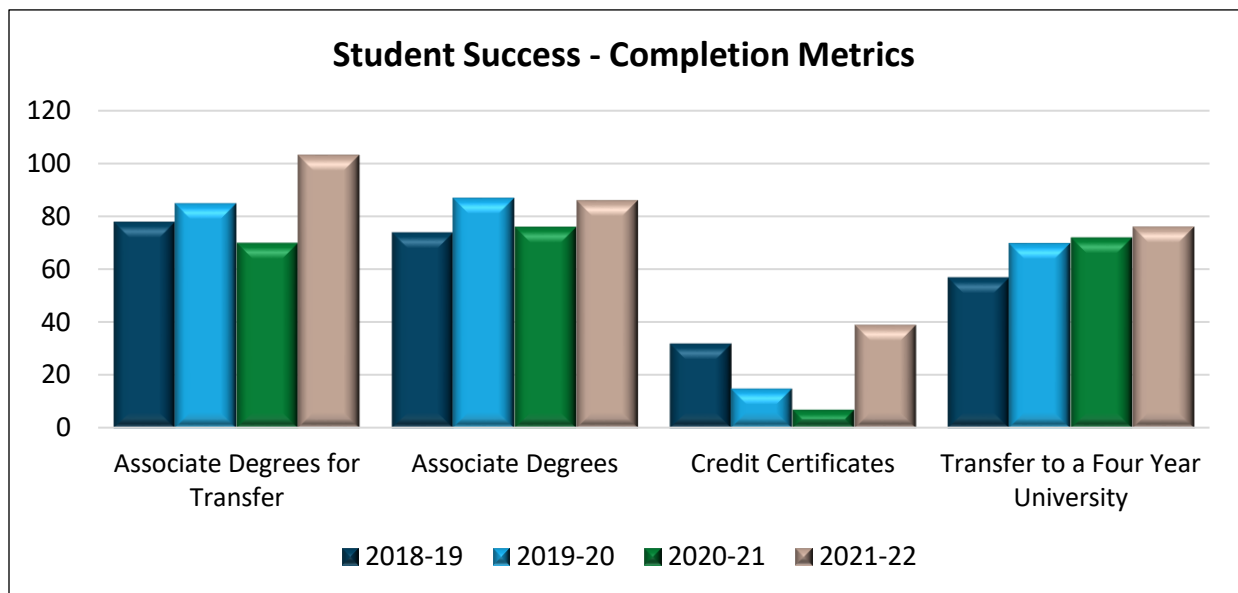


Graph 4: SCFF Supplemental Allocation

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.

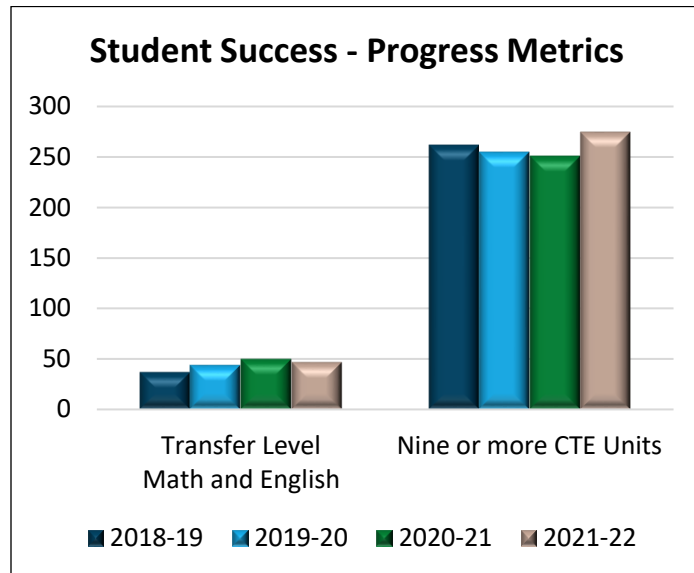
Success and progress outcomes include: earning an associate degree for transfer (ADT – 4 points); earning an associate degree (AA – 3 points); earning a credit certificate of 16 or more units (Certificates – 2 points); completion of transfer level math and English in their first year (Math/English – 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 FY23-24, the district will be funded at \$730 per point.



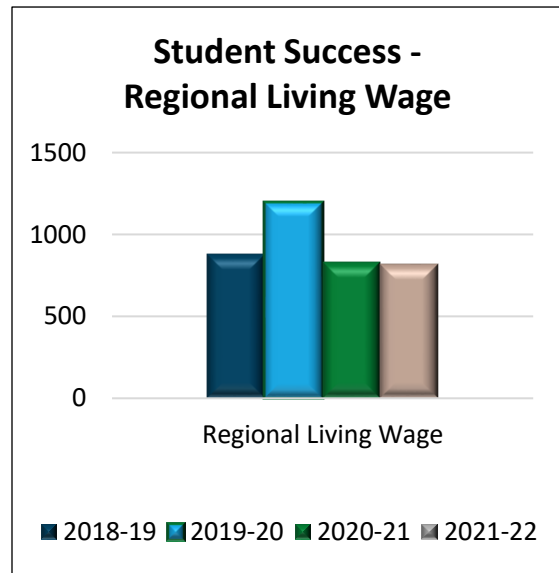
Graph 5: Student Success-Completion Metrics

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 \$184 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.

The student success allocation is based on a 3-year rolling average of headcount data based on prior year, 2 years prior, and 3 years prior data. However, the prior year data is not available until after the final budget is adopted each year. Consequently, for budget development purposes, prior-prior year data is used twice.



Graph 6: Student Success-Progress Metrics



Graph 7: Student Success-Regional Living Wage

Total Computational Revenue

The funding formula has certain guarantees built in to provide stability for districts. 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 tables below present a summary of the total computational revenue (TCR) projections for two possible scenarios in FY23-24. 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 \$23,956,833 per the SCFF in FY23-24.

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 through FY23-24. The hold harmless provision calculation indicates LTCC would receive a minimum of \$18,392,707 in FY23-24.

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 FY23-24.

2023-24 Revenue	
Student Centered Funding Formula (SCFF) Emergency Conditions Allowance in effect through FY2025-26 Based on FY2023-24 measurements	
Base Allocation	\$8,487,718
FTES Allocation	\$10,741,673
Supplemental Allocation	\$2,958,033
Student Success Allocation	\$1,769,409
Total Computational Revenue/SCFF	\$23,956,833

Hold Harmless Formula	
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% + 8.22%)	\$4,080,048
2022-23 Hold Harmless Total Computational Revenue	\$18,392,707

Table 10: Student Centered Funding Formula Summary



LTCC 2023 Senior's Day

Fund 11 - Unrestricted Budget Revenues - FY23-24 Final Budget

Account	Description	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget	FY23-24 No ECA Tentative Budget	22-23 Actuals Assumptions	23-24 Budget Assumptions
8110	Forest Reserve Fund	40,000	44,812	44,812	40,000	22-23 actuals	22-23 actuals
8123	Higher Education Act - FWS	1,700	2,281	2,281	2,281	22-23 actuals	22-23 actuals
8151	Higher Education Act - Pell	1,745	4,170	2,110	1,745	22-23 actuals	22-23 actuals
8152	Higher Education Act - SEOG	3,500	(12,049)	2,400	3,500	22-23 actuals	historical amounts
8160	Veterans Education	192	-	-	192	22-23 actuals	payment ending?
8611	State General Apportionment	10,922,116	12,036,796	15,598,304	13,367,340	22-23 actuals	P2, 8.22% COLA, 2% deficit factor
8611-901	General Apportionment, Prior Year	-	(869)	-	-	22-23 actuals	
8614	CA College Promise Grant Admin.	23,593	23,593	23,593	21,706	22-23 actuals	22-23 actuals
8616	Part-time Faculty Compensation	94,557	100,332	95,188	86,691	22-23 actuals	P2
8617	Part-time Faculty Office Hours	3,799	10,004	8,986	3,799	22-23 actuals	P2
8618	Full-Time Faculty Hiring	273,172	273,172	273,172	251,318	22-23 actuals	P2
8630	Education Protection Account (EPA) Funds	3,411,608	2,678,415	922,305	2,816,285	22-23 actuals	P2
8630-901	EPA Prior Year	-	(23,856)	-	-	22-23 actuals	
8671	Homeowners Property Tax Relief	35,000	40,824	35,000	35,000	22-23 actuals	22-23 actuals
8672	Timber Yield Tax	75	146	146	75	22-23 actuals	22-23 actuals
8681	Lottery Revenue	287,369	426,721	312,051	299,710	22-23 actuals	1763 FTES x \$177 per CCCCCO
8682	State Mandated Costs	53,172	55,600	55,600	55,600	22-23 actuals	22-23 actuals
8699	Misc. State Revenues	432,386	426,253	426,253	432,386	22-23 actuals	22-23 actuals
8811	Tax Allocation, Secured Roll	5,118,575	5,522,258	5,417,127	5,379,069	22-23 actuals	P2
8812	Tax Allocation, Supplemental	124,975	273,037	273,037	273,037	22-23 actuals	22-23 actuals
8813	Tax Allocation, Unsecured Roll	90,289	108,524	108,524	108,524	22-23 actuals	22-23 actuals
8816	Tax Allocation, Prior Years	-	30	-	-	22-23 actuals	
8819	Redevelopment Agency Funds - Residual	-	-	-	-		
8832	Contracted Services - Bookstore	-	-	-	-		
8841	Ticket Sales	1,500	360	360	1,000	22-23 actuals	22-23 actuals
8842	Copy & Printing Sales	250	117	117	200	22-23 actuals	22-23 actuals
8850	Rentals and Leases	20,000	16,675	16,675	15,000	22-23 actuals	22-23 actuals
8860	Interest	20,000	145,193	50,000	50,000	22-23 actuals	historical average
8871	Child Development Services (TPNS)	38,019	35,670	50,934	40,000	22-23 actuals	Per CDC, 50% increase for new, 25% increase for existing
8874	Student Enrollment Fees	696,497	884,303	889,711	928,518	22-23 actuals	22-23 actuals, plus 5% growth
8874-2193	Student Enrollment Fees - prior year JPA adj	-	433,865	-	-	22-23 actuals	
8875	Facilities Fees	1,750	1,470	1,470	2,500	22-23 actuals	22-23 actuals
8877	Student Material Fees	125,000	34,856	34,856	125,000	22-23 actuals	22-23 actuals
8877-2193	Student Material Fees - prior year JPA adj	-	(377,401)	-	-	22-23 actuals	
8879	Transcript Fees	15,000	9,143	10,000	10,000	22-23 actuals	22-23 actuals, plus growth
8880	Non-Resident Tuition	663,000	465,744	582,180	828,000	22-23 actuals	25% fees increase from 22-23 actuals
8882	California Nevada Interstate Agreement (CNIA)	76,000	59,799	62,789	62,789	22-23 actuals	22-23 actuals, plus 5% growth
8883	Western Undergraduate Exchange (WUE)	-	6,429	6,750	-	22-23 actuals	22-23 actuals, plus 5% growth
8885	Course Fees	6,000	5,345	6,000	6,000	22-23 actuals	22-23 actuals, plus growth
8886	Housing Fee Aspen	194,400	160,563	182,250	185,000	22-23 actuals	\$675 x 12 x 30 x 75% capacity
8899	Miscellaneous Income	80,000	54,384	60,000	80,000	22-23 actuals	22-23 actuals, plus growth
8981	Transfers-In Interfund	25,000	39,791	25,000	25,000	22-23 actuals	22-23 actuals, plus growth
TOTAL		\$22,880,239	\$23,966,499	\$25,579,981	\$25,537,265		

	FY22-23 Final Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget	FY23-24 Tentative Budget
Total Computational Revenue (TCR*)	20,459,685	21,585,250	23,287,893	22,950,810.46
Total Computational Revenue - One-Time **	-	-	-	-
Federal Revenue	47,137	39,214	51,603	47,718.00
State Revenue ***	735,662	889,422	768,590	718,824.00
Local Revenue ***	1,180,369	954,831	1,020,642	1,362,526.14
Other Financing Sources	25,000	39,791	25,000	25,000.00
One-Time Revenues & PY Adjustments ***	-	31,739	-	-
State On Behalf Payments (Pass Through)	432,386	426,253	426,253	432,386.00
TOTAL REVENUE	\$22,880,239	\$23,966,499	\$25,579,981	\$25,537,265

*** Excludes TCR Components

Unrestricted Revenues (Fund #11) Five-Year Trends

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Final Budget
Total Computational Revenue - State Sources						
8611	State General Apportionment	9,736,983	7,851,402	7,943,202	12,036,796	15,598,304
8630	Education Protection Account (EPA) Funds	872,047	2,741,520	3,411,608	2,678,415	922,305
8671	Homeowners Property Tax Relief	41,547	41,146	41,313	40,824	35,000
8672	Timber Yield Tax	276	230	95	146	146
Total Computational Revenue - Local Sources						
8811	Tax Allocation, Secured Roll	4,595,434	4,859,511	5,147,817	5,522,258	5,417,127
8812	Tax Allocation, Supplemental	144,497	131,227	167,843	273,037	273,037
8813	Tax Allocation, Unsecured Roll	85,355	91,333	90,487	108,524	108,524
8816	Tax Allocation, Prior Years	2,997	7,975	3,677	30	-
8874	Student Enrollment Fees (98% TCR)	716,693	819,552	579,842	866,617	871,917
8881	Good Neighbor Policy Fee (98% TCR)	1,185	-	-	-	-
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	68,017	70,406	73,972	58,603	61,533
Subtotal Computational Revenue (TCR)		16,265,030	16,614,303	17,459,856	21,585,250	23,287,893
Federal Sources						
8110	Forest Reserve Fund	36,528	31,476	41,532	44,812	44,812
8123	Higher Education Act - FWS	-	-	-	2,281	2,281
8151	Higher Education Act - Pell	3,045	2,300	-	4,170	2,110
8152	Higher Education Act - SEOG	-	2,675	12,049	(12,049)	2,400
8160	Veterans Education	195	192	192	-	-
8199	Misc. Federal Revenue	-	918	-	-	-
Subtotal Federal Revenue		39,768	37,561	53,773	39,214	51,603
State Sources (Non-TCR)						
8614	BOG Fee Waiver Admin.	23,271	23,002	22,166	23,593	23,593
8616	Part-Time Faculty Compensation	91,253	90,767	91,349	100,332	95,188
8617	Part-Time Faculty Office Hours	4,072	4,732	3,799	10,004	8,986
8618	Full-Time Faculty Hiring	74,571	74,571	273,172	273,172	273,172
8681	Lottery Revenue	340,421	344,620	363,883	426,721	312,051
8682	State Mandated Costs	39,103	51,249	52,152	55,600	55,600
Subtotal State Revenue (Non-TCR)		572,691	588,940	806,521	889,422	768,590



Unrestricted Revenues (Fund #11) Five-Year Trends

		2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Unaudited Actuals	2023-2024 Final Budget
Local Sources (Non-TCR)						
8830	Contracted Services	-	-	-	-	-
8832	Contracted Services - Bookstore	-	-	-	-	-
8841	Ticket Sales	915	-	-	360	360
8842	Copy and Printing Sales	1,572	41	-	117	117
8850	Rentals and Leases	40,720	7,148	7,538	16,675	16,675
8851*	Rentals and Leases - Forest Service Building	-	-	-	-	-
8860	Interest	63,679	20,576	18,623	145,193	50,000
8871	Child Development Services (TPNS)	26,000	17,952	34,155	35,670	50,934
8874	Student Enrollment Fees (Non-TCR, 2%)	14,626	16,726	11,834	17,686	17,794
8875	Facilities Fees	1,075	935	1,600	1,470	1,470
8877	Student Material Fees	138,056	285,307	100,691	34,856	34,856
8879	Transcript Fees	20,994	13,088	9,083	9,143	10,000
8880	Nonresident Tuition	481,658	483,746	490,475	465,744	582,180
8881	Good Neighbor Policy Fee (Non-TCR, 2%)	24	-	-	-	-
8882	California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	1,388	1,437	1,510	1,196	1,256
8883	Western Undergraduate Exchange (WUE)	-	-	-	6,429	6,750
8885	Course Fees	7,630	4,738	6,298	5,345	6,000
8894	Library Fines	117	8	-	-	-
8886	Housing Fee Aspen	95,055	91,368	130,641	160,563	182,250
8899	Miscellaneous Income	60,933	61,856	57,957	54,384	60,000
8912	Sale of Equipment and Supplies	-	-	-	0	0
Subtotal Local Sources (Non-TCR)		954,442	1,004,925	870,404	954,831	1,020,642
Other Financing Sources						
8981	Transfers-In Interfund	57,964	29,330	34,932	39,791	25,000
8983**	Transfers-In, Other	-	-	-	-	-
Subtotal Other Financing Sources		57,964	29,330	34,932	39,791	25,000
One-Time Revenues and Prior-Year Adjustments						
8611-901	General Apportionment, Prior Year	45,236	226,010	19,208	(869)	-
8630-901	EPA, Prior Year	26,521	(560,586)	(25,450)	(23,856)	-



Unrestricted Revenues (Fund #11) Five-Year Trends

		2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Unaudited Actuals	2023-2024 Final Budget
8874-2193	Prior-Year Enrollment fees JPA adjustment	-	-	-	433,865	-
8877-2193	Prior-Year Materials fees JPA adjustment	-	-	-	(377,401)	-
Subtotal One-Time Revenues and Prior-Year Adjustments		71,757	(334,576)	(6,242)	31,739	-
State on Behalf Payments (Pass Through)						
8699	Miscellaneous State Revenue	513,248	452,885	510,600	426,253	426,253
Subtotal State on Behalf Payments (Pass Through)		513,248	452,885	510,600	426,253	426,253
Total Unrestricted Revenue Sources		18,474,900	18,393,368	19,729,844	23,966,499	25,579,981
Revenue Summary Table						
		2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Unaudited Actuals	2023-2024 Final Budget
Total Computational Revenue		16,265,030	16,614,303	17,459,856	21,585,250	23,287,893
Total Computational Revenue - One-Time		-	-	-	-	-
Federal Revenue		39,768	37,561	53,773	39,214	51,603
State Revenue***		572,691	588,940	806,521	889,422	768,590
Local Revenue***		954,442	1,004,925	870,404	954,831	1,020,642
Other Financing Sources		57,964	29,330	34,932	39,791	25,000
One-Time Revenues and PY Adjustments		71,757	(334,576)	(6,242)	31,739	-
State on Behalf Payments (Pass Through)		513,248	452,885	510,600	426,253	426,253
TOTAL UNRESTRICTED REVENUE		18,474,900	18,393,368	19,729,844	23,966,499	25,579,981
* United States Forest Service Lease income moved to F41 in 17-18						
** Beginning 18-19 the District will not receive a transfer in from the Lake Tahoe Foundation						
*** Excludes TCR components						



Restricted Revenues (Fund #12) Five-Year Trends

		2019-2020	2020-21	2021-22	2022-23	2023-24
		Audited	Audited	Audited	Unaudited	Final
		Actuals *	Actuals *	Actuals	Actuals	Budget
Federal Sources						
8121	Title III Grant	350,617	212,720	228,421	(8,223)	-
8123	Higher Education Act - CWSP	62,679	45,727	48,758	31,341	36,685
8124	TRiO ETS Grant	285,433	323,563	215,327	278,254	277,375
8125	TRiO UB Grant	232,720	267,854	325,724	261,822	280,353
8127	HSI STEM Grant	-	-	262,217	709,623	1,070,040
8127	Developing HSI Grant	-	-	-	-	599,947
8131	Good Jobs Challenge	-	-	-	-	913,768
8140	TANF (Federal Share)	27,215	25,658	27,320	20,926	27,320
8154	CARES Act	143,014	717,624	1,551,124	282,537	-
8171	Perkins Title 1-C	80,391	88,701	71,570	95,440	78,209
8175	CTE Transitions	46,195	-	-	-	-
8191	IREPO Grant	-	-	282,905	634,291	519,753
8192	Congressionally Directed Spending	-	-	-	-	1,669,000
Subtotal Federal Sources		1,228,265	1,681,846	3,013,366	2,306,011	5,472,450

		2019-2020	2020-21	2021-22	2022-23	2023-24
		Audited	Audited	Audited	Unaudited	Final
		Actuals *	Actuals *	Actuals	Actuals	Budget
State Sources						
8615	CA Promise	100,601	63,705	56,767	77,665	77,541
8620	Other Categorical Revenue	-	-	-	(48,549)	298,984
8621	Extended Opportunities Prog. and Serv.	230,161	170,170	215,624	426,100	510,122
8622	Coop Agencies Resources for Ed	23,367	18,335	38,261	58,450	153,866
8623	Disabled Student Prog. and Serv.	247,526	162,293	215,746	327,492	416,075
8624	Instructional Equipment	154,988	(52,785)	73,139	108,533	250,526
8625	CalWORKS	144,640	73,330	99,847	125,031	190,271
8627	Board Financial Assist. Prog.	123,482	127,635	130,097	148,165	145,747
8628	Rising Scholars Grant	-	-	-	92,604	227,396
8629	NextUp	-	-	-	-	251,984
8631	Faculty/Staff Diversity	56,310	39,278	138,026	96,434	412,371
8635	Foster Care Education	128,221	113,232	97,334	116,192	113,126
8641	Student Equity and Achievement	1,146,166	886,600	1,004,838	1,117,642	1,244,729
8642	Strong Workforce (CTE)	1,220,411	(140,648)	828,304	601,655	1,322,749
8643	Veteran Resource Center	23,136	11,753	28,846	26,291	30,339
8644	Guided Pathways	373,304	(299,262)	349,262	106,394	218,214
8645	Financial Aid Technology	170,004	(25,644)	61,041	76,410	61,315
8646	Student Basic Needs	-	-	198,456	322,217	540,374
8648	Dreamer Resource Liaisons	-	-	36,177	115,030	119,271
8649	Mental Health Support	-	-	58,392	140,967	205,574

		2019-2020	2020-21	2021-22	2022-23	2023-24
		Audited	Audited	Audited	Unaudited	Final
		Actuals *	Actuals *	Actuals	Actuals	Budget
8653	Info Tech & Security	-	-	-	29,967	520,033
8656	AB86 Adult Education	1,264,118	818,381	1,072,251	1,055,792	1,474,974
8657	WIOA Title 1 (Formerly SB1070 Grant)	6,810	(8,770)	8,770	(24,760)	92,760
8659	Miscellaneous State Grants	921,127	26,101	440,751	468,365	855,955
8681	Lottery Revenue	237,660	5,570	142,076	173,600	280,482
8691	Pre-Apprenticeship & OJT	233,095	-	-	-	-
8692	Regional Director - RHT	284,750	153,457	181,150	58,393	-
8699	Miscellaneous State Revenues	45,230	214,976	-	(190,594)	2,042,671
Subtotal State Sources		7,135,107	2,357,707	5,475,154	5,605,487	12,057,449
Local Sources						
8820	Contributions, Gifts, Grants, Endowments	2,447	10,000	500	3,747	-
8876	Health Fees \$3 per quarter per student	12,587	10,205	8,413	10,139	17,678
8885	Course/Exam Fees	810	-	-	-	-
8889	Misc. Local Grants	26,464	(3,620)	69,082	313,538	241,550
8899	Miscellaneous Income	143,791	32,288	98,426	42,334	54,507
Subtotal Local Sources		186,099	48,874	176,420	369,758	313,735
Other Financing Sources						
8970	Fiscal Agent Pass Through	-	-	-	-	-
8981	Transfers-In Interfund	-	-	2,991	3,294	4,125
8982	Indirect Funding Intrafund	49,477	65,841	108,567	212,793	216,748
Subtotal Other Financing Sources		49,477	65,841	111,558	216,087	220,873

	2019-2020 Audited Actuals *	2020-21 Audited Actuals *	2021-22 Audited Actuals	2022-23 Unaudited Actuals	2023-24 Final Budget
TOTAL REVENUE RESTRICTED SOURCES	8,598,947	4,154,269	8,776,497	8,497,344	18,064,507
Beginning Fund Balance	211,986	2,577,979	63,751	87,810	314,241
TOTAL REVENUE AND BEGINNING FUND BALANCE	8,810,933	6,732,247	8,840,248	8,585,154	18,378,748

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



2023 Fire Academy Graduation Ceremony



2023 Staff Day - Team Building

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.*

Developing Hispanic Serving Institution (D-HSI) Grant: Funds awarded through a grant competition to assist HSIs to expand educational opportunities for, and improve the attainment of, Hispanic students. These grants also enable HSIs to expand and enhance their academic offerings, program quality, and institutional stability.

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.

Congressionally Directed Spending: Congressionally directed spending provides federal lawmakers the ability to demonstrate priorities at home and their fight for constituents' interests. LTCC has received Congressionally directed spending in support of the Lake Tahoe Basin Fire Academy.

Good Jobs Challenge: The Good Jobs Challenge, made possible in the American Rescue Plan Act, is designed to help get Americans back to work by developing and strengthening regional systems to develop and execute sectoral partnerships that will lead to well-paying jobs.

Higher Education Emergency Relief Fund (HEERF): Funds were issued to provide direct aid to students, and an extension was granted to continue to provide these funds through December 2023

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



Honoring Lisa Maloff 2023

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

STATE REVENUE

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

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

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

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

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

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

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

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

Student Equity and Achievement (SEA) Program: In 2018, the SEA Program was established and merged funding for three initiatives: the Student Success and Support Program; the Basic Skills Initiative; and Student Equity. Integrating these efforts into a single program advances our goal of demolishing once and for all the achievement gaps for students from traditionally underrepresented populations.

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.

LGBTQ+ Pilot Program: Funds provided to establish support centers providing resources to students.

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

Culturally Responsive Pedagogy & Practices Grant: Funds provided for culturally competent professional development, with an emphasis on improving student learning outcomes.

Equal Employment Opportunity (EEO) Innovative Best Practices Grant: Funds to support the implementation of best practices for success in promoting equal employment opportunity and faculty and staff diversity at California community colleges.

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.

NextUp: To increase access to critical support services for current and former foster youth (formally known as the Cooperating Agencies Foster Youth Educational Support Program)

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.

Rising Scholars Network: Serving incarcerated and formerly incarcerated students is core to the California Community Colleges' mission, critical to the Chancellor's DEI Call to Action, and closely aligns with the Vision for Success goal to reduce equity gaps among traditionally underrepresented student groups.

Zero Textbook Cost Program: Implemented over several phases: 1) ZTZ Planning Grants, 2) ZTZ Implementation Grants, 3) ZTZ Acceleration Grants. In addition, the Chancellor's Office is leading the Burden Free Instructional Materials Taskforce to identify strategies to address other barriers to access of instructional materials.

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



2023 Student Housing Groundbreaking Ceremony

● 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 Housing Fees:** Fees charged per student, per month or quarter for residency at student housing.
- **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.

- *Western Undergraduate Exchange (WUE)*: Qualifying California community college districts, based on geographic and size parameters, may exempt certain nonresident students from the nonresident fee of three times the amount of the fee established for residents and instead charge one and one-half times that amount
- *Student Representation Fees*: Fees charged per student, per quarter; funds used for certain student political activities.

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.

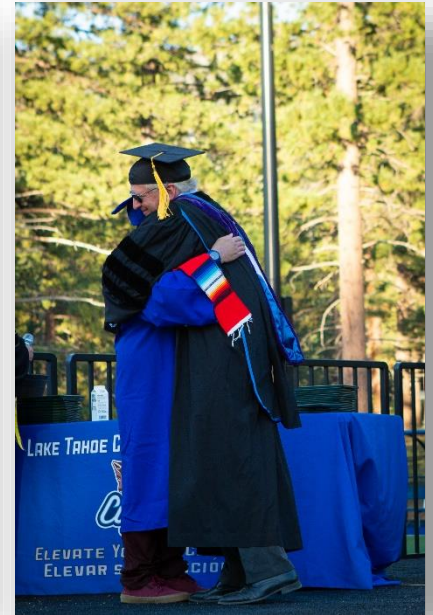
Miscellaneous Income: Minor amounts received that do not fit into any other category (e.g., vending machine receipts).

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.





2023 LTCC Graduation Ceremony

Unrestricted Budget

2023-24

Three – Year Unrestricted Budget Summary 

FY 23-24 Object Summary – Unrestricted
(Adopted vs. Final Budget) 

FY 23-24 Object Summary – Unrestricted
(Actuals vs. Final Budget) 

Revenue and Appropriations – Unrestricted 



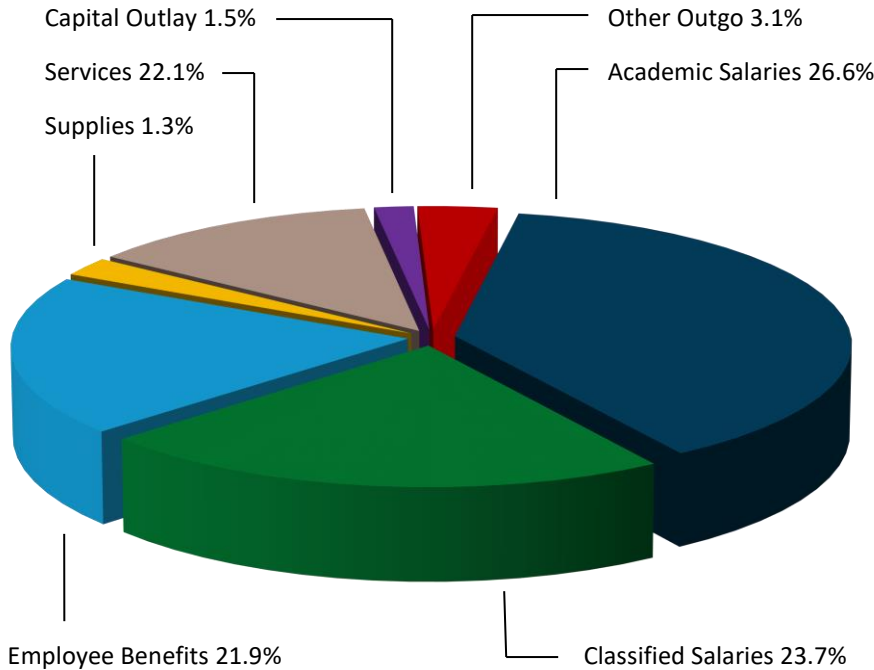
Three-Year Unrestricted Budget Summary - FY23-24 Final Budget

	2021-22 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2021-22 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2022-23 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2022-23 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2023-24 FINAL BUDGET GENERAL FUND UNRESTRICTED
BEGINNING BALANCE	2,935,218	2,933,275	3,381,849	3,459,171	4,515,550 *
<i>* The 2023-24 beginning balance is based on the 2022-23 unaudited ending balance</i>					
REVENUE					
Total Computational Revenue **	17,708,626	17,459,856	20,459,685	21,585,250	23,287,893
Total Computational Revenue - One-Time	0	0	0	0	0
Federal Revenue	35,895	53,773	47,137	39,214	51,603
State Revenue ***	564,914	806,521	735,662	889,422	768,590
Local Revenue ***	1,085,317	870,403	1,180,369	954,831	1,020,642
Other Financing Sources	20,000	34,932	25,000	39,791	25,000
One-Time Revenues, PY Adjustments	0	(6,242)	0	31,739	0
State "On Behalf" STRS Payments (Pass Through)	432,386	510,600	432,386	426,253	426,253
TOTAL REVENUE 19,847,138 19,729,843 22,880,239 23,966,499 25,579,981					
TOTAL RESOURCES 22,782,356 22,663,118 26,262,088 27,425,671 30,095,531					
EXPENSES					
Total Academic	5,587,518	5,359,402	5,983,322	6,066,019	6,677,358
Total Classified	4,503,765	3,775,481	5,333,661	4,461,328	5,896,355
TOTAL SALARIES	10,091,283	9,134,883	11,316,983	10,527,346	12,573,713
Total Employee Benefits	4,268,791	4,163,557	4,936,974	4,707,742	5,471,416
TOTAL COMPENSATION	14,360,074	13,298,441	16,253,957	15,235,088	18,045,129
Total Supplies	321,352	229,386	288,823	331,798	298,943
Total Services	4,080,421	4,628,555	4,969,055	5,037,439	5,644,304
Total Capital Outlay	331,823	362,969	326,823	1,145,984	379,395
TOTAL NON-LABOR EXPENSES	4,733,596	5,220,910	5,584,701	6,515,221	6,322,642
TOTAL EXPENSES	19,093,670	18,519,351	21,838,658	21,750,309	24,367,771
Total Other Outgo	736,468	684,596	694,468	1,159,812	962,967
TOTAL APPROPRIATED	19,830,138	19,203,946	22,533,126	22,910,120	25,330,738
Reserves					
BOT Contingency Reserve	2,952,218	3,459,171	3,728,962	4,515,550	4,764,792
ENDING FUND BALANCE (TOTAL RESERVES)	2,952,218	3,459,171	3,728,962	4,515,550	4,764,793
UNRESTRICTED FUND SUMMARY					
Reserves/Ending Balance					
As Percent of: Revenue	14.87%	17.53%	16.30%	18.84%	18.63%
Appropriations	14.89%	18.01%	16.55%	19.71%	18.81%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	19,847,138	19,729,843	22,880,239	23,966,499	25,579,981
Total Appropriated	19,830,138	19,203,946	22,533,126	22,910,120	25,330,738
REVENUE LESS APPROPRIATED ****	17,000	525,897	347,113	1,056,379	249,243

**** 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 CCCCCO recommended 2 month reserve.

Object Summary—Unrestricted (FY22-23 Adopted vs. FY23-24 Final Budget)

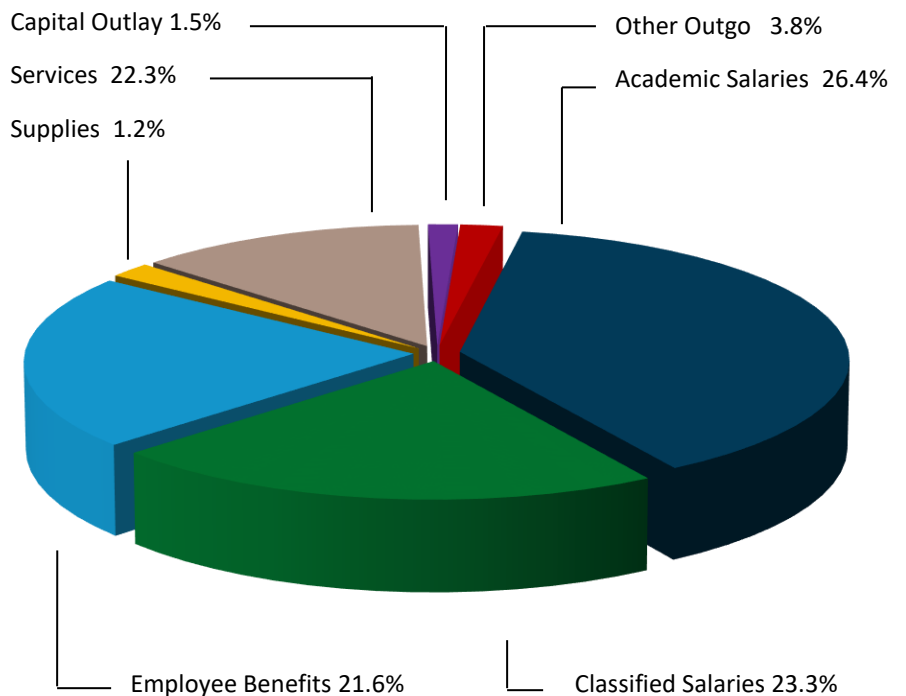
Fiscal Year 2022-2023 Adopted Budget



Major Object Summary for the Fiscal Year 2022-23 Adopted 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

Fiscal Year 2023-2024 Final Budget



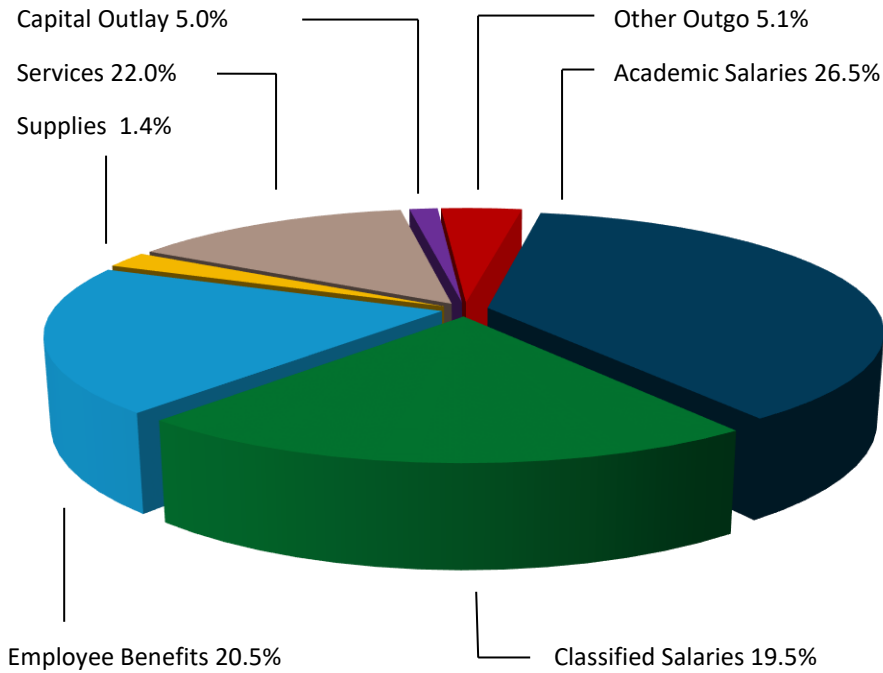
Major Object Summary for the Fiscal Year 2023-24 Final Budget:

Academic Salaries	\$ 6,677,358
Classified Salaries	\$ 5,896,355
Employee Benefits	\$ 5,471,416
Supplies	\$ 298,943
Services	\$ 5,644,304
Capital Outlay	\$ 379,395
Other Outgo	\$ 962,967



Object Summary – Unrestricted (FY22-23 Actuals vs. FY 23-24 Final Budget)

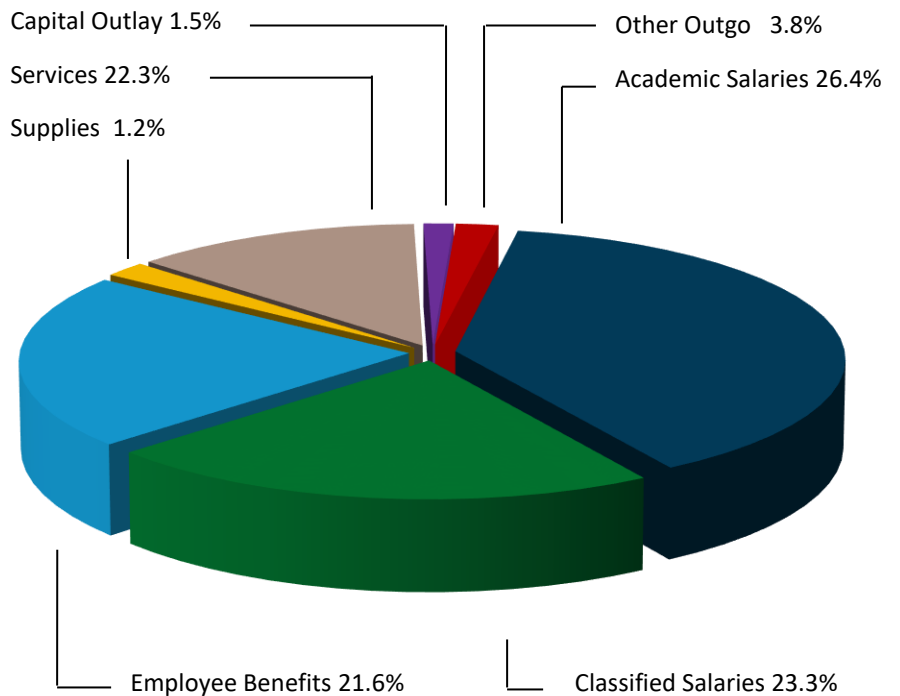
Fiscal Year 2022-2023 Actuals



Major Object Summary for the Fiscal Year 2022-23 Actuals:

Academic Salaries	\$ 6,066,019
Classified Salaries	\$ 4,461,328
Employee Benefits	\$ 4,707,742
Supplies	\$ 331,798
Services	\$ 5,037,439
Capital Outlay	\$ 1,145,984
Other Outgo	\$ 1,159,812

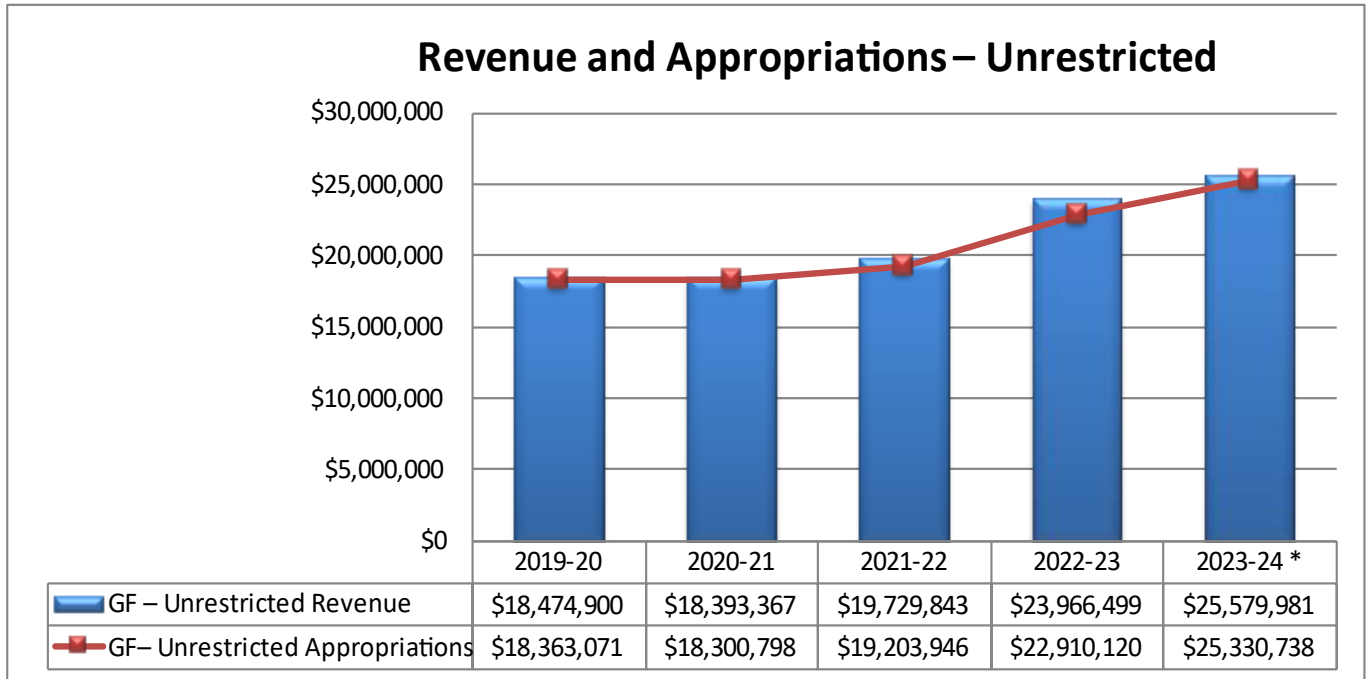
Fiscal Year 2023-2024 Final Budget



Major Object Summary for the Fiscal Year 2023-24 Final Budget:

Academic Salaries	\$ 6,677,358
Classified Salaries	\$ 5,896,355
Employee Benefits	\$ 5,471,416
Supplies	\$ 298,943
Services	\$ 5,644,304
Capital Outlay	\$ 379,395
Other Outgo	\$ 962,967

Revenue and Appropriations - Unrestricted



Graph : Revenue and Appropriations – Unrestricted

Emergency conditions allowance for FTES are in place for FY19-20, FY20-21, and FY21-22 due to COVID-19, as well as FY22-23 due to the Caldor fire; however. The significant revenue increase from FY20-21 to FY21-22, FY22-23, and FY23-24 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, a 6.56% COLA to TCR in FY22-23, and a 8.22% COLA to TCR in FY23-24.

*FY19-20 through FY21-22 are audited actuals. FY22-23 is unaudited actuals, and FY23-24 is budgeted.



Forestry Program First Class!

Restricted Budget

2023-24

- Three – Year Restricted Budget Summary ●
- FY 23-24 Object Summary – Restricted
(Adopted vs. Final Budget) ●
- FY 23-24 Object Summary – Restricted
(Actuals vs. Final Budget) ●
- Revenue and Appropriations – Restricted ●

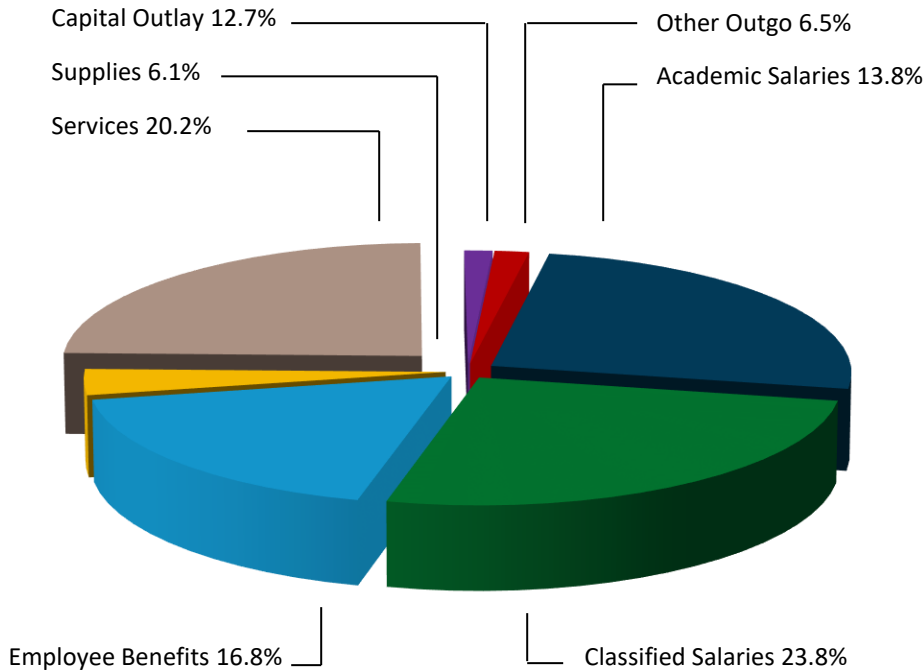
SECTION 6

Three-Year Restricted Budget Summary - FY23-24 Final Budget

	2021-22 ADOPTED BUDGET GENERAL FUND RESTRICTED	2021-22 AUDITED ACTUALS GENERAL FUND RESTRICTED	2022-23 ADOPTED BUDGET GENERAL FUND RESTRICTED	2022-23 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2023-24 FINAL BUDGET GENERAL FUND RESTRICTED
BEGINNING BALANCE	512,183	63,751	111,478	87,810	314,241 *
<i>* FY23-24 beginning balance is based on FY22-23 unaudited ending balance</i>					
REVENUE					
Federal Revenue	1,987,702	2,794,429	2,589,738	2,200,269	5,472,450
State Revenue	4,864,934	2,918,760	6,852,082	2,681,932	6,506,776
Local Revenue	91,533	112,920	114,894	381,668	168,385
Other Financing Sources	182,303	111,558	231,160	135,406	220,873
TOTAL REVENUE	7,126,472	5,937,666	9,787,874	5,399,276	12,368,484
PRIOR YEAR DEFERRED REVENUE					
Deferred Revenue	2,553,715	2,838,831	3,046,339	3,098,069	5,696,023
TOTAL RESOURCES	10,192,370	8,840,248	12,945,691	8,585,155	18,378,748
EXPENSES					
Total Academic	1,188,082	1,407,234	1,355,093	1,203,099	1,433,798
Total Classified	1,994,919	2,126,817	2,338,289	2,362,049	2,842,012
TOTAL SALARIES	3,183,001	3,534,051	3,693,382	3,565,148	4,275,810
Total Employee Benefits	1,347,589	1,373,709	1,644,008	1,551,328	1,887,040
TOTAL COMPENSATION	4,530,590	4,907,760	5,337,390	5,116,476	6,162,850
Total Supplies	622,023	515,414	600,492	520,329	598,902
Total Services	1,751,459	1,559,761	1,985,458	1,650,920	2,399,899
Total Capital Outlay	90,228	1,242,036	1,243,508	426,275	3,050,409
TOTAL NONLABOR EXPENSES	2,463,710	3,317,210	3,829,458	2,597,523	6,049,210
TOTAL EXPENSES	6,994,300	8,224,970	9,166,848	7,713,999	12,212,060
Total Other Outgo	550,340	527,468	637,908	556,914	830,814
TOTAL APPROPRIATED **	7,544,640	8,752,438	9,804,756	8,270,913	13,042,874
<i>** Budgeted appropriations do not account for majority of deferred revenue</i>					
Reserves					
Reserves	188,210	188,210	5,034	28,288	5,034
ENDING FUND BALANCE	2,647,730	87,810	3,140,935	314,241	5,335,874
RESTRICTED FUND SUMMARY					
Ending Fund Balance					
As Percent of: Revenue	37.15%	1.48%	32.09%	5.82%	43.14%
Appropriations	35.09%	1.00%	32.03%	3.80%	40.91%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	9,680,187	8,776,497	12,834,213	8,497,345	18,064,507
Total Appropriated	7,544,640	8,752,438	9,804,756	8,270,913	13,042,874
REVENUE LESS APPROPRIATED	2,135,547	24,059	3,029,457	226,432	5,021,633

Object Summary – Restricted (FY22-23 Adopted vs. FY 23-24 Final Budget)

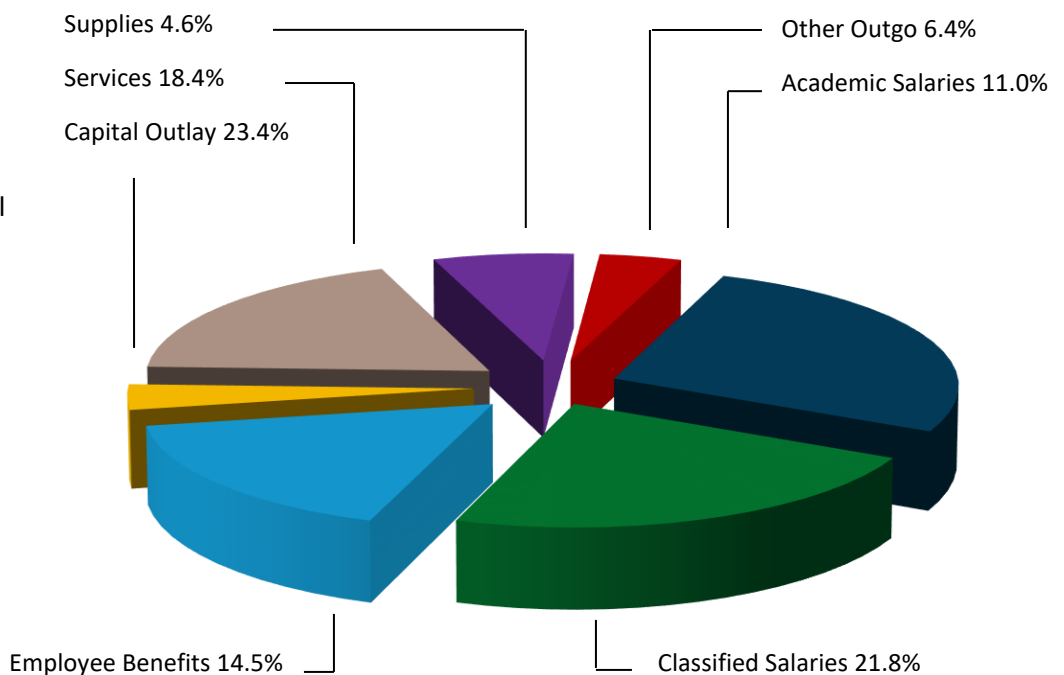
Fiscal Year 2022-2023 Adopted Budget



Major Object Summary for the Fiscal Year 2022-23 Adopted 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

Fiscal Year 2023-2024 Final Budget

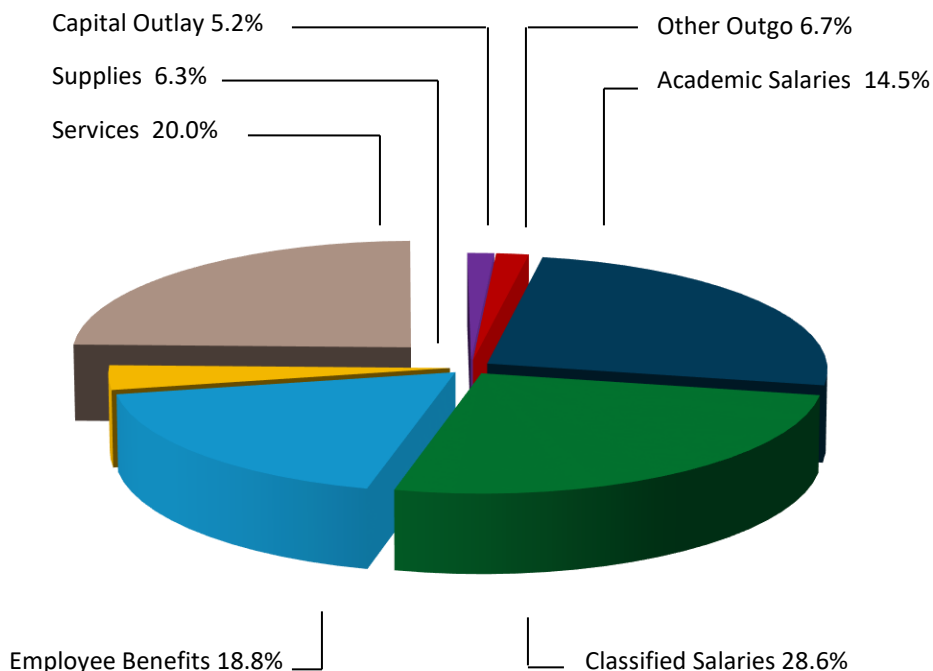


Major Object Summary for the Fiscal Year 2023-24 Final Budget:

Academic Salaries	\$ 1,433,798
Classified Salaries	\$ 2,842,012
Employee Benefits	\$ 1,887,040
Supplies	\$ 598,902
Services	\$ 2,399,899
Capital Outlay	\$ 3,050,409
Other Outgo	\$ 830,814

Object Summary – Restricted (FY22-23 Actuals vs. FY 23-24 Final Budget)

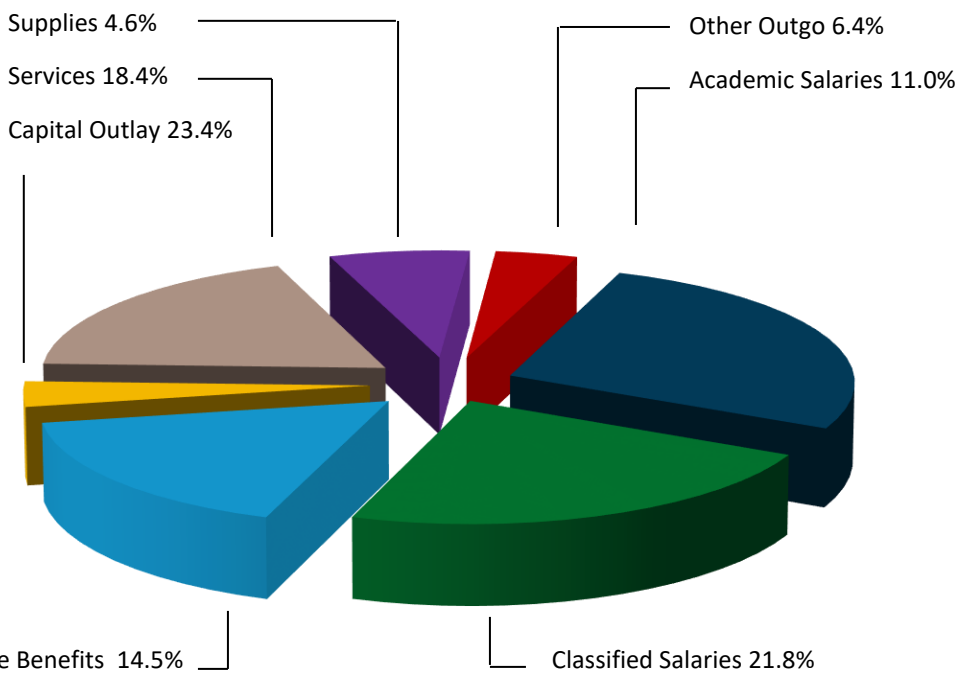
Fiscal Year 2022-2023 Actuals



Major Object Summary for the Fiscal Year 2022-23 Actuals:

Academic Salaries	\$ 1,203,099
Classified Salaries	\$ 2,362,049
Employee Benefits	\$ 1,551,328
Supplies	\$ 520,329
Services	\$ 1,650,920
Capital Outlay	\$ 426,275
Other Outgo	\$ 556,914

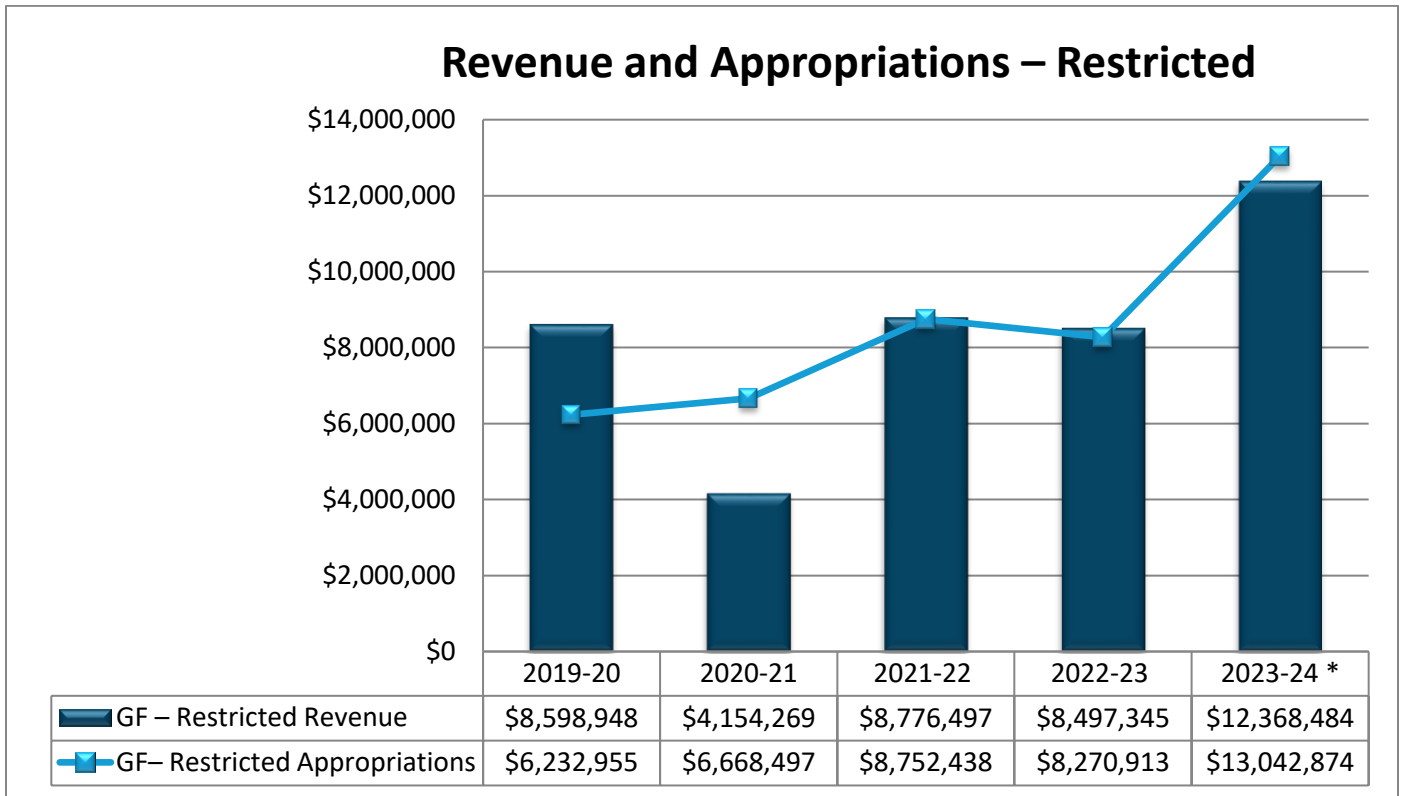
Fiscal Year 2023-24 Final Budget



Major Object Summary for the Fiscal Year 2023-24 Final Budget:

Academic Salaries	\$ 1,433,798
Classified Salaries	\$ 2,842,012
Employee Benefits	\$ 1,887,040
Supplies	\$ 598,902
Services	\$ 2,399,899
Capital Outlay	\$ 3,050,409
Other Outgo	\$ 830,814

Revenue and Appropriations - Restricted



Graph : Revenue and Appropriations – Restricted

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

In FY 23-24 LTCC received the Developing Hispanic Serving Institution (D-HSI) grant totaling \$3 million over 5 years, Congressionally Directed Spending of \$1.4 million for Fire Academy equipment, and the Rising Scholars Network Juvenile Justice grant. In FY22-23 LTCC received new ongoing State funding to support current and former foster youth, the Rising Scholars Network grant, \$1.2 million of additional state support for COVID-19 recovery, the federal Good Jobs Challenge grant for \$1.4 million over 4 years, Congressionally Directed Spending for Fire Academy equipment, and was re-awarded the TRiO Upward Bound grant for another five-year cycle. In FY21-22 one-time and ongoing State categorical funds were received 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 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.

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 FY23-24, a portion of the carryover revenue is budgeted due to ongoing budget plans, leading budgeted appropriations to be greater than budgeted revenue.

*FY19-20 through FY21-22are audited actuals. FY22-23 is unaudited actuals, and FY23-24 is budgeted.

Object Breakdown

2023-24

Object Detail
(Budget to Final Budget Comparison)

Object Detail
(Actuals to Final Budget Comparison)

Object Detail - Budget to Final Budget FY23-24

	2021-22 ADOPTED BUDGET			2022-23 ADOPTED BUDGET			2023-24 FINAL BUDGET			2021-22 vs. 2023-24 Variance	2022-23 vs. 2023-24 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,558,996	2,527,252	31,744	2,699,114	2,614,828	84,286	2,784,434	2,784,434	-	257,182	169,606
Subtotal	2,558,996	2,527,252	31,744	2,699,114	2,614,828	84,286	2,784,434	2,784,434	-	257,182	169,606
1210 Administrators	1,100,874	816,928	283,946	1,204,670	933,230	271,440	1,478,520	1,195,383	283,137	378,455	262,153
1211 Admin In-District Allowance	33,517	27,205	6,312	30,684	21,847	8,837	37,741	29,235	8,506	2,030	7,388
1212 Counselors	512,011	76,382	435,629	618,064	82,722	535,342	682,436	87,631	594,805	11,249	4,909
1213 Academic Director	53,127	-	53,127	58,794	-	58,794	56,169	-	56,169	-	-
1214 Reassigned Time	-	-	-	-	-	-	-	-	-	-	-
1215 Learning Disabilities Specialist	86,528	-	86,528	93,936	-	93,936	103,024	-	103,024	-	-
1216 Library/Media Services Director	53,799	53,799	-	59,146	59,146	-	65,661	65,661	-	11,862	6,515
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,839,856	974,314	865,542	2,065,294	1,096,945	968,349	2,423,551	1,377,910	1,045,641	403,596	280,965
1310 Adjunct Faculty	1,529,666	1,511,896	17,770	1,625,479	1,607,195	18,284	1,820,358	1,801,187	19,171	289,291	193,992
1311 Adjunct Office Hours	35,000	30,000	5,000	35,000	30,000	5,000	35,411	30,000	5,411	-	-
1315 Fitness Education Center Adjuncts	62,966	62,966	-	126,114	126,114	-	126,114	126,114	-	63,148	-
1360 Instructional Stipends	55,715	53,215	2,500	71,314	56,015	15,299	71,570	56,015	15,555	2,800	-
1390 Other Instructional Salaries	123,806	101,056	22,750	201,249	140,099	61,150	221,275	140,099	81,176	39,043	-
1399 Instructor Substitutes	40,500	40,500	-	40,500	40,500	-	40,500	40,500	-	-	-
Subtotal	1,847,653	1,799,633	48,020	2,099,656	1,999,923	99,733	2,315,228	2,193,915	121,313	394,282	193,992
1414 Reassigned Time - Overload	9,150	9,150	-	9,608	9,608	-	9,608	9,608	-	458	-
1415 Student Activities Advisor	27,000	27,000	-	28,350	28,350	-	28,350	28,350	-	1,350	-
1420 Part-Time or Sub Librarian	44,020	44,020	-	46,222	46,222	-	46,222	46,222	-	2,202	-
1425 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1430 Part-Time or Sub Counselors	114,499	593	113,906	93,931	623	93,308	85,873	623	85,250	30	-
1440 Part-Time Program Director	60,292	60,292	-	35,454	35,454	-	35,454	35,454	-	(24,838)	-
1450 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1460 Lead Faculty Stipend	94,614	40,114	54,500	82,621	42,121	40,500	136,346	42,121	94,225	2,007	-
1470 CCE Facilitator	16,596	-	16,596	27,388	-	27,388	15,284	-	15,284	-	-
1480 Athletic Coaches	35,001	35,001	-	35,001	35,001	-	82,001	82,001	-	47,000	47,000
1495 Mileage Allowance	8,750	8,750	-	9,188	9,188	-	9,188	9,188	-	438	-
1499 Other Noninstructional Acad. Salaries	119,173	61,399	57,774	106,588	65,059	41,529	139,617	67,532	72,085	6,133	2,473
Subtotal	529,095	286,319	242,776	474,351	271,626	202,725	587,943	321,099	266,844	34,780	49,473
TOTAL ACADEMIC	6,775,600	5,587,518	1,188,082	7,338,415	5,983,322	1,355,093	8,111,156	6,677,358	1,433,798	1,089,840	694,036
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	2,661,260	1,772,935	888,325	3,306,664	2,194,596	1,112,068	3,618,120	2,355,567	1,262,553	582,632	160,971
2111 Confidentials	356,397	294,260	62,137	391,016	320,414	70,602	454,470	370,588	83,882	76,328	50,174
2120 Part-Time Regular Classified	447,533	390,950	56,583	308,663	275,105	33,558	273,624	237,309	36,315	(153,641)	(37,796)
2150 Classified Supervisor	1,676,503	1,131,815	544,688	2,053,027	1,460,562	592,465	2,539,648	1,721,503	818,145	589,688	260,941
Subtotal	5,141,693	3,589,960	1,551,733	6,059,370	4,250,677	1,808,693	6,885,862	4,684,967	2,200,895	1,095,007	434,290
2210 F-T/Reg. Classified Instructional	14,198	14,198	-	15,287	15,287	-	12,344	12,344	-	(1,854)	(2,943)
Subtotal	14,198	14,198	-	15,287	15,287	-	12,344	12,344	-	(1,854)	(2,943)
2310 Classified Overtime	55,327	54,427	900	58,096	57,151	945	57,226	57,151	75	2,724	-
2340 Part-Time/Temp. Class. Noninstr	608,830	350,232	258,598	600,883	484,115	116,768	847,184	582,448	264,736	232,216	98,333
2341 Part-Time/Temporary Technician	49,226	20,359	28,867	51,688	21,377	30,311	55,937	23,135	32,802	2,776	1,758
2350 Student Workers	142,547	92,256	50,291	352,286	96,869	255,417	382,684	104,832	277,852	12,576	7,963
2360 Classified Stipend	25,000	25,000	-	26,250	26,250	-	17,045	17,045	-	(7,955)	(9,205)
2399 Other Noninstr. Class. Salaries	15,219	15,219	-	15,980	15,980	-	17,292	17,292	-	2,073	1,312
Subtotal	896,149	557,493	338,656	1,105,183	701,742	403,441	1,377,368	801,903	575,465	244,410	100,161

2410 Instructional Aide Hourly	277,461	254,211	23,250	298,070	273,657	24,413	323,674	297,254	26,420	43,043	23,597
2414 Instructional Aide - AIARE	11,160	11,160	-	11,718	11,718	-	12,682	12,682	-	1,522	964
2415 Tutor	74,543	37,463	37,080	85,588	39,336	46,252	81,802	42,570	39,232	5,107	3,234
2418 Artist Model I	2,532	2,532	-	2,659	2,659	-	2,878	2,878	-	346	219
2419 Artist Model II	4,644	4,644	-	4,876	4,876	-	5,277	5,277	-	633	401
2421 Accompanist	-	-	-	-	-	-	-	-	-	-	-
2441 CDC Part-Time Teacher	-	-	-	-	-	-	-	-	-	-	-
2442 TPNS Substitute Teacher	604	604	-	634	634	-	686	686	-	82	52
2450 Student Tutors	75,700	31,500	44,200	88,565	33,075	55,490	35,794	35,794	-	4,294	2,719
2499 Other PT Class.Instr.Salaries	-	-	-	-	-	-	-	-	-	-	-
Subtotal	446,644	342,114	104,530	492,110	365,955	126,155	462,793	397,141	65,652	55,027	31,186
TOTAL CLASSIFIED	6,498,684	4,503,765	1,994,919	7,671,950	5,333,661	2,338,289	8,738,367	5,896,355	2,842,012	1,392,590	562,694
TOTAL SALARIES	13,274,284	10,091,283	3,183,001	15,010,365	11,316,983	3,693,382	16,849,523	12,573,713	4,275,810	2,482,430	1,256,730
EMPLOYEE BENEFITS											
i 3110 STRS Direct Instruction	902,914	879,053	23,861	997,420	951,700	45,720	1,011,745	981,266	30,479	102,213	29,566
3111 STRS Nonacademic Adm. and Supervisors	-	-	-	223,148	223,148	-	-	-	-	-	(223,148)
i 3112 STRS Nonacademic Other	326,315	183,273	143,042	225,173	49,666	175,507	464,224	273,341	190,883	90,068	223,675
Subtotal	1,229,229	1,062,326	166,903	1,445,741	1,224,514	221,227	1,475,969	1,254,607	221,362	192,281	30,093
3210 PERS Direct Instruction	39,754	39,754	-	-	-	-	57,550	57,550	-	17,796	57,550
3211 PERS Classified/Other Nonacademic	1,200,553	845,224	355,329	1,541,109	1,082,929	458,180	1,911,074	1,268,358	642,716	423,134	185,429
3212 PERS Other Academic Noninstructional	56,994	53,192	3,802	74,355	60,459	13,896	80,239	71,985	8,254	18,793	11,526
Subtotal	1,297,301	938,170	359,131	1,615,464	1,143,388	472,076	2,048,863	1,397,893	650,970	459,723	254,505
3310 Soc. Sec. Direct Instruction	10,758	10,758	-	12,137	12,137	-	13,216	13,216	-	2,458	1,079
3311 Soc. Sec. Classified/Other Nonacademic	323,398	227,180	96,218	380,305	268,180	112,125	430,931	294,546	136,385	67,366	26,366
3312 Soc. Sec. Other Academic Noninstructional	15,423	14,394	1,029	16,472	14,774	1,698	17,477	16,529	948	2,135	1,755
3320 Medicare Direct Instruction	71,256	67,969	3,287	77,535	72,478	5,057	82,323	78,118	4,205	10,149	5,640
3321 Medicare Classified/Other Nonacademic	85,399	58,727	26,672	98,637	70,280	28,357	114,134	77,920	36,214	19,193	7,640
3322 Medicare Other Academic Noninstructional	32,096	17,368	14,728	34,382	18,886	15,496	40,295	22,879	17,416	5,511	3,993
Subtotal	538,330	396,396	141,934	619,468	456,735	162,733	698,376	503,208	195,168	106,812	46,473
3410 H&W Direct Instruction	535,225	512,155	23,070	525,997	493,699	32,298	576,139	556,609	19,530	44,454	62,910
3411 H&W Classified/Other Nonacademic	1,382,292	924,752	457,540	1,632,785	1,101,496	531,289	1,763,461	1,211,398	552,063	286,646	109,902
3412 H&W Other Academic Noninstructional	347,019	213,048	133,971	358,467	217,817	140,650	385,739	229,883	155,856	16,835	12,066
Subtotal	2,264,536	1,649,955	614,581	2,517,249	1,813,012	704,237	2,725,339	1,997,890	727,449	347,935	184,878
3510 SUI Direct Instruction	2,470	2,356	114	26,745	25,001	1,744	23,699	23,089	610	20,733	(1,912)
3511 SUI Classified/Other Nonacademic	2,943	2,026	917	34,017	24,241	9,776	32,401	22,208	10,193	20,182	(2,033)
3512 SUI Other Academic Noninstructional	1,108	597	511	11,855	6,510	5,345	11,275	6,315	4,960	5,718	(195)
Subtotal	6,521	4,979	1,542	72,617	55,752	16,865	67,375	51,612	15,763	46,633	(4,140)
3610 Workers' Compensation Direct Instruction	82,528	78,722	3,806	89,772	83,917	5,855	94,339	89,487	4,852	10,765	5,570
3611 WC Classified/Other Nonacademic	101,312	69,575	31,737	120,131	83,009	37,122	130,834	89,321	41,513	19,746	6,312
3612 WC Other Academic Noninstructional	37,181	20,121	17,060	39,793	21,857	17,936	46,204	26,240	19,964	6,119	4,383
Subtotal	221,021	168,418	52,603	249,696	188,783	60,913	271,377	205,048	66,329	36,630	16,265
3710 Apple Direct Instruction	41,698	39,985	1,713	45,661	43,475	2,186	50,423	47,816	2,607	7,831	4,341
3711 Apple Classified/Other Nonacademic	13,469	7,719	5,750	13,372	10,431	2,941	18,409	12,458	5,951	4,739	2,027
3712 Apple Other Academic Noninstructional	4,275	843	3,432	1,714	884	830	2,325	884	1,441	41	-
Subtotal	59,442	48,547	10,895	60,747	54,790	5,957	71,157	61,158	9,999	12,611	6,368
3910 Misc. Benes. Direct Instruction	-	-	-	-	-	-	-	-	-	-	-
3911 Misc. Benes. Classified/Other Nonacademic	-	-	-	-	-	-	-	-	-	-	-
3912 Misc. Benes. Academic Noninstructional	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	5,616,380	4,268,791	1,347,589	6,580,982	4,936,974	1,644,008	7,358,456	5,471,416	1,887,040	1,202,625	534,442
TOTAL COMPENSATION	18,890,664	14,360,074	4,530,590	21,591,347	16,253,957	5,337,390	24,207,979	18,045,129	6,162,850	3,685,055	1,791,172

SUPPLIES

4310 Instructional Supplies	227,871	23,719	204,152	228,217	-	228,217	230,696	(1,936)	232,632	(25,655)	(1,936)
4311 Instructional Supplies 2D	2,700	2,700	-	-	-	-	-	-	-	(2,700)	-
4312 Instructional Supplies 3D	3,600	3,600	-	-	-	-	-	-	-	(3,600)	-
4315 Instructional Materials	96,995	64,395	32,600	60,215	27,615	32,600	48,174	24,074	24,100	(40,321)	(3,541)
4320 Media Supplies	1,540	1,540	-	1,617	1,617	-	1,617	1,617	-	77	-
4325 Instructor Desk Copies	2,700	2,700	-	2,835	2,835	-	3,035	2,835	200	135	-
Subtotal	335,406	98,654	236,752	292,884	32,067	260,817	283,522	26,590	256,932	(72,064)	(5,477)
4510 Books, Magazines, Periodicals	10,933	2,441	8,492	17,612	2,562	15,050	12,137	2,627	9,510	186	65
4550 Noninstructional Supp and Matls	597,036	220,257	376,779	578,819	254,194	324,625	602,186	269,726	332,460	49,469	15,532
Subtotal	607,969	222,698	385,271	596,431	256,756	339,675	614,323	272,353	341,970	49,655	15,597
TOTAL SUPPLIES	943,375	321,352	622,023	889,315	288,823	600,492	897,845	298,943	598,902	(22,409)	10,120

SERVICES

5110 Personal Service Contracts	137,320	111,240	26,080	219,963	148,463	71,500	381,439	83,183	298,256	(28,057)	(65,280)
5111 Personal Service Contracts (Instructional)	48,763	6,251	42,512	35,100	4,047	31,053	70,724	4,127	66,597	(2,124)	80
5120 Contract Services	2,084,371	1,156,274	928,097	2,696,383	1,813,469	882,914	2,699,509	1,858,587	840,922	702,313	45,118
5121 Contract Services (Instructional - ISAs)	1,062,868	1,062,868	-	1,062,868	1,062,868	-	1,414,010	1,414,010	-	351,142	351,142
5140 Software License and Online Services	420,682	158,815	261,867	416,984	158,815	258,169	461,325	189,709	271,616	30,894	30,894
5170 Audit	41,175	41,175	-	41,175	41,175	-	41,175	41,175	-	-	-
5180 Legal	106,989	86,989	20,000	91,989	86,989	5,000	93,955	83,955	10,000	(3,034)	(3,034)
Subtotal	3,902,168	2,623,612	1,278,556	4,564,462	3,315,826	1,248,636	5,162,137	3,674,746	1,487,391	1,051,134	358,920
5210 Technology Allowance	14,226	13,726	500	14,225	13,725	500	21,000	19,000	2,000	5,274	5,275
5211 Mileage Reimbursement	18,050	15,200	2,850	36,790	33,440	3,350	39,690	35,340	4,350	20,140	1,900
5212 Field Labs	1,750	1,750	-	1,750	1,750	-	1,750	1,750	-	-	-
5213 Conference/Travel	229,280	84,114	145,166	438,154	217,473	220,681	410,296	208,973	201,323	124,859	(8,500)
5214 Student Field Trips	58,621	18,300	40,321	53,228	18,300	34,928	153,102	74,965	78,137	56,665	56,665
5216 Staff Development Activities	33,857	28,857	5,000	43,107	43,107	-	75,607	43,107	32,500	14,250	-
5217 Training	2,000	-	2,000	-	-	-	925	100	825	100	100
5218 Tuition Reimbursement	1,350	1,350	-	1,350	1,350	-	1,350	1,350	-	-	-
Subtotal	359,134	163,297	195,837	588,604	329,145	259,459	703,720	384,585	319,135	221,288	55,440
5310 Institutional Memberships	64,230	50,525	13,705	76,036	53,831	22,205	86,036	64,331	21,705	13,806	10,500
5320 Licensing Fees	16,857	16,857	-	16,857	16,857	-	22,907	17,357	5,550	500	500
Subtotal	81,087	67,382	13,705	92,893	70,688	22,205	108,943	81,688	27,255	14,306	11,000
5410 Property & Liability Insurance	6,415	6,415	-	6,415	6,415	-	6,775	6,775	-	360	360
5440 Student Insurance	28,905	12,158	16,747	29,836	12,158	17,678	34,520	16,842	17,678	4,684	4,684
Subtotal	35,320	18,573	16,747	36,251	18,573	17,678	41,295	23,617	17,678	5,044	5,044
5511 Utilities - Electricity	243,291	243,291	-	243,291	243,291	-	366,654	366,654	-	123,363	123,363
5512 Utilities - Natural Gas/Nonelectrical	249,336	249,336	-	249,336	249,336	-	319,336	319,336	-	70,000	70,000
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	12,600	10,600	2,000	10,600	10,600	-	13,100	10,600	2,500	-	-
5530 Postage and Courier Services	61,005	61,005	-	61,005	61,005	-	62,225	62,225	-	1,220	1,220
5550 Facilities Rents and Leases	59,751	20,291	39,460	59,041	31,041	28,000	64,041	31,041	33,000	10,750	-
5560 Equipment Rents and Leases	26,637	26,637	-	26,637	26,637	-	27,687	27,387	300	750	750
Subtotal	774,370	732,910	41,460	771,660	743,660	28,000	974,793	938,993	35,800	206,083	195,333
5610 Printing	43,196	41,911	1,285	44,616	42,911	1,705	44,716	43,011	1,705	1,100	100
5620 Outreach Activities	10,800	10,800	-	40,800	10,800	30,000	35,800	10,800	25,000	-	-
5640 Repairs and Maintenance	61,508	42,939	18,569	90,502	42,939	47,563	90,602	43,339	47,263	400	400
5642 Vehicle Maintenance and Repair	20,750	20,750	-	20,750	20,750	-	20,750	20,750	-	-	-
5680 Maintenance Agreements	247,085	241,635	5,450	247,601	242,151	5,450	251,613	246,163	5,450	4,528	4,012
Subtotal	383,339	358,035	25,304	444,269	359,551	84,718	443,481	364,063	79,418	6,028	4,512
5720 Election Services	4,500	4,500	-	4,500	4,500	-	4,500	4,500	-	-	-
Subtotal	4,500	4,500	-	4,500	4,500	-	4,500	4,500	-	-	-
5810 Advertising	256,786	77,372	179,414	286,235	77,372	208,863	379,198	117,372	261,826	40,000	40,000
5812 Employment Verification	4,666	4,230	436	4,430	4,230	200	14,430	4,230	10,200	-	-
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	-	32,000	32,000	-	5,000	5,000
Subtotal	291,062	111,212	179,850	320,275	111,212	209,063	428,238	156,212	272,026	45,000	45,000

5950 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-
5980 Relocation Costs	-	-	-	15,000	15,000	-	15,000	15,000	-	15,000	-	-
5990 Other Operating Expenses	900	900	-	116,599	900	115,699	162,096	900	161,196	-	-	-
Subtotal	900	900	-	131,599	15,900	115,699	177,096	15,900	161,196	15,000	-	-
TOTAL SERVICES	5,831,880	4,080,421	1,751,459	6,954,513	4,969,055	1,985,458	8,044,203	5,644,304	2,399,899	1,563,883	675,249	-
CAPITAL OUTLAY												
6190 Other Site Costs	-	-	-	-	-	-	1,400,000	-	1,400,000	-	-	-
Subtotal	-	-	-	-	-	-	1,400,000	-	1,400,000	-	-	-
6220 Improvements to Buildings	11,700	11,700	-	11,700	11,700	-	167,500	11,700	155,800	-	-	-
Subtotal	11,700	11,700	-	11,700	11,700	-	167,500	11,700	155,800	-	-	-
6310 Library Bks/Magazines/Prdcls/Databases	56,260	45,759	10,501	353,716	45,759	307,957	112,759	45,759	67,000	-	-	-
Subtotal	56,260	45,759	10,501	353,716	45,759	307,957	112,759	45,759	67,000	-	-	-
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	50,769	42,672	8,097	814,672	40,172	774,500	141,708	16,708	125,000	(25,964)	(23,464)	-
6471 Computer Hardware, Replacement	911	911	-	911	911	-	911	911	-	-	-	-
6480 Equipment/Furniture, New	137,634	66,004	71,630	220,555	63,504	157,051	1,442,149	139,540	1,302,609	73,536	76,036	-
6481 Equipment/Furniture, Replacement	2,385	2,385	-	2,385	2,385	-	2,385	2,385	-	-	-	-
6591 Capital Leases	160,907	160,907	-	160,907	160,907	-	160,907	160,907	-	-	-	-
Subtotal	354,091	274,364	79,727	1,204,915	269,364	935,551	1,749,545	321,936	1,427,609	47,572	52,572	-
TOTAL CAPITAL OUTLAY	422,051	331,823	90,228	1,570,331	326,823	1,243,508	3,429,804	379,395	3,050,409	47,572	52,572	-
TOTAL EXPENSES	26,087,970	19,093,670	6,994,300	31,005,506	21,838,658	9,166,848	36,579,831	24,367,771	12,212,060	5,274,101	2,529,113	-
OTHER OUTGO												
7201 Indirect Expense Intrafund	172,928	-	172,928	216,479	-	216,479	213,952	-	213,952	-	-	-
7310 Transfers to Other Funds	765,963	731,468	34,495	743,342	689,468	53,874	962,288	912,967	49,321	181,499	223,499	-
7400 Other Transfers	220,375	-	220,375	225,375	-	225,375	220,125	-	220,125	-	-	-
7512 Direct Payments to Students	23,150	-	23,150	30,380	-	30,380	183,917	-	183,917	-	-	-
7590 Federal Financial Aid Repayment	5,000	5,000	-	5,000	5,000	-	50,000	50,000	-	45,000	45,000	-
7612 CalWORKs Child Care	24,095	-	24,095	19,718	-	19,718	46,866	-	46,866	-	-	-
7620 Textbook Grants	55,767	-	55,767	56,722	-	56,722	54,773	-	54,773	-	-	-
7625 Student Supplies and Materials	10,000	-	10,000	20,000	-	20,000	22,000	-	22,000	-	-	-
7635 Student Transportation	9,530	-	9,530	15,360	-	15,360	39,860	-	39,860	-	-	-
Subtotal	1,286,808	736,468	550,340	1,332,376	694,468	637,908	1,793,781	962,967	830,814	226,499	268,499	-
TOTAL APPROPRIATED *	27,374,778	19,830,138	7,544,640	32,337,882	22,533,126	9,804,756	38,373,612	25,330,738	13,042,874	5,500,600	2,797,612	-
7906 Categorical Carryover	1,965,691	-	1,965,691	3,055,240	-	3,055,240	3,828,664	-	3,828,664	-	-	-
TOTAL APPROPRIATED & UNAPPROPRIATED *	29,340,469	19,830,138	9,510,331	35,393,122	22,533,126	12,859,996	42,202,276	25,330,738	16,871,538	5,500,600	2,797,612	-

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

Object Detail - Actuals to Final Budget FY23-24

	2021-22 AUDITED ACTUALS			2022-23 UNAUDITED ACTUALS			2023-24 FINAL BUDGET			2021-22 Actuals vs. 2023-24 Final Variance	2022-23 Projected vs. 2023-24 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,568,532	2,489,543	78,989	2,557,321	2,530,706	26,615	2,784,434	2,784,434	-	294,891	253,728
Subtotal	2,568,532	2,489,543	78,989	2,557,321	2,530,706	26,615	2,784,434	2,784,434	-	294,891	253,728
1210 Administrators	1,093,972	754,061	339,911	1,229,831	1,011,434	218,396	1,478,520	1,195,383	283,137	441,322	183,949
1211 Admin In-District Allowance	37,300	25,626	11,674	38,189	31,101	7,088	37,741	29,235	8,506	3,609	(1,866)
1212 Counselors	447,289	70,178	377,111	615,258	88,198	527,060	682,436	87,631	594,805	17,453	(567)
1213 Academic Director	58,347	5,221	53,126	59,081	-	59,081	56,169	-	56,169	(5,221)	-
1214 Reassigned Time	7,955	1,804	6,151	7,328	7,328	-	-	-	-	(1,804)	(7,328)
1215 Learning Disabilities Specialist	86,528	-	86,528	94,386	-	94,386	103,024	-	103,024	-	-
1216 Library/Media Services Director	53,799	53,799	-	59,146	59,146	-	65,661	65,661	-	11,862	6,515
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,785,191	910,689	874,502	2,103,218	1,197,207	906,011	2,423,551	1,377,910	1,045,641	467,221	180,703
1310 Adjunct Faculty	1,339,038	1,338,582	456	1,606,100	1,606,100	-	1,820,358	1,801,187	19,171	462,605	195,087
1311 Adjunct Office Hours	13,391	11,871	1,520	29,802	29,802	-	35,411	30,000	5,411	18,129	198
1315 Fitness Education Center Adjuncts	125,982	125,982	-	150,025	150,025	-	126,114	126,114	-	132	(23,911)
1360 Instructional Stipend	32,507	7,353	25,154	15,618	15,118	500	71,570	56,015	15,555	48,662	40,897
1390 Other Instructional Salaries	232,038	81,209	150,829	217,551	170,801	46,750	221,275	140,099	81,176	58,890	(30,702)
1399 Instructor Substitutes	35,101	35,101	-	24,068	-	24,068	40,500	40,500	-	5,399	16,432
Subtotal	1,778,056	1,600,097	177,959	2,043,165	1,995,915	47,250	2,315,228	2,193,915	121,313	593,818	198,000
1414 Reassigned Time - Overload	7,658	7,658	-	1,538	1,538	-	9,608	9,608	-	1,950	8,070
1415 Student Activities Advisor	26,090	26,090	-	22,500	22,500	-	28,350	28,350	-	2,260	5,850
1420 Part-Time or Sub Librarian	77,991	77,991	-	73,929	73,929	-	46,222	46,222	-	(31,769)	(27,707)
1425 Department Workload	62,700	62,700	-	21,605	21,605	-	-	-	-	(62,700)	(21,605)
1430 Part-Time or Sub Counselors	157,455	-	157,455	118,745	-	118,745	85,873	623	85,250	623	623
1440 Part-Time Program Director	53,977	46,499	7,478	52,929	52,929	-	35,454	35,454	-	(11,045)	(17,475)
1450 Athletic Director	15,000	15,000	-	-	-	-	-	-	-	(15,000)	-
1460 Lead Faculty Stipend	35,781	5,184	30,597	31,717	16,524	15,193	136,346	42,121	94,225	36,937	25,597
1470 CCE Facilitator	19,798	-	19,798	20,401	-	20,401	15,284	-	15,284	-	-
1480 Athletic Coaches	60,675	60,675	-	93,500	93,500	-	82,001	82,001	-	21,326	(11,499)
1495 Mileage Allowance	1,690	1,690	-	13,400	13,400	-	9,188	9,188	-	7,498	(4,212)
1499 Other Noninstr. Acad. Salaries	116,042	55,585	60,457	115,150	46,265	68,885	139,617	67,532	72,085	11,947	21,267
Subtotal	634,857	359,072	275,784	565,414	342,191	223,223	587,943	321,099	266,844	(37,973)	(21,092)
TOTAL ACADEMIC	6,766,636	5,359,402	1,407,234	7,269,118	6,066,019	1,203,099	8,111,156	6,677,358	1,433,798	1,317,956	611,339
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	2,438,508	1,641,855	796,653	2,950,143	1,936,970	1,013,173	3,618,120	2,355,567	1,262,553	713,712	418,597
2111 Confidentials	312,470	244,075	68,395	408,836	336,881	71,955	454,470	370,588	83,882	126,513	33,707
2120 Part-Time Regular Classified	235,194	137,269	97,925	236,024	194,164	41,859	273,624	237,309	36,315	100,040	43,145
2150 Classified Supervisor	1,637,380	1,075,470	561,910	1,813,280	1,198,190	615,091	2,539,648	1,721,503	818,145	646,033	523,313
Subtotal	4,623,552	3,098,668	1,524,884	5,408,283	3,666,206	1,742,077	6,885,862	4,684,967	2,200,895	1,586,299	1,018,761
2210 F-T/Reg. Classified Instructional	14,198	14,198	-	47,544	47,544	-	12,344	12,344	-	(1,854)	(35,200)
Subtotal	14,198	14,198	-	47,544	47,544	-	12,344	12,344	-	(1,854)	(35,200)
2310 Classified Overtime	25,979	25,979	-	51,706	50,149	1,558	57,226	57,151	75	31,172	7,002
2340 Part-Time/Temp. Class. Noninstr	649,514	297,938	351,576	548,094	253,519	294,574	847,184	582,448	264,736	284,510	328,929
2341 Part-Time/Temporary Technician	39,118	1,820	37,298	34,710	466	34,244	55,937	23,135	32,802	21,315	22,669
2350 Student Workers	203,481	61,893	141,588	229,213	65,040	164,173	382,684	104,832	277,852	42,939	39,792
2360 Classified Stipend	22,500	7,500	15,000	16,750	16,750	-	17,045	17,045	-	9,545	295
2399 Other Noninstr. Class. Salaries	3,200	3,200	-	-	-	-	17,292	17,292	-	14,092	17,292
Subtotal	943,793	398,330	545,463	880,473	385,924	494,549	1,377,368	801,903	575,465	403,573	415,979
2410 Instructional Aide Hourly	168,161	168,161	-	290,052	290,052	-	323,674	297,254	26,420	129,093	7,202
2414 Instructional Aide - AIARE	-	-	-	-	-	-	12,682	12,682	-	12,682	12,682
2415 Tutor	125,766	90,372	35,394	153,515	60,722	92,793	81,802	42,570	39,232	(47,802)	(18,152)

2418 Artist Model I	-	-	-	-	-	-	2,878	2,878	-	2,878	2,878
2419 Artist Model II	-	-	-	1,381	1,381	-	5,277	5,277	-	5,277	3,896
2421 Accompanist	-	-	-	-	-	-	-	-	-	-	-
2441 CDC Part-Time Teacher	3,769	-	3,769	-	-	-	-	-	-	-	-
2442 TPNS Substitute Teacher	1,349	1,349	-	2,244	2,244	-	686	686	-	(663)	(1,558)
2450 Student Tutor	10,165	4,403	5,762	39,884	7,254	32,630	35,794	35,794	-	31,391	28,540
2499 Other PT Class.Instr.Salaries	11,545	-	11,545	-	-	-	-	-	-	-	-
Subtotal	299,045	264,285	56,470	447,192	361,654	125,422	426,999	397,141	65,652	132,856	35,487
TOTAL CLASSIFIED	5,880,588	3,775,481	2,126,817	6,783,492	4,461,328	2,362,049	8,702,573	5,896,355	2,842,012	2,120,874	1,435,027
EMPLOYEE BENEFITS											
i 3110 STRS Direct Instruction	987,139	955,429	31,711	1,023,309	997,474	25,835	1,011,745	981,266	30,479	25,837	(16,208)
3111 STRS Nonacademic Adm. and Supervisors	6,485	-	6,485	18,612	35	18,577	-	-	-	-	(35)
i 3112 STRS Nonacademic Other	305,003	166,220	138,783	363,003	185,962	177,041	464,224	273,341	190,883	107,121	87,379
Subtotal	1,298,627	1,121,649	176,979	1,404,925	1,183,471	221,454	1,475,969	1,254,607	221,362	132,958	71,136
3210 PERS Direct Instruction	51,852	46,681	5,171	76,279	70,146	6,134	57,550	57,550	-	10,869	(12,596)
3211 PERS Classified/Other Nonacademic	1,066,644	717,269	349,375	1,332,421	915,956	416,465	1,911,074	1,268,358	642,716	551,089	352,402
3212 PERS Other Academic Noninstructional	134,050	117,327	16,723	167,211	166,651	560	80,239	71,985	8,254	(45,342)	(94,666)
Subtotal	1,252,546	881,277	371,269	1,575,912	1,152,753	423,158	2,048,863	1,397,893	650,970	516,616	245,140
3310 Soc. Sec. Direct Instruction	14,732	13,309	1,423	19,165	17,666	1,499	13,216	13,216	-	(93)	(4,450)
3311 Soc. Sec. Classified/Other Nonacademic	294,016	197,949	96,067	334,593	230,534	104,059	430,931	294,546	136,385	96,598	64,012
3312 Soc. Sec. Other Academic Noninstructional	32,357	27,896	4,461	34,043	33,906	137	17,477	16,529	948	(11,367)	(17,377)
3320 Medicare Direct Instruction	69,483	64,098	5,385	76,254	72,394	3,861	82,323	78,118	4,205	14,020	5,724
3321 Medicare Classified/Other Nonacademic	79,533	49,991	29,542	90,237	58,086	32,152	114,134	77,920	36,214	27,929	19,834
3322 Medicare Other Academic Noninstructional	32,747	17,432	15,315	36,116	20,897	15,219	40,295	22,879	17,416	5,447	1,982
Subtotal	522,867	370,674	152,193	590,409	433,483	156,926	698,376	503,208	195,168	132,534	69,725
3410 Health and Welfare Direct Instruction	486,559	454,779	31,780	485,599	463,027	22,572	576,139	556,609	19,530	101,830	93,582
3411 H&W Classified/Other Nonacademic	1,253,478	848,872	404,606	1,381,345	904,662	476,682	1,763,461	1,211,398	552,063	362,526	306,736
3412 H and W Other Academic Noninstructional	312,500	195,248	117,252	339,073	213,851	125,223	385,739	229,883	155,856	34,635	16,032
Subtotal	2,052,537	1,498,900	553,638	2,206,017	1,581,540	624,477	2,725,339	1,997,890	727,449	498,990	416,350
3510 SUI Direct Instruction	25,115	23,247	1,868	26,830	25,927	903	23,699	23,089	610	(158)	(2,838)
3511 SUI Classified/Other Nonacademic	27,327	17,146	10,180	30,705	19,915	10,790	32,401	22,208	10,193	5,062	2,294
3512 SUI Other Academic Noninstructional	11,292	6,071	5,220	11,993	6,949	5,045	11,275	6,315	4,960	244	(634)
Subtotal	63,734	46,465	17,269	69,528	52,790	16,738	67,375	51,612	15,763	5,147	(1,178)
3610 Workers' Compensation Direct Instruction	81,123	74,848	6,275	89,728	85,239	4,489	94,339	89,487	4,852	14,639	4,248
3611 WC Classified/Other Nonacademic	92,415	58,077	34,338	104,770	67,425	37,345	130,834	89,321	41,513	31,244	21,896
3612 WC Other Academic Non-Instructional	38,135	20,280	17,855	41,706	23,974	17,733	46,204	26,240	19,964	5,960	2,266
Subtotal	211,674	153,205	58,469	236,203	176,637	59,566	271,377	205,048	66,329	51,843	28,411
3710 Apple Direct Instruction	23,109	20,813	2,296	26,846	24,608	2,239	50,423	47,816	2,607	27,003	23,209
3711 Apple Classified/Other Nonacademic	12,593	4,521	8,072	13,974	5,690	8,284	18,409	12,458	5,951	7,937	6,768
3712 Apple Other Academic Noninstructional	3,445	1,756	1,689	2,860	1,260	1,600	2,325	884	1,441	(872)	(376)
Subtotal	39,148	27,090	12,058	43,681	31,557	12,123	71,157	61,158	9,999	34,068	29,601
3910 Misc. Benes. Direct Instruction	17,051	16,426	626	20,915	20,399	516	-	-	-	(16,426)	(20,399)
3911 Misc. Benes. Classified/Other Nonacademic	63,983	39,612	24,370	74,680	49,410	25,270	-	-	-	(39,612)	(49,410)
3912 Misc. Benes. Academic Noninstructional	15,099	8,259	6,840	36,800	25,700	11,100	-	-	-	(8,259)	(25,700)
Subtotal	96,133	64,297	31,836	132,395	95,509	36,886	-	-	-	(64,297)	(95,509)
TOTAL EMPLOYEE BENEFITS	5,537,266	4,163,557	1,373,709	6,259,070	4,707,742	1,551,328	7,358,456	5,471,416	1,887,040	1,307,859	763,674
TOTAL COMPENSATION	18,206,200	13,298,440	4,907,760	20,351,564	15,235,088	5,116,476	24,207,979	18,045,129	6,162,850	4,746,689	2,810,041
SUPPLIES											
4310 Instructional Supplies	121,900	2,731	119,169	169,846	340	169,506	230,696	(1,936)	232,632	(4,667)	(2,276)
4311 Instructional Supplies 2D	-	-	-	-	-	-	-	-	-	-	-
4312 Instructional Supplies 3D	-	-	-	-	-	-	-	-	-	-	-
4315 Instructional Materials	40,447	1,066	39,381	28,515	-	28,515	48,174	24,074	24,100	23,008	24,074
4320 Media Supplies	1,696	1,696	-	825	-	825	1,617	1,617	-	(79)	1,617
4325 Instructor Desk Copies	158	-	158	711	-	711	3,035	2,835	200	2,835	2,835
Subtotal	164,201	5,493	158,708	199,897	340	199,556	283,522	26,590	256,932	21,097	26,250
4510 Non-Librar Books/Mags/Periodicals	7,341	914	6,427	5,381	550	4,830	12,137	2,627	9,510	1,713	2,077
4550 Noninstructional Supp and Matls	573,258	222,978	350,280	646,849	330,907	315,942	602,186	269,726	332,460	46,748	(61,181)
Subtotal	580,599	223,893	356,706	652,229	331,457	320,772	614,323	272,353	341,970	48,460	(59,104)
TOTAL SUPPLIES	744,799	229,386	515,414	852,126	331,798	520,329	897,845	298,943	598,902	69,557	(32,855)

SERVICES													
5110 Personal Service Contracts	88,507	51,809	36,698	109,647	37,440	72,207	381,439	83,183	298,256		31,374	45,743	
5111 Personal Service Contracts (Instructional)	776	555	221	14,881	9,050	5,831	70,724	4,127	66,597		3,572	(4,923)	
5120 Contract Services	2,177,075	1,408,807	768,268	1,662,544	1,197,137	465,408	2,699,509	1,858,587	840,922		449,780	661,451	
5121 Contract Services (Instructional - ISAs)	1,202,614	1,114,121	88,493	1,316,393	1,329,176	(12,783)	1,414,010	1,414,010	-		299,889	84,834	
5140 Software License and Online Services	441,410	172,299	269,111	629,040	233,165	395,875	461,325	189,709	271,616		17,410	(43,456)	
5170 Audit	46,819	41,819	5,000	69,110	64,110	5,000	41,175	41,175	-		(644)	(22,935)	
5180 Legal	109,558	109,558	-	75,537	72,036	3,501	93,955	83,955	10,000		(25,603)	11,919	
Subtotal	4,066,759	2,898,968	1,167,791	3,877,152	2,942,113	935,039	5,162,137	3,674,746	1,487,391		775,778	732,633	
5210 Technology Allowance	29,750	18,750	11,000	18,863	18,863	-	21,000	19,000	2,000		250	137	
5211 Mileage Reimbursement	12,104	8,357	3,747	15,074	9,174	5,900	39,690	35,340	4,350		26,983	26,166	
5212 Field Labs	1,472	1,472	-	3,031	636	2,395	1,750	1,750	-		278	1,114	
5213 Conference/Travel	200,761	82,641	118,120	297,935	110,247	187,688	410,296	208,973	201,323		126,332	98,726	
5214 Student Field Trips	68,238	48,281	19,957	97,893	48,562	49,331	153,102	74,965	78,137		26,684	26,403	
5216 Staff Development Activities	17,351	17,351	-	6,766	5,650	1,116	75,607	43,107	32,500		25,756	37,457	
5217 Training	1,040	-	1,040	8,516	769	7,747	925	100	825		100	(669)	
5218 Tuition Reimbursement	-	-	-	9,979	989	8,990	1,350	1,350	-		1,350	361	
Subtotal	330,716	176,852	153,864	458,057	194,892	263,165	703,720	384,585	319,135		207,733	189,693	
5310 Institutional Memberships	62,980	45,551	17,429	71,619	51,546	20,074	86,036	64,331	21,705		18,780	12,785	
5320 Licensing Fees	20,917	17,400	3,517	26,193	18,684	7,509	22,907	17,357	5,550		(43)	(1,327)	
5330 Course/Exam Fees	-	-	-	(288)	-	(288)	-	-	-		-	-	
Subtotal	83,896	62,950	20,946	97,524	70,229	27,295	108,943	81,688	27,255		18,738	11,459	
5410 Property & Liability Insurance	400	400	-	32,556	32,436	120	6,775	6,775	-		6,375	(25,661)	
5440 Student Insurance	27,319	17,237	10,082	26,073	10,343	15,730	34,520	16,842	17,678		(395)	6,499	
Subtotal	27,719	17,637	10,082	58,629	42,779	15,850	41,295	23,617	17,678		5,980	(19,162)	
5511 Utilities - Electricity	365,288	365,288	-	329,632	329,632	-	366,654	366,654	-		1,366	37,022	
5512 Utilities - Natural Gas/Nonelectrical	368,209	368,209	-	315,417	315,417	-	319,336	319,336	-		(48,873)	3,919	
5513 Utilities - Water and Sewer	51,393	51,393	-	73,174	73,174	-	58,450	58,450	-		7,057	(14,724)	
5514 Utilities - Refuse	61,292	61,292	-	56,070	56,070	-	43,300	43,300	-		(17,992)	(12,770)	
5516 Utilities - Telephone	31,528	31,528	-	50,399	50,399	-	20,000	20,000	-		(11,528)	(30,399)	
5517 Utilities - Internet	10,295	8,739	1,556	11,911	9,916	1,996	13,100	10,600	2,500		1,861	684	
5530 Postage and Courier Services	60,982	60,982	-	58,968	58,968	-	62,225	62,225	-		1,243	3,257	
5550 Facilities Rents and Leases	42,358	17,380	24,978	359,014	341,338	17,676	64,041	31,041	33,000		13,661	(310,297)	
5560 Equipment Rents and Leases	47,183	45,488	1,695	82,759	36,048	46,711	27,687	27,387	300		(18,101)	(8,661)	
Subtotal	1,038,529	1,010,301	28,228	1,337,343	1,270,961	66,383	974,793	938,993	35,800		(71,308)	(331,968)	
5610 Printing	25,831	25,831	-	32,423	32,423	-	44,716	43,011	1,705		17,180	10,588	
5620 Outreach Activities	11,041	10,216	825	2,153	2,153	-	35,800	10,800	25,000		584	8,647	
5640 Repairs and Maintenance	49,920	41,374	8,546	58,658	54,234	4,424	90,602	43,339	47,263		1,965	(10,895)	
5642 Vehicle Maintenance and Repair	37,302	36,312	990	50,206	41,344	8,862	20,750	20,750	-		(15,562)	(20,594)	
5680 Maintenance Agreements	232,702	194,694	38,008	258,338	255,465	2,872	251,613	246,163	5,450		51,469	(9,302)	
Subtotal	356,796	308,428	48,368	401,777	385,619	16,158	443,481	364,063	79,418		55,635	(21,556)	
5720 Election Services	-	-	-	30	30	-	4,500	4,500	-		4,500	4,470	
Subtotal	-	-	-	30	30	-	4,500	4,500	-		4,500	4,470	
5810 Advertising	161,376	77,522	83,854	261,176	86,313	174,863	379,198	117,372	261,826		39,850	31,059	
5812 Employment Verification	6,674	6,542	132	8,110	7,980	130	14,430	4,230	10,200		(2,312)	(3,750)	
5816 Administrative Fees	3,262	3,262	-	3,763	3,763	-	2,610	2,610	-		(652)	(1,153)	
5895 Merchant Discount and Bank Fees	35,928	35,928	-	31,241	31,241	-	32,000	32,000	-		(3,928)	759	
Subtotal	207,240	123,254	83,986	304,289	129,296	174,993	428,238	156,212	272,026		32,958	26,916	
5950 Bad Debt Expense	4,172	22,807	(18,636)	(22,027)	(22,027)	-	-	-	-		(22,807)	22,027	
5980 Relocation Costs	6,000	6,000	-	7,724	7,724	-	15,000	15,000	-		9,000	7,276	
5990 Other Operating Expenses	66,489	1,358	65,132	167,860	15,823	152,037	162,096	900	161,196		(458)	(14,923)	
Subtotal	76,661	30,165	46,496	153,557	1,520	152,037	177,096	15,900	161,196		(14,265)	14,380	
TOTAL SERVICES	6,188,316	4,628,555	1,559,761	6,688,359	5,037,439	1,650,920	8,044,203	5,644,304	2,399,899		1,015,749	606,865	
CAPITAL OUTLAY													
6110 Land Improvements	-	-	-	10,098	10,098	-	-	-	-		-	(10,098)	
6190 Other Site Costs	-	-	-	-	-	-	1,400,000	-	1,400,000		-	-	
Subtotal	-	-	-	10,098	10,098	-	1,400,000	-	1,400,000		-	(10,098)	
6210 A/E Services	-	-	-	232,168	232,168	-	-	-	-		-	(232,168)	
6220 Improvements to Buildings	716,080	77,363	638,717	114,618	82,111	32,507	167,500	11,700	155,800		(65,663)	(70,411)	
6230 Interim Housing	-	-	-	53,855	53,855	-	-	-	-		-	(53,855)	
6240 Moving/Temp Storage	-	-	-	50,111	50,111	-	-	-	-		-	(50,111)	
Subtotal	716,080	77,363	638,717	450,752	418,245	32,507	167,500	11,700	155,800		(65,663)	(406,545)	
6310 Library Bks/Magazines/Prdcls/Databases	108,220	10,607	97,613	81,437	67,986	13,451	112,759	45,759	67,000		35,152	(22,227)	
Subtotal	108,220	10,607	97,613	81,437	67,986	13,451	112,759	45,759	67,000		35,152	(22,227)	

6410 Audio Visual Equipment, New	139,134	2,166	136,968	2,994	2,994	-	1,485	1,485	-	(681)	(1,509)
6420 Low Voltage/Tech Equipment	1,950	-	1,950	96,100	96,100	-	-	-	-	-	(96,100)
6421 Safety/Security Equipment	-	-	-	-	-	-	-	-	-	-	-
6460 Computer Software, New	-	-	-	64,045	64,045	-	-	-	-	-	(64,045)
6470 Computer Hardware, New	281,386	5,071	276,315	151,243	53,558	97,685	141,708	16,708	125,000	11,637	(36,850)
6471 Computer Hardware, Replacement	-	-	-	-	-	-	911	911	-	911	911
6480 Equipment/Furniture, New	191,750	102,788	88,962	550,721	268,089	282,633	1,442,149	139,540	1,302,609	36,752	(128,549)
6481 Equipment/Furniture, Replacement	1,511	-	1,511	-	-	-	2,385	2,385	-	2,385	2,385
6591 Capital Leases	164,974	164,974	-	164,870	164,870	-	160,907	160,907	-	(4,067)	(3,963)
Subtotal	780,705	274,999	505,706	1,029,973	649,655	380,318	1,749,545	321,936	1,427,609	46,937	(327,719)
TOTAL CAPITAL OUTLAY	1,605,005	362,969	1,242,036	1,572,259	1,145,984	426,275	3,429,804	379,395	3,050,409	16,426	(766,589)
TOTAL EXPENSES	26,744,320	18,519,350	8,224,970	29,464,308	21,750,309	7,713,999	36,579,831	24,367,771	12,212,060	5,848,421	2,617,462
OTHER OUTGO											
7201 Indirect Expense Intrafund	112,618	-	112,618	138,061	-	138,061	213,952	-	213,952	-	-
7310 Transfers to Other Funds	678,152	664,652	13,500	1,231,114	1,155,754	75,360	962,288	912,967	49,321	248,315	(242,787)
7400 Other Transfers	211,000	-	211,000	70,000	-	70,000	220,125	-	220,125	-	-
7512 Direct Payments to Students	139,732	450	139,282	175,128	-	175,128	183,917	-	183,917	(450)	-
7590 Federal Financial Aid Repayment	19,494	19,494	-	4,057	4,057	-	50,000	50,000	-	30,506	45,943
7612 CalWORKs Child Care	-	-	-	-	-	-	-	-	46,866	-	-
7620 Textbook Grants	9,791	-	9,791	21,820	-	21,820	54,773	-	54,773	-	-
7625 Student Supplies and Materials	24,778	-	24,778	5,719	-	5,719	22,000	-	22,000	-	-
7635 Student Transportation	16,500	-	16,500	70,649	-	70,649	39,860	-	39,860	-	-
TOTAL OTHER OUTGO	1,212,064	684,596	527,468	1,716,547	1,159,812	556,735	1,793,781	962,967	830,814	278,371	(196,845)
TOTAL APPROPRIATED *	27,956,384	19,203,946	8,752,438	31,180,854	22,910,120	8,270,734	38,373,612	25,330,738	13,042,874	6,126,792	2,420,618
7906 Categorical Carryover	-	-	-	179	-	179	5,025,664	-	5,025,664	-	-
TOTAL APPROPRIATED & UNAPPROPRIATED *	27,956,384	19,203,946	8,752,438	31,181,033	22,910,120	8,270,913	43,399,276	25,330,738	18,068,538	6,126,792	2,420,618

* 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




LTCC 2023 Staff Development Day - Team Building

Program Breakdown

2023-24

Unrestricted Program Detail 
(Budget to Final Budget Comparison)

Unrestricted Program Detail 
(Actuals to Final Budget Comparison)

Unrestricted Program Detail - Budget to Final Budget FY23-24

		2021-22 ADOPTED BUDGET <i>Unrestricted GF</i>	2022-23 ADOPTED BUDGET <i>Unrestricted GF</i>	2023-24 FINAL BUDGET <i>Unrestricted GF</i>	21-22 Adopted vs. 23-24 Final Budget UNRESTRICTED VARIANCE	22-23 Adopted vs. 23-24 Final Budget UNRESTRICTED VARIANCE
Code	Program					
0301	Environmental Science/ETS	20,993	21,557	11,982	(9,011)	(9,575)
0399	Green Sustainable Education	9,330	9,369	9,367	37	(2)
0401	Biology	411,850	352,807	338,148	(73,702)	(14,659)
0501	Business	262,823	355,401	310,098	47,275	(45,303)
0511	Real Estate	25,270	25,373	25,368	98	(5)
0599	D-Wing Computer Lab	-	-	-	-	-
0601	General Communications	9,096	9,133	9,132	36	(1)
0614	Art - Digital and Media Arts	17,228	17,299	17,296	68	(3)
0701	Computer and Information Science	43,636	43,817	46,258	2,622	2,441
0835	Physical Education	334,023	4,648	4,628	(329,395)	(20)
0836	Wilderness Education	250,509	354,875	263,361	12,852	(91,514)
0837	PE - Theory	77,799	263,434	241,162	163,363	(22,272)
0839	PE - Athletics	27,566	84,186	45,221	17,655	(38,965)
0858	Fitness Education Center	121,617	27,680	27,674	(93,943)	(6)
1002	Art	401,328	195,640	199,095	(202,233)	3,455
1004	Music	181,174	325,783	345,295	164,121	19,512
1007	Theatre Arts	32,953	191,403	201,572	168,619	10,169
1012	Photography and Digital Arts	62,119	46,233	42,778	(19,341)	(3,455)
1101	World Languages	2,968	63,268	64,112	61,144	844
1102	French	5,743	3,186	3,174	(2,569)	(12)
1104	Italian	-	5,766	5,765	5,765	(1)
1105	Spanish	307,396	333,709	363,226	55,830	29,517
1108	Japanese	8,615	8,651	8,649	34	(2)
1155	Intensive Summer Spanish Institute	182,402	178,915	185,924	3,522	7,009
1191	Sign Language	17,228	17,299	17,296	68	(3)
1201	Health	115,643	125,041	134,758	19,115	9,717
1205	Phlebotomy	6,334	6,371	6,366	32	(5)
1208	Medical Office	16,655	16,724	16,721	66	(3)
1240	Dental Assistant	25,100	30,964	31,250	6,150	286
1250	Emergency Medical Technician	61,981	76,957	178,264	116,283	101,307
1290	Emergency Response	11,057	11,239	13,685	2,628	2,446
1299	Physical Therapy Aide	-	-	-	-	-
1305	Early Childhood Education	24,980	25,084	25,079	99	(5)

		2021-22	2022-23	2023-24	21-22 Adopted vs.	22-23 Adopted vs.
		ADOPTED	ADOPTED	FINAL	23-24 Final Budget	23-24 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
1306	Culinary Arts	106,377	110,442	148,035	41,658	37,593
1307	Hospitality	37,327	41,723	79,767	42,440	38,044
1317	Dual Enrollment	89,124	90,383	95,922	6,798	5,539
1390	Culinary Jail	8,269	8,269	8,269	-	-
1501	English	184,528	190,076	199,832	15,304	9,756
1506	Speech	18,359	18,435	18,431	72	(4)
1509	Philosophy	13,783	13,840	13,837	54	(3)
1510	Religion	9,179	9,217	9,215	36	(2)
1590	Foundational English	65,987	71,453	77,311	11,324	5,858
1599	Humanities	9,096	9,133	9,132	36	(1)
1701	Mathematics	606,678	642,668	653,114	46,436	10,446
1901	Physical Science	5,168	5,190	5,189	21	(1)
1902	Physics	157,407	182,596	200,714	43,307	18,118
1905	Chemistry	232,009	346,277	379,966	147,957	33,689
1914	Geology	85,245	93,918	101,924	16,679	8,006
2001	Psychology	210,011	226,976	244,789	34,778	17,813
2104	Counseling/Addiction Studies	31,438	31,593	31,583	145	(10)
2105	Criminal Justice	55,132	55,360	55,348	216	(12)
2133	Fire Science	13,602	13,671	13,690	88	19
2190	Fire Academy	100,419	127,969	129,900	29,481	1,931
2191	Fire Officer	3,734	3,749	3,748	14	(1)
2192	Fire In-Service	90,720	90,720	90,720	-	-
2193	South Bay RPSTC - JPA	962,510	965,850	1,296,291	333,781	330,441
2202	Anthropology	24,107	39,593	39,517	15,410	(76)
2203	Ethnic Studies	-	2,641	2,629	2,629	(12)
2204	Economics	4,592	18,872	18,810	14,218	(62)
2205	History	74,206	61,030	64,958	(9,248)	3,928
2206	Geography	91,930	99,643	107,652	15,722	8,009
2207	Political Science	71,920	58,734	62,663	(9,257)	3,929
2208	Sociology	125,684	137,646	150,623	24,939	12,977
4901	Instructional Support	182,212	190,512	187,130	4,918	(3,382)
4933	General Studies	3,866	3,882	3,881	15	(1)
4934	General Instruction	390,920	390,920	390,920	-	-
4940	Incarcerated Student Program	747,737	919,272	963,271	215,534	43,999
4958	English as a Second Language (ESL)	67,240	112,410	112,607	45,367	197
4980	Work Experience	58,551	62,970	65,937	7,386	2,967
4998	Cost Offsets	(134,642)	(245,709)	(244,662)	(110,020)	1,047
4999	Lottery Prop 20 Instructional Materials	(37,564)	(111,255)	(111,255)	(73,691)	-
Subtotal Instructional Programs		7,842,277	8,322,481	8,874,112	1,031,835	551,631

		2021-22	2022-23	2023-24	21-22 Adopted vs.	22-23 Adopted vs.
		ADOPTED	ADOPTED	FINAL	23-24 Final Budget	23-24 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
Code	Program	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
6010	Instruction Office	643,506	512,027	548,854	(94,652)	36,827
6011	Dean Humanities/Social Sciences	155,142	256,210	288,154	133,012	31,944
6012	Dean Science/Business	9,360	107,824	117,211	107,851	9,387
6013	CTE Administrator	89,637	97,263	107,310	17,673	10,047
6030	Academic Senate	16,550	19,426	19,362	2,812	(64)
6090	Accreditation	20,510	22,615	22,615	2,105	-
6110	Tutoring & Learning Center (TLC)	235,615	271,297	295,206	59,591	23,909
6115	Instructional Development	105,006	113,886	160,428	55,422	46,542
6116	Distance Education	162,877	85,283	167,346	4,469	82,063
6120	Library	219,064	235,201	251,228	32,164	16,027
6130	Media Services	80,511	82,250	95,041	14,530	12,791
6140	Art Gallery	18,250	26,542	28,150	9,900	1,608
6150	Academic Info. Systems and Technology	94,617	97,917	101,810	7,193	3,893
6200	Admissions and Records	663,077	711,897	668,455	5,378	(43,442)
6310	Student Services - Counseling	50,823	15,839	16,450	(34,373)	611
6330	Transfer Activities	37,808	40,204	43,126	5,318	2,922
6340	Career Guidance	44,195	48,035	51,640	7,445	3,605
6420	Student Accessibility Services	3,551	1,347	1,347	(2,204)	-
6440	Student Health Services	9,723	10,474	9,308	(415)	(1,166)
6450	Student Services Administration	69,913	114,362	129,051	59,138	14,689
6451	Student Recruitment	2,700	2,745	2,745	45	-
6460	Student Services - Financial Aid	135,463	144,409	187,907	52,444	43,498
6490	International Education	103,801	111,138	119,023	15,222	7,885
6499	Promise	164,877	182,610	203,349	38,472	20,739
6510	Maintenance Services	472,096	454,026	488,630	16,534	34,604
6530	Custodial Services	540,909	635,319	694,430	153,521	59,111
6540	College Vehicles	20,750	54,792	57,434	36,684	2,642
6550	Grounds	29,535	30,149	30,296	761	147
6551	Snow Removal	33,961	36,179	38,882	4,921	2,703
6570	Utilities	617,964	617,964	787,964	170,000	170,000
6600	Board of Trustees	123,070	129,625	135,173	12,103	5,548
6601	President's Office	369,511	533,769	652,330	282,819	118,561
6602	Administrative Services	158,851	179,963	196,725	37,874	16,762
6604	Institutional Research and Planning	216,807	416,180	413,519	196,712	(2,661)
6720	Fiscal Services	450,417	489,770	534,419	84,002	44,649
6730	Human Resources	262,992	384,255	422,557	159,565	38,302
6750	Faculty Development	10,450	20,450	20,450	10,000	-
6751	Classified Staff Development	5,650	9,900	9,900	4,250	-

		2021-22 ADOPTED	2022-23 ADOPTED	2023-24 FINAL	21-22 Adopted vs. 23-24 Final Budget	22-23 Adopted vs. 23-24 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
6752	Training Days	42,000	52,349	53,737	11,737	1,388
6753	Staff Development	34,267	37,138	38,512	4,245	1,374
6771	Purchasing	56,151	111,886	110,009	53,858	(1,877)
6772	Insurance and Property Management	132,000	132,000	187,640	55,640	55,640
6774	Safety	21,499	85,504	23,485	1,986	(62,019)
6775	General Services	405,939	535,188	1,297,837	891,898	762,649
6776	Security	113,453	282,732	418,803	305,350	136,071
6780	Computer Services - Info Tech.	1,308,339	1,340,624	1,376,162	67,823	35,538
6783	Reprographics	182,547	188,974	195,359	12,812	6,385
6793	Collective Bargaining	35,000	35,000	35,000	-	-
6820	Community Services Events	163,057	211,646	242,376	79,319	30,730
6821	Commencement	53,000	55,131	56,398	3,398	1,267
6822	Convocation	31,473	32,165	34,925	3,452	2,760
6823	Events	-	92,438	98,648	98,648	6,210
6825	Community Education Indirect	49,486	54,053	57,267	7,781	3,214
6830	Demonstration Garden	12,924	13,930	14,984	2,060	1,054
6840	Economic Development	120,883	132,989	144,313	23,430	11,324
6850	Community Use of Facilities	52,024	55,788	60,112	8,088	4,324
6860	SnowGlobe	2,509	2,785	3,169	660	384
6891	Public Information Office	453,957	473,048	535,279	81,322	62,231
6894	Government Relations	213,763	349,496	371,980	158,217	22,484
6895	Foundation	296,968	400,228	492,100	195,132	91,872
6898	University Center	93,295	76,795	84,023	(9,272)	7,228
6900	Ancillary Services - Other Operations	24,052	26,460	29,596	5,544	3,136
6920	Child Development Center (CDC)	113,000	113,000	136,739	23,739	23,739
6921	Tahoe Parents Nursery School (TPNS)	107,767	123,803	155,534	47,767	31,731
6922	Child Development Center (CDC) Indirect	29,172	32,352	34,232	5,060	1,880
6940	Food Services	1,710	121,733	121,733	120,023	-
6960	Student Activities	194,876	164,577	193,157	(1,719)	28,580
6961	Athletics	55,975	191,712	195,795	139,820	4,083
6962	Women's Soccer	46,650	48,138	48,134	1,484	(4)
6963	Men's Soccer	50,674	52,228	52,224	1,550	(4)
6964	Cross Country	-	55,000	51,433	51,433	(3,567)
6965	Track	-	95,000	91,433	91,433	(3,567)
6968	Cocurricular Activities	3,741	3,920	3,920	179	-
6970	Student Housing	224,731	287,267	378,297	153,566	91,030
6991	Student Transportation	-	-	-	-	-
7902	Community Play Consortuim	-	-	-	-	-
7101	Facilities Planning	353,846	354,369	406,244	52,398	51,875
7102	Campus and Site Improvement	53,594	59,906	55,927	2,333	(3,979)

		2021-22 ADOPTED BUDGET <i>Unrestricted GF</i>	2022-23 ADOPTED BUDGET <i>Unrestricted GF</i>	2023-24 FINAL BUDGET <i>Unrestricted GF</i>	21-22 Adopted vs. 23-24 Final Budget UNRESTRICTED VARIANCE	22-23 Adopted vs. 23-24 Final Budget UNRESTRICTED VARIANCE
7104	ERP Implementation	82,477	89,395	99,260	16,783	9,865
7105	Technology Infrastructure	120,365	135,598	149,017	28,652	13,419
7115	Scheduled/Deferred Maintenance	12,150	12,150	15,000	2,850	2,850
7390	Bad Debt	-	-	-	-	-
Subtotal Noninstructional Programs		11,798,853	14,021,637	16,267,618	4,468,765	2,245,981
5901	Instructional Retiree Benefits/Incentives	107,736	107,736	107,736	-	-
6740	Non-Instructional Retiree Benefits	81,272	81,272	81,272	-	-
Subtotal Retirement Costs		189,008	189,008	189,008	-	-
Total Unrestricted Costs*		19,830,138	22,533,126	25,330,738	5,500,600	2,797,612

* 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



LTCC 2023 Fire Academy Graduation

Unrestricted Program Detail - Actuals to Final Budget FY23-24

		2021-22 AUDITED ACTUALS Unrestricted GF	2022-23 UNAUDITED ACTUALS Unrestricted GF	2023-24 FINAL BUDGET Unrestricted GF	21-22 Audited Actuals vs. 23-24 Final Budget UNRESTRICTED VARIANCE	22-23 Unaudited Actuals vs. 23-24 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
0114	Forestry	-	13,171	-	-	(13,171)
0301	Environmental Science/ETS	5,570	7,186	11,982	6,412	4,796
0399	Green Sustainable Education	-	-	9,367	9,367	9,367
0401	Biology	322,051	325,133	338,148	16,097	13,015
0501	Business	348,464	368,001	310,098	(38,366)	(57,903)
0511	Real Estate	30,445	39,549	25,368	(5,077)	(14,181)
0601	General Communications	6,761	15,961	9,132	2,371	(6,829)
0614	Art - Digital and Media Arts	1,456	-	17,296	15,840	17,296
0701	Computer and Information Science	25,870	29,092	46,258	20,388	17,166
0801	Education General	4,606	-	4,628	22	4,628
0835	Physical Education	279,082	308,676	263,361	(15,721)	(45,315)
0836	Wilderness Education	261,046	291,838	241,162	(19,884)	(50,676)
0837	PE - Theory	76,853	87,232	45,221	(31,632)	(42,011)
0839	PE - Athletics	-	-	27,674	27,674	27,674
0858	Fitness Education Center	205,896	279,796	199,095	(6,801)	(80,701)
1002	Art	225,595	273,839	345,295	119,700	71,456
1004	Music	145,523	159,617	201,572	56,049	41,955
1007	Theatre Arts	40,044	56,054	42,778	2,734	(13,276)
1012	Photography and Digital Arts	25,524	25,469	64,112	38,588	38,643
1101	World Languages	2,661	(374)	3,174	513	3,548
1102	French	-	-	5,765	5,765	5,765
1105	Spanish	317,685	375,515	363,226	45,541	(12,289)
1108	Japanese	10,919	7,214	8,649	(2,270)	1,435
1155	Intensive Summer Spanish Institute	98,145	127,798	185,924	87,779	58,126
1191	Sign Language	6,061	3,607	17,296	11,235	13,689
1201	Health	113,546	128,293	134,758	21,212	6,465
1205	Phlebotomy	-	-	6,366	6,366	6,366
1208	Medical Office	24,983	24,181	16,721	(8,262)	(7,460)
1240	Dental Assistant	18,474	23,832	31,250	12,776	7,418
1250	Emergency Medical Technician	47,154	46,094	178,264	131,110	132,170
1290	Emergency Response	9,753	10,327	13,685	3,932	3,358
1305	Early Childhood Education	29,242	21,907	25,079	(4,163)	3,172
1306	Culinary Arts	32,838	74,416	148,035	115,197	73,619
1307	Hospitality	6,174	34,857	79,767	73,593	44,910
1317	Dual Enrollment	5,479	63,853	95,922	90,443	32,069
1390	Culinary Jail	-	(2,813)	8,269	8,269	11,082
1501	English	231,442	207,317	199,832	(31,610)	(7,485)
1506	Speech	31,241	34,579	18,431	(12,810)	(16,148)
1509	Philosophy	12,297	10,717	13,837	1,540	3,120
1510	Religion	14,991	14,386	9,215	(5,776)	(5,171)
1590	Foundational English	50,172	55,284	77,311	27,139	22,027
1599	Humanities	16,466	12,740	9,132	(7,334)	(3,608)
1701	Mathematics	429,126	493,961	653,114	223,988	159,153
1901	Physical Science	3,097	-	5,189	2,092	5,189

		2021-22 AUDITED ACTUALS Unrestricted GF	2022-23 UNAUDITED ACTUALS Unrestricted GF	2023-24 FINAL BUDGET Unrestricted GF	21-22 Audited Actuals vs. 23-24 Final Budget UNRESTRICTED VARIANCE	22-23 Unaudited Actuals vs. 23-24 Final Budget UNRESTRICTED VARIANCE
Code	Program					
1902	Physics	160,722	181,614	200,714	39,992	19,100
1905	Chemistry	244,493	304,465	379,966	135,473	75,501
1914	Geology	94,546	106,075	101,924	7,378	(4,151)
2001	Psychology	232,789	252,545	244,789	12,000	(7,756)
2104	Counseling/Addiction Studies	27,601	29,498	31,583	3,982	2,085
2105	Criminal Justice	28,333	31,797	55,348	27,015	23,551
2133	Fire Science	10,643	21,206	13,690	3,047	(7,516)
2190	Fire Academy	50,713	227,027	129,900	79,187	(97,127)
2191	Fire Officer	3,316	-	3,748	432	3,748
2192	Fire In-Service	(21,100)	104,876	90,720	111,820	(14,156)
2193	South Bay RPSTC - JPA	1,135,221	1,160,972	1,296,291	161,070	135,319
2202	Anthropology	43,800	45,447	39,517	(4,283)	(5,930)
2203	Ethnic Studies	2,925	-	2,629	(296)	2,629
2204	Economics	21,520	23,462	18,810	(2,710)	(4,652)
2205	History	77,354	27,115	64,958	(12,396)	37,843
2206	Geography	82,840	93,288	107,652	24,812	14,364
2207	Political Science	75,489	29,328	62,663	(12,826)	33,335
2208	Sociology	136,211	148,635	150,623	14,412	1,988
4901	Instructional Support	161,257	220,646	187,130	25,873	(33,516)
4933	General Studies	-	2,148	3,881	3,881	1,733
4934	General Instruction	430,960	360,555	390,920	(40,040)	30,365
4940	Incarcerated Student Program	830,201	849,881	963,271	133,070	113,390
4958	English as a Second Language (ESL)	111,296	120,648	112,607	1,311	(8,041)
4980	Work Experience	30,459	69,708	65,937	35,478	(3,771)
4988	Cost Offsets	-	-	(244,662)	(244,662)	(244,662)
4999	Lottery Prop 20 Instructional Materials	-	-	(111,255)	(111,255)	(111,255)
Subtotal Instructional Programs		7,488,320	8,459,243	8,874,112	1,385,792	414,869
6010	Instruction Office	608,637	500,798	548,854	(59,783)	48,056
6011	Dean Humanities/Social Sciences	132,150	252,923	288,154	156,004	35,231
6012	Dean Science/Business	9,324	97,995	117,211	107,887	19,216
6013	CTE Administrator	3,515	82,163	107,310	103,795	25,147
6030	Academic Senate	15,512	7,238	19,362	3,850	12,124
6090	Accreditation	15,818	16,144	22,615	6,797	6,471
6110	Tutoring & Learning Center (TLC)	237,423	228,464	295,206	57,783	66,742
6115	Instructional Development	93,000	128,805	160,428	67,428	31,623
6116	Distance Education	52,243	81,772	167,346	115,103	85,574
6120	Library	238,225	255,784	251,228	13,003	(4,556)
6130	Media Services	75,217	74,430	95,041	19,824	20,611
6140	Art Gallery	9,852	20,338	28,150	18,298	7,812
6150	Academic Info. Systems and Technology	36,284	119,577	101,810	65,526	(17,767)
6200	Admissions and Records	633,294	641,425	668,455	35,161	27,030
6310	Student Services - Counseling	1,814	16,132	16,450	14,636	318
6330	Transfer Activities	489	6,497	43,126	42,637	36,629
6340	Career Guidance	53,344	53,969	51,640	(1,704)	(2,329)
6392	TRiO Talent Search	28,202	-	-	(28,202)	-
6393	TRiO Upward Bound	25,518	9,401	-	(25,518)	(9,401)

		2021-22 AUDITED	2022-23 UNAUDITED	2023-24 FINAL	21-22 Audited Actuals vs. 23-24 Final Budget	22-23 Unaudited Actuals vs. 23-24 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6420	Student Accessibility Services	55	-	1,347	1,292	1,347
6440	Student Health Services	14,353	8,601	9,308	(5,045)	707
6450	Student Services Administration	29,151	106,781	129,051	99,900	22,270
6451	Student Recruitment	-	-	2,745	2,745	2,745
6460	Student Services - Financial Aid	155,080	142,363	187,907	32,827	45,544
6490	International Education	110,401	112,298	119,023	8,622	6,725
6499	Promise	101,503	166,081	203,349	101,846	37,268
6510	Maintenance Services	428,342	507,931	488,630	60,288	(19,301)
6511	Water Damage	-	154	-	-	(154)
6530	Custodial Services	509,997	514,896	694,430	184,433	179,534
6540	College Vehicles	36,312	41,793	57,434	21,122	15,641
6550	Grounds	97,626	116,431	30,296	(67,330)	(86,135)
6551	Snow Removal	25,827	39,729	38,882	13,055	(847)
6570	Utility	872,688	816,665	787,964	(84,724)	(28,701)
6600	Board of Trustees	135,970	123,358	135,173	(797)	11,815
6601	President's Office	364,386	370,292	652,330	287,944	282,038
6602	Administrative Services	117,457	167,523	196,725	79,268	29,202
6604	Institutional Research and Planning	169,135	306,768	413,519	244,384	106,751
6720	Fiscal Services	459,201	448,679	534,419	75,218	85,740
6730	Human Resources	327,927	397,107	422,557	94,630	25,450
6750	Faculty Development	8,998	5,901	20,450	11,452	14,549
6751	Classified Staff Development	3,081	1,089	9,900	6,819	8,811
6752	Training Days	6,630	55,214	53,737	47,107	(1,477)
6753	Staff Development	16,210	15,145	38,512	22,302	23,367
6771	Purchasing	52,992	144,275	110,009	57,017	(34,266)
6772	Insurance and Property Management	158,000	243,413	187,640	29,640	(55,773)
6774	Safety	23,371	16,503	23,485	114	6,983
6775	General Services	399,307	416,018	1,297,837	898,530	881,819
6776	Security	83	6,781	418,803	418,720	412,022
6780	Computer Services - Info Tech.	1,247,016	1,482,070	1,376,162	129,146	(105,908)
6783	Reprographics	137,314	147,282	195,359	58,045	48,077
6793	Collective Bargaining	58,374	32,047	35,000	(23,374)	2,953
6820	Community Services Events	174,486	211,815	242,376	67,890	30,561
6821	Commencement	61,046	66,405	56,398	(4,648)	(10,007)
6822	Convocation	21,005	51,344	34,925	13,920	(16,419)
6823	Events	28,145	114,585	98,648	70,503	(15,937)
6825	Community Education Indirect	55,555	61,166	57,267	1,712	(3,899)
6830	Demonstration Garden	1,738	5,690	14,984	13,246	9,294
6840	Economic Development	117,083	109,171	144,313	27,230	35,142
6850	Community Use of Facilities	57,825	57,592	60,112	2,287	2,520
6860	SnowGlobe	2,517	2,786	3,169	652	383
6891	Public Information Office	431,969	421,234	535,279	103,310	114,045
6894	Government Relations	193,990	451,797	371,980	177,990	(79,817)
6895	Foundation	361,081	400,970	492,100	131,019	91,130
6898	University Center	41,127	133,887	84,023	42,896	(49,864)
6900	Ancillary Services - Other Operations	19,290	26,765	29,596	10,306	2,831
6920	Child Development Center (CDC)	113,000	223,683	136,739	23,739	(86,944)
6921	Tahoe Parents Nursery School (TPNS)	111,901	121,298	155,534	43,633	34,236
6922	Child Development Center (CDC) Indirect	28,523	32,336	34,232	5,709	1,896

		2021-22 AUDITED ACTUALS Unrestricted GF	2022-23 UNAUDITED ACTUALS Unrestricted GF	2023-24 FINAL BUDGET Unrestricted GF	21-22 Audited Actuals vs. 23-24 Final Budget UNRESTRICTED VARIANCE	22-23 Unaudited Actuals vs. 23-24 Final Budget UNRESTRICTED VARIANCE
Code	Program					
6940	Food Services	-	-	121,733	121,733	121,733
6960	Student Activities	222,443	160,941	193,157	(29,286)	32,216
6961	Athletics	55,248	82,754	195,795	140,547	113,041
6962	Women's Soccer	103,958	112,202	48,134	(55,824)	(64,068)
6963	Men's Soccer	101,444	116,361	52,224	(49,220)	(64,137)
6964	Cross Country	-	14,103	51,433	51,433	37,330
6965	Track	-	15,010	91,433	91,433	76,423
6968	Cocurricular Activities	2,099	-	3,920	1,821	3,920
6970	Student Housing	242,885	548,497	378,297	135,412	(170,200)
6991	Student Transportation	6,164	(2,182)	-	(6,164)	2,182
7092	Community Play Consortium	-	-	-	-	-
7101	Facilities Planning	395,553	492,750	406,244	10,691	(86,506)
7102	Campus and Site Improvement	52,774	531,159	55,927	3,153	(475,232)
7104	ERP Implementation	109,112	117,040	99,260	(9,852)	(17,780)
7105	Technology Infrastructure	94,330	136,554	149,017	54,687	12,463
7115	Scheduled Maintenance	12,150	12,150	15,000	2,850	2,850
7116	Minor Remodels	-	2,568	-	-	(2,568)
7390	Bad Debt	22,162	(26,772)	-	(22,162)	26,772
	Subtotal Noninstructional Programs	11,577,253	14,352,700	16,267,618	4,690,365	1,914,918
5901	Instructional Retiree Benefits/Incentives	88,992	65,442	107,736	18,744	42,294
6740	Noninstructional Retiree Benefits	49,381	32,736	81,272	31,891	48,536
	Subtotal Retirement Costs	138,373	98,178	189,008	50,635	90,830
	Total Unrestricted Costs*	19,203,946	22,910,120	25,330,738	6,126,792	2,420,618

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


- i Programs 4934 (\$390,920) and 6010 (\$41,466) 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.



LTCC's 2023 Senior Day

Auxiliary Funds

2023-24

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 58: Enterprise Funds - Student Housing

The Student Housing fund was created in July of 2023 through Board Resolution Number 1 – 2023/24. 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. In preparation for the opening of student housing and all that it includes, Fund 58 was created in FY23-24, although it will not have a budget.



Fund 59: Enterprise Fund – Community Education (Connect)

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. Through FY22-23, LTCC utilized this fund for both Community Education and Community Play Consortium (CPC) 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. Starting FY23-24, the CPC has been moved to Fund 86, and Fund 59 will only be used for Community Education.



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.



Fund 86: Community Play Consortium (CPC)

The Community Play Consortium (CPC) Joint Powers Authority is a partnership between City of South Lake Tahoe and Lake Tahoe Community College District. Prior to FY23-24, fund 59 was used for the CPC in addition to Community Education, but was moved to fund 86 with board resolution Number 2 – 2023/24. The CPC fund is considered an Agency Fund, which is used to account for any other moneys for which the district is the fiscal agent, and a written, executed agreement between both parties clearly defines the roles and responsibilities of each.



2023 LTCC Graduation Ceremony

LTCC Auxiliary Funds Summary Sheet - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Fund 21 - Bond Redemption					
BFB	1,452,599	1,452,599	1,362,398	1,362,398	1,506,017
Revenues	2,598,250	3,157,698	2,060,632	2,204,250	2,136,207
Appropriations	3,248,250	3,247,899	2,060,632	2,060,631	2,136,207
Reserves	802,598	802,598	1,232,672	1,232,672	1,506,016
EFB	802,599	1,362,398	1,362,398	1,506,017	1,506,017
Fund 33 - Child Development Center					
BFB	(3,769)	(3,769)	(32,184)	(32,184)	0
Revenues	735,548	656,356	835,092	819,837	875,521
Appropriations	729,663	684,771	835,092	784,358	875,521
Reserves	8,331	-	8,331	-	-
EFB	2,116	(32,184)	(32,184)	0	0
Fund 41 - Capital Outlay Projects					
BFB	2,105,718	2,105,718	1,742,039	1,392,038	43,500,156
Revenues	5,777,226	4,877,837	5,527,271	50,262,160	370,943
Appropriations	6,100,600	5,241,516	6,135,000	8,154,043	25,976,386
Reserves	746,110	-	790,976	790,976	636,915
EFB	1,782,344	1,742,039	1,134,310	43,500,156	17,894,713
Fund 43 - General Obligation Bond					
BFB	3,826,073	3,826,073	11,613,468	11,613,468	7,206,302
Revenues	14,080,000	13,863,930	20,000	132,630	20,000
Appropriations	12,230,637	6,076,535	9,013,505	4,539,795	6,587,637
Reserves	-	-	-	-	-
EFB	5,675,436	11,613,468	2,619,963	7,206,302	638,665
Fund 44 - University Center Capital					
BFB	357,134	357,134	363,325	363,325	374,087
Revenues	5,840	6,191	5,840	10,762	9,840
Appropriations	44,000	-	-	-	-
Reserves	243,815	-	320,410	320,410	383,927
EFB	318,974	363,325	369,165	374,087	383,927
Fund 59 - Community Education					
BFB	(118,730)	(118,730)	(123,997)	(123,997)	(62,020)
Revenues	564,684	418,330	480,510	557,219	514,211
Appropriations	470,569	423,597	480,510	495,242	452,745
Reserves	-	-	-	-	-
EFB	(24,615)	(123,997)	(123,997)	(62,020)	(554)

BFB = beginning fund balance

EFB = ending fund balance

LTCC Auxiliary Funds Summary Sheet - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Fund 61 - Self-Insurance					
BFB	107,859	107,859	90,539	90,539	75,704
Revenues	175,000	305,650	185,000	243,633	185,000
Appropriations	160,174	322,970	176,781	258,467	185,000
Reserves	80,000	-	80,000	80,000	80,000
EFB	122,685	90,539	98,758	75,704	75,704
Fund 69 - Retiree Benefits					
BFB	649,463	649,463	651,866	651,866	662,187
Revenues	183,300	140,776	183,300	108,499	183,300
Appropriations	178,300	138,373	178,300	98,178	133,300
Reserves	600,000	-	600,000	600,000	600,000
EFB	654,463	651,866	656,866	662,187	712,187
Fund 72 - Student Representative Fee Trust					
BFB	20,554	20,554	18,941	18,941	15,537
Revenues	11,000	6,928	11,000	8,522	11,150
Appropriations	8,500	8,541	8,500	11,926	9,200
Reserves	-	-	-	-	-
EFB	18,082	18,941	21,441	15,537	17,487
Fund 74 - Student Financial Aid Trust					
BFB	4,582	4,582	4,582	4,582	1,221,983
Revenues	3,001,922	2,363,379	2,435,075	4,097,732	1,920,947
Appropriations	3,001,922	2,363,379	2,435,075	2,880,331	3,072,418
Reserves	-	-	-	-	-
EFB	4,582	4,582	4,582	1,221,983	70,512
Fund 79 - OPEB Trust					
BFB	2,139,078	2,139,078	2,077,889	2,077,889	2,463,363
Revenues	263,550	(58,470)	185,000	388,538	242,000
Appropriations	2,500	2,719	2,500	3,064	2,500
Reserves	1,672,658	-	1,672,658	1,672,658	1,672,658
EFB	2,400,128	2,077,889	2,260,389	2,463,363	2,702,863
Fund 86 - Community Play Consortium					
BFB	238,896	238,896	469,904	469,904	557,404
Revenues	175,345	248,971	169,034	180,224	192,480
Appropriations	87,845	97,969	81,533	92,724	104,980
Reserves	87,500	-	87,500	87,500	87,500
EFB	326,396	469,904	557,405	557,404	644,904

BFB = beginning fund balance

EFB = ending fund balance



Fund #21: Bond Redemption - FY 23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	1,452,599	1,452,599	1,362,398	1,362,398	1,506,017
Revenue					
8671 - Homeowners Property Tax Relief	3,492	6,803	3,402	6,463	6,803
8860 - Interest and Premiums	1,075,734	1,079,292	2,000	13,851	3,560
8810 - Property Taxes	1,519,024	2,071,603	2,055,230	2,183,936	2,125,844
Total Revenues	2,598,250	3,157,698	2,060,632	2,204,250	2,136,207
Expenditures					
5xxx - Operating Expense	56,461	56,430	1,050	-	-
7115- Administrative Fees	-	-	-	-	1,050
71xx - Long Term Debt	3,191,789	3,191,469	2,059,582	2,060,631	2,135,157
Total Appropriations	3,248,250	3,247,899	2,060,632	2,060,631	2,136,207
79xx - Reserves	802,598	802,598	1,232,672	1,232,672	1,506,016
Subtotal Increase/(Decrease)	(650,000)	(90,201)	-	143,619	-
Ending Fund Balance	802,599	1,362,398	1,362,398	1,506,017	1,506,017

Fund #33: Child Development Center - FY 23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	(3,769)	(3,769)	(32,184)	(32,184)	0
81xx - Federal Revenue	64,323	54,814	79,800	56,575	26,000
86xx - State Revenue	175,000	152,236	169,119	203,715	218,882
88xx - Local Revenue	383,225	336,306	473,173	337,409	493,900
Total Revenues	622,548	543,356	722,092	597,699	738,782
89xx - Transfers-In	113,000	113,000	113,000	222,138	136,739
Total Revenues and Transfers-In	735,548	656,356	835,092	819,837	875,521
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	495,169	421,547	508,354	477,807	532,584
3xxx - Employee Benefits	181,492	189,460	244,191	212,686	266,633
4xxx - Supplies	20,001	25,534	34,218	38,011	30,700
5xxx - Operating Expense	33,001	44,124	46,529	51,083	45,604
6xxx - Capital Outlay	-	1,115	1,800	4,771	-
Total Expenditures	729,663	681,780	835,092	784,358	875,521
7xxx - Other Outgo	-	2,991	-	3,294	-
Total Appropriations	729,663	684,771	835,092	787,652	875,521
79xx - Reserves	8,331	-	8,331	-	-
Subtotal Increase/(Decrease)	5,885	(28,415)	-	32,185	-
Ending Fund Balance	2,116	(32,184)	(32,184)	0	0



Fund #41: Capital Outlay Projects - FY 23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	2,105,718	2,105,718	1,742,039	1,392,038	43,500,156
86xx - State Revenue	5,549,040	4,649,397	5,290,000	49,328,374	34,358
88xx - Local Revenue	199,186	204,950	208,271	630,294	232,585
Total Revenues	5,748,226	4,854,347	5,498,271	49,958,668	266,943
89xx - Transfers-In	29,000	23,490	29,000	303,492	104,000
Total Revenues and Transfers-In	5,777,226	4,877,837	5,527,271	50,262,160	370,943
Expenditures					
2xxx - Classified Salaries	65,482	67,324	-	3,545	-
3xxx - Employee Benefits	24,518	30,395	-	200	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	30,000	24,805	30,000	51,448	39,600
6xxx - Capital Outlay	5,980,600	5,118,992	6,105,000	8,098,850	25,936,786
Total Expenditures	6,100,600	5,241,516	6,135,000	8,154,043	25,976,386
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	6,100,600	5,241,516	6,135,000	8,154,043	25,976,386
79xx - Reserves	746,110	-	790,976	790,976	636,915
Subtotal Increase/(Decrease)	(323,374)	(363,679)	(607,729)	42,108,117	(25,605,443)
Ending Fund Balance	1,782,344	1,742,039	1,134,310	43,500,156	17,894,713



Fund #43: General Obligation Bond - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	3,826,073	3,826,073	11,613,468	11,613,468	7,206,302
Revenue					
8860 - Interest Income	80,000	47,824	20,000	132,630	20,000
88XX - Energy Rebates, Contributions	-	-	-	-	-
8940 - Sale of Bonds	14,000,000	13,816,106	-	-	-
Total Revenues	14,080,000	13,863,930	20,000	132,630	20,000
Transfers-In from Other Funds	-	-	-	-	-
Total Revenues and Transfers-In	14,080,000	13,863,930	20,000	132,630	20,000
Expenditures					
2xxx - Classified Salaries	204,959	172,713	119,120	126,446	128,875
3xxx - Employee Benefits	110,105	83,829	69,244	71,667	76,341
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	530,476	211,943	304,717	30,216	17,390
6xxx - Capital Outlay	11,385,097	5,608,050	8,520,424	4,311,466	6,365,031
Total Expenditures	12,230,637	6,076,535	9,013,505	4,539,795	6,587,637
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	12,230,637	6,076,535	9,013,505	4,539,795	6,587,637
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	1,849,363	7,787,395	(8,993,505)	(4,407,165)	(6,567,637)
Ending Fund Balance	5,675,436	11,613,468	2,619,963	7,206,302	638,665

Fund #44: University Center - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	357,134	357,134	363,325	363,325	374,087
Revenue					
88xx - Local Revenue	1,000	1,351	1,000	5,922	5,000
Total Revenues	1,000	1,351	1,000	5,922	5,000
89xx - Transfers-In	4,840	4,840	4,840	4,840	4,840
Total Revenues and Transfers-In	5,840	6,191	5,840	10,762	9,840
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	-	-	-
6xxx - Capital Outlay	44,000	-	-	-	-
Total Expenditures	44,000	-	-	-	-
79xx - Reserves	243,815	-	320,410	320,410	383,927
Subtotal Increase/(Decrease)	(38,160)	6,191	5,840	10,762	9,840
Ending Fund Balance	318,974	363,325	369,165	374,087	383,927



Fund #59: Community Education Fund - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	(118,730)	(118,730)	(123,997)	(123,997)	(62,020)
8850 - Rentals & Leases	-	-	-	-	-
8860 - Interest	-	(93)	-	1,981	-
8870 - Community Ed Fees	522,684	410,394	480,510	555,238	514,211
8872 - Local Revenue	-	5,000	-	-	-
Total Revenues	522,684	415,301	480,510	557,219	514,211
89xx - Transfers-In (Services)	42,000	3,029	-	-	-
Total Revenues and Transfers-In	564,684	418,330	480,510	557,219	514,211
Expenditures					
1xxx - Academic Salaries	207,935	132,603	169,445	157,084	155,312
2xxx - Classified Salaries	87,119	96,334	110,744	103,773	121,363
3xxx - Employee Benefits	61,046	56,109	80,971	70,898	84,445
4xxx - Supplies	22,494	15,826	14,700	18,994	10,959
5xxx - Operating Expense	76,225	103,424	88,900	120,156	56,640
6xxx - Improvements	-	-	-	-	-
Total Expenditures	454,819	404,296	464,760	470,905	428,719
7xxx - Other Outgo (5% of Expenses)	15,750	19,301	15,750	24,337	24,026
Total Appropriations	470,569	423,597	480,510	495,242	452,745
Subtotal Increase/(Decrease)	94,115	(5,267)	-	61,977	61,466
Ending Fund Balance	(24,615)	(123,997)	(123,997)	(62,020)	(554)

Fund #61: Self-Insurance - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	107,859	107,859	90,539	90,539	75,704
8860 - Interest Revenue	-	(132)	-	220	-
8899 - Miscellaneous Revenues	-	-	-	-	-
Total Revenues	-	(132)	-	220	-
8910 - Reimb. from Loss Claims	-	147,782	-	-	-
89xx - Transfers-In	175,000	158,000	185,000	243,413	185,000
Total Revenues and Transfers-In	175,000	305,650	185,000	243,633	185,000
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	(4,499)	-	-	-
5xxx - Operating Expenses	160,174	327,469	176,781	258,467	185,000
Total Expenditures	160,174	322,970	176,781	258,467	185,000
79xx - Reserves	80,000	-	80,000	80,000	80,000
Subtotal Increase/(Decrease)	14,826	(17,320)	8,219	(14,834)	-
Ending Fund Balance	122,685	90,539	98,758	75,704	75,704



Fund #69: Retiree Benefits - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	649,463	649,463	651,866	651,866	662,187
886x - Interest	5,000	2,403	5,000	10,321	5,000
89xx - Transfers-In	178,300	138,373	178,300	98,178	178,300
Total Revenues and Transfers-In	183,300	140,776	183,300	108,499	183,300
Expenditures					
3xxx - Employee Benefits	175,000	135,073	175,000	94,878	130,000
5xxx - Operating Expenses	3,300	3,300	3,300	3,300	3,300
Total Expenditures	178,300	138,373	178,300	98,178	133,300
Reserves					
7905 - STRS/PERS Rate Increase Reserve	350,000	-	350,000	350,000	350,000
7922 - Retirement Reserves	250,000	-	250,000	250,000	250,000
Total Reserves	600,000	-	600,000	600,000	600,000
Subtotal Increase/(Decrease)	5,000	2,403	5,000	10,321	50,000
Ending Fund Balance	654,463	651,866	656,866	662,187	712,187



Fund #72: Student Representative Fee Trust - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	20,554	20,554	18,941	18,941	15,537
88xx - Local Revenue	11,000	6,928	11,000	8,522	11,150
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	11,000	6,928	11,000	8,522	11,150
Expenditures					
4xxx - Supplies	500	-	500	-	200
5xxx - Operating Expenses	8,000	8,541	8,000	11,926	9,000
Total Expenditures	8,500	8,541	8,500	11,926	9,200
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	8,500	8,541	8,500	11,926	9,200
Subtotal Increase/(Decrease)	2,500	(1,613)	2,500	(3,404)	1,950
Ending Fund Balance	23,054	18,941	21,441	15,537	17,487



Fund #74: Student Financial Aid Trust - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	4,582	4,582	4,582	4,582	1,221,983
81xx - Federal Revenue	2,696,701	1,541,863	1,167,934	2,095,622	1,171,684
86xx - State Revenue	285,221	818,056	1,227,141	1,934,809	709,263
88xx - Local Revenue	20,000	3,461	20,000	29,301	20,000
Total Revenues	3,001,922	2,363,379	2,415,075	4,059,732	1,900,947
89xx - Transfers-In	-	-	20,000	38,000	20,000
Total Revenues and Transfers-In	3,001,922	2,363,379	2,435,075	4,097,732	1,920,947
Expenditures					
5xxx - Operating Expenses	-	(5,538)	-	-	-
7512 - Direct Payments to Students	2,951,922	2,322,670	2,415,075	2,880,331	3,052,418
7590 - Financial Aid Repayment	50,000	46,246	20,000	-	20,000
7612 - CalWORKS Child Care	-	-	-	-	-
Total Expenditures	3,001,922	2,363,379	2,435,075	2,880,331	3,072,418
Subtotal Increase/(Decrease)	-	-	-	1,217,401	(1,151,471)
Ending Fund Balance	4,582	4,582	4,582	1,221,983	70,512



Fund #79: Other Postemployment Benefits Trust - FY23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	2,139,078	2,139,078	2,077,889	2,077,889	2,463,363
8662 - Net Change to Investment	45,000	(233,698)	10,000	153,936	10,000
8860 - Interest	-	1,225	-	2,827	-
Total Revenues	45,000	(232,473)	10,000	156,763	10,000
89xx - Transfers-In	218,550	174,003	175,000	231,775	232,000
Total Revenues & Transfers-In	263,550	(58,470)	185,000	388,538	242,000
Expenditures					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	2,500	2,719	2,500	3,064	2,500
Total Expenditures	2,500	2,719	2,500	3,064	2,500
7902 - Restricted Reserve	-	-	-	-	-
7925 - OPEB Irrevocable Trust	1,672,658	-	1,672,658	1,672,658	1,672,658
Subtotal Increase/(Decrease)	261,050	(61,189)	182,500	385,474	239,500
Ending Fund Balance	2,400,128	2,077,889	2,260,389	2,463,363	2,702,863



Fund #86: Community Play Consortium* - FY 23-24 Final Budget

	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Unaudited Actuals	FY23-24 Final Budget
Beginning Fund Balance	238,896	238,896	469,904	469,904	557,404
8820 - Contrib., Gifts, Grants, Endow	155,345	97,190	149,034	101,919	167,480
8850 - Rentals & Leases	20,000	22,738	20,000	26,387	25,000
Total Revenues	175,345	119,928	169,034	128,305	192,480
89xx - Transfers-In (Services)	-	129,043	-	51,919	-
Total Revenues and Transfers-In	175,345	248,971	169,034	180,224	192,480
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	22,000	20,107	20,635	17,801	24,331
3xxx - Employee Benefits	6,600	6,583	7,263	4,985	8,956
4xxx - Supplies	27,000	39,464	27,000	30,771	27,000
5xxx - Operating Expense	15,000	16,183	15,000	20,325	30,000
6xxx - Improvements	1,000	-	1,000	3,388	1,000
Total Expenditures	71,600	82,337	70,898	77,270	91,287
7xxx - Other Outgo	16,245	15,632	10,635	15,454	13,693
Total Appropriations	87,845	97,969	81,533	92,724	104,980
79xx - Reserves	87,500	-	87,500	87,500	87,500
Subtotal Increase/(Decrease)	87,500	151,002	87,501	87,500	87,500
Ending Fund Balance	326,396	469,904	557,405	557,404	644,904

*Through FY22-23, Community Play Consortium was included in Fund 59. With the approval of Resolution Number 2 - 2023/24, the CPC will move to Fund 86 starting FY23-24

Staffing Levels

2023-24

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*	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Total FTE	132.52	131.92	136.48	143.58	141.74
Administration	06.00	07.00	07.00	07.00	07.00
Faculty	35.89	33.89	34.77	32.54	32.33
Classified	65.63	66.03	68.71	77.04	74.41
Confidential	06.00	06.00	06.00	06.00	06.00
Director	13.00	11.00	11.00	05.00	05.00
Contract Directors	06.00	08.00	09.00	16.00	17.00

Table 11: LTCC's FTE by Employee Groups



LTCC Dual Enrollment Staff

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*	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Restricted/Aux FTE	41.21	42.38	44.00	48.47	47.14
Administration	01.72	02.22	02.16	01.77	01.72
Faculty	06.49	06.19	06.25	06.50	07.00
Classified	24.49	24.78	25.93	30.06	28.28
Confidential	01.05	01.05	01.20	01.20	01.20
Director	04.89	04.89	05.89	01.67	01.67
Contract Director	02.57	02.57	02.57	07.27	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*	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Total FTE	132.52	131.92	136.48	143.58	141.74
11 Unrestricted	91.31	90.21	92.48	96.11	94.59
12 Restricted/Categorical	28.85	29.05	30.70	35.76	34.42
33 Child Development Center	07.57	07.57	08.95	09.28	09.28
43 General Obligation Bond	02.10	03.10	02.38	01.48	01.48
59 Community Education	02.69	01.99	01.97	01.95	01.97

Table 13: FTE Related to Funding Table

*Budgeted FTE (per position control)



2023 Career Day – LTCC Staff Makes It Happen!

Historical Staffing Tables

Administrator

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

Headcount	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Administration	6	7	7	7	8
Notes	<ul style="list-style-type: none"> •Reflects Dean of Instruction retirement. (-1) •Reflects hiring Dean of Instruction. (+1) 	<ul style="list-style-type: none"> •Reflects hiring Senior Director of Government Relations & Grant Development. (+1) 	<ul style="list-style-type: none"> •Reflects VP of Student Services retirement. (-1) • Reflects hiring VP of Student Services. (+1) 	<ul style="list-style-type: none"> •Reflects VP of Academic Affairs retirement. (-1) • Reflects hiring VP of Academic Affairs. (+1) 	<ul style="list-style-type: none"> • Reflects hiring Chief of Staff. (+1)
Variance	(0)	(+1)	(0)	(0)	(+1)

Historical **administrator** staffing beyond five years.

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

- *Interim* Executive Dean of Student Success moves to counselor position. (-1)
- Reflects hiring VP of Student Services. (+1)

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

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

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

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

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

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	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Full-Time Faculty	37	35	34	34	35
Notes	<ul style="list-style-type: none"> • Elimination of a non-tenure track counselor. (-1) • Addition of a tenure track counselor. (+1) • Reflects Director of DRC retirement. (-1) • Addition of a Culinary/Hospitality Management & World Languages (Spanish) instructors. (+2) • Addition of a Director of DRC. (+1) 	<ul style="list-style-type: none"> • Addition of a Sociology instructor. (+1) • Reflects Business instructor retirement. (-1) • Reflects two counselor retirements. (-2) • Addition of a counselor. (+1) • Reflects Culinary/Hospitality Management instructor vacancy. (-1) 	<ul style="list-style-type: none"> • Reflects English instructor retirement. (-1) • Reflects Math instructor retirement. (-1) • Reflects Art instructor retirement. (-1) • Reflects a counselor retirement. (-1) • Addition of an English instructor. (+1) • Addition of a BIO/CHEM instructor. (+1) • Addition of a counselor. (+1) 	<ul style="list-style-type: none"> • Reflects a counselor resignation. (-1) • Addition of a counselor. (+1) • Reflects English instructor resignation. (-1) • Reflects History/Political Science instructor resignation. (-1) • Addition of a Hospitality Management/Culinary instructor. (+1) • Addition of a non-tenure track counselor. (+1) 	<ul style="list-style-type: none"> • Reflects Business instructor retirement. (-1) • Reflects Physical Education instructor retirement. (-1) • Reflects Wilderness instructor vacancy. (-1) • Addition of an Emergency Medical Services instructor. (+1) • Addition of an English instructor. (+1) • Addition of an History/Political Science instructor. (+1) • Addition of an English instructor. (+1)
Variance	(+2)	(-2)	(-1)	(0)	(+1)

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

FY 18-19, headcount = 34, variance = +1

- *Interim* Executive Dean of Student Success moves to counselor position. (+1)
- Reflects Theatre & English instructor resignations. (-2)
- Addition of a Wilderness Education & History/Political Science instructors. (+2)

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)



Cinnamon and Laura keep HR hiring!

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.

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	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Contract Employees	6	8	7	16	16
Notes	<ul style="list-style-type: none"> •Addition of Director of Financial Aid. (+1) •Addition of <i>Interim</i> Director of M&O. (+1) •DSN is reorganized to Regional Director, a contracted position. •Exec. Assist to the VP moves to Online CTE Pathways Grant Lead, a contracted position to end June 30, '20. (+1) 	<ul style="list-style-type: none"> •Addition of Director of LTCP & Director of Fiscal Services. (+2) •<i>Interim</i> Director of M&O moved to permanent employment contract. •Online CTE Pathways Grant Lead, a contracted position is extended to Dec 31, '20. 	<ul style="list-style-type: none"> •Online CTE Pathways Grant Lead, a contracted position is moves back to confidential employee. (-1) •Addition of Forestry Grant Manager. (+1) • Director of LTCP resignation. (-1) 	<ul style="list-style-type: none"> • Regional Director resignation. (-1) •Addition of DE Grant Manager. (+1) •Addition of Dir of Online Learning, Dir of IT, Dir of LTCP, Dir of TRiO, & Dir of HSI. (+5) •Addition of Dir of Equity & Student Wellness, Dir of CE & District Events, Exec Dir of Foundation & College Partners, Dir of Capital Finance & Grants Accounting. (+4) 	<ul style="list-style-type: none"> • Forestry Grant Manager grant ended. (-1) • Director of Online Learning resignation. (-1) • Director of HSI resignation. (-1) • DE Grant Manager reorged to Dir of DUAL Enrollment. (0) •Addition of Dir of Safety & Security, Dir of Forestry, Fire & Public Safety, & Dir of HSI. (+3)
Variance	(+3)	(+2)	(-1)	(+9)	(0)

Historical **contract employment** staffing beyond five years.

FY 18-19, headcount = 3, Baseline

- Director of Institutional Effectiveness & Director of HR moved to employment contracts. (+2)
- Addition of DSN, a contracted position. (+1)

Classified Director

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

Headcount	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Classified Directors	11	10	11	5	5
Notes	<ul style="list-style-type: none"> •Director of Fiscal Services resignation. (-1) •<i>Interim</i> Director of Facilities & Capital Construction moves to Director of Facilities Planning & Capital Construction. 	<ul style="list-style-type: none"> •Director of IT is reorganized to classified position (-1). 	<ul style="list-style-type: none"> •Addition of <i>Interim</i> Risk Manager from confidential position. (+1) 	<ul style="list-style-type: none"> •Director of Equity, Capital Projects Finance Manager, Exec. Director of LTCC Foundation & College Advancement, & Director of CE reorganized to employment contracts. (-4) •Director of Director Facilities Planning & Capital Construction resignation. (-1) •<i>Interim</i> Risk Manager moves to confidential position. (-1) 	<ul style="list-style-type: none"> •Includes 1 Director of Enrollment Services, 1 Director of Adult Education, 1 Director of Marketing & Communications, & 1 Director of CDP. •Dir of Incarcerated Students Program changed to Dir of Rising Scholars Program. (0)
Variance	(-1)	(-1)	(+1)	(-6)	(0)

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

FY 18-19, headcount = 12, variance = -4

- *Interim* Director of CDC moves to classified position. (-1)
- Reflects hiring Director of CDP. (+1)
- Director of Facilities resignation. (-1)
- Bond Program Director moves to *Interim* Director of Facilities & Capital Construction.
- Director of Financial Aid retirement. (-1)
- Financial Aid Tech moves to *Interim* Director of Financial Aid. (+1)
- *Interim* Director of Financial Aid moves to Financial Aid Tech. (-1)
- Director of Institutional Effectiveness & Director of HR moved to employment contracts. (-2)

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)

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

- 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	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Confidential Employees	5	4	4	6	6
Notes	<ul style="list-style-type: none"> •Reflects hiring Exec. Assist to the VP of SS. (+1) •Reflects hiring Board, Governance, & Policy Assistant. (+1) •Exec. Assist to the VP moves to Online CTE Pathways Grant Lead a contracted position to end June 30, '20. (-1)* 	<ul style="list-style-type: none"> •Board, Governance, & Policy Assistant Resignation. (-1)* •Online CTE Pathways Grant Lead a contracted position is extended to Dec 31, '20. 	<ul style="list-style-type: none"> •Online CTE Pathways Grant Lead moves back to Exec. Assist to the VP. (+1) •Reflects hiring Board, Governance, & Policy Assistant. (+1) • Exec. Assist to the VP of SS resignation. (-1) •Exec. Assist to the VP moves to <i>Interim</i> Risk Manager to end June 30, '22. (-1)* 	<ul style="list-style-type: none"> •Reflects hiring Exec. Assist to the VP of SS. (+1) • <i>Interim</i> Risk Manager moves back to Exec. Assist to the VP. (+1) 	<ul style="list-style-type: none"> • Includes 1 Exec. Assistant to the President, 3 Exec. Assistants to the VP, 1 Board, Governance, & Policy Assistant, & 1 HR Specialist.
Variance	(+1)	(-1)	(0)	(+2)	(0)

*Position filled on a temporary basis.

Historical **confidential** staffing beyond five years.

FY 18-19, headcount = 4, variance = -1

- Admin Assistant to the dean position is reclassified as a classified position. (-1)
- Admin. Assistants to the VP are reclassified to Exec. Assist to the VP.

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	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Classified Staff (CEU)	78	77	79	84	83
• Full-Time (FT)	48	49	51	65	62
• Part-Time (PT)	30	28	28	19	19
Variance	(+3)	(-2)	(+2)	(+5)	(-1)

2023-24 Notes:

New Positions (Increase to Headcount):

- Specialist III, Enrollment Services (FT) -----
- Program Assistant, Rising Scholars Program (FT) -----
- Technician II, Fiscal Services (FT)-----
- Technician II, Fiscal Services (PT) -----
- Transition Navigator (FT) -----

Deleted Positions (Decrease to Headcount):

- Specialist II, Enrollment Services (FT)
- Office Assistant, Rising Scholars Program (FT)
- Technician II, Accounts Payable (FT)
- Technician II, Bursar (PT)
- Coordinator I, ADVANCE (FT)
- Coordinator II, Dual Enrollment (FT)

Historical **classified** staffing beyond five years.

FY 18-19, headcount = 75, variance = +8

- 48 Full-Time
- 27 Part-Time

FY 17-18, headcount = 67, variance = 0

- 40 Full-Time
- 27 Part-Time

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

- 40 Full-Time
- 27 Part-Time

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

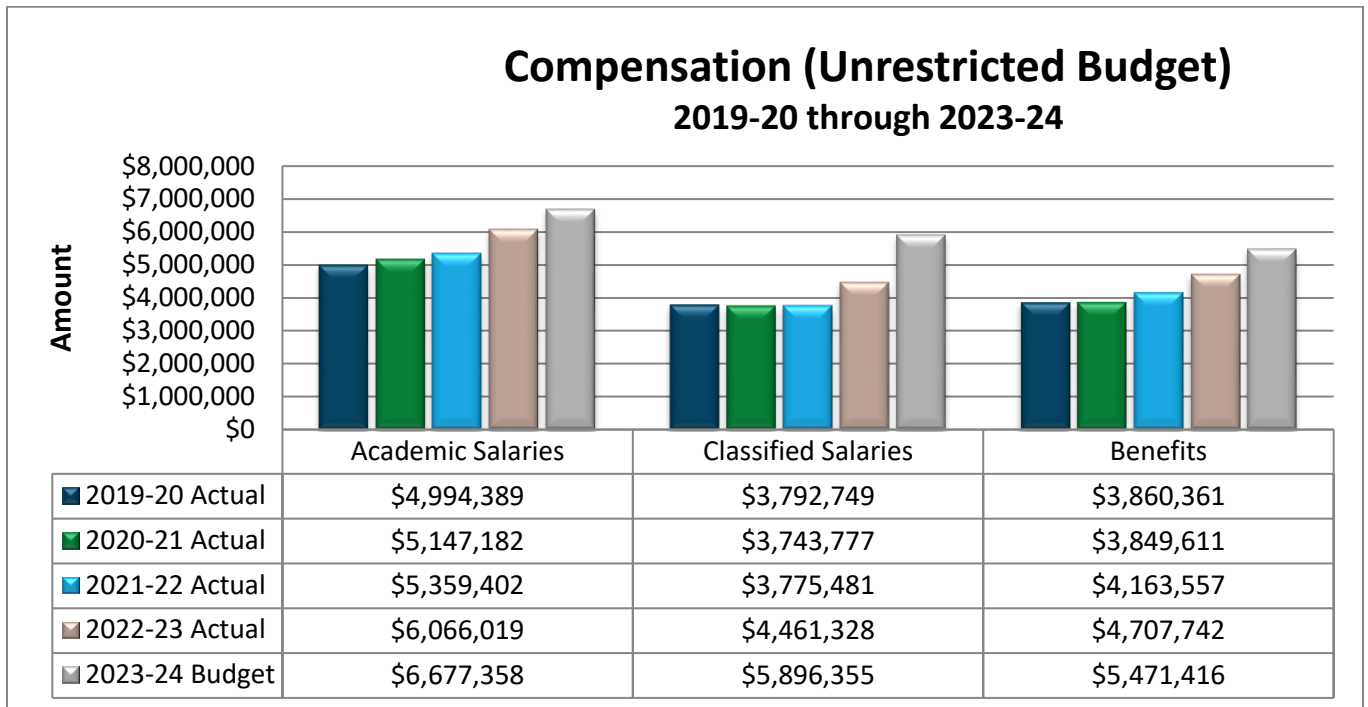
FY 12-13, headcount = 64, Baseline

- 46 Full-Time
- 18 Part-Time

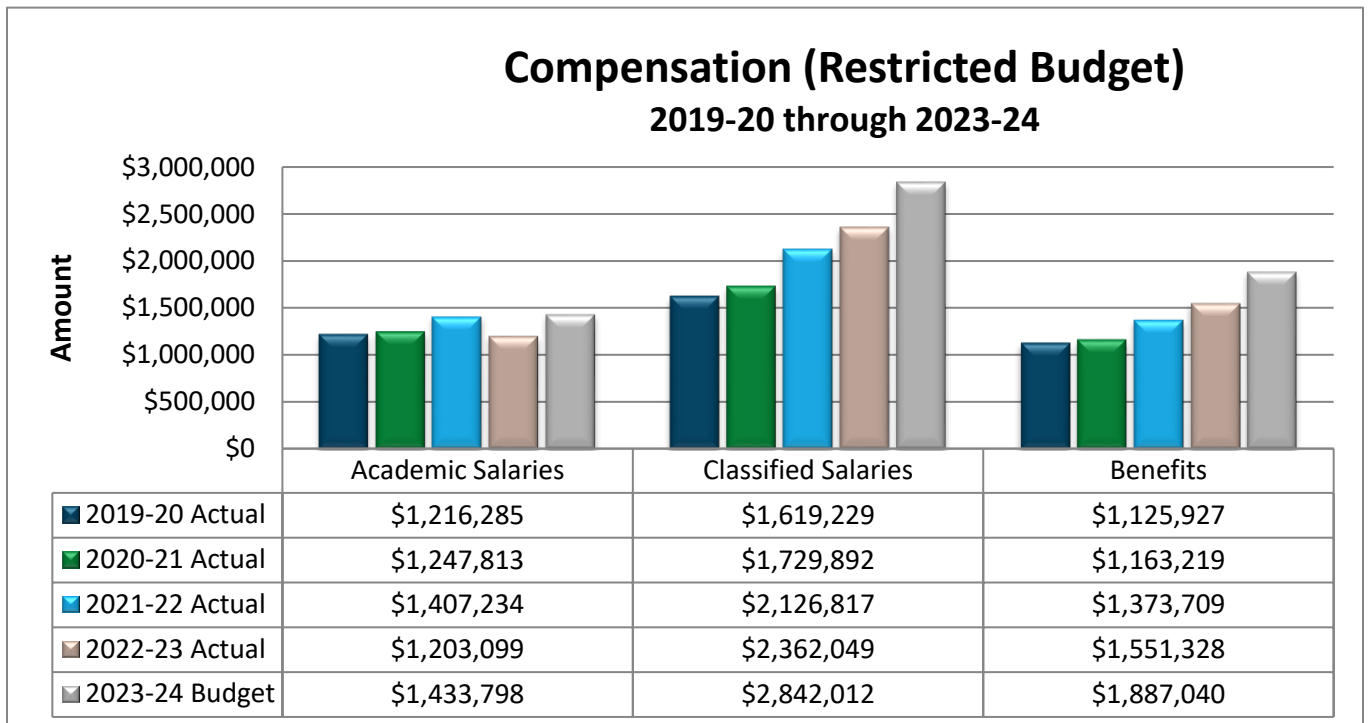


M&O team members Scott, Roberto, and Felix.

Compensation Trends by Group

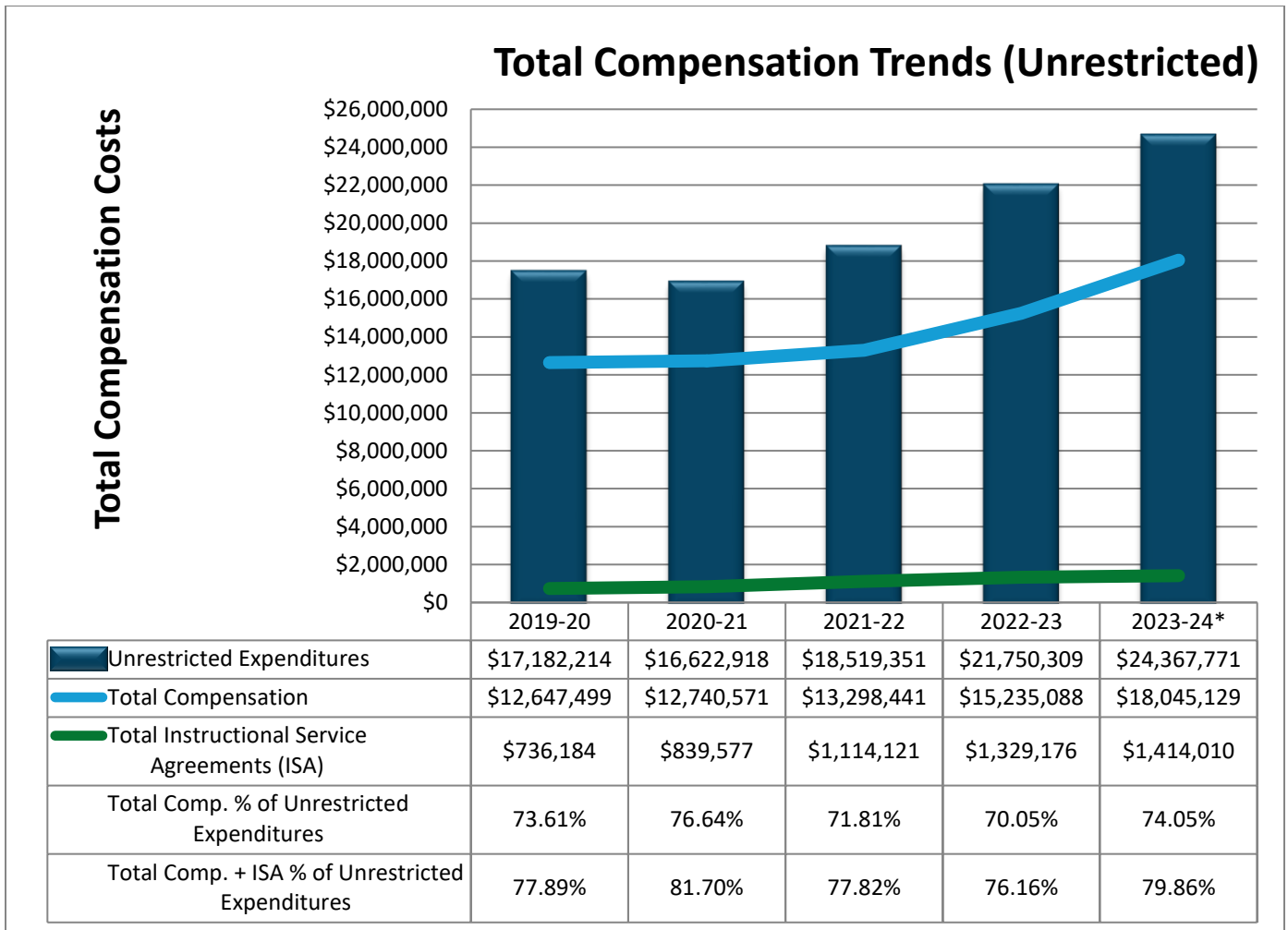


Graph 1 : Compensation Trends by Group – Unrestricted



Graph 1 : Compensation Trends by Group – Restricted

Total Compensation Trends



Graph 1 : 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


2023-24

Grant Funds 

Categorical Programs & Grants 

Nonresident FTES Trends 

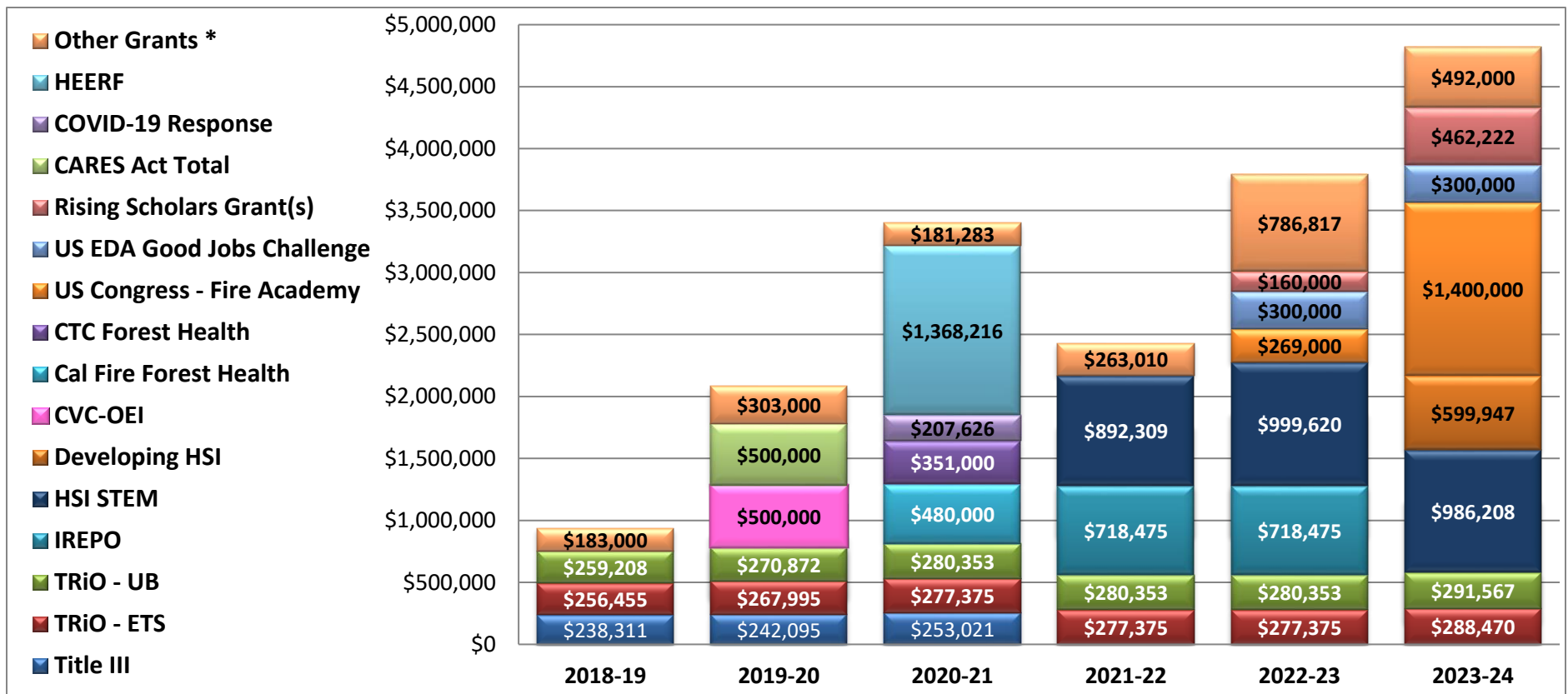
Deficit Factor Trends 

Fifty-Percent (50%) Law Trends 

SECTION 11

Grant Fund Trends

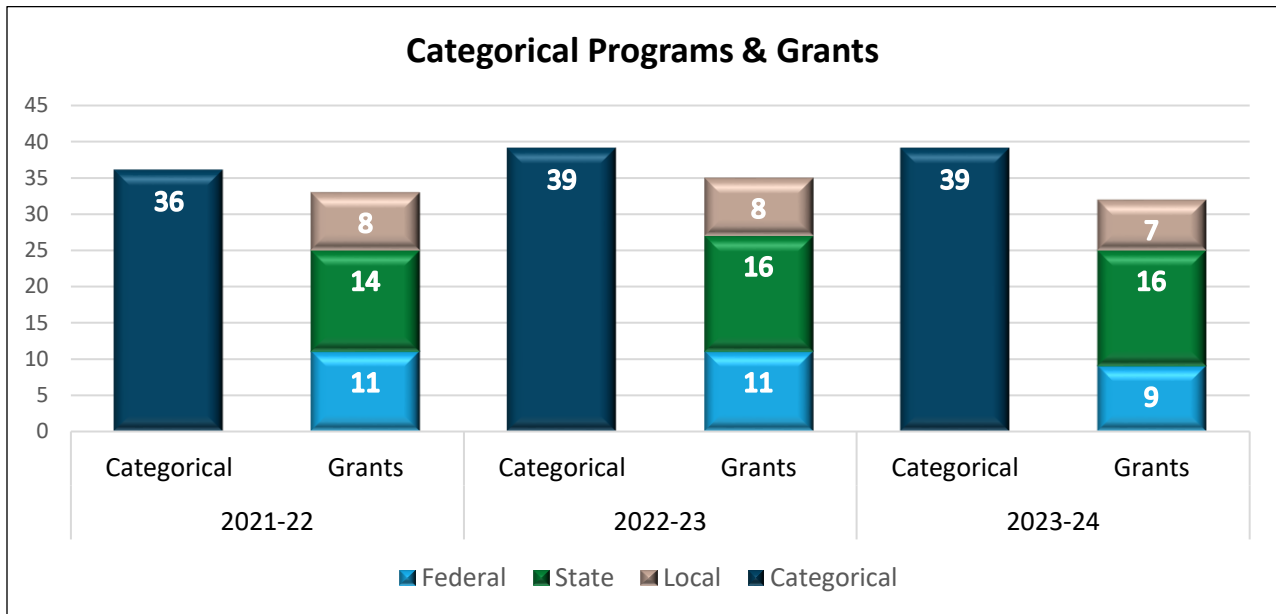
Graph 1 : Grant Funding Trends



This graph demonstrates efforts in leveraging resources and moving from a state-funded model to a state-supported model. 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. In 2023-24, LTCC was awarded the Developing HSI grant totaling \$3 million over 5 years, \$1.4 million from the U.S. Congressional directed funding for the Fire Academy, and \$1.5 million over 5 years for the Rising Scholars Network Juvenile Justice Initiative.

* Other grants in FY23-24 include WIOA (\$92,000), AT&T Foundation (\$50,000), and the CCCC Financial Aid and Basic Needs Community of Practice (\$50,000). In FY22-23 other grants include the Tahoe Fund (\$234,000), Tahoe Truckee Community Fund (\$100,000) and the El Dorado Community Foundation (\$100,000)

Categorical Programs & Grants

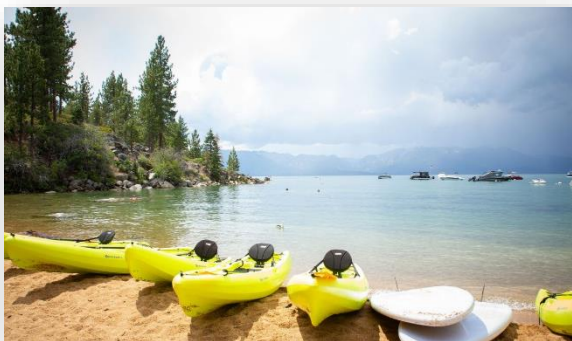


Graph : Categorical Programs & Grants

The above table presents the number of State-funded categorical programs and Federal, State, and local grants that LTCC operates each year. The funding levels for these programs and grants range from \$500 to over \$1 million per year. Each of these funding opportunities helps drive the mission of LTCC and provides additional opportunities to increase the number and quality of educational offerings, provide wraparound services to students, reduce or eliminate the cost of textbooks, support staff and faculty with professional development, conduct outreach to the community, along with many other opportunities. Categorical funds are authorized in the California Budget and distributed to the college through the CCCCO; grants are generally competitive opportunities that require proposal development, grant writing and advocacy to obtain resources. In both cases, opportunities require planning and management, oversight, budgeting, accounting, and reporting.



Fire Equipment made possible by El Dorado Community Foundation Donation



Kayaks/Paddleboards via Waterways Grant

LTCC increased the number of categorical programs and grants from FY21-22 to FY22-23. In the FY23-24 budget, the number of categorical programs remains steady, and the total number of grants has reduced by 3. However, it is common to secure additional grant funding throughout a fiscal year.

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 FY23-24 nonresident FTES and corresponding revenue assumptions are documented in the table below.

LTCC Nonresident FTES					
	FY19-20	FY20-21	FY21-22	FY22-23*	FY23-24**
Tuition Revenue	\$669,604	\$666,736	\$602,213	\$624,078	\$760,286
Total Nonresident FTES	88.22	78.80	110.10	78.23	79
International FTES	24.58	24.50	33.25	26.89	27
Out of State FTES	63.64	54.30	76.85	51.34	52

Table 15: LTCC Nonresident FTES

* Based on FY22-23 320 report and subject to change.

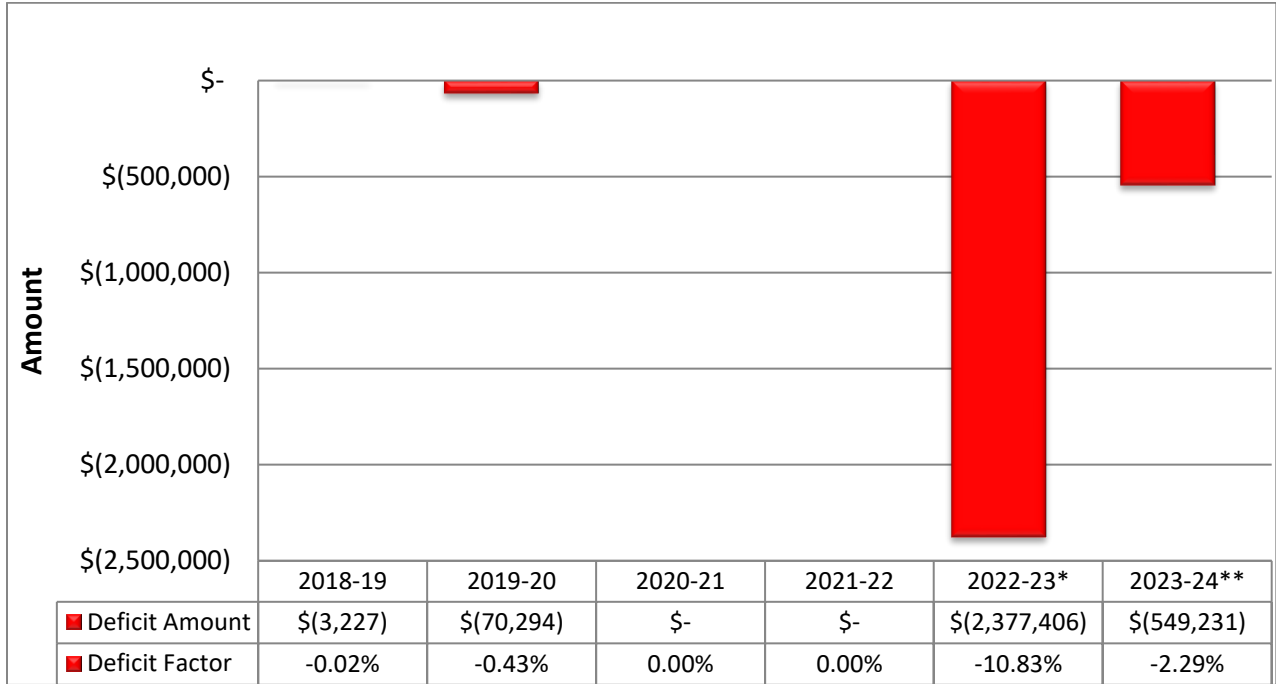
** Projected is based on current assumptions.



Lake Tahoe Basin Fire Academy

Deficit Factor Trends

R1 – Deficit Factor Trends



Graph 14: R1–Deficit Factor / Constrained TCR Trends

*The projected FY22-23 deficit factor is based on the 2022-23 Second Principal Apportionment (P2) June revision.

**The projected FY23-24 deficit factor is based on Advanced Apportionment information from the CCCCCO.

Deficit factors result from shortfalls in property tax, enrollment fees, or other revenues at the state level that impact Proposition 98 funding. Deficit factors reduce the funding received from the state during the fiscal year in order help with the state’s cash flow. The deficit factors reported on this sheet for FY22-23 and FY23-24 are based on apportionment reports from the Chancellor’s Office. The FY22-23 deficit factor of -10.83% is due to a significant reduction in funds available in the Education Protection Act, and is a point-in-time revenue deficit that will be resolved once additional general fund revenues are appropriated in the 2023 Budget Act.

For budgeting purposes and in alignment with the Budget Building Assumptions, LTCC has assumed a 2% deficit factor for FY22-23, and FY23-24 as there is still uncertainty surrounding state-wide property tax and other revenue collections due to the economy and later than usual tax returns. The late tax returns were an allowance granted taxpayers who suffered through last year’s harsher than expected winter.

Fifty Percent (50%) Law Trends

	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals*
Total Instructional Costs	\$6,723,326	\$6,858,451	\$6,468,538	\$7,077,235	\$7,934,472
Total Current Expense of Education (CEE)	\$13,346,238	\$13,157,883	\$12,703,757	\$14,088,575	\$15,550,855
Percent of CEE	50.38%	52.12%	50.92%	50.23%	51.02%

Table 1 : 50% Law Trends

*FY22-23 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 FY18-19 through FY22-23. 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 FY23-24 budget is projected to maintain compliance with the 50% law.



2023 LTCC Faculty Awards

Glossary of Terms

2023-24

Glossary

SECTION 12



Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOT: Board of Trustees.

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

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

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

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

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

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

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

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

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

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

CNIA: California Nevada Interstate Agreement.

COLA: Cost-of-living adjustment.

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

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

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

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

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

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

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

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

DHSI: Developing Hispanic Serving Institute.

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.

HSI/STEM: Hispanic Serving Institute / Science, Technology, Engineering, and Mathematics.

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).

Rising Scholars Network: A program that serve incarcerated and formerly incarcerated students which is core to the California Community Colleges' mission, critical to the Chancellor's DEI Call to Action, and closely aligns with the Vision for Success goal to reduce equity gaps among traditionally underrepresented student groups.

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): The 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.

WUE: Western Undergraduate Exchange



#BETTERTOGETHER Anti-Racist/Socially Conscious



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