

2024–25



Annual Budget



VISION

California's premier destination community college.

MISSION:

Lake Tahoe Community College serves our local regional, and global communities by promoting comprehensive learning, success, and life-changing opportunities. Through quality instruction and student support, our personalized approach to teaching and learning empowers students to achieve their educational and personal goals.

LTCC Land Acknowledgement

2024–25

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 (Wašičiw) 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:

bit.ly/LTCCLandAcknowledgement



Annual Budget

2024–25

Service Dates

■ BOARD OF TRUSTEES:

Dr. Karen Borges, Trustee

2007-2024

Kerry David, Trustee

1992-2026

Jeff Cowen, President

2014-2026

Nancy Dalton, Clerk

2016-2024

Tony Sears, Trustee

2018-2026

Dorian Guzman, Student Trustee

2024-2025

■ BOARD SECRETARY:

Jeff DeFranco

■ BUDGET DEVELOPMENT:

Jeff DeFranco, Superintendent / President

Russi Egan, Vice President of Administrative Services (VPAS)

Nick Barclay, Analyst

Maryellen Sanchez, Executive Assistant to VPAS

Ryan Philpott, Director of Fiscal Services

Kilty Devine, Accountant

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

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

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

Lake Tahoe Community College

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

Table of Contents

2024-25

SECTION 1:	Executive Summary	1
	• FY24-25 Budget Executive Summary	2
	• Total Revenue, Appropriations, and Unrestricted Ending Fund Balance	10
	• Unrestricted Appropriations Overview	11
SECTION 2:	College Overview	12
	• District Overview.....	13
	• Community Overview.....	16
	• Superintendent/President & Board Goals	18
	• LTCC Vision for Success.....	19
	• Organizational Chart	20
	• Organizational Units	21
	• Capital Projects	22
SECTION 3:	Assumptions and Goals	27
	• Budget Building Information	28
	• Resource Allocation Guiding Principles	
	• FY24-25 Budget Building Assumptions	3
	• Education Protection Account Spending Plan	39
SECTION 4:	Revenue	40
	• Student Centered Funding Formula (SCFF)	41
	• 2024-25 Unrestricted Revenue Projections	45
	• Five-Year Revenue Trend (Fund 11 – Unrestricted).....	46
	• Five-Year Revenue Trend (Fund 12 – Restricted).....	48
	• Revenue Descriptions	50
SECTION 5:	Unrestricted Budget	57
	• Three-Year Unrestricted Budget Summary	58
	• FY24-25 Object Summary – Unrestricted (Adopted vs. Final Budget)	59
	• FY24-25 Object Summary – Unrestricted (Actuals vs. Final Budget)	60
	• Revenue and Appropriations–Unrestricted	61
SECTION 6:	Restricted Budget	62
	• Three-Year Restricted Budget Summary	63
	• FY24-25 Object Summary – Restricted (Adopted vs. Final Budget)	64
	• FY24-25 Object Summary – Restricted (Actuals vs. Final Budget)	65
	• Revenue and Appropriations–Restricted	66
SECTION 7:	Object Breakdown	67
	• Object Detail – Budget to Final Budget Comparison	68
	• Object Detail – Actuals to Final Budget Comparison	72
SECTION 8:	Program Breakdown	76
	• Program Detail – Budget to Final Budget Comparison.....	77
	• Program Detail – Actuals to Final Budget Comparison.....	82
SECTION 9:	Auxiliary Funds	86
	• Description of All Funds	87
	• Auxiliary Fund Summary Sheet	90
	• Individual Auxiliary Fund Details (Funds 21-79)	92
SECTION 10:	Staffing Levels	105
	• Full Time Equivalent Employees	106
	• Historical Staffing Tables	108
	• Compensation Trends by Group	117
	• Total Compensation Trends	118
SECTION 11:	Graphs and Analyses	119
	• Grant Funding Trends	120
	• Categorical Programs & Grants	121
	• Nonresident FTES Trends	122
	• Deficit Factor/Constrained TCR Trends	123
	• 50% Law Trends	124
SECTION 12:	Glossary of Terms	125

Graphs and Tables

2024-25

	<u>Page</u>
GRAPHS:	
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB (Section 1)	10
Graph 2: Unrestricted Appropriations Overview (Section 1)	11
Graph 3: El Dorado County Unemployment Rates (Section 2)	17
Graph 4: SCFF Supplemental Allocation (Section 4).....	42
Graph 5: Student Success-Completion Metrics (Section 4).....	42
Graph 6: Student Success-Progress Metrics (Section 4).....	43
Graph 7: Student Success-Regional Living Wage (Section 4).....	43
Graph 8: Object Summary – Unrestricted (FY23-24 Adopted vs. FY24-25 Final Budget) (Section 5) ...	59
Graph 9: Object Summary – Unrestricted (FY23-24 Actuals vs. FY24-25 Final Budget) (Section 5)	60
Graph 10: Revenue and Appropriations – Unrestricted (Section 5)	61
Graph 11: Object Summary – Restricted (FY23-24 Adopted vs. FY24-25 Final Budget) (Section 6)	64
Graph 12: Object Summary – Restricted (FY23-24 Actuals vs. FY24-25 Final Budget) (Section 6)	65
Graph 13: Revenue and Appropriations – Restricted (Section 6)	66
Graph 14: Compensation Trends by Group – Unrestricted (Section 10)	117
Graph 15: Compensation Trends by Group – Restricted (Section 10)	117
Graph 16: Total Compensation Trends – Unrestricted (Section 10)	118
Graph 17: Grant Funding Trends (Section 11)	120
Graph 18: Categorical Program & Grants (Section 11)	121
Graph 19: R1 – Deficit Factor Trends (Section 11)	123
TABLES:	
Table 1: Resident FTES as Reported to CCCCCO (Section 1).....	3
Table 2: Projected STRS and PERS Contributions (Section 1)	5
Table 3: Unrestricted and Restricted Revenues and Expenditures (Section 1).....	9
Table 4: Total Appropriations and Budgeted Reserves (Section 1)	9
Table 5: Population Estimates for El Dorado County and California State (Section 2)	16
Table 6: History of Assessed Valuations of Taxable Property Within the District (Section 2)	17
Table 7: Lake Tahoe Community College District Organizational Chart (Section 2)	20
Table 8: Capital Series A, B, and C Project Categories (Section 2).....	24
Table 9: Proposed Funding for California Community Colleges for FY24-25 (Section 3)	32
Table 10: SCFF Summary (Section 4).....	44
Table 11: LTCC's FTE by Employee Groups (Section 10).....	106
Table 12: FTE Related to Restricted and Auxiliary Funds (Section 10).....	107
Table 13: FTE by Fund Table (Section 10).....	107
Table 14: Historical Staffing Tables (Section 10)	108
Table 15: LTCC Nonresident FTES (Section 11)	122
Table 16: 50% Law Trends (Section 11)	124

Executive Summary

2024–25

FY 24-25 Budget Executive Summary



Total Revenue, Appropriations &
Unrestricted EFB Graph



Unrestricted Appropriations Overview



This executive summary highlights the components of the proposed Fiscal Year 2024-25 (FY24-25) budget and provides an overview of the key issues, opportunities, challenges, and changes that are reflected in this document.

■ STATE FUNDING

The 2024 Budget Act reflects total state expenditures of approximately \$298 billion, a 4.2% decrease from the 2023-24 enacted budget. General Fund spending decreases by more than 6% from the 2023-24 enacted budget, to \$211.5 billion. The enacted budget for the California Community Colleges focuses on stability in the context of a significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. This is somewhat in contrast with the situation for University of California (UC) and California State University (CSU), which will receive their Compact-related increases for 2024-25 but also one-time unallocated cuts to their base funding.

The enacted budget includes about \$143 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$100 million is for a 1.07% cost-of-living adjustment (COLA). Another \$13 million is provided for the same COLA for selected categorical programs along with \$28 million for enrollment growth.

One-time funding in the enacted budget is limited; it includes \$18 million for two projects to support the system's Vision 2030 priorities and \$10 million for the second year of the LGBTQ+ Pilot Program. It also includes a \$20 million enhancement to financial aid administration to help colleges support students in the context of FAFSA delays. Funds to expand nursing program capacity and to implement a low-income workers demonstration project in 2024-25 are now earmarked to be funded through allocation of funds from the Strong Workforce Program.



*Placing the Final Beam -
LTCC Student Housing*



*President DeFranco
Tops It Off*

The 2023 Budget Act eliminated the 2022-23 General Fund appropriation for the Affordable Student Housing grants and instead called for those projects to be funded by locally issued lease revenue bonds. This change retroactively applied to the twelve community college projects originally funded in the 2022 Budget Act, and the seven community college housing projects authorized in the 2023 Budget Act, as well as any future affordable student housing projects. Community college housing projects were to be funded through

local revenue bonds to be issued by community college districts or as part of a state pool. The enacted budget establishes a plan for a statewide lease revenue bond program as an alternative to local lease revenue bonds. It authorizes the State Public Works Board (SPWB) to issue revenue bonds in the amount of \$804.7 million to finance approved student housing projects, and to enter into agreements with the Board of Governors and the participating colleges to borrow funds for project costs. The two CCC projects that do not fit within the parameters of a state revenue lease bond will be funded with redirected annual rent subsidy funds from the \$61.5 million in non-Proposition 98 funds initially authorized by the Higher Education Student Housing Grant Program for debt service in 2023-24. No new projects are approved in 2024-25.

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

Prior to FY23-24, the district had seen a large impact on full-time equivalent students (FTES) from both the pandemic and the Caldor fire. During those years, Lake Tahoe Community College 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 was permitted to remain in full effect through 2024-25 along with a 50% step down through 2025-26. However, the district has seen an increase in FTES each year, and surpassed pre-pandemic FTES in FY23-24. Therefore, the district has elected to be removed from emergency conditions and will be funded based on its actual FTES.

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
2023-24	2191.26	383.98	21.2%	248.31	12.8%	N/A

Table 1: Resident FTES as Reported to CCCCCO

As demonstrated in the table above, FTES in 2023-24 increased 21.2% from the prior year leaving the District about 248 FTES (12.8%) above pre-pandemic levels. This increase allows the district to remove itself from emergency conditions and receive funding based on actual FTES. An examination of point-in-time enrollment data comparing Fall quarter in 2024 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 has moved past simply surviving the pandemic and fires and is now thriving 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 153.82 full-time equivalent (FTE) employees in FY24-25, an increase of about 12 from FY23-24. Retirements and resignations were backfilled, as necessary, with an eye on the future as the economic recession will continue to impact the District beyond FY24-25. 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 \$950,000 district wide.**

For FY24-25 the Board of Trustees approved salary schedule increases of 1.25%, exceeding the 1.07% COLA approved by the Governor in the Budget Act. This increased salaries by \$230,000 District-wide with trailing benefits increasing by \$61,000.

This 1.25% salary increase follows the 8.22% COLA increase from FY23-24. 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 2024-25, due to rising medical costs, Tri-County Schools Insurance Group (TCSIG) increased their rates on medical plans again. In response, the Senior Leadership Team recommended a one-time, ongoing increase of \$1,500 to the health and welfare cap, bringing the new cap to \$21,030 per full-time, covered employee.



2024 Proud LTCC Retirees

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 FY24-25 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 FY24-25, remaining at 19.1%, however additional increases are expected in the coming years, and the PERS rate increased from the FY23-24 rate of 26.68% to a rate of 27.05% in FY24-25. 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	\$879,745	\$1,492,061	\$2,371,806	\$151,692	\$1,757,095
2025-26	\$905,258	\$1,569,593	\$2,474,851	\$103,045	\$1,860,140
2026-27	\$931,510	\$1,641,703	\$2,573,213	\$98,363	\$1,958,502

Table 2: Projected STRS and PERS Contributions

* LTCC contribution projections are based on budgeted FY24-25 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 FY24-25 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 2024-25 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 provided the District with \$55 million to repair and modernize current facilities, build new facilities, and protect the natural character of the campus. LTCC planned to receive funding from the bond in a series of four (4) stages over 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 included 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 included 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 were combined with Proposition 51 State funds to modernize most of the classrooms on campus. An equipment storage facility was 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 2.

■ LOOKING FORWARD

The State budget allowed the District to invest \$950,000 in staffing as discussed above. Monitoring the economy and anticipating 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 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. The 2024 State budget established a plan for a statewide lease revenue bond program as an alternative to local lease revenue bonds. Despite the changes in funding source, construction of the new housing facility began with a groundbreaking ceremony on [August 8, 2023](#). A “topping off” ceremony was held on [May 23, 2024](#), to celebrate the placement of the final structural beam, signaling the midway point towards project completion and symbolizing a major milestone. Plans are for students to move into the new housing facility in Fall 2025. With students living on campus, LTCC will move to having students on campus 24/7, increasing the need for security, food services, and facility staffing.

The move towards students living on campus required an eye to the future when developing budgets in recent years related to housing, security, and food services. New positions include a full-time faculty member hired in Culinary in FY22-23, the Safety and Security Director hired in FY23-24, and a new Director of Residential Living started on July 8, 2024.

The new on-campus Marketplace opened during Fall quarter 2023, serving as a delivery option for the e-campus online bookstore and providing snacks and Coyotes merchandise 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. The Culturally Responsive Pedagogy & Practices Innovative Best Practices grant (\$300,000 over two years) provided funding for LTCC to create the Cultural Fluency Teaching Academy. The academy provides 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 first cohort of faculty will complete the academy in December 2024. 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



Honoring the Past & Hopeful for the Future

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.



2024 LTCC Track and Cross-Country Meet

The Board approved the addition of Cross-Country and Track programs on [June 28, 2022](#), to increase the intercollegiate athletics options available to students. The first official Intercollegiate Cross-Country season began in August 2023 and the official Intercollegiate Track season began in January 2024. The new teams experienced success in the classroom and in competition in the first year. A new Athletic Director was hired and began on June 1, 2024, to support the growing student athletics program.

LTCC's ending fund balance (EFB) in FY23-24 was \$4,901,882 which was 19.03% of FY23-24 appropriations. In FY24-25, the EFB is projected to increase slightly to \$4,950,987, which is 18.01% of FY24-25 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 FY24-25, LTCC continues to be in a strong financial position due to conservative financial leadership, reducing liabilities while increasing 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 fluctuating FTES numbers and rising pension costs. However, the threats are not insurmountable. Based on recent practices and conservative financial leadership, LTCC continues to be optimistic about the future.



LTCC Art Students Showcasing Their Creativity

The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY24-25 are as follows:

	Revenues	Appropriations
Unrestricted	\$27,539,522	\$27,490,417
Restricted	\$18,675,584	\$13,982,909
TOTAL	\$46,215,106	\$41,473,326

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

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

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

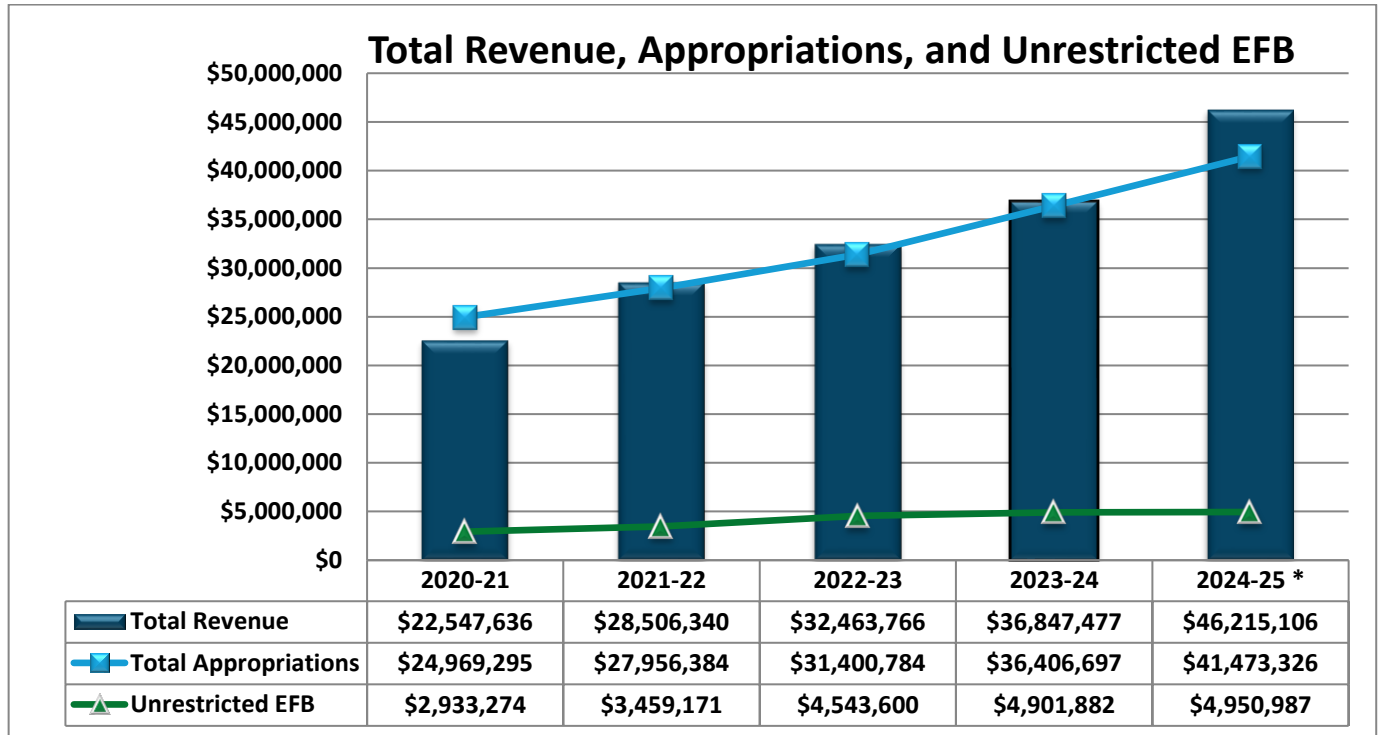
Funds	Budgeted Appropriations + Budgeted Reserves
General Fund:	
Unrestricted (Fund 11)	\$32,441,404*
Restricted (Fund 12)	\$13,987,943
Bond Interest and Redemption Fund	\$ 2,597,497
Child Development Center Fund	\$ 731,267
Capital Outlay Projects Fund	\$26,267,003
General Obligation Bond Fund	\$ 1,736,295
University Center Capital Fund	\$ 396,267
Student Housing Fund	\$ 156,598
Community Education Fund	\$ 503,439
Self-Insurance Fund	\$ 372,316
Retiree Benefits Fund	\$ 788,300
Student Representative Fee Trust Fund	\$ 11,300
Student Financial Aid Trust Fund	\$ 3,480,413
OPEB Trust Fund	\$ 1,676,258
Community Play Consortium	\$ 194,936

Table 4: Total Appropriations and Budgeted Reserves

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 18.01% BOT contingency, which in FY24-25 is budgeted to be \$4,950,987.

Revenue, Appropriations, and Unrestricted Ending Fund Balance

2024-25

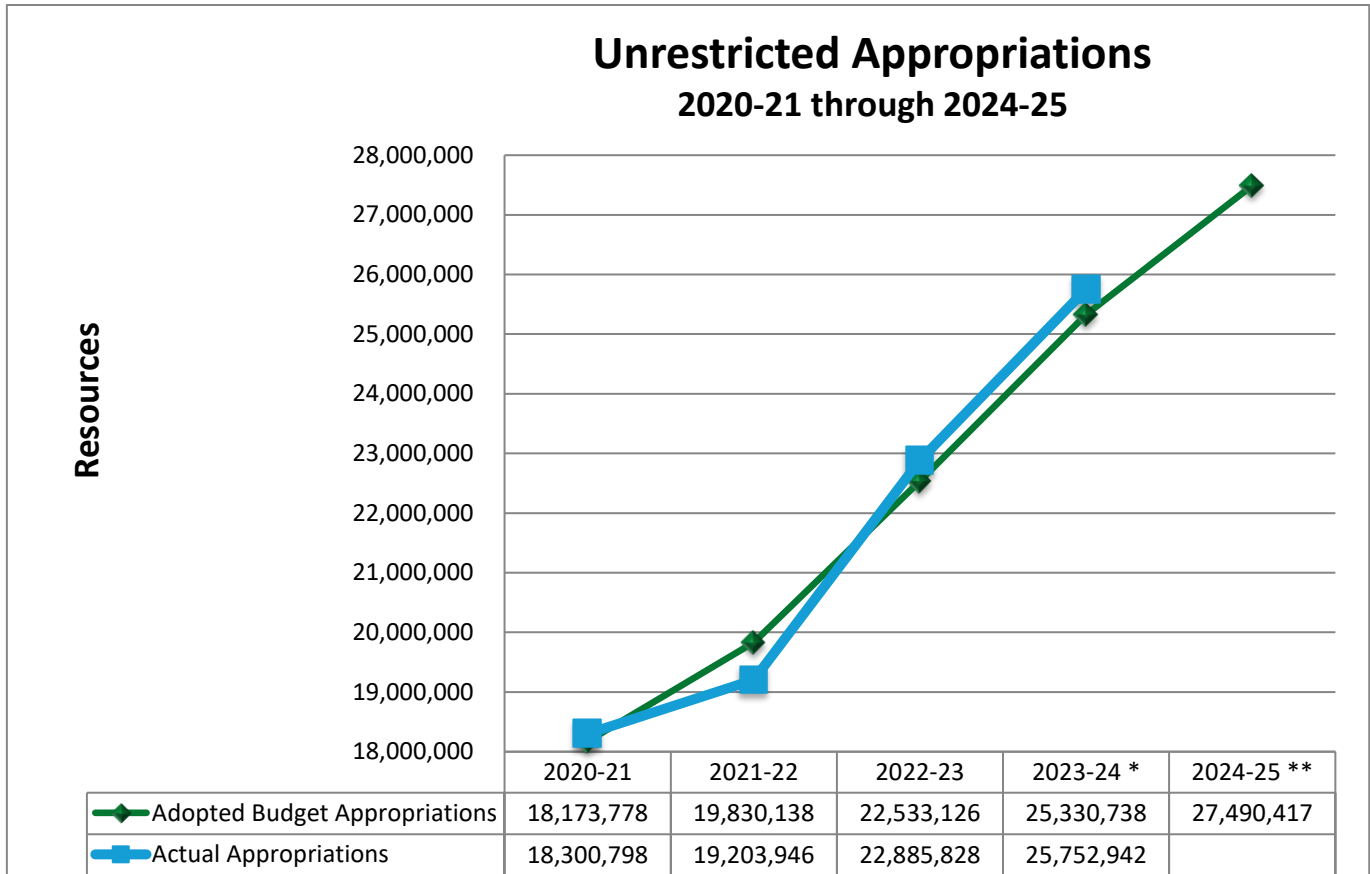


Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2020-21 through 2024-25. The graph illustrates the changing revenue and expenditure picture and the impact on the college's unrestricted ending fund balance (EFB). 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. In FY24-25 the district is increasing budgeted TCR by about \$2.9 million, due to a combination of a 1.07% COLA and the removal of emergency conditions and a significant increase in FTES.

The restricted general fund projects grew from FY23-24 to FY24-25, primarily due to the large grants received in prior years operating at full capacity, allowing LTCC to spend the awards and recognize the revenue. In addition, the CCAMPIS Grant of \$1.4 million over 4 years was moved from Fund 33 to Fund 12, in alignment with other Federal grants. Increases from FY22-23 to FY23-24 included 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.

* FY20-21 through FY22-23 are audited actuals, FY23-24 is unaudited actuals, and FY24-25 is budget.



Graph 2: Unrestricted Appropriations (20-21 through 24-25)

The graph above is an overview of LTCC unrestricted appropriations (FY20-21 through FY24-25) and illustrates differences between the organization's budgeted appropriations versus the actual appropriations. In 2011-12 and in prior years, LTCC often had a significant discrepancy between budgeted and actual appropriations. Staff has worked diligently to become more precise in developing effective and accurate budget projections, which also means 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 increased significantly in FY22-23 and FY23-24 due primarily to large COLA increases of 6.56% and 8.22%, respectively. In FY24-25 appropriations are projected to increase primarily due to increases in payroll including a 1.25% increase to salary schedules, 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 the state is forecasting continued budget deficits. 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 continue growth now and into the future to ensure the stability of the college.

* FY23-24 actuals are unaudited. ** FY24-25 is budget only.

College Overview

2024–25

District Overview ■

Community Overview ■

Superintendent/President Goals 2022-24 ■

LTCC Vision for Success ■

Organizational Chart ■

Organizational Units ■

Capital Projects ■

■ 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 36 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 January 2018. The next accreditation visit will take place in October 2024 with ACCJC decision taking place in January 2025. LTCC fully expects reaffirmation. 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 48% 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 time, full-time matriculants increased to 75% in 2023-24 compared to 73% in both 2022-23 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 2023-24 funded resident FTES was 2,191.26 and the nonresident FTES was 85.08. 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:

- Construction of Student housing is underway. Housing is expected to be open for Fall 2025.
- Enrolled 172 Promise students for the 2023-24 cohort which is up from the 112 Promise students in the 2022-23 cohort. Thirty-six Promise students graduated with a degree in 2023-24, which is up from 23 in 2022-23. Since its inception in 2019, the College Promise Program has graduated 124 students.
- In January 2023, LTCC entered the Western Undergraduate Exchange (WUE), which is a program coordinated by the Western Interstate Commission for Higher Education (WICHE) ensuring that non-California resident students from participating western states can receive reduced tuition (150% resident tuition or \$46.50/unit). Ten students enrolled in the WUE in Winter and Spring 2023 equating to 6.04 FTES. In 2023-24, 32 students enrolled for 23.6 FTES.
- Selected to participate in the California Community Colleges Chancellor's Office Institutional Effectiveness Partnership Initiative (CCCO IEPI) Community of Practice and received a \$200,000 grant to prepare for residential living.

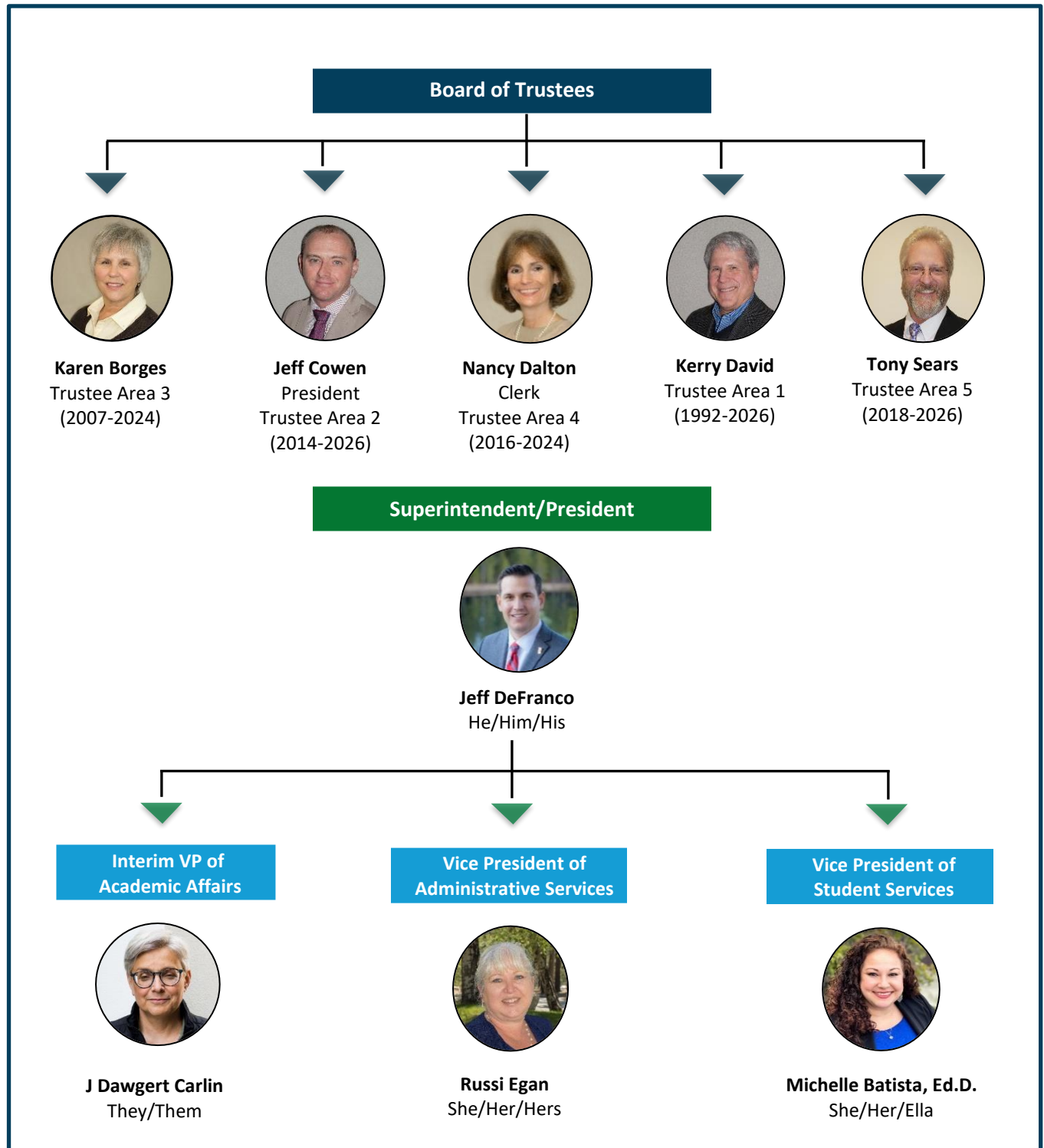


Student Housing North Entrance Rendering

District Governance

2024-25

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:



OVERVIEW OF COMMUNITY

- 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.

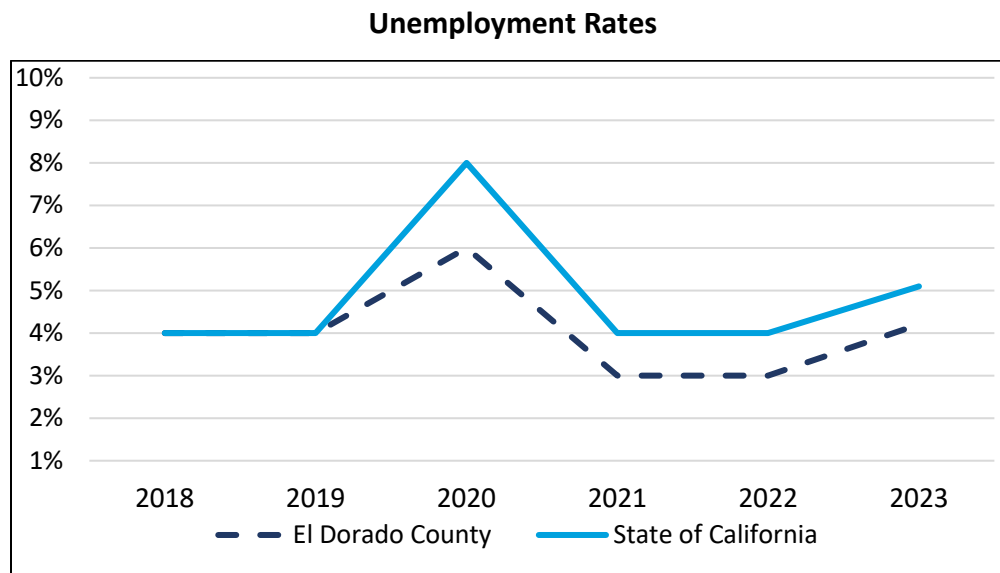
The following chart illustrates the population estimates for El Dorado County and the state of California.

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%
2024	194,643	0.2%	39,128,162	0.48%

Table 5: Population Estimates for El Dorado County and California State

- Key Industries:** The Lake Tahoe region offers a rich array of natural resources, outdoor recreation opportunities, gaming, and other tourist amenities. It is considered a major tourist destination in the United States, and key industries include tourism, the ski industry, and leisure and hospitality. Tourism is the key summer industry, offering numerous outdoor activities including hiking, boating, paddle boarding, and mountain biking.

3. **Employment:** *El Dorado County's unemployment rate has consistently stayed below the statewide average. In 2023, the county's unemployment rate was 4.2% (see graph below) and California's unemployment rate was 5.1%.*



Graph 3: El Dorado County Unemployment Rates

Source: US Department of Labor

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

Fiscal Year	Local Secured	Unsecured	Total	Annual Growth Rate
2011-12	\$5,762,556,969	\$103,761,791	\$5,866,318,760	N/A
2012-13	\$5,654,508,299	\$103,522,008	\$5,758,030,307	-1.85%
2013-14	\$5,729,040,118	\$109,761,973	\$5,838,802,091	1.40%
2014-15	\$5,960,654,948	\$109,489,818	\$6,070,144,766	3.96%
2015-16	\$6,283,268,529	\$106,194,501	\$6,389,463,030	5.26%
2016-17	\$6,579,531,398	\$108,293,264	\$6,687,824,662	4.67%
2017-18	\$7,018,123,449	\$110,211,049	\$7,128,334,498	6.59%
2018-19	\$7,447,703,774	\$133,561,809	\$7,581,265,585	6.35%
2019-20	\$7,773,499,141	\$134,609,198	\$7,908,108,339	4.31%
2020-21	\$8,195,428,016	\$144,237,650	\$8,339,665,666	5.46%
2021-22	\$8,590,984,457	\$152,412,079	\$8,743,396,536	4.84%
2022-23	\$9,227,609,989	\$185,595,536	\$9,413,205,525	7.66%
2023-24	\$9,915,729,544	\$204,545,410	\$10,120,274,954	7.51%

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

Source: California Municipal Statistics, Inc.

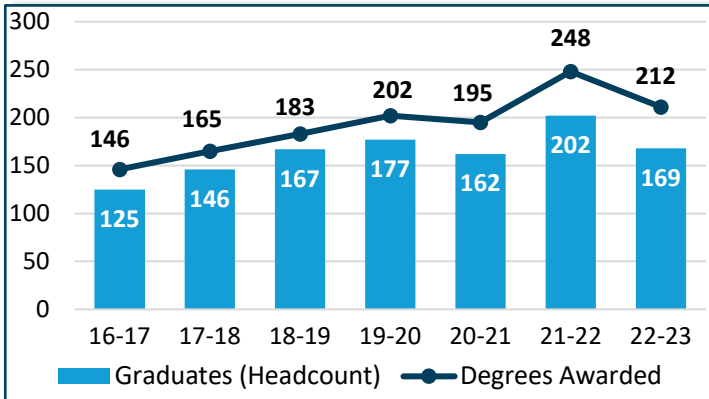
Averages:	3-year Average	6.67%
	5-year Average	5.96%

- **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.



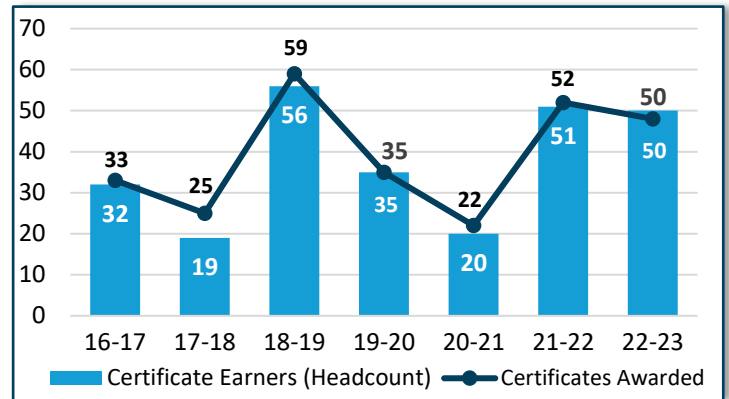
2024 Coyote Team!

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



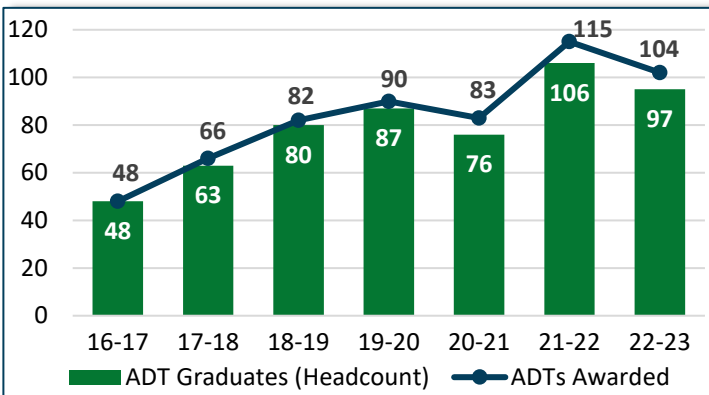
TOTAL GRADUATES (Includes ADTs) - Result: ↑ 35%

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



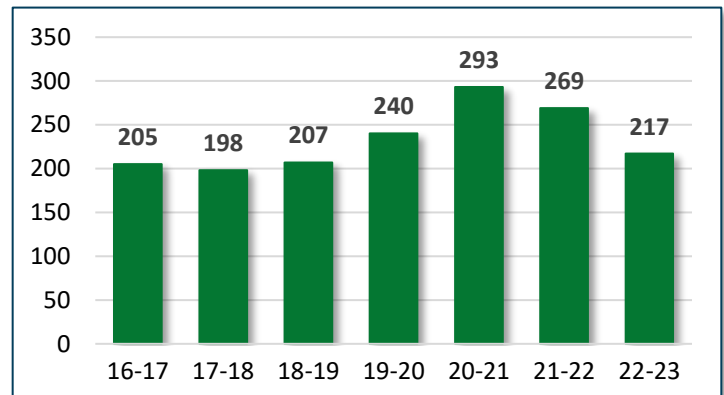
TOTAL CERTIFICATE EARNERS - Result: ↑ 56%

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



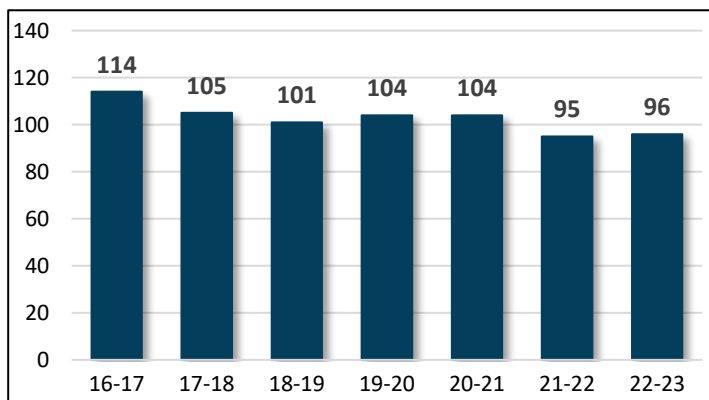
ASSOCIATE DEGREES FOR TRANSFER GRADUATES - Result: ↑ 100%

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



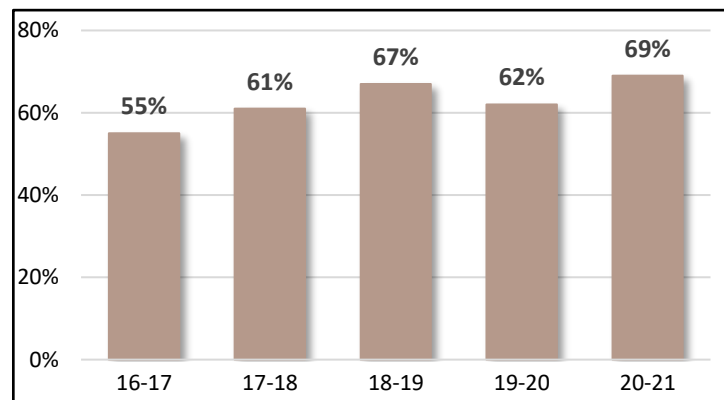
STUDENT TRANSFERS TO A 4-YEAR INSTITUTION - Result: ↑ 6%

✓ **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%

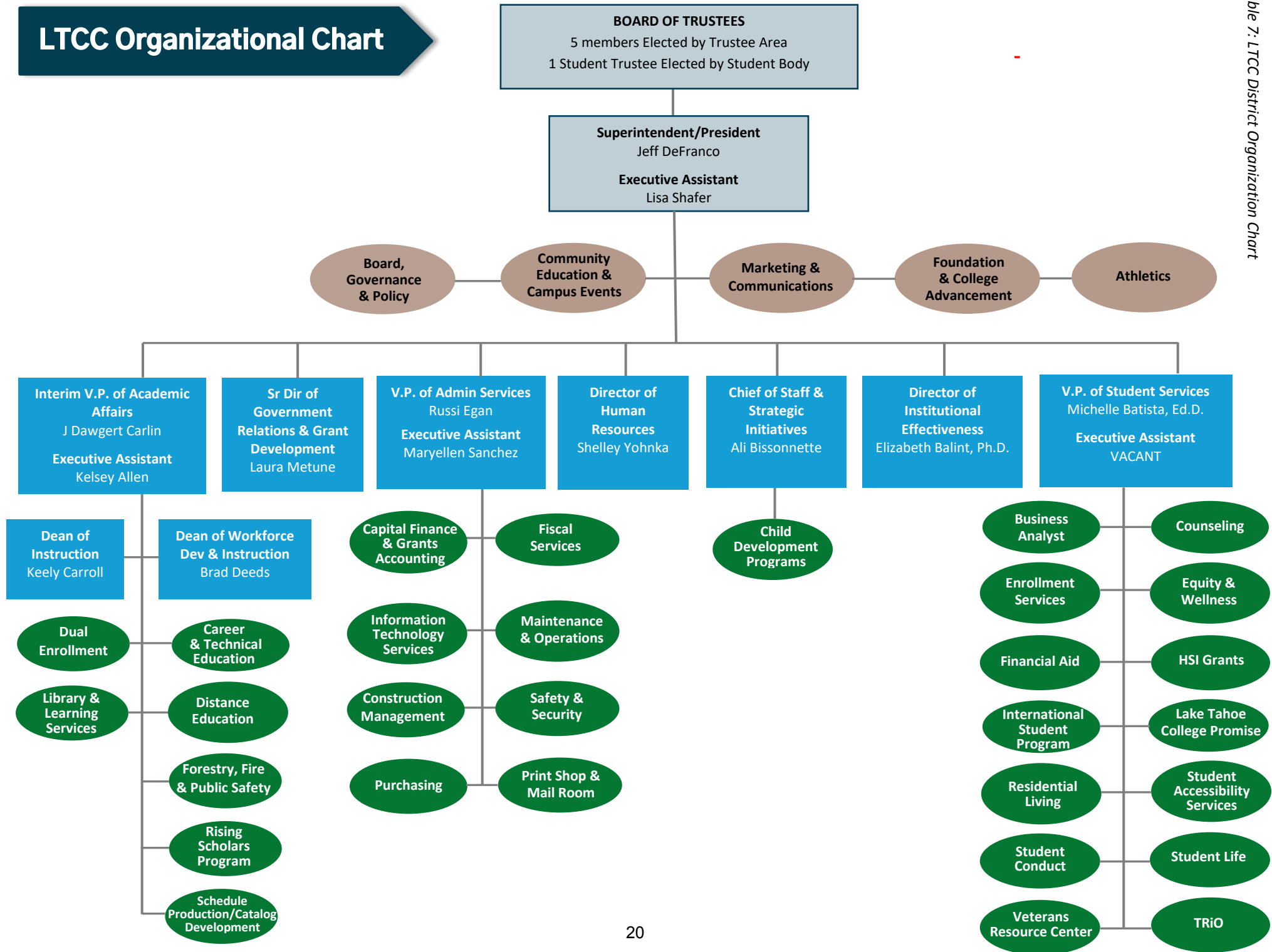
Note: All results are calculated from 2016-17 as the baseline year.

* 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

Table 7: LTCC District Organization Chart



■ 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, community education, athletics, 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 education, the Child Development Center, Tahoe Parents Nursery School, and the Rising Scholars program. Academic affairs provides support to college faculty and instructional departments.

■ Administrative Services

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

■ DEFINITION

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

■ FACILITIES MASTER PLAN

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

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



LTCC Equipment Storage Facility

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

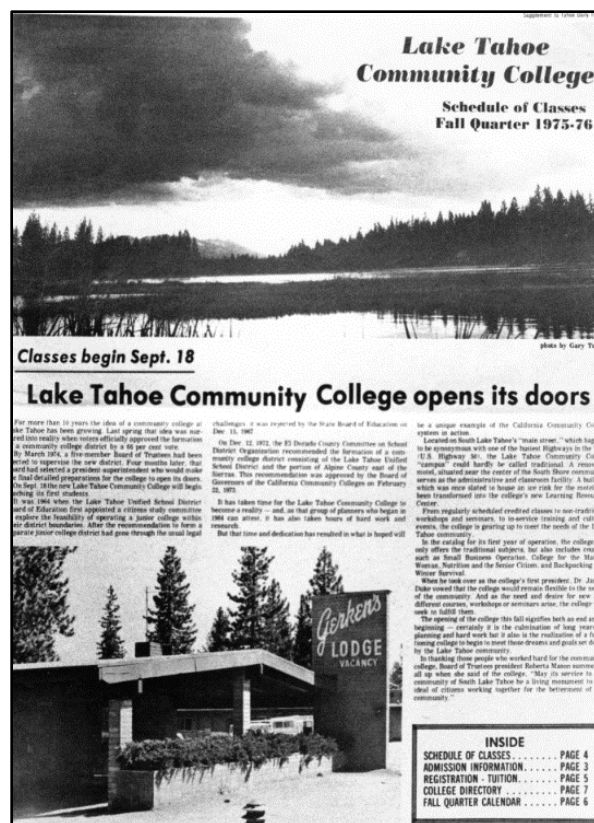
The Capital Projects Fund is used to account for the accumulation and expenditure of moneys for the construction of State Capital Outlay projects, Scheduled Maintenance and Special Repairs (SMSR) projects, and other significant capital outlay projects. Moneys in this fund come from state categorical 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 on 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.



From 1975...

■ MEASURE F GENERAL OBLIGATION BOND UPDATE

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

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

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

Measure F expenditures through June 30, 2024, totaled \$46,311,666.

Series A, B and C Project Categories	FY 2024-25 Budget
Master Planning	\$ 0
Site improvements	\$ 172,182
Modernization/renovation of existing facilities	\$ 1,493,552
New construction planning/initial construction costs	\$ 770,386
Technology projects	\$ 0
Safety projects	\$ 179,211
Bond management and issuance	\$ 270,062
Total	\$ 2,885,393

Table 8: Capital Series A, B, and C Project Categories



To 2025 and Beyond!

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.



Rendering of LTCC On Campus Housing

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.



LTCC On Campus Housing Progress

Total project budget: \$250,000

Funding source: Measure F Bond (Pre-Site Development)

Project scope: Create preliminary plans for a public safety training complex

Project vision: Envision a highly flexible space that contains the necessary elements to support public safety, wilderness, and forestry programs at LTCC. The space will include a large tarmac with a water reclamation system, a storage building to house all the equipment needed for the programs and a water tank. The tarmac needs to be large enough to house the training tower and allow for annual testing. The design needs to include space for future expansion of an instructional building.

Impact on operating budget: Utility, maintenance, custodial, and operating costs will need to be accounted for in future budgets.



March 2024 Testing of the LTCC Fire Academy

Assumptions & Goals

2024–25

Budget Building Information



Resource Allocation Guiding Principles



FY 24-25 Budget Building Assumptions



Educational Protection Account Spending Plan



SECTION 3

2024-25 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 assumption that both revenues and expenditures are based upon the most current approved information from the California Community Colleges Chancellor's Office. The FY24-25 unrestricted general fund budget is a surplus budget, as budgeted revenues exceed budgeted appropriations by about \$49,000. 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.



LTCC 2024 Job Fair Career Day

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).

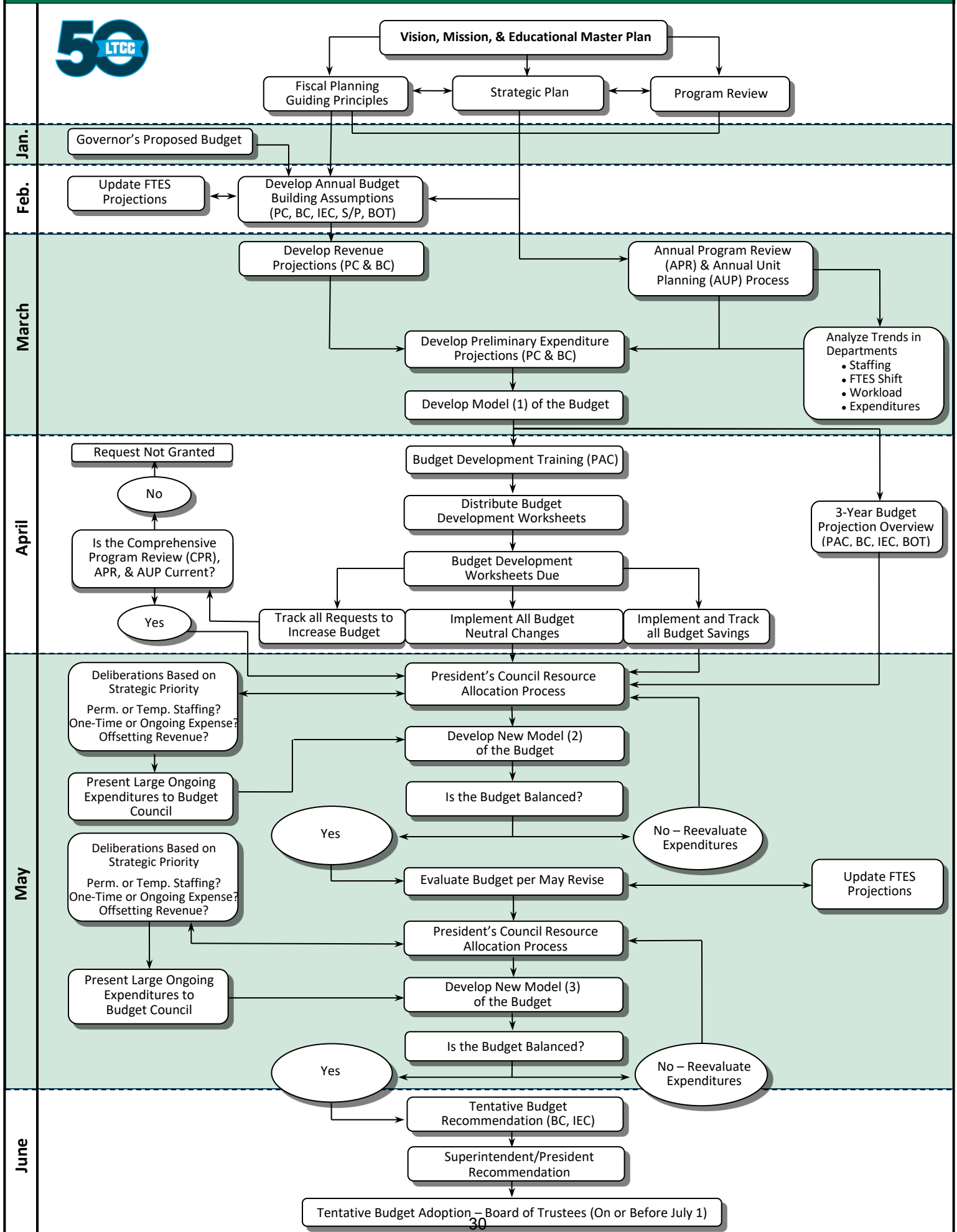
■ BUDGET AMENDMENT PROCESS

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.



2024 Tahoe Summit

LTCC BUDGET DEVELOPMENT PROCESS



LTCC BUDGET DEVELOPMENT PROCESS (Continued)

June

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

July

Evaluate Budget per
Final State Budget

Update FTES Projections

Deliberations Based on
Strategic Priority
Perm. or Temp. Staffing?
One-Time or Ongoing Expense?
Offsetting Revenue?

President's Council Resource
Allocation Process

Develop New Model (4)
of the Budget

August

Is the Budget Balanced?

Yes

No – Reevaluate
Expenditures

Final Budget Review –
Budget Council

Final Budget Review - IEC

Final Budget Workshop –
Board of Trustees

Superintendent/President
Recommendation

September

Final Budget Available for Public View
(5 days prior to Final Adoption)

Budget Hearing and Final Budget Adoption -
Board of Trustees (On or Before September 15)*



LTCC's Coyote Kickoff 2023

State Budget

2024-25

On June 26, 2024, Governor Newsom signed the Budget Act of 2024. Significant revenue shortfalls related to declines in the technology sector and a delay in tax payments have created a budget deficit of \$45 billion. Despite the state-wide deficit, the Budget Act of 2024 reflects a small increase in overall funding for California Community Colleges. Total additional resources of \$202.7 million are provided to community college apportionments and categorical programs as compared to the 2023 Budget Act.

For California Community Colleges, the Budget Act includes about \$143 million in new ongoing funding. The new ongoing funding is primarily the result of a 1.07% cost of living allowance (COLA) to be applied to the Student Centered Funding Formula (SCFF). This 1.07% COLA is also applied to various categorical programs.

The enacted budget for the California Community Colleges focuses on stability in the context of a significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. One-time

funding in the enacted budget is limited; it includes \$18 million for two projects to support the system's Vision 2030 priorities and \$10 million for the second year of the LGBTQ+ Pilot Program. It also includes a \$20 million enhancement to financial aid administration to help colleges support students in the context of FAFSA delays. Funds to expand nursing program capacity and to implement a low-income workers demonstration project in 2024-25 are now earmarked to be funded through allocation of funds from the Strong Workforce Program.



LTCC 2024 Gift of Literacy

Funding for California community colleges in 2024-25 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
<ul style="list-style-type: none"> \$202 million increase to SCFF (includes 8.22% COLA) 	<ul style="list-style-type: none"> \$232,000 increase to SCFF
Restricted System-Wide	Restricted Impact to LTCC
<ul style="list-style-type: none"> \$65 million of Strong Workforce funds earmarked to expand nursing program capacity 	<ul style="list-style-type: none"> \$67,000 reduction to Strong Workforce Program
<ul style="list-style-type: none"> 1.07% COLA for certain State funded categorical programs 	<ul style="list-style-type: none"> 1.07% COLA for CARE, CalWORKs, DSPS, EOPS, and Adult Ed (ADVANCE)
<ul style="list-style-type: none"> \$10 million for the second year of the LGBTQ+ Pilot Program 	<ul style="list-style-type: none"> \$47,291 for LGBTQ+

Table 9: Proposed Funding for California Community Colleges for FY2 -2

■ UNRESTRICTED REVENUES

- 1. Apportionment:** The 2024-25 state budget provides a 1.07% cost of living adjustment (COLA) to unrestricted funding to districts. 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:** 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 (1,895 FTES). Based on this information, the district is expecting revenues of \$64,345.
- 3. Full-Time Faculty:** The 24-25 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 FY23-24 LTCC generated enrollment fees of \$56,649 from approximately 26 FTES through the CNIAA and \$49,302 from approximately 23 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 FY23-24 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 \$191 per FTES unrestricted (\$177 in FY23-24, \$163 in FY22-23, \$163 in FY21-22, \$150 in FY20-21) and \$82 per FTES for Proposition 20 (\$72 in FY23-24, \$65 in FY22-23, \$65 in FY21-22, \$49 in FY20-21). 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 \$446,021 total (\$312,051 unrestricted and \$133,970 restricted).

■ RESTRICTED REVENUES

1. **Student Equity and Achievement Program:** 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 in several years. No increase is expected in FY24-25.
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 \$1,110,748 in revenue for adult education in FY24-25. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.
3. **Strong Workforce Program:** The 24-25 includes \$65 million of Strong Workforce funds earmarked to expand nursing program capacity and the development of educational pathways for low-income homecare and childcare workers. This shift has reduced LTCC funding by about \$67,000. In FY24-25 LTCC is allocated \$284,743 for these efforts. LTCC is also projecting to receive \$275,589 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 \$291,567 in FY24-25 for Upward Bound. LTCC will receive \$288,470 in FY24-25 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.

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.

■ STATEWIDE CHANGES

1. **Student Centered Funding Formula (SCFF):** The 24-25 state budget includes a **1.07% COLA** and 0.5% for enrollment growth. The system-wide increase is approximately \$128 million.
2. **Provides Funds to Support Mapping Credit for Prior Learning Pathways:** The 2024 Budget Act includes \$6 million one-time funds for a Mapping Articulated Pathways for Credit for Prior Learning (CPL) Demonstration Project to provide greater access for working adults to pathways to high-demand, high-wage careers. Several colleges will receive grants to establish policies to award credit for prior learning or to develop a comprehensive framework to institutionalize the practice. Grants will support use of technology to automate and streamline the articulation process while making articulations at one college shareable and adoptable at other colleges, with a goal of creating a transparent ecosystem that maximizes credit for prior learning and allows students to access their eligible credits at participating colleges. The grants can also be used to provide faculty with professional development and technical assistance that promotes cultural and academic development.
3. **Expands e-Transcript California:** The 2024 Budget Act includes \$12 million one-time funds to support expansion of e-Transcript California to all 116 colleges. The funding will allow colleges to capture more student record movement between segments and reduce reliance on commercial third-party transcript ordering services. Grants to colleges will offset local costs related to one-time connectivity, setup, and integration of the platform.
4. **Provides Extra Funds to Support Students with FAFSA Completion:** The enacted budget includes \$20 million one-time in extra funds for financial aid administration, to assist colleges with unexpected workload and circumstances due to FAFSA delays and to facilitate extra support for students who are still trying to complete the FAFSA.

The complete 24-25 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 Culinary Students in Action - 2024

■ COST INCREASES

1. Salary Schedule Increases

For FY24-25 the Board of Trustees approved salary schedule increases of 1.25%, increasing salaries by \$291,000 District-wide (Fund 11 \$204,000) with trailing benefits increasing by \$61,000 (Fund 11 \$42,000).

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 2024-25, due to rising medical costs, Tri-County Schools Insurance Group (TCSIG) increased their rates on medical plans again. In response, the Senior Leadership Team recommended a one-time, ongoing increase of \$1,500 to the health and welfare cap, bringing the new cap to \$21,030 per full-time, covered employee.

4. Fixed Payroll Costs

For FY24-25, 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 26.68% to 27.05%. The reflection of \$478,376 in pass-through revenue and expenditures for STRS on-behalf payments made by the state remains budgeted in FY24-25 based on recent projections.

5. Long-Term Liabilities

This is an area where the college has made significant progress during the last several 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 \$4,950,987, which is about 18.01% of budgeted appropriations in FY24-25. 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.

- 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.

March 28, 2023 Senior Leadership Team

April 5, 2023 Budget Council

April 20, 2023 Institutional Effectiveness Council

April 25, 2023 Board of Trustees

NO CHANGES MADE TO 23-24 RESOURCE ALLOCATION GUIDING PRINCIPLES – APPLICABLE TO 24-25 BUDGET DEVELOPMENT

Budget Building Assumptions

2024–25

- 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.



Fourth of July Parade 2024

March 28, 2023 Senior Leadership Team

April 5, 2023 Budget Council

April 20, 2023 Institutional Effectiveness Council

April 25, 2023 Board of Trustees

NO CHANGES MADE TO 23-24 BUDGET ASSUMPTIONS – APPLICABLE USING 24-25

GOVERNOR’S PROPOSED BUDGET TO PREPARE/PRESENT THE FINAL 24-25 DISTRICT BUDGET

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

■ EPA SPENDING PLAN

The district is projected to receive \$3,342,503 of Education Protection Account (EPA) funds in FY24-25. 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 \$3,089,721 and object code 1310 (adjunct faculty) budgeted at \$1,817,979. There are significantly more budgeted expenses (\$4.9 million) to apply against the revenue of \$3,342,503.

Student Centered Funding Formula (SCFF) ■

2024-25 Unrestricted Revenue Projections ■

Five-Year Revenue Trend – Fund 11 Unrestricted ■

Five-Year Revenue Trend – Fund 12 Restricted ■

Revenue Descriptions ■

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 2024 budget act included a COLA of 1.07%, which is also provided for several categorical programs, and is the same COLA that K-12 received.

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 a district's size, 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 FY24-25 the adjusted three-year average is funded at a rate of \$5,424 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 \$4,465 and \$7,425 per FTES, respectively.

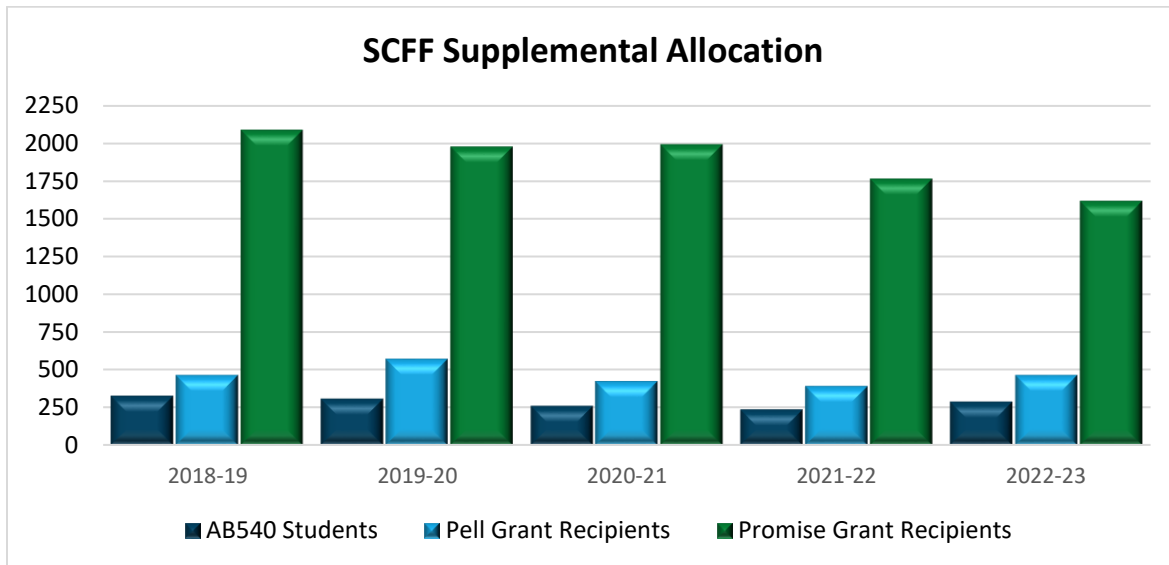
Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Incarcerated students. In FY24-25, these populations are funded at a rate of \$7,614 per current year FTES. These populations are funded at a higher rate because they are not eligible for the supplemental or student success portions of the SCFF, and to ensure they continue to be served across the state.

LTCC qualified for an Emergency Conditions Allowance due to the Caldor Fire through 2024-25. An Emergency Conditions Allowance holds a district harmless from drastic changes to Full-Time-Equivalent Students. However, the district elected to end the emergency conditions allowance due to increasing FTES, effective FY23-24.

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 \$1,252 for each qualifying student.

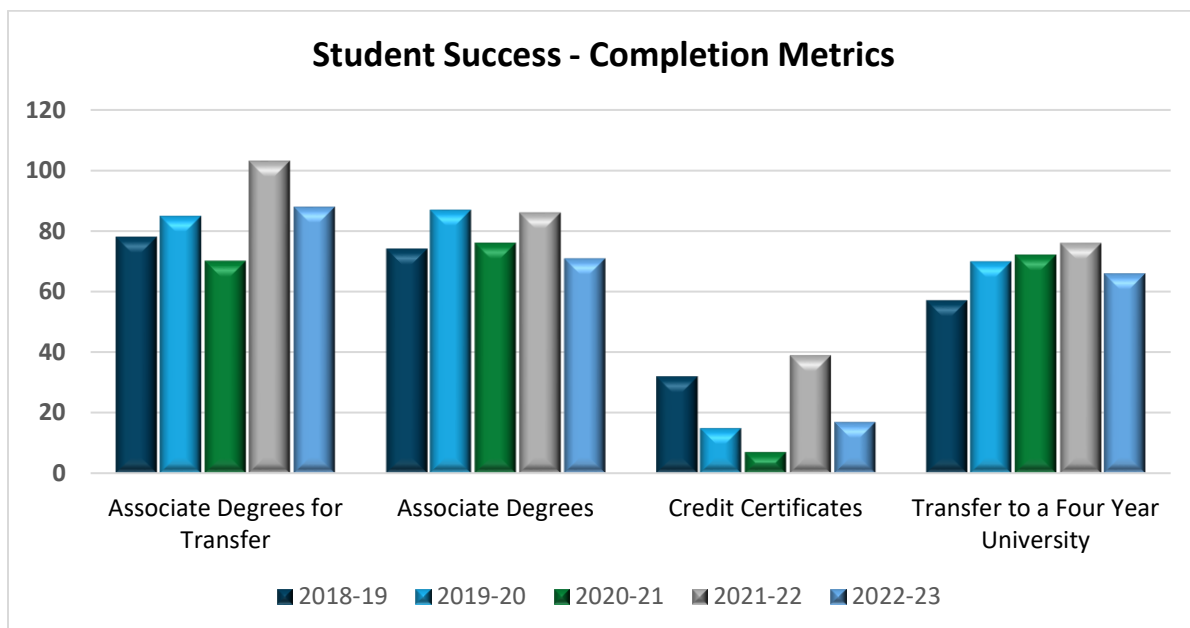


Graph 4: SCFF Supplemental Allocation

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.

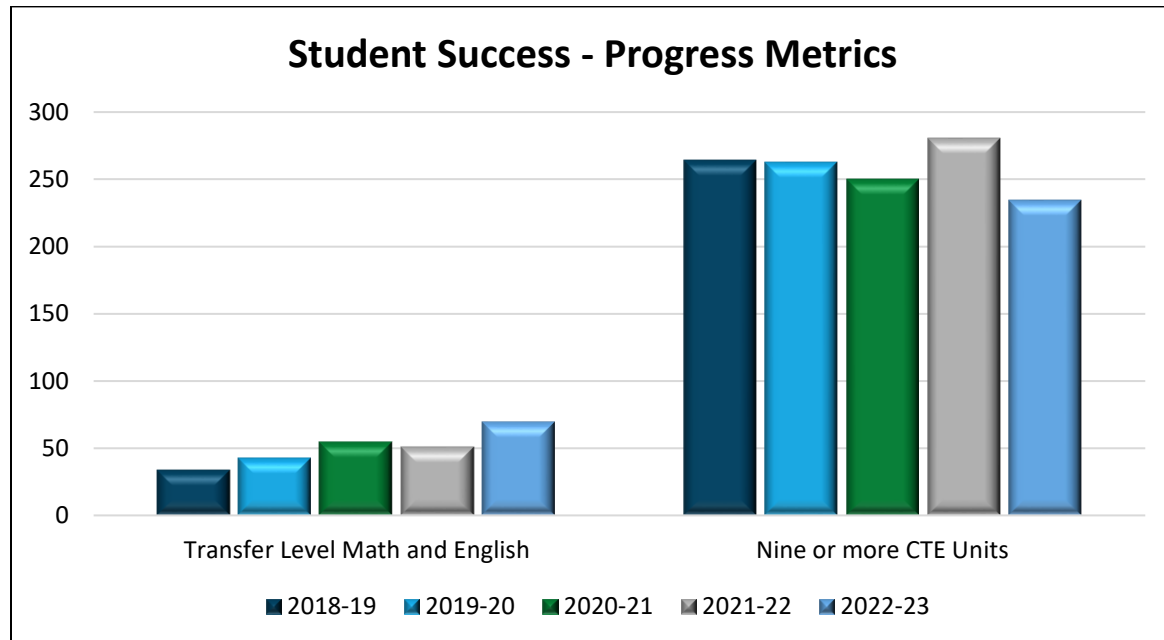
Success and progress outcomes include: earning an associate degree for transfer (ADT – 4 points); earning an associate degree (AA – 3 points); earning a credit certificate of 16 or more units (Certificates – 2 points); completion of transfer level math and English in their first year (Math/English – 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 FY24-25, the district will be funded at \$738 per point.



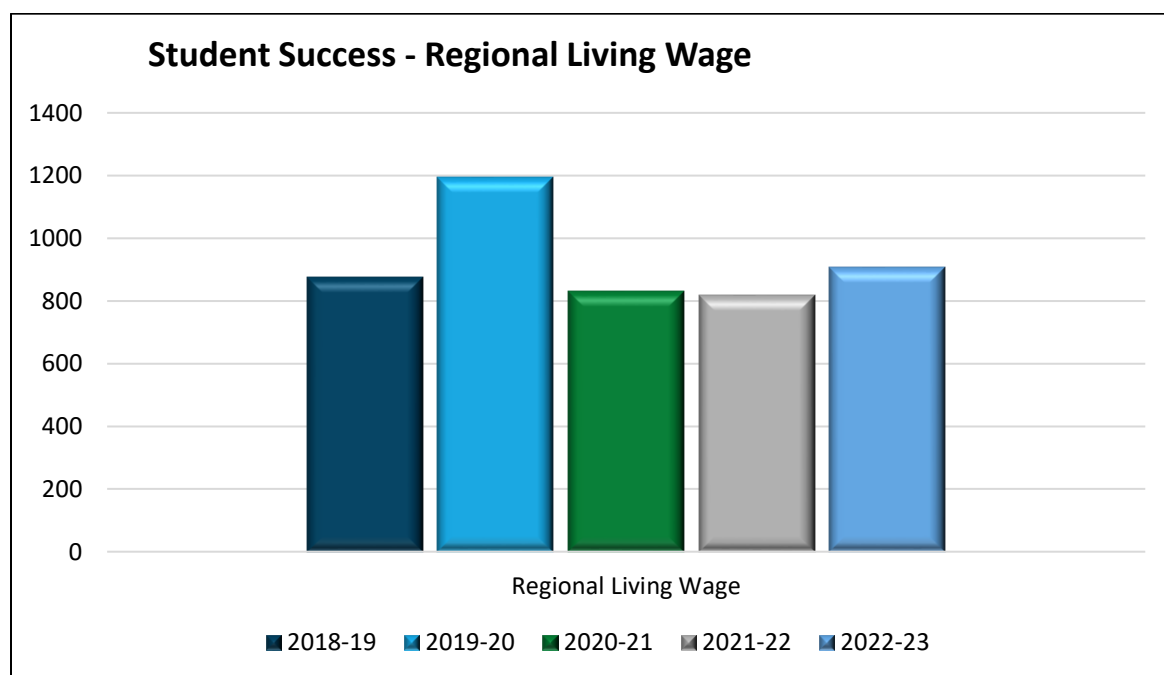
Graph 5: Student Success – Completion Metrics

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 \$186 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 fourteen (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 FY24-25. 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 \$24,631,389 per the SCFF in FY24-25.

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 FY24-25. The hold harmless provision calculation indicates LTCC would receive a minimum of \$18,589,509 in FY24-25.

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 FY24-25.

2024-25 Revenue	
Student Centered Funding Formula (SCFF) Based on FY2023-24 measurements	
Base Allocation	\$8,578,537
FTES Allocation	\$11,300,418
Supplemental Allocation	\$2,959,637
Student Success Allocation	\$1,792,797
Total Computational Revenue/SCFF	\$24,631,389

Hold Harmless Formula	
Computational Revenue/2017-18 P2	\$14,312,659
2018-19 through 2024-25 COLAs Compounded (2.71% + 3.26% + 0.0% + 5.07% + 6.56% + 8.22% + 1.07%)	\$4,276,850
2024-25 Hold Harmless Total Computational Revenue	\$18,589,509

Table 10: Student Centered Funding Formula Summary

Fund 11 – Unrestricted Budgeted Revenues – Final

2024–25

Account	Description	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Tentative Budget	23-24 Actuals Assumptions	24-25 Budget Assumptions
8110	Forest Reserve Fund	44,812	51,650	50,000	23-24 actuals	23-24 actuals
8123	Higher Education Act - FWS	2,281	984	984	23-24 actuals	23-24 actuals
8151	Higher Education Act - Pell	2,110	3,105	394	23-24 actuals	23-24 actuals
8152	Higher Education Act - SEOG	2,400	1,901	1,901	23-24 actuals	23-24 actuals
8611	State General Apportionment	15,598,304	12,668,044	13,924,809	23-24 actuals	1.07% COLA, SCFF estimator
8611-901	General Apportionment, Prior Year		1,799,564		23-24 actuals	
8614	CA College Promise Grant Admin.	23,593	19,240	19,240	23-24 actuals	23-24 actuals
8616	Part-time Faculty Compensation	95,188	93,874	94,505	23-24 actuals	P2
8617	Part-time Faculty Office Hours	8,986	11,002	8,756	23-24 actuals	P2
8618	Full-Time Faculty Hiring	273,172	273,172	273,172	23-24 actuals	based on 23-24 budget
8630	Education Protection Account (EPA) Funds	922,305	1,640,047	3,342,503	23-24 actuals	P2
8630-901	EPA Prior Year		(366,030)		23-24 actuals	
8671	Homeowners Property Tax Relief	35,000	40,846	40,157	23-24 actuals	23-24 actuals
8672	Timber Yield Tax	146	128	100	23-24 actuals	23-24 actuals
8681	Lottery Revenue	312,051	446,161	434,716	23-24 actuals	per CCCCO estimates
8682	State Mandated Costs	55,600	64,345	64,345	23-24 actuals	23-24 actuals
8699	Misc. State Revenues	426,253	478,376	478,376	23-24 actuals	23-24 actuals
8811	Tax Allocation, Secured Roll	5,417,127	5,936,949	5,814,951	23-24 actuals	23-24 actuals
8812	Tax Allocation, Supplemental	273,037	172,369	104,974	23-24 actuals	23-24 actuals
8813	Tax Allocation, Unsecured Roll	108,524	123,259	122,537	23-24 actuals	23-24 actuals
8816	Tax Allocation, Prior Years		4,578		23-24 actuals	
8832	Contracted Services - Bookstore		1,266		23-24 actuals	
8841	Ticket Sales	360	-	360	23-24 actuals	estimated projection
8842	Copy & Printing Sales	117	22	50	23-24 actuals	23-24 actuals
8850	Rentals and Leases	16,675	23,626	20,000	23-24 actuals	23-24 actuals
8860	Interest	50,000	307,592	100,000	23-24 actuals	recent average
8871	Child Development Services (TPNS)	50,934	50,123	50,123	23-24 actuals	23-24 actuals
8874	Student Enrollment Fees	889,711	1,083,105	1,232,964	23-24 actuals	23-24 P2 enrollment fee report plus 5% growth
8875	Facilities Fees	1,470	930	1,000	23-24 actuals	23-24 actuals
8877	Student Material Fees	34,856	40,188	42,500	23-24 actuals	23-24 actuals
8879	Transcript Fees	10,000	12,037	12,500	23-24 actuals	23-24 actuals
8880	Non-Resident Tuition	582,180	693,034	853,650	23-24 actuals	3150 units, 271/unit
8882	California Nevada Interstate Agreement (CNIA)	62,789	56,649	74,544	23-24 actuals	23-24 actuals, plus growth
8883	Western Undergraduate Exchange (WUE)	6,750	49,302	51,522	23-24 actuals	23-24 actuals, plus growth
8885	Course Fees	6,000	5,090	5,090	23-24 actuals	23-24 actuals
8886	Housing Fee Aspen	182,250	196,552	196,552	23-24 actuals	23-24 actuals
8888	Housing Fines Aspen		1,040		23-24 actuals	
8899	Miscellaneous Income	60,000	88,955	88,955	23-24 actuals	23-24 actuals
8981	Transfers-In Interfund	25,000	38,151	33,292	23-24 actuals	23-24 actuals
TOTAL		\$25,579,981	\$26,111,224	\$27,539,522		

	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Tentative Budget
Total Computational Revenue (TCR)	23,287,893	21,703,178	24,631,388
Total Computational Revenue - One-Time	-	-	-
Federal Revenue	51,603	57,640	53,279
State Revenue ¹	768,590	907,794	894,734
Local Revenue ¹	1,020,642	1,492,551	1,448,453
Other Financing Sources	25,000	38,151	33,292
One-Time Revenues & PY Adjustments ¹	-	1,433,534	-
State On Behalf Payments (Pass Through)	426,253	478,376	478,376
TOTAL REVENUE	\$25,579,981	\$26,111,224	\$27,539,522

¹ Excludes TCR Components

Unrestricted Revenues (Fund #11) Five-Year Trends

2024-25

		2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Audited Actuals	2023-2024 Unaudited Actuals	2024-2025 Final Budget
Total Computational Revenue - State Sources						
8611	State General Apportionment	7,851,402	7,943,202	12,036,796	12,668,044	13,924,809
8630	Education Protection Account (EPA) Funds	2,741,520	3,411,608	2,678,415	1,640,047	3,342,503
8671	Homeowners Property Tax Relief	41,146	41,313	40,824	40,846	40,157
8672	Timber Yield Tax	230	95	146	128	100
Total Computational Revenue - Local Sources						
8811	Tax Allocation, Secured Roll	4,859,511	5,147,817	5,522,258	5,936,949	5,814,951
8812	Tax Allocation, Supplemental	131,227	167,843	273,037	172,369	104,974
8813	Tax Allocation, Unsecured Roll	91,333	90,487	108,524	123,259	122,537
8816	Tax Allocation, Prior Years	7,975	3,677	30	4,578	-
8874	Student Enrollment Fees (98% TCR)	819,552	579,842	1,236,470	1,061,443	1,208,305
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	70,406	73,972	58,603	55,516	73,053
Subtotal Computational Revenue (TCR)		16,614,303	17,459,856	21,955,103	21,703,179	24,631,389
Federal Sources						
8110	Forest Reserve Fund	31,476	41,532	44,812	51,650	50,000
8123	Higher Education Act - FWS	-	-	6,040	984	984
8151	Higher Education Act - Pell	2,300	-	4,170	3,105	394
8152	Higher Education Act - SEOG	2,675	12,049	(12,049)	1,901	1,901
8160	Veterans Education	192	192	-	-	-
8199	Misc. Federal Revenue	918	-	-	-	-
Subtotal Federal Revenue		37,561	53,773	42,973	57,640	53,279
State Sources (Non-TCR)						
8614	BOG Fee Waiver Admin.	23,002	22,166	23,593	19,240	19,240
8616	Part-Time Faculty Compensation	90,767	91,349	100,332	93,874	94,505
8617	Part-Time Faculty Office Hours	4,732	3,799	10,004	11,002	8,756
8618	Full-Time Faculty Hiring	74,571	273,172	273,172	273,172	273,172
8681	Lottery Revenue	344,620	363,883	426,721	446,161	434,716
8682	State Mandated Costs	51,249	52,152	55,600	64,345	64,345
Subtotal State Revenue (Non-TCR)		588,940	806,521	889,422	907,794	894,734
Local Sources (Non-TCR)						
8832	Contracted Services - Bookstore	-	-	-	1,266	-
8841	Ticket Sales	-	-	360	-	360
8842	Copy and Printing Sales	41	-	117	22	50
8850	Rentals and Leases	7,148	7,538	16,675	23,626	20,000
8860	Interest	20,576	18,623	145,193	307,592	100,000
8871	Child Development Services (TPNS)	17,952	34,155	35,670	50,123	50,123
8874	Student Enrollment Fees (Non-TCR, 2%)	16,726	11,834	25,234	21,662	24,659
8875	Facilities Fees	935	1,600	1,470	930	1,000
8877	Student Material Fees	285,307	100,691	(342,545)	40,188	42,500
8879	Transcript Fees	13,088	9,083	9,143	12,037	12,500
8880	Nonresident Tuition	483,746	490,475	465,743	693,034	853,650
8882	California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	1,437	1,510	1,196	1,133	1,491
8883	Western Undergraduate Exchange (WUE)	-	-	6,429	49,302	51,522
8885	Course Fees	4,738	6,298	5,345	5,090	5,090
8894	Library Fines	8	-	-	-	-
8886	Housing Fee Aspen	91,368	130,641	160,563	196,552	196,552
8888	Housing Fines Aspet	-	-	-	1,040	-
8899	Miscellaneous Income	61,856	57,957	54,384	88,955	88,955
Subtotal Local Sources (Non-TCR)		1,004,925	870,404	584,977	1,492,552	1,448,452
Other Financing Sources						
8981	Transfers-In Interfund	29,330	34,932	39,791	38,151	33,292
8983**	Transfers-In, Other	-	-	-	-	-
Subtotal Other Financing Sources		29,330	34,932	39,791	38,151	33,292
One-Time Revenues and Prior-Year Adjustments						
8611-901	General Apportionment, Prior Year	226,010	19,208	(869)	1,799,564	-
8630-901	EPA, Prior Year	(560,586)	(25,450)	(23,856)	(366,030)	-
8874-2193	Prior-Year Enrollment fees JPA adjustment	-	-	433,865	-	-

Unrestricted Revenues (Fund #11) Five-Year Trends

2024-25

	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Audited Actuals	2023-2024 Unaudited Actuals	2024-2025 Final Budget
8877-2193 Prior-Year Materials fees JPA adjustment	-	-	(377,401)	-	-
Subtotal One-Time Revenues and Prior-Year Adjustments	(334,576)	(6,242)	31,739	1,433,534	-
State on Behalf Payments (Pass Through)					
8699 Miscellaneous State Revenue	452,885	510,600	426,253	478,376	478,376
Subtotal State on Behalf Payments (Pass Through)	452,885	510,600	426,253	478,376	478,376
Total Unrestricted Revenue Sources	18,393,368	19,729,844	23,970,257	26,111,226	27,539,522
Revenue Summary Table					
Total Computational Revenue	16,614,303	17,459,856	21,955,103	21,703,179	24,631,389
Total Computational Revenue - One-Time	-	-	-	-	-
Federal Revenue	37,561	53,773	42,973	57,640	53,279
State Revenue***	588,940	806,521	889,422	907,794	894,734
Local Revenue***	1,004,925	870,404	584,977	1,492,552	1,448,452
Other Financing Sources	29,330	34,932	39,791	38,151	33,292
One-Time Revenues and PY Adjustments	(334,576)	(6,242)	31,739	1,433,534	-
State on Behalf Payments (Pass Through)	452,885	510,600	426,253	478,376	478,376
TOTAL UNRESTRICTED REVENUE	18,393,368	19,729,844	23,970,257	26,111,226	27,539,522

*** Excludes TCR components



LTCC 2024 Graduation Ceremony

Restricted Revenues (Fund #12) Five-Year Trends

2024-25

		2020-21 Audited Actuals *	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Unaudited Actuals	2024-25 Final Budget
Federal Sources						
8121	Title III Grant	212,720	228,421	(8,223)	-	-
8123	Higher Education Act - CWSP	45,727	48,758	25,234	39,461	36,685
8124	TRiO ETS Grant	323,563	215,327	272,694	289,442	317,787
8125	TRiO UB Grant	267,854	325,724	261,822	259,538	281,966
8127	HSI STEM Grant	-	262,217	754,183	850,921	1,112,796
8128	Developing HSI Grant	-	-	-	43,746	599,947
8131	Good Jobs Challenge	-	-	18,306	127,426	513,029
8140	TANF (Federal Share)	25,658	27,320	27,534	44,341	27,320
8154	CARES Act	717,624	1,551,124	282,537	82,613	-
8171	Perkins Title 1-C	88,701	71,570	95,440	78,209	80,676
8191	IREPO Grant	-	282,905	634,291	490,749	533,506
8192	Congressionally Directed Spending	-	-	-	270,100	1,400,000
8197	Child Devel. Training Consort.	-	-	-	102,571	330,597
Subtotal Federal Sources		1,681,846	3,013,366	2,363,819	2,679,117	5,234,309
State Sources						
8615	CA Promise	63,705	56,767	77,665	66,322	90,173
8620	Other Categorical Revenue	-	-	36,565	347,773	119,687
8621	Extended Opportunities Prog. and Serv.	170,170	215,624	427,194	484,982	452,163
8622	Coop Agencies Resources for Ed	18,335	38,261	58,450	112,962	132,607
8623	Disabled Student Prog. and Serv.	162,293	215,746	326,194	346,478	447,743
8624	Instructional Equipment	(52,785)	73,139	-	49,309	264,801
8625	CalWORKS	73,330	99,847	135,053	154,425	159,600
8627	Board Financial Assist. Prog.	127,635	130,097	148,165	145,746	145,747
8628	Rising Scholars Grant	-	-	95,162	224,403	1,136,171
8629	NextUp	-	-	2,328	51,596	329,585
8631	Faculty/Staff Diversity	39,278	138,026	101,675	152,242	393,776
8635	Foster Care Education	113,232	97,334	108,164	115,843	100,955
8641	Student Equity and Achievement	886,600	1,004,838	1,064,275	1,137,169	1,260,887
8642	Strong Workforce (CTE)	(140,648)	828,304	619,353	1,279,403	747,221
8643	Veteran Resource Center	11,753	28,846	26,291	27,694	27,349

Restricted Revenues (Fund #12) Five-Year Trends

2024-25

	2020-21 Audited Actuals *	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Unaudited Actuals	2024-25 Final Budget
8644 Guided Pathways	(299,262)	349,262	107,159	79,379	-
8645 Financial Aid Technology	(25,644)	61,041	76,410	52,708	51,678
8646 Student Basic Needs	-	198,456	322,681	304,217	450,270
8648 Dreamer Resource Liaisons	-	36,177	67,116	64,448	121,804
8649 Mental Health Support	-	58,392	105,201	91,624	282,153
8653 Info Tech & Security	-	-	29,967	137,937	1,082,096
8656 AB86 Adult Education	818,381	1,072,251	1,207,791	1,169,449	1,264,273
8659 Miscellaneous State Grants	26,101	440,751	361,367	285,996	742,579
8681 Lottery Revenue	5,570	142,076	173,600	228,236	404,637
8692 Regional Director - RHT	153,457	181,150	6,245	-	-
8699 Miscellaneous State Revenues	214,976	-	64,627	346,451	2,253,747
Subtotal State Sources	2,366,477	5,466,384	5,748,698	7,456,793	12,461,702
Local Sources					
8820 Contributions, Gifts, Grants, Endowments	10,000	500	7,047	-	-
8876 Health Fees \$3 per quarter per student	10,205	8,413	10,139	22,458	17,678
8885 Course/Exam Fees	-	-	-	-	-
8889 Misc. Local Grants	(3,620)	69,082	128,188	224,588	405,831
8899 Miscellaneous Income	23,518	107,296	125,232	193,652	189,191
Subtotal Local Sources	40,104	185,290	270,606	440,697	612,700
Other Financing Sources					
8970 Fiscal Agent Pass Through	-	-	-	-	-
8981 Transfers-In Interfund	-	2,991	3,294	7,268	4,125
8982 Indirect Funding Intrafund	65,841	108,567	80,089	152,380	216,748
8983 Transfers-In, Other	-	-	-	-	146,000
Subtotal Other Financing Sources	65,841	111,558	83,383	159,648	366,873
TOTAL REVENUE RESTRICTED SOURCES	4,154,269	8,776,597	8,466,506	10,736,256	18,675,584
Beginning Fund Balance	2,577,979	63,751	87,810	39,362	121,861
TOTAL REVENUE AND BEGINNING FUND BALANCE	6,732,247	8,840,348	8,554,316	10,775,618	18,797,445

* 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.

■ 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.

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.



LTCC's Senior Day - 2024

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

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

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

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

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

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

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

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

Student Equity and 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: Created to 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.

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.

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.

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.

Unrestricted Budget

2024–25

Three – Year Unrestricted Budget Summary ■

FY 24-25 Object Summary – Unrestricted ■
(Adopted vs. Final Budget)

FY 24-25 Object Summary – Unrestricted ■
(Actuals vs. Final Budget)

Revenue and Appropriations – Unrestricted ■

SECTION 5

THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY24-25 FINAL BUDGET

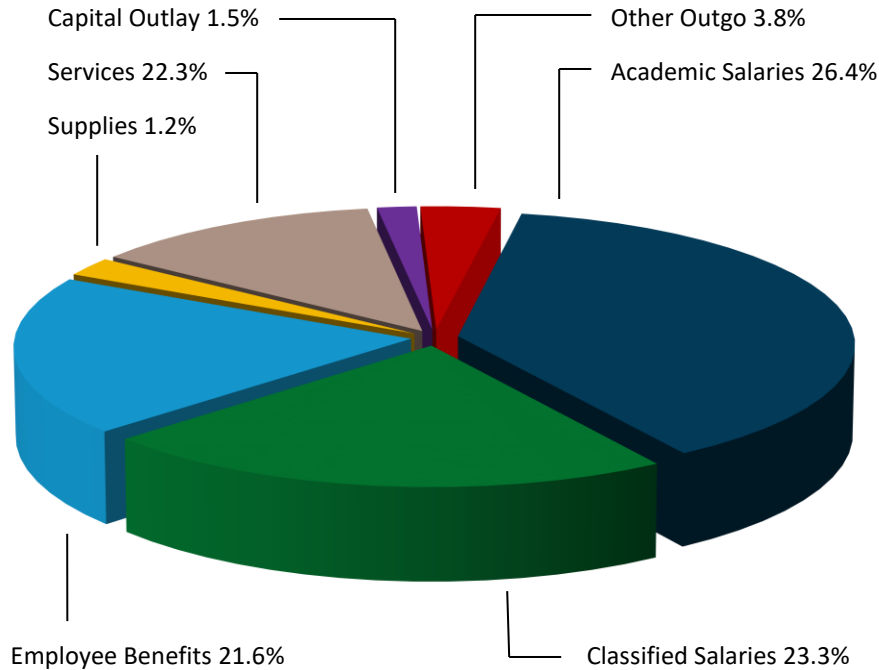
	2022-23 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2022-23 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2023-24 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2023-24 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2024-25 FINAL BUDGET GENERAL FUND UNRESTRICTED
BEGINNING BALANCE	3,381,849	3,459,171	4,543,600	4,543,600	4,901,882 ¹
¹ The 2024-25 beginning balance is based on the 2023-24 unaudited ending balance					
REVENUE					
Total Computational Revenue ²	20,459,685	21,955,103	23,287,893	21,703,178	24,631,388
Total Computational Revenue - One-Time	0	0	0	0	0
Federal Revenue	47,137	42,973	51,603	57,640	53,279
State Revenue ³	735,662	889,422	768,590	907,794	894,734
Local Revenue ³	1,180,369	584,977	1,020,642	1,492,551	1,448,453
Other Financing Sources	25,000	39,791	25,000	38,151	33,292
One-Time Revenues, PY Adjustments	0	31,739	0	1,433,534	0
State "On Behalf" STRS Payments (Pass Throug	432,386	426,253	426,253	478,376	478,376
² Budgeted TCR includes a 2% deficit factor					
³ Excludes Total Computational Revenue components					
TOTAL REVENUE	22,880,239	23,970,258	25,579,981	26,111,224	27,539,522
TOTAL RESOURCES	26,262,088	27,429,429	30,123,581	30,654,824	32,441,404
EXPENSES					
Total Academic	5,983,322	6,047,182	6,677,358	6,918,666	7,123,430
Total Classified	5,333,661	4,465,464	5,896,355	5,313,073	6,241,693
TOTAL SALARIES	11,316,983	10,512,646	12,573,713	12,231,739	13,365,123
Total Employee Benefits	4,936,974	4,703,820	5,471,416	5,226,151	5,910,665
TOTAL COMPENSATION	16,253,957	15,216,466	18,045,129	17,457,890	19,275,788
Total Supplies	288,823	335,215	298,943	358,180	355,015
Total Services	4,969,055	5,039,157	5,644,304	6,496,710	6,350,210
Total Capital Outlay	326,823	1,135,179	379,395	459,488	418,192
TOTAL NON-LABOR EXPENSES	5,584,701	6,509,551	6,322,642	7,314,378	7,123,417
TOTAL EXPENSES	21,838,658	21,726,017	24,367,771	24,772,268	26,399,205
Total Other Outgo	694,468	1,159,812	962,967	980,674	1,091,212
TOTAL APPROPRIATED	22,533,126	22,885,829	25,330,738	25,752,942	27,490,417
Reserves					
BOT Contingency Reserve	3,728,962	4,543,600	4,764,792	4,901,882	4,950,987
ENDING FUND BALANCE (TOTAL RESERVES)	3,728,962	4,543,600	4,792,843	4,901,882	4,950,987
UNRESTRICTED FUND SUMMARY					
Reserves/Ending Balance					
As Percent of: Revenue	16.30%	18.96%	18.74%	18.77%	17.98%
Appropriations	16.55%	19.85%	18.92%	19.03%	18.01%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	22,880,239	23,970,258	25,579,981	26,111,224	27,539,522
Total Appropriated	22,533,126	22,885,829	25,330,738	25,752,942	27,490,417
REVENUE LESS APPROPRIATED ⁴	347,113	1,084,429	249,243	358,282	49,105
⁴ 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 CCCCO recommended 2 month reserve.					

Object Summary – Unrestricted

(FY23-24 Adopted vs. FY 24-25 Final Budget)

2024-25

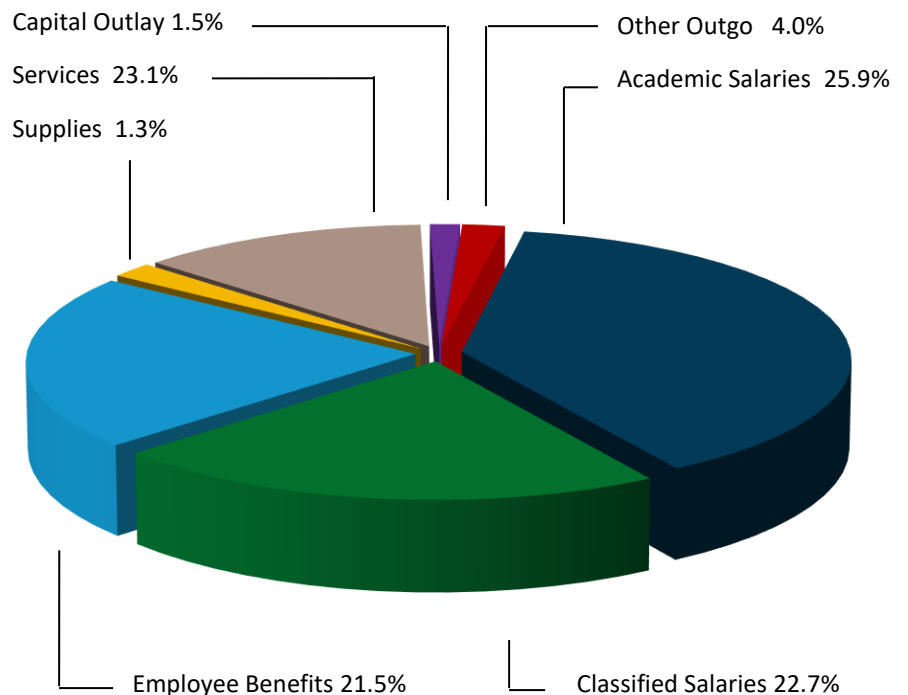
Fiscal Year 2023-2024 Adopted Budget



Major Object Summary for the Fiscal Year 2023-24 Adopted 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

Fiscal Year 2024-2025 Final Budget



Major Object Summary for the Fiscal Year 2024-25 Final Budget:

Academic Salaries	\$ 7,123,430
Classified Salaries	\$ 6,241,693
Employee Benefits	\$ 5,910,665
Supplies	\$ 355,015
Services	\$ 6,350,210
Capital Outlay	\$ 418,192
Other Outgo	\$ 1,091,212

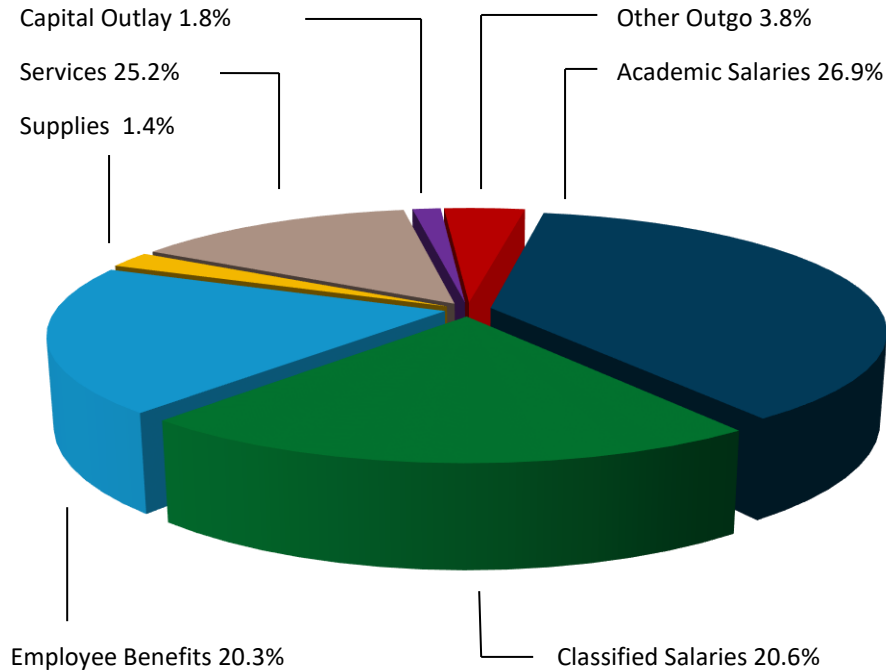
Graph 8: Object Summary – Unrestricted (FY23-24 Adopted vs. FY24-25 Final Budget)

Object Summary – Unrestricted

(FY23-24 Actuals vs. FY 24-25 Final Budget)

2024-25

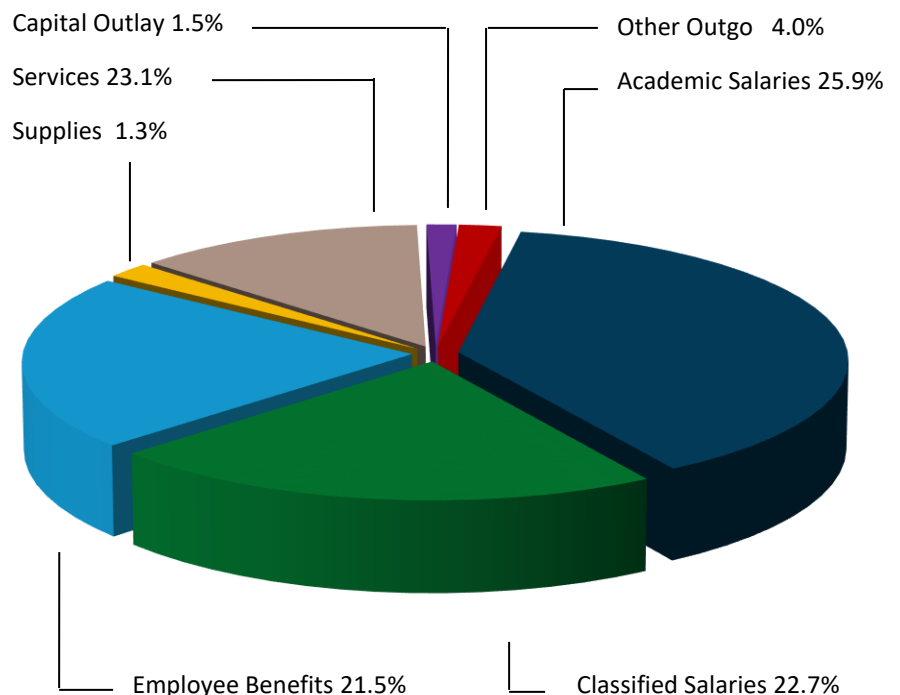
Fiscal Year 2023-2024 Actuals



Major Object Summary for the Fiscal Year 2023-24 Actuals:

Academic Salaries	\$ 6,918,666
Classified Salaries	\$ 5,313,073
Employee Benefits	\$ 5,226,151
Supplies	\$ 358,180
Services	\$ 6,496,710
Capital Outlay	\$ 459,488
Other Outgo	\$ 980,674

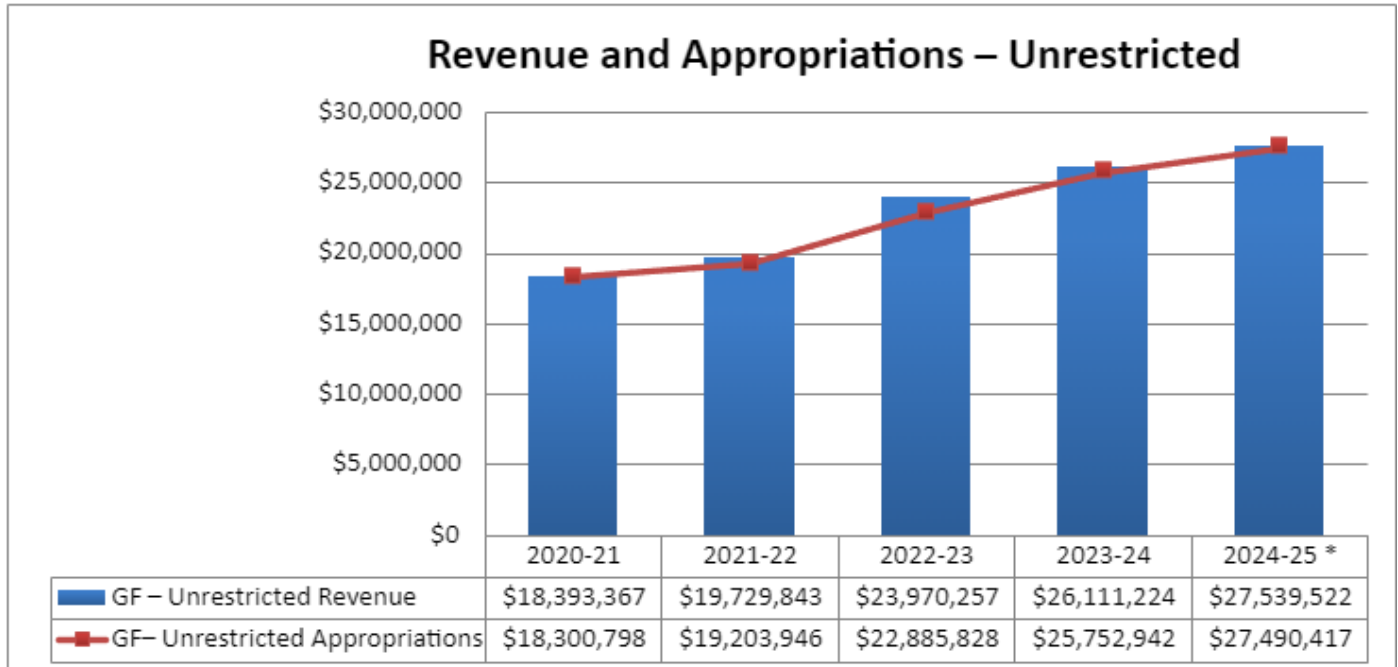
Fiscal Year 2024-2025 Final Budget



Major Object Summary for the Fiscal Year 2024-25 Final Budget:

Academic Salaries	\$ 7,123,430
Classified Salaries	\$ 6,241,693
Employee Benefits	\$ 5,910,665
Supplies	\$ 355,015
Services	\$ 6,350,210
Capital Outlay	\$ 418,192
Other Outgo	\$ 1,091,212

Graph 9: Object Summary – Unrestricted (FY23-24 Actuals vs. FY24-25 Final Budget)



Graph 10: Revenue and Appropriations – Unrestricted



2024 LTCC Team Building

Emergency conditions allowance for FTES were 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 an 8.22% COLA to TCR in FY23-24. The noticeable revenue increase in FY24-25 is due to a significant increase in FTES, and the district's removal from emergency conditions due to this FTES increase.

Three – Year Restricted Budget Summary ■

FY 24-25 Object Summary – Restricted ■
(Adopted vs. Final Budget)

FY 24-25 Object Summary – Restricted ■
(Actuals vs. Final Budget)

Revenue and Appropriations – Restricted ■

THREE-YEAR RESTRICTED BUDGET SUMMARY – FY24-25 FINAL BUDGET

	2022-23 ADOPTED BUDGET GENERAL FUND RESTRICTED	2022-23 AUDITED ACTUALS GENERAL FUND RESTRICTED	2023-24 ADOPTED BUDGET GENERAL FUND RESTRICTED	2023-24 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2024-25 FINAL BUDGET GENERAL FUND RESTRICTED
BEGINNING BALANCE	111,478	87,810	39,362	39,362	121,861 ¹
REVENUE					
Federal Revenue	2,589,738	2,258,076	5,472,450	2,679,116	5,234,309
State Revenue	6,852,082	2,825,145	6,506,776	1,904,772	6,258,931
Local Revenue	114,894	201,835	168,385	43,923	507,079
Other Financing Sources	231,160	83,383	220,873	220,083	366,873
TOTAL REVENUE	9,787,874	5,368,439	12,368,484	4,847,894	12,367,192
PRIOR YEAR DEFERRED REVENUE					
Deferred Revenue	3,046,339	3,098,069	5,696,023	5,888,359	6,308,392
TOTAL RESOURCES	12,945,691	8,554,318	18,103,869	10,775,616	18,797,445
EXPENSES					
Total Academic	1,355,093	1,220,600	1,433,798	1,424,992	1,415,430
Total Classified	2,338,289	2,357,912	2,842,012	2,562,586	3,076,648
TOTAL SALARIES	3,693,382	3,578,512	4,275,810	3,987,578	4,492,078
Total Employee Benefits	1,644,008	1,555,250	1,887,040	1,743,067	2,104,707
TOTAL COMPENSATION	5,337,390	5,133,762	6,162,850	5,730,645	6,596,785
Total Supplies	600,492	524,015	598,902	863,618	711,047
Total Services	1,985,458	1,661,623	2,399,899	2,035,460	2,820,912
Total Capital Outlay	1,243,508	470,931	3,050,409	1,357,013	3,050,173
TOTAL NONLABOR EXPENSES	3,829,458	2,656,568	6,049,210	4,256,091	6,582,132
TOTAL EXPENSES	9,166,848	7,790,330	12,212,060	9,986,736	13,178,917
Total Other Outgo	637,908	724,625	830,814	667,019	803,992
TOTAL APPROPRIATED ²	9,804,756	8,514,955	13,042,874	10,653,755	13,982,909
UNAPPROPRIATED DEFERRALS ³	3,055,240	0	5,025,664	0	4,692,675
RESERVES					
Restricted Reserves	5,034	5,034	5,034	5,034	5,034
ENDING FUND BALANCE	85,695	39,362	35,331	121,861 ⁴	121,861
RESTRICTED FUND SUMMARY					
Ending Fund Balance					
As Percent of: Revenue	0.88%	0.73%	0.29%	2.51%	0.99%
Appropriations	0.87%	0.46%	0.27%	1.14%	0.87%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	12,834,213	8,466,508	18,064,507	10,736,254	18,675,584
Total Appropriated	9,804,756	8,514,955	13,042,874	10,653,755	13,982,909
REVENUE LESS APPROPRIATED	3,029,457	(48,448)	5,021,633	82,499	4,692,675

¹ FY24-25 beginning balance is based on FY23-24 unaudited ending balance

² Budgeted appropriations do not account for deferred revenue

³ Most deferred revenue is not budgeted at the time of budget adoption

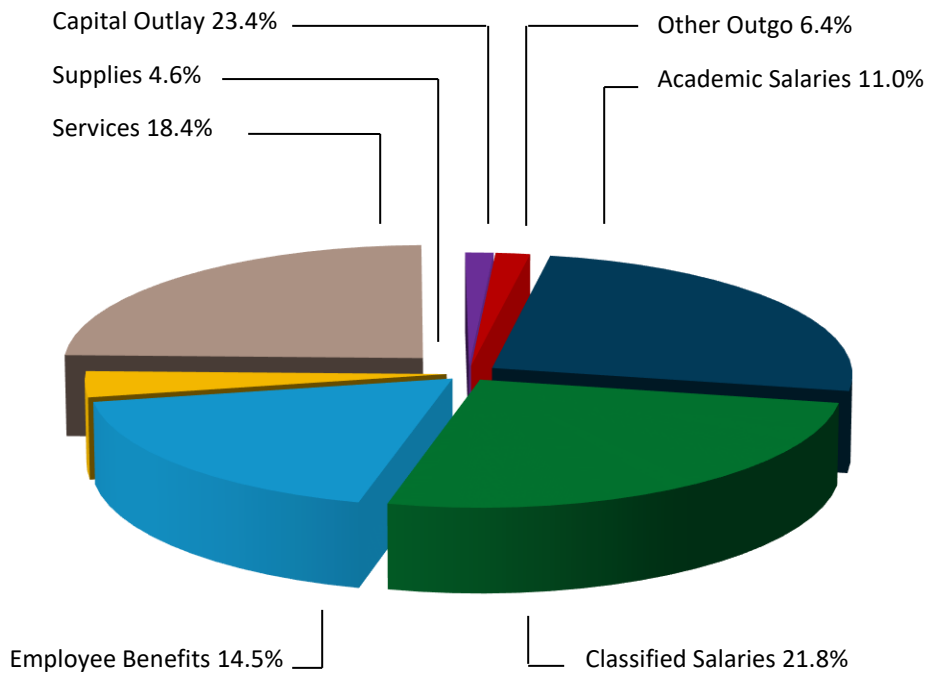
⁴ Most, if not all, of the FY23-24 ending balance will be deferred to FY24-25

Object Summary – Restricted

(FY23–24 Adopted vs. FY 24–25 Final Budget)

2024–25

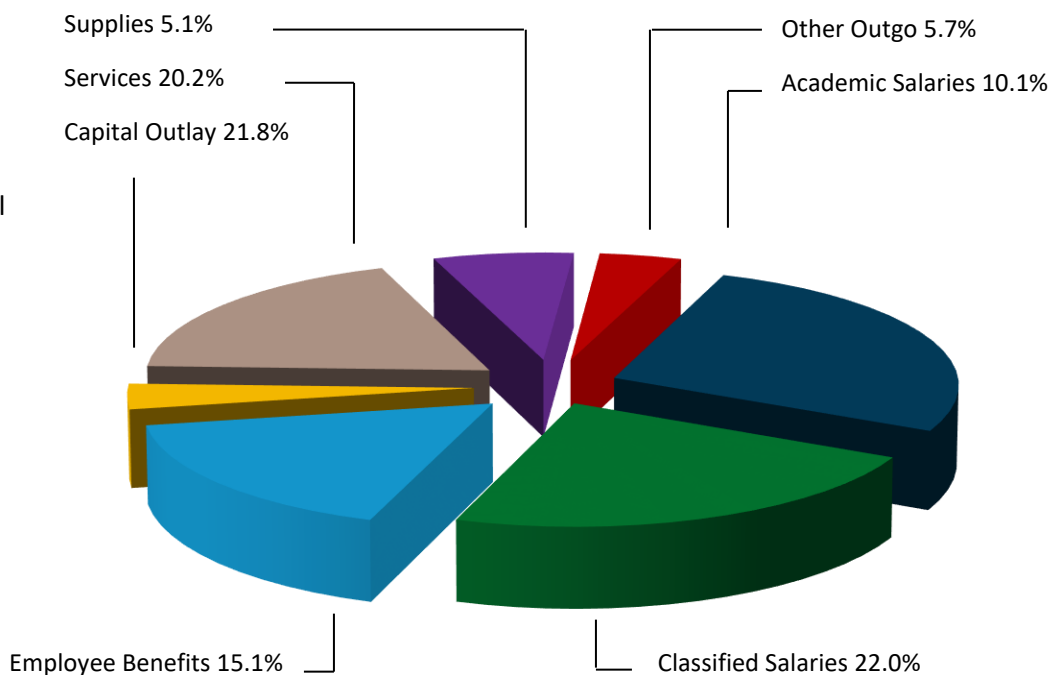
Fiscal Year 2023-2024 Adopted Budget



Major Object Summary for the Fiscal Year 2023-24 Adopted 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

Fiscal Year 2024-2025 Final Budget



Major Object Summary for the Fiscal Year 2024-25 Final Budget:

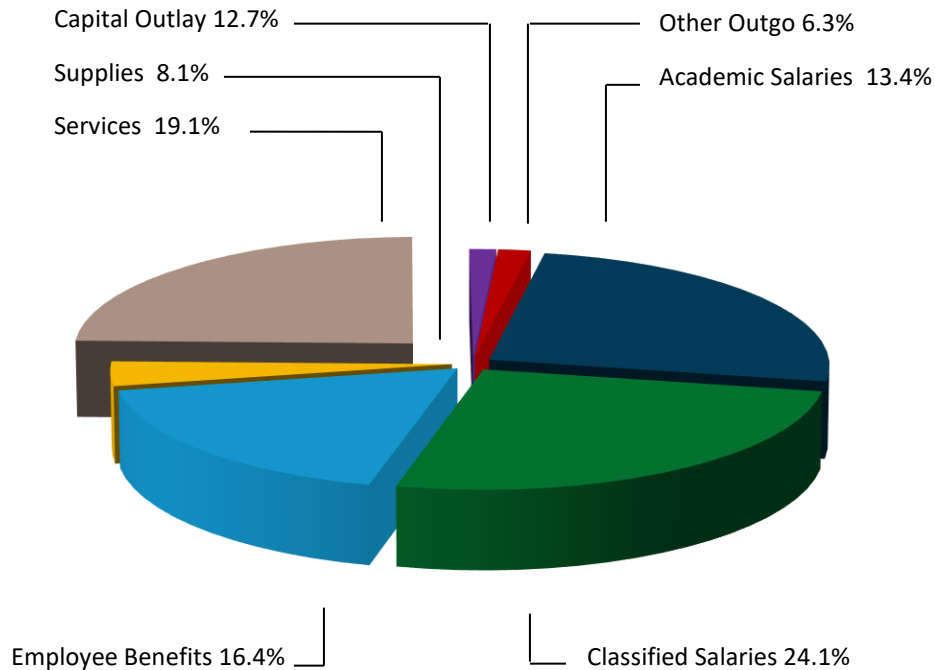
Academic Salaries	\$ 1,415,430
Classified Salaries	\$ 3,076,648
Employee Benefits	\$ 2,104,707
Supplies	\$ 711,047
Services	\$ 2,820,912
Capital Outlay	\$ 3,050,173
Other Outgo	\$ 803,992

Object Summary – Restricted

(FY23–24 Actuals vs. FY 24–25 Final Budget)

2024–25

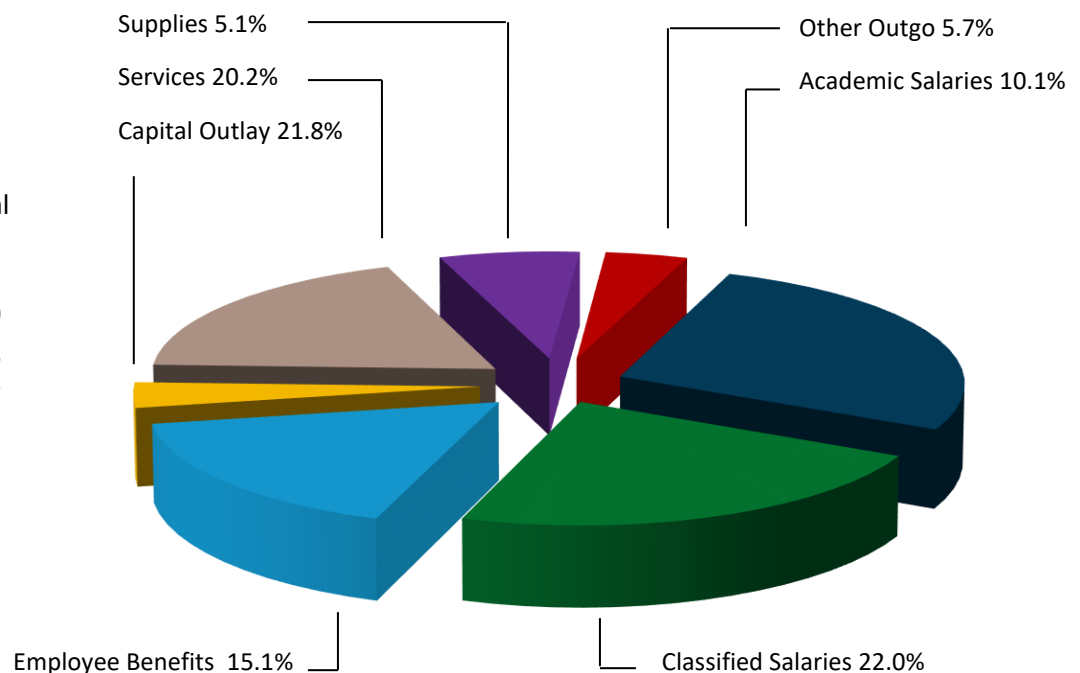
Fiscal Year 2023-2024 Actuals



Major Object Summary for the Fiscal Year 2023-24 Actuals:

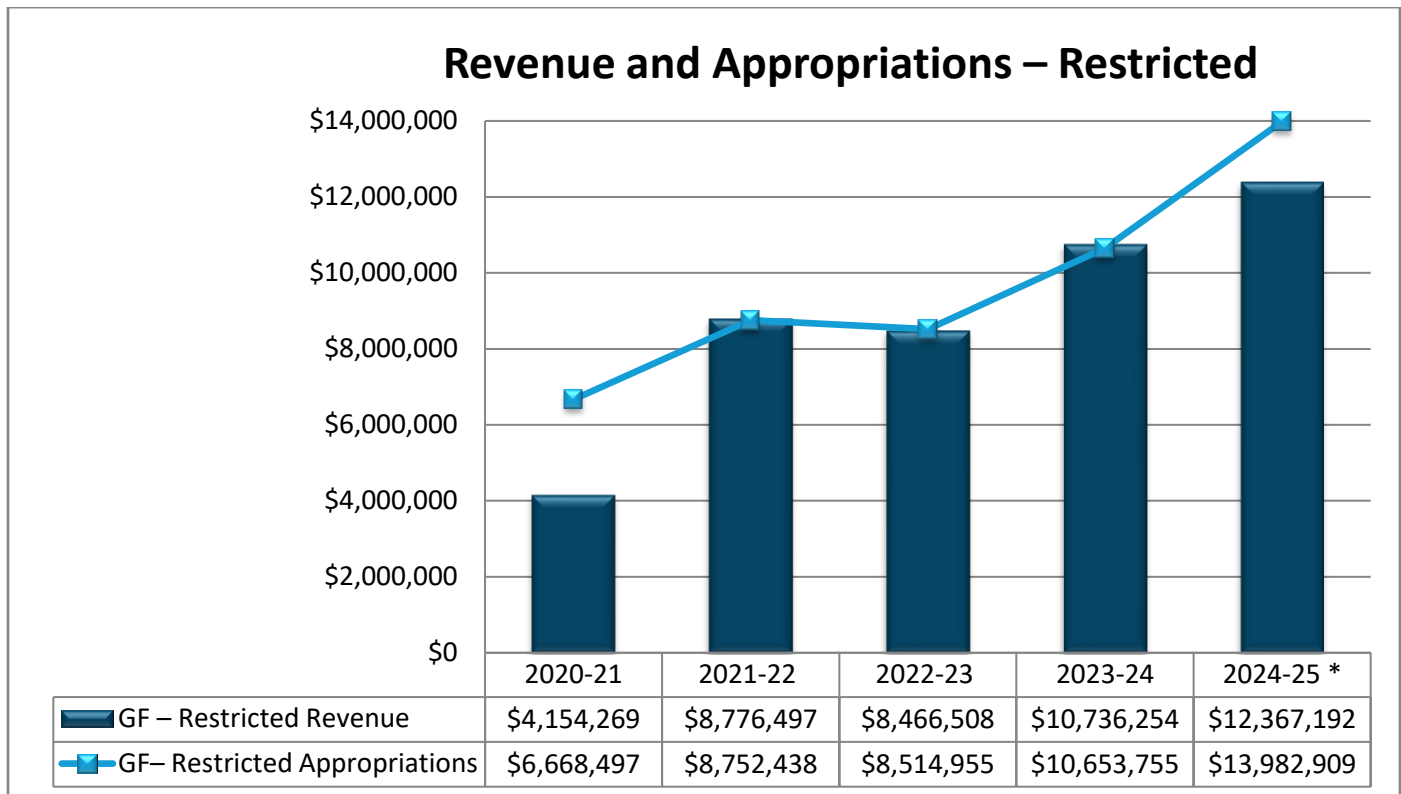
Academic Salaries	\$ 1,424,992
Classified Salaries	\$ 2,562,586
Employee Benefits	\$ 1,743,067
Supplies	\$ 863,618
Services	\$ 2,035,460
Capital Outlay	\$ 1,357,013
Other Outgo	\$ 667,019

Fiscal Year 2024-25 Final Budget



Major Object Summary for the Fiscal Year 2024-25 Final Budget:

Academic Salaries	\$ 1,415,430
Classified Salaries	\$ 3,076,648
Employee Benefits	\$ 2,104,707
Supplies	\$ 711,047
Services	\$ 2,820,912
Capital Outlay	\$ 3,050,173
Other Outgo	\$ 803,992



Graph 13: Revenue and Appropriations – Restricted

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

In FY23-24 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, the CCAMPIS Grant totaling \$1.3 million over 4 years, 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.

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 FY24-25, a portion of the carryover revenue is budgeted due to ongoing budget plans, leading budgeted appropriations to be greater than budgeted revenue.

*FY20-21 through FY22-23 are audited actuals. FY23-24 is unaudited actuals, and FY24-25 is budgeted.

Object Breakdown

2024-25

Object Detail ■

(Budget to Final Budget Comparison)

Object Detail ■

(Actuals to Final Budget Comparison)

Object Detail – Budget to Final Budget

FY24–25

Final Budget 2023-24	2022-23 ADOPTED BUDGET			2023-24 ADOPTED BUDGET			2024-25 FINAL BUDGET			2022-23 vs. 2024-25 Variance	2023-24 vs. 2024-25 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,699,114	2,614,828	84,286	2,784,434	2,784,434	-	3,089,721	3,089,721	-	474,893	305,287
Subtotal	2,699,114	2,614,828	84,286	2,784,434	2,784,434	-	3,089,721	3,089,721	-	474,893	305,287
1210 Administrators	1,204,670	933,230	271,440	1,478,520	1,195,383	283,137	1,478,708	1,188,613	290,095	255,383	(6,770)
1211 Admin In-District Allowance	30,684	21,847	8,837	37,741	29,235	8,506	42,540	42,540	-	20,693	13,305
1212 Counselors	618,064	82,722	535,342	682,436	87,631	594,805	732,894	92,187	640,707	9,465	4,556
1213 Academic Director	58,794	-	58,794	56,169	-	56,169	65,115	-	65,115	-	-
1214 Reassigned Time	-	-	-	-	-	-	-	-	-	-	-
1215 Learning Disabilities Specialist	93,936	-	93,936	103,024	-	103,024	105,697	-	105,697	-	-
1216 Library/Media Services Director	59,146	59,146	-	65,661	65,661	-	68,156	68,156	-	9,010	2,495
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,065,294	1,096,945	968,349	2,423,551	1,377,910	1,045,641	2,493,110	1,391,496	1,101,614	294,551	13,586
1310 Adjunct Faculty	1,625,479	1,607,195	18,284	1,820,358	1,801,187	19,171	1,829,650	1,817,979	11,671	210,784	16,792
1311 Adjunct Office Hours	35,000	30,000	5,000	35,411	30,000	5,411	35,411	30,000	5,411	-	-
1315 Fitness Education Center Adjuncts	126,114	126,114	-	126,114	126,114	-	126,114	126,114	-	-	-
1360 Instructional Stipends	71,314	56,015	15,299	71,570	56,015	15,555	179,331	166,015	13,316	110,000	110,000
1390 Other Instructional Salaries	201,249	140,099	61,150	221,275	140,099	81,176	190,316	140,099	50,217	-	-
1399 Instructor Substitutes	40,500	40,500	-	40,500	40,500	-	40,500	40,500	-	-	-
Subtotal	2,099,656	1,999,923	99,733	2,315,228	2,193,915	121,313	2,401,322	2,320,707	80,615	320,784	126,792
1414 Reassigned Time - Overload	9,608	9,608	-	9,608	9,608	-	9,608	9,608	-	-	-
1415 Student Activities Advisor	28,350	28,350	-	28,350	28,350	-	28,350	28,350	-	-	-
1420 Part-Time or Sub Librarian	46,222	46,222	-	46,222	46,222	-	46,222	46,222	-	-	-
1425 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1430 Part-Time or Sub Counselors	93,931	623	93,308	85,873	623	85,250	86,564	623	85,941	-	-
1440 Part-Time Program Director	35,454	35,454	-	35,454	35,454	-	35,454	35,454	-	-	-
1460 Faculty Stipend	82,621	42,121	40,500	136,346	42,121	94,225	110,121	42,121	68,000	-	-
1470 CCE Facilitator	27,388	-	27,388	15,284	-	15,284	9,260	-	9,260	-	-
1480 Athletic Coaches	35,001	35,001	-	82,001	82,001	-	82,001	82,001	-	47,000	-
1495 Mileage Allowance	9,188	9,188	-	9,188	9,188	-	9,188	9,188	-	-	-
1499 Other Noninstructional Acad. Salaries	106,588	65,059	41,529	139,617	67,532	72,085	137,939	67,939	70,000	2,880	407
Subtotal	474,351	271,626	202,725	587,943	321,099	266,844	554,707	321,506	233,201	49,880	407
TOTAL ACADEMIC	7,338,415	5,983,322	1,355,093	8,111,156	6,677,358	1,433,798	8,538,860	7,123,430	1,415,430	1,140,108	446,072
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	3,306,664	2,194,596	1,112,068	3,618,120	2,355,567	1,262,553	4,052,100	2,568,070	1,484,030	373,474	212,503
2111 Confidentials	391,016	320,414	70,602	454,470	370,588	83,882	441,372	364,426	76,946	44,012	(6,162)
2120 Part-Time Regular Classified	308,663	275,105	33,558	273,624	237,309	36,315	301,637	263,949	37,688	(11,156)	26,640
2150 Classified Supervisor	2,053,027	1,460,562	592,465	2,539,648	1,721,503	818,145	2,599,968	1,783,944	816,024	323,382	62,441
Subtotal	6,059,370	4,250,677	1,808,693	6,885,862	4,684,967	2,200,895	7,395,077	4,980,389	2,414,688	729,712	295,422
2210 F-T/Reg. Classified Instructional	15,287	15,287	-	12,344	12,344	-	12,498	12,498	-	(2,789)	154
2241 CDC Teachers	-	-	-	-	-	-	36,778	-	36,778	-	-
Subtotal	15,287	15,287	-	12,344	12,344	-	49,276	12,498	36,778	(2,789)	154
2310 Classified Overtime	58,096	57,151	945	57,226	57,151	75	57,226	57,151	75	-	-
2340 Part-Time/Temp. Class. Noninstr	600,883	484,115	116,768	847,184	582,448	264,736	866,041	627,343	238,698	143,228	44,895
2341 Part-Time/Temporary Technician	51,688	21,377	30,311	55,937	23,135	32,802	32,222	23,135	9,087	1,758	-
2350 Student Workers	352,286	96,869	255,417	382,684	104,832	277,852	381,191	155,418	225,773	58,549	50,586
2360 Classified Stipend	26,250	26,250	-	17,045	17,045	-	17,045	17,045	-	(9,205)	-
2399 Other Noninstr. Class. Salaries	15,980	15,980	-	17,292	17,292	-	17,292	17,292	-	1,312	-
Subtotal	1,105,183	701,742	403,441	1,377,368	801,903	575,465	1,371,017	897,384	473,633	195,642	95,481

2410 Instructional Aide Hourly	298,070	273,657	24,413	323,674	297,254	26,420	275,455	249,035	26,420	(24,622)	(48,219)
2414 Instructional Aide - AIARE	11,718	11,718	-	12,682	12,682	-	12,682	12,682	-	964	-
2415 Tutor	85,588	39,336	46,252	81,802	42,570	39,232	100,699	42,570	58,129	3,234	-
2418 Artist Model I	2,659	2,659	-	2,878	2,878	-	2,878	2,878	-	219	-
2419 Artist Model II	4,876	4,876	-	5,277	5,277	-	5,277	5,277	-	401	-
2421 Accompanist	-	-	-	-	-	-	2,500	2,500	-	2,500	2,500
2441 CDC Part-Time Teacher	-	-	-	-	-	-	-	-	-	-	-
2442 TPNS Substitute Teacher	634	634	-	686	686	-	686	686	-	52	-
2450 Student Tutors	88,565	33,075	55,490	35,794	35,794	-	102,794	35,794	67,000	2,719	-
2499 Other PT Class.Instr.Salaries	-	-	-	-	-	-	-	-	-	-	-
Subtotal	492,110	365,955	126,155	462,793	397,141	65,652	502,971	351,422	151,549	(14,533)	(45,719)
TOTAL CLASSIFIED	7,671,950	5,333,661	2,338,289	8,738,367	5,896,355	2,842,012	9,318,341	6,241,693	3,076,648	908,032	345,338
TOTAL SALARIES	15,010,365	11,316,983	3,693,382	16,849,523	12,573,713	4,275,810	17,857,201	13,365,123	4,492,078	2,048,140	791,410
EMPLOYEE BENEFITS											
i 3110 STRS Direct Instruction	997,420	951,700	45,720	1,011,745	981,266	30,479	1,068,176	1,038,397	29,779	86,697	57,131
3111 STRS Nonacademic Admin. and Supervisors	223,148	223,148	-	-	-	-	-	-	-	(223,148)	-
i 3112 STRS Nonacademic Other	225,173	49,666	175,507	464,224	273,341	190,883	478,197	273,734	204,463	224,068	393
Subtotal	1,445,741	1,224,514	221,227	1,475,969	1,254,607	221,362	1,546,373	1,312,131	234,242	87,617	57,524
3210 PERS Direct Instruction	-	-	-	57,550	57,550	-	69,916	59,967	9,949	59,967	2,417
3211 PERS Classified/Other Nonacademic	1,541,109	1,082,929	458,180	1,911,074	1,268,358	642,716	2,022,748	1,358,662	664,086	275,733	90,304
3212 PERS Other Academic Noninstructional	74,355	60,459	13,896	80,239	71,985	8,254	78,442	73,432	5,010	12,973	1,447
Subtotal	1,615,464	1,143,388	472,076	2,048,863	1,397,893	650,970	2,171,106	1,492,061	679,045	348,673	94,168
3310 Soc. Sec. Direct Instruction	12,137	12,137	-	13,216	13,216	-	16,025	13,745	2,280	1,608	529
3311 Soc. Sec. Classified/Other Nonacademic	380,305	268,180	112,125	430,931	294,546	136,385	462,515	312,795	149,720	44,615	18,249
3312 Soc. Sec. Other Academic Noninstructional	16,472	14,774	1,698	17,477	16,529	948	17,405	16,831	574	2,057	302
3320 Medicare Direct Instruction	77,535	72,478	5,057	82,323	78,118	4,205	88,187	83,726	4,461	11,248	5,608
3321 Medicare Classified/Other Nonacademic	98,637	70,280	28,357	114,134	77,920	36,214	121,440	82,833	38,607	12,553	4,913
3322 Medicare Other Academic Noninstructional	34,382	18,886	15,496	40,295	22,879	17,416	40,716	22,893	17,823	4,007	14
Subtotal	619,468	456,735	162,733	698,376	503,208	195,168	746,288	532,823	213,465	76,088	29,615
3410 H&W Direct Instruction	525,997	493,699	32,298	576,139	556,609	19,530	651,934	620,389	31,545	126,690	63,780
3411 H&W Classified/Other Nonacademic	1,632,785	1,101,496	531,289	1,763,461	1,211,398	552,063	2,027,196	1,347,551	679,645	246,055	136,153
3412 H&W Other Academic Noninstructional	358,467	217,817	140,650	385,739	229,883	155,856	436,395	268,569	167,826	50,752	38,686
Subtotal	2,517,249	1,813,012	704,237	2,725,339	1,997,890	727,449	3,115,525	2,236,509	879,016	423,497	238,619
3510 SUI Direct Instruction	26,745	25,001	1,744	23,699	23,089	610	24,638	24,008	630	(993)	919
3511 SUI Classified/Other Nonacademic	34,017	24,241	9,776	32,401	22,208	10,193	34,571	23,022	11,549	(1,219)	814
3512 SUI Other Academic Noninstructional	11,855	6,510	5,345	11,275	6,315	4,960	12,268	7,010	5,258	500	695
Subtotal	72,617	55,752	16,865	67,375	51,612	15,763	71,477	54,040	17,437	(1,712)	2,428
3610 Workers' Compensation Direct Instruction	89,772	83,917	5,855	94,339	89,487	4,852	100,957	95,849	5,108	11,932	6,362
3611 WC Classified/Other Nonacademic	120,131	83,009	37,122	130,834	89,321	41,513	144,752	97,413	47,339	14,404	8,092
3612 WC Other Academic Noninstructional	39,793	21,857	17,936	46,204	26,240	19,964	46,610	26,206	20,404	4,349	(34)
Subtotal	249,696	188,783	60,913	271,377	205,048	66,329	292,319	219,468	72,851	30,685	14,420
3710 Apple Direct Instruction	45,661	43,475	2,186	50,423	47,816	2,607	51,691	49,394	2,297	5,919	1,578
3711 Apple Classified/Other Nonacademic	13,372	10,431	2,941	18,409	12,458	5,951	18,309	13,355	4,954	2,924	897
3712 Apple Other Academic Noninstructional	1,714	884	830	2,325	884	1,441	2,284	884	1,400	-	-
Subtotal	60,747	54,790	5,957	71,157	61,158	9,999	72,284	63,633	8,651	8,843	2,475
3910 Misc. Benes. Direct Instruction	-	-	-	-	-	-	-	-	-	-	-
3911 Misc. Benes. Classified/Other Nonacademic	-	-	-	-	-	-	-	-	-	-	-
3912 Misc. Benes. Academic Noninstructional	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	6,580,982	4,936,974	1,644,008	7,358,456	5,471,416	1,887,040	8,015,372	5,910,665	2,104,707	973,691	439,249
TOTAL COMPENSATION	21,591,347	16,253,957	5,337,390	24,207,979	18,045,129	6,162,850	25,872,573	19,275,788	6,596,785	3,021,831	1,230,659

SUPPLIES											
4310 Instructional Supplies	228,217	-	228,217	230,696	(1,936)	232,632	311,287	1,288	309,999	1,288	3,224
4315 Instructional Materials	60,215	27,615	32,600	48,174	24,074	24,100	23,827	23,827	-	(3,788)	(247)
4320 Media Supplies	1,617	1,617	-	1,617	1,617	-	1,617	1,617	-	-	-
4325 Instructor Desk Copies	2,835	2,835	-	3,035	2,835	200	2,835	2,835	-	-	-
Subtotal	292,884	32,067	260,817	283,522	26,590	256,932	339,566	29,567	309,999	(2,500)	2,977
4510 Books, Magazines, Periodicals	17,612	2,562	15,050	12,137	2,627	9,510	9,036	2,686	6,350	124	59
4550 Noninstructional Supp and Matls	578,819	254,194	324,625	602,186	269,726	332,460	717,460	322,762	394,698	68,568	53,036
Subtotal	596,431	256,756	339,675	614,323	272,353	341,970	726,496	325,448	401,048	68,692	53,095
TOTAL SUPPLIES	889,315	288,823	600,492	897,845	298,943	598,902	1,066,062	355,015	711,047	66,192	56,072
SERVICES											
5110 Personal Service Contracts	219,963	148,463	71,500	381,439	83,183	298,256	181,186	95,265	85,921	(53,198)	12,082
5111 Personal Service Contracts (Instructional)	35,100	4,047	31,053	70,724	4,127	66,597	70,721	4,127	66,594	80	-
5120 Contract Services	2,696,383	1,813,469	882,914	2,699,509	1,858,587	840,922	2,980,402	1,766,692	1,213,710	(46,777)	(91,895)
5121 Contract Services (Instructional - ISAs)	1,062,868	1,062,868	-	1,414,010	1,414,010	-	1,942,390	1,914,010	28,380	851,142	500,000
5140 Software License and Online Services	416,984	158,815	258,169	461,325	189,709	271,616	597,503	225,031	372,472	66,216	35,322
5170 Audit	41,175	41,175	-	41,175	41,175	-	41,175	41,175	-	-	-
5180 Legal	91,989	86,989	5,000	93,955	83,955	10,000	93,955	83,955	10,000	(3,034)	-
Subtotal	4,564,462	3,315,826	1,248,636	5,162,137	3,674,746	1,487,391	5,907,332	4,130,255	1,777,077	814,429	455,509
5210 Technology Allowance	14,225	13,725	500	21,000	19,000	2,000	31,500	27,000	4,500	13,275	8,000
5211 Mileage Reimbursement	36,790	33,440	3,350	39,690	35,340	4,350	34,365	29,515	4,850	(3,925)	(5,825)
5212 Field Labs	1,750	1,750	-	1,750	1,750	-	1,750	1,750	-	-	-
5213 Conference/Travel	438,154	217,473	220,681	410,296	208,973	201,323	468,052	230,703	237,349	13,230	21,730
5214 Student Field Trips	53,228	18,300	34,928	153,102	74,965	78,137	152,729	91,592	61,137	73,292	16,627
5216 Staff Development Activities	43,107	43,107	-	75,607	43,107	32,500	153,847	46,107	107,740	3,000	3,000
5217 Training	-	-	-	925	100	825	5,125	100	5,025	100	-
5218 Tuition Reimbursement	1,350	1,350	-	1,350	1,350	-	1,850	1,350	500	-	-
Subtotal	588,604	329,145	259,459	703,720	384,585	319,135	849,218	428,117	421,101	98,972	43,532
5310 Institutional Memberships	76,036	53,831	22,205	86,036	64,331	21,705	107,028	73,343	33,685	19,512	9,012
5320 Licensing Fees	16,857	16,857	-	22,907	17,357	5,550	25,053	23,003	2,050	6,146	5,646
Subtotal	92,893	70,688	22,205	108,943	81,688	27,255	132,081	96,346	35,735	25,658	14,658
5410 Property & Liability Insurance	6,415	6,415	-	6,775	6,775	-	6,775	6,775	-	360	-
5440 Student Insurance	29,836	12,158	17,678	34,520	16,842	17,678	34,520	16,842	17,678	4,684	-
Subtotal	36,251	18,573	17,678	41,295	23,617	17,678	41,295	23,617	17,678	5,044	-
5511 Utilities - Electricity	243,291	243,291	-	366,654	366,654	-	366,654	366,654	-	123,363	-
5512 Utilities - Natural Gas/Nonelectrical	249,336	249,336	-	319,336	319,336	-	319,336	319,336	-	70,000	-
5513 Utilities - Water and Sewer	58,450	58,450	-	58,450	58,450	-	65,450	65,450	-	7,000	7,000
5514 Utilities - Refuse	43,300	43,300	-	43,300	43,300	-	48,300	48,300	-	5,000	5,000
5516 Utilities - Telephone	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	-	-
5517 Utilities - Internet	10,600	10,600	-	13,100	10,600	2,500	13,100	10,600	2,500	-	-
5530 Postage and Courier Services	61,005	61,005	-	62,225	62,225	-	81,175	75,375	5,800	14,370	13,150
5550 Facilities Rents and Leases	59,041	31,041	28,000	64,041	31,041	33,000	71,477	36,141	35,336	5,100	5,100
5560 Equipment Rents and Leases	26,637	26,637	-	27,687	27,387	300	27,687	27,387	300	750	-
Subtotal	771,660	743,660	28,000	974,793	938,993	35,800	1,013,179	969,243	43,936	225,583	30,250
5610 Printing	44,616	42,911	1,705	44,716	43,011	1,705	58,816	51,311	7,505	8,400	8,300
5620 Outreach Activities	40,800	10,800	30,000	35,800	10,800	25,000	82,800	7,800	75,000	(3,000)	(3,000)
5640 Repairs and Maintenance	90,502	42,939	47,563	90,602	43,339	47,263	206,005	157,510	48,495	114,571	114,171
5642 Vehicle Maintenance and Repair	20,750	20,750	-	20,750	20,750	-	20,750	20,750	-	-	-
5680 Maintenance Agreements	247,601	242,151	5,450	251,613	246,163	5,450	250,913	247,963	2,950	5,812	1,800
Subtotal	444,269	359,551	84,718	443,481	364,063	79,418	619,284	485,334	133,950	125,783	121,271
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	286,235	77,372	208,863	379,198	117,372	261,826	343,383	143,372	200,011	66,000	26,000
5812 Employment Verification	4,430	4,230	200	14,430	4,230	10,200	4,430	4,230	200	-	-
5816 Administrative Fees	2,610	2,610	-	2,610	2,610	-	4,136	4,136	-	1,526	1,526
5895 Merchant Discount and Bank Fees	27,000	27,000	-	32,000	32,000	-	45,160	45,160	-	18,160	13,160
Subtotal	320,275	111,212	209,063	428,238	156,212	272,026	397,109	196,898	200,211	85,686	40,686

5950 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
5980 Relocation Costs	15,000	15,000	-	15,000	15,000	-	15,000	15,000	-	-	-
5990 Other Operating Expenses	116,599	900	115,699	162,096	900	161,196	192,124	900	191,224	-	-
Subtotal	131,599	15,900	115,699	177,096	15,900	161,196	207,124	15,900	191,224	-	-
TOTAL SERVICES	6,954,513	4,969,055	1,985,458	8,044,203	5,644,304	2,399,899	9,171,122	6,350,210	2,820,912	1,381,155	705,906
CAPITAL OUTLAY										-	-
6110 Land Improvements	-	-	-	-	-	-	103,715	-	103,715	-	-
6190 Other Site Costs	-	-	-	1,400,000	-	1,400,000	1,400,000	-	1,400,000	-	-
Subtotal	-	-	-	1,400,000	-	1,400,000	1,503,715	-	1,503,715	-	-
6220 Improvements to Buildings	11,700	11,700	-	167,500	11,700	155,800	167,500	11,700	155,800	-	-
Subtotal	11,700	11,700	-	167,500	11,700	155,800	167,500	11,700	155,800	-	-
6310 Library Bks/Magazines/Prdcls/Databases	353,716	45,759	307,957	112,759	45,759	67,000	100,759	55,759	45,000	10,000	10,000
Subtotal	353,716	45,759	307,957	112,759	45,759	67,000	100,759	55,759	45,000	10,000	10,000
6410 Audio Visual Equipment, New	1,485	1,485	-	1,485	1,485	-	1,745	1,745	-	260	260
6420 Low Voltage/Tech Equipment	-	-	-	-	-	-	-	-	-	-	-
6421 Safety/Security Equipment	4,000	-	4,000	-	-	-	-	-	-	-	-
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	814,672	40,172	774,500	141,708	16,708	125,000	174,532	18,553	155,979	(21,619)	1,845
6471 Computer Hardware, Replacement	911	911	-	911	911	-	911	911	-	-	-
6480 Equipment/Furniture, New	220,555	63,504	157,051	1,442,149	139,540	1,302,609	1,326,883	137,204	1,189,679	73,700	(2,336)
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	-	189,935	189,935	-	29,028	29,028
Subtotal	1,204,915	269,364	935,551	1,749,545	321,936	1,427,609	1,696,391	350,733	1,345,658	81,369	28,797
TOTAL CAPITAL OUTLAY	1,570,331	326,823	1,243,508	3,429,804	379,395	3,050,409	3,468,365	418,192	3,050,173	91,369	38,797
TOTAL EXPENSES	31,005,506	21,838,658	9,166,848	36,579,831	24,367,771	12,212,060	39,578,122	26,399,205	13,178,917	4,560,547	2,031,434
OTHER OUTGO											
7201 Indirect Expense Intrafund	216,479	-	216,479	213,952	-	213,952	244,901	-	244,901	-	-
7310 Transfers to Other Funds	743,342	689,468	53,874	962,288	912,967	49,321	1,089,998	1,041,212	48,786	351,744	128,245
7400 Other Transfers	225,375	-	225,375	220,125	-	220,125	216,000	-	216,000	-	-
7512 Direct Payments to Students	30,380	-	30,380	183,917	-	183,917	103,926	-	103,926	-	-
7590 Federal Financial Aid Repayment	5,000	5,000	-	50,000	50,000	-	50,000	50,000	-	45,000	-
7610 Child Care	-	-	-	-	-	-	-	-	60,000	-	-
7612 CalWORKs Child Care	19,718	-	19,718	46,866	-	46,866	-	-	-	-	-
7620 Textbook Grants	56,722	-	56,722	54,773	-	54,773	54,108	-	54,108	-	-
7625 Student Supplies and Materials	20,000	-	20,000	22,000	-	22,000	22,000	-	22,000	-	-
7635 Student Transportation	15,360	-	15,360	39,860	-	39,860	54,271	-	54,271	-	-
TOTAL OTHER OUTGO	1,332,376	694,468	637,908	1,793,781	962,967	830,814	1,895,204	1,091,212	803,992	396,744	128,245
TOTAL APPROPRIATED *	32,337,882	22,533,126	9,804,756	38,373,612	25,330,738	13,042,874	41,473,326	27,490,417	13,982,909	4,957,291	2,159,679
7906 Categorical Carryover	3,055,240	-	3,055,240	3,828,664	-	3,828,664	4,692,675	-	4,692,675	-	-
TOTAL APPROPRIATED & UNAPPROPRIATED *	35,393,122	22,533,126	12,859,996	42,202,276	25,330,738	16,871,538	46,166,001	27,490,417	18,675,584	4,957,291	2,159,679

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

Object Detail – Actual to Final Budget

FY24–25

Final Budget 2022-23	2022-23			2023-24			2024-25			2022-23 Actuals	2023-24 Projected
	AUDITED ACTUALS			UNAUDITED ACTUALS			FINAL BUDGET			vs. 2024-25 Final	vs. 2024-25 Final
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,555,986	2,529,371	26,615	2,830,408	2,830,408	-	3,089,721	3,089,721	-	560,350	259,313
Subtotal	2,555,986	2,529,371	26,615	2,830,408	2,830,408	-	3,089,721	3,089,721	-	560,350	259,313
1210 Administrators	1,229,830	1,011,434	218,396	1,425,959	1,141,721	284,238	1,478,708	1,188,613	290,095	177,179	46,892
1211 Admin In-District Allowance	38,189	31,101	7,088	41,104	32,458	8,646	42,540	42,540	-	11,439	10,082
1212 Counselors	615,258	88,198	527,060	621,131	67,758	553,373	732,894	92,187	640,707	3,989	24,429
1213 Academic Director	59,081	-	59,081	57,939	5,019	52,920	65,115	-	65,115	-	(5,019)
1214 Reassigned Time	7,328	7,328	-	-	-	-	-	-	-	(7,328)	-
1215 Learning Disabilities Specialist	94,386	-	94,386	103,024	-	103,024	105,697	-	105,697	-	-
1216 Library/Media Services Director	59,146	59,146	-	65,661	65,661	-	68,156	68,156	-	9,010	2,495
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,103,218	1,197,207	906,011	2,314,818	1,312,617	1,002,201	2,493,110	1,391,496	1,101,614	194,289	78,879
1310 Adjunct Faculty	1,606,100	1,606,100	-	1,994,353	1,994,353	-	1,829,650	1,817,979	11,671	211,879	(176,374)
1311 Adjunct Office Hours	29,802	29,802	-	31,044	29,857	1,187	35,411	30,000	5,411	198	143
1315 Fitness Education Center Adjuncts	150,025	150,025	-	154,059	154,059	-	126,114	126,114	-	(23,911)	(27,945)
1360 Instructional Stipend	15,618	15,118	500	7,604	7,604	-	179,331	166,015	13,316	150,897	158,411
1390 Other Instructional Salaries	217,551	170,801	46,750	227,893	192,906	34,987	190,316	140,099	50,217	(30,702)	(52,807)
1399 Instructor Substitutes	24,068	24,068	-	26,734	26,734	-	40,500	40,500	-	16,432	13,766
Subtotal	2,043,164	1,995,914	47,250	2,441,687	2,405,513	36,174	2,401,322	2,320,707	80,615	324,793	(84,806)
1414 Reassigned Time - Overload	1,538	1,538	-	2,240	2,240	-	9,608	9,608	-	8,070	7,368
1415 Student Activities Advisor	22,500	22,500	-	29,540	29,540	-	28,350	28,350	-	5,850	(1,190)
1420 Part-Time or Sub Librarian	73,929	73,929	-	82,051	82,051	-	46,222	46,222	-	(27,707)	(35,829)
1425 Department Workload	21,605	21,605	-	40,607	40,607	-	-	-	-	(21,605)	(40,607)
1430 Part-Time or Sub Counselors	118,745	-	118,745	190,716	-	190,716	86,564	623	85,941	623	623
1440 Part-Time Program Director	52,929	35,428	17,501	13,348	13,348	-	35,454	35,454	-	26	22,106
1460 Faculty Stipend	31,717	16,524	15,193	117,310	17,367	99,943	110,121	42,121	68,000	25,597	24,754
1470 CCE Facilitator	20,401	-	20,401	14,744	-	14,744	9,260	-	9,260	-	-
1480 Athletic Coaches	93,500	93,500	-	135,299	135,299	-	82,001	82,001	-	(11,499)	(53,298)
1495 Mileage Allowance	13,400	13,400	-	5,820	5,820	-	9,188	9,188	-	(4,212)	3,368
1499 Other Noninstr. Acad. Salaries	115,150	46,265	68,885	125,072	43,856	81,216	137,939	67,939	70,000	21,674	24,083
Subtotal	565,414	324,689	240,725	756,747	370,128	386,619	554,707	321,506	233,201	(3,183)	(48,622)
TOTAL ACADEMIC	7,267,782	6,047,181	1,220,601	8,343,660	6,918,666	1,424,994	8,538,860	7,123,430	1,415,430	1,076,249	204,764
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	2,950,143	1,941,107	1,009,036	3,236,310	2,099,138	1,137,172	4,052,100	2,568,070	1,484,030	626,963	468,932
2111 Confidentials	408,836	336,881	71,955	487,721	403,391	84,330	441,372	364,426	76,946	27,545	(38,965)
2120 Part-Time Regular Classified	236,023	194,164	41,859	288,840	252,525	36,315	301,637	263,949	37,688	69,785	11,424
2150 Classified Supervisor	1,813,281	1,198,190	615,091	2,179,623	1,418,396	761,227	2,599,968	1,783,944	816,024	585,754	365,548
Subtotal	5,408,283	3,670,342	1,737,941	6,192,494	4,173,450	2,019,044	7,395,077	4,980,389	2,414,688	1,310,047	806,939
2210 F-T/Reg. Classified Instructional	47,544	47,544	-	8,794	8,794	-	12,498	12,498	-	(35,046)	3,704
2241 CDC Teachers	-	-	-	25,950	-	25,950	36,778	-	36,778	-	-
Subtotal	47,544	47,544	-	34,744	8,794	25,950	49,276	12,498	36,778	(35,046)	3,704
										-	-

2310	Classified Overtime	51,707	50,149	1,558	39,440	37,675	1,765	57,226	57,151	75	7,002	19,476
2340	Part-Time/Temp. Class. Noninstr	548,093	253,519	294,574	551,392	430,171	121,221	866,041	627,343	238,698	373,824	197,172
2341	Part-Time/Temporary Technician	34,710	466	34,244	35,715	187	35,528	32,222	23,135	9,087	22,669	22,948
2350	Student Workers	229,213	65,040	164,173	433,464	189,548	243,916	381,191	155,418	225,773	90,378	(34,130)
2360	Classified Stipend	16,750	16,750	-	5,947	-	5,947	17,045	17,045	-	295	17,045
2399	Other Noninstr. Class. Salaries	-	-	-	8,773	8,773	-	17,292	17,292	-	17,292	8,519
	Subtotal	880,473	385,924	494,549	1,074,731	666,354	408,377	1,371,017	897,384	473,633	511,460	231,030
2410	Instructional Aide	290,052	290,052	-	369,218	368,116	1,102	275,455	249,035	26,420	(41,017)	(119,081)
2414	Instructional Aide - AIARE	-	-	-	-	-	-	12,682	12,682	-	12,682	12,682
2415	Tutor	153,515	60,722	92,793	113,362	77,581	35,781	100,699	42,570	58,129	(18,152)	(35,011)
2418	Artist Model I	-	-	-	-	-	-	2,878	2,878	-	2,878	2,878
2419	Artist Model II	1,381	1,381	-	8,594	8,594	-	5,277	5,277	-	3,896	(3,317)
2421	Accompanist	-	-	-	-	-	-	2,500	2,500	-	2,500	2,500
2441	CDC Part-Time Teacher	-	-	-	-	-	-	-	-	-	-	-
2442	TPNS Substitute Teacher	2,244	2,244	-	1,416	1,416	-	67,686	686	67,000	(1,558)	(730)
2450	Student Tutor	39,884	7,254	32,630	81,099	8,768	72,331	35,794	35,794	-	28,540	27,026
2499	Other PT Class.Instr.Salaries	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	447,192	361,653	125,423	492,590	464,475	109,214	467,177	351,422	151,549	(10,231)	(113,053)
	TOTAL CLASSIFIED	6,783,492	4,465,463	2,357,913	7,794,559	5,313,073	2,562,585	9,282,547	6,241,693	3,076,648	1,776,230	928,620
EMPLOYEE BENEFITS												
i	3110 STRS Direct Instruction	1,027,062	1,001,227	25,835	1,155,810	1,135,445	20,365	1,068,176	1,038,397	29,779	37,170	(97,048)
	3111 STRS Nonacademic Admin. and Supervisors	18,612	35	18,577	36,007	-	36,007	-	-	-	(35)	-
i	3112 STRS Nonacademic Other	359,250	178,866	180,384	399,109	212,518	186,591	478,197	273,734	204,463	94,868	61,216
	Subtotal	1,404,924	1,180,128	224,796	1,590,926	1,347,963	242,963	1,546,373	1,312,131	234,242	132,003	(35,832)
	3210 PERS Direct Instruction	76,280	70,146	6,134	69,916	73,000	65,079	7,921	59,967	9,949	(10,179)	(5,112)
	3211 PERS Classified/Other Nonacademic	1,332,421	916,017	416,404	1,589,347	1,093,220	496,127	2,022,748	1,358,662	664,086	442,645	265,442
	3212 PERS Other Academic Noninstructional	167,211	166,651	560	212,279	173,139	39,140	78,442	73,432	5,010	(93,219)	(99,707)
	Subtotal	1,575,912	1,152,814	423,098	1,874,626	1,331,438	543,188	2,171,106	1,492,061	679,045	339,247	160,623
	3310 Soc. Sec. Direct Instruction	19,165	17,666	1,499	17,873	15,984	1,889	16,025	13,745	2,280	(3,921)	(2,239)
	3311 Soc. Sec. Classified/Other Nonacademic	334,593	230,549	104,044	376,746	261,154	115,592	462,515	312,795	149,720	82,246	51,641
	3312 Soc. Sec. Other Academic Noninstructional	34,043	33,906	137	40,908	31,623	9,285	17,405	16,831	574	(17,075)	(14,792)
	3320 Medicare Direct Instruction	77,010	72,859	4,151	88,632	84,668	3,964	88,187	83,726	4,461	10,867	(942)
	3321 Medicare Classified/Other Nonacademic	90,237	58,089	32,148	103,765	69,797	33,968	121,440	82,833	38,607	24,744	13,036
	3322 Medicare Other Academic Noninstructional	35,361	20,178	15,183	40,184	21,590	18,594	40,716	22,893	17,823	2,715	1,303
	Subtotal	590,409	433,247	157,162	668,108	484,816	183,292	746,288	532,823	213,465	99,576	48,007
	3410 Health and Welfare Direct Instruction	486,323	463,237	23,086	515,316	488,282	27,034	651,934	620,389	31,545	157,152	132,107
	3411 H&W Classified/Other Nonacademic	1,381,344	904,662	476,682	1,482,535	978,450	504,085	2,027,196	1,347,551	679,645	442,889	369,101
	3412 H and W Other Academic Noninstructional	338,350	213,641	124,709	359,111	225,282	133,829	436,395	268,569	167,826	54,928	43,287
	Subtotal	2,206,017	1,581,540	624,477	2,356,962	1,692,014	664,948	3,115,525	2,236,509	879,016	654,969	544,495
	3510 SUI Direct Instruction	26,974	25,946	1,028	14,513	14,376	137	24,638	24,008	630	(1,938)	9,632
	3511 SUI Classified/Other Nonacademic	30,705	19,916	10,789	7,218	6,142	1,076	34,571	23,022	11,549	3,106	16,880
	3512 SUI Other Academic Noninstructional	11,849	6,814	5,035	2,699	2,056	643	12,268	7,010	5,258	196	4,954
	Subtotal	69,528	52,676	16,852	24,430	22,574	1,856	71,477	54,040	17,437	1,364	31,466
	3610 Workers' Compensation Direct Instruction	90,693	85,773	4,920	102,135	97,587	4,548	100,957	95,849	5,108	10,076	(1,738)
	3611 WC Classified/Other Nonacademic	104,770	67,429	37,341	119,519	80,533	38,986	144,752	97,413	47,339	29,984	16,880
	3612 WC Other Academic Non-Instructional	40,741	23,146	17,595	46,089	24,772	21,317	46,610	26,206	20,404	3,060	1,434
	Subtotal	236,204	176,348	59,856	267,743	202,892	64,851	292,319	219,468	72,851	43,120	16,576
	3710 Apple Direct Instruction	26,847	24,608	2,239	33,909	32,375	1,534	51,691	49,394	2,297	24,786	17,019
	3711 Apple Classified/Other Nonacademic	13,974	5,690	8,284	15,340	9,783	5,557	18,309	13,355	4,954	7,665	3,572
	3712 Apple Other Academic Noninstructional	2,860	1,260	1,600	2,886	1,209	1,677	2,284	884	1,400	(376)	(325)
	Subtotal	43,681	31,558	12,123	52,135	43,367	8,768	72,284	63,633	8,651	32,075	20,266
	3910 Misc. Benes. Direct Instruction	20,915	20,399	516	20,900	20,900	-	-	-	-	(20,399)	(20,900)
	3911 Misc. Benes. Classified/Other Nonacademic	74,680	49,410	25,270	68,913	49,613	19,300	-	-	-	(49,410)	(49,613)
	3912 Misc. Benes. Academic Noninstructional	36,800	25,700	11,100	44,475	30,576	13,899	-	-	-	(25,700)	(30,576)
	Subtotal	132,395	95,509	36,886	134,288	101,089	33,199	-	-	-	(95,509)	(101,089)
	TOTAL EMPLOYEE BENEFITS	6,259,070	4,703,820	1,555,250	6,969,218	5,226,153	1,743,065	8,015,372	5,910,665	2,104,707	1,206,845	684,512
	TOTAL COMPENSATION	20,350,228	15,216,464	5,133,764	23,188,536	17,457,892	5,730,644	25,872,573	19,275,788	6,596,785	4,059,324	1,817,896

SUPPLIES																		
4310	Instructional Supplies	171,691	879	170,812	335,082	2,284	332,798	311,287	1,288	309,999	409	(996)						
4315	Instructional Materials	29,703	1,188	28,515	44,346	-	44,346	23,827	23,827	-	22,639	23,827						
4320	Media Supplies	825	-	825	1,535	-	1,535	1,617	1,617	-	1,617	1,617						
4325	Instructor Desk Copies	711	-	711	918	135	783	2,835	2,835	-	2,835	2,700						
	Subtotal	202,930	2,067	200,863	381,881	2,419	379,462	339,566	29,567	309,999	27,500	27,148						
4510	Non-Librar Books/Mags/Periodicals	5,380	550	4,830	3,794	10	3,784	9,036	2,686	6,350	2,136	2,676						
4550	Noninstructional Supp and Matls	650,918	332,596	318,322	836,124	355,751	480,373	717,460	322,762	394,698	(9,834)	(32,989)						
	Subtotal	656,298	333,146	323,152	839,918	355,761	484,157	726,496	325,448	401,048	(7,698)	(30,313)						
TOTAL SUPPLIES					859,228	335,213	524,015		1,221,799	358,180	863,619		1,066,062	355,015	711,047		19,802	(3,165)
																	-	-
																	-	-
SERVICES																		
5110	Personal Service Contracts	114,079	37,440	76,639	58,543	20,062	38,481	181,186	95,265	85,921	57,825	75,203						
5111	Personal Service Contracts (Instructional)	14,881	9,050	5,831	-	-	-	70,721	4,127	66,594	(4,923)	4,127						
5120	Contract Services	1,639,559	1,169,503	470,056	1,918,096	1,170,957	747,139	2,980,402	1,766,692	1,213,710	597,189	595,735						
5121	Contract Services (Instructional - ISAs)	1,316,820	1,333,807	(16,987)	2,258,820	2,250,215	8,605	1,942,390	1,914,010	28,380	580,203	(336,205)						
5140	Software License and Online Services	631,490	235,525	395,965	734,946	278,221	456,725	597,503	225,031	372,472	(10,494)	(53,190)						
5170	Audit	69,110	64,110	5,000	47,698	47,698	-	41,175	41,175	-	(22,935)	(6,523)						
5180	Legal	76,289	72,788	3,501	249,733	247,398	2,335	93,955	83,955	10,000	11,167	(163,443)						
	Subtotal	3,862,228	2,922,223	940,005	5,267,836	4,014,551	1,253,285	5,907,332	4,130,255	1,777,077	1,208,032	115,704						
5210	Technology Allowance	24,763	18,863	5,900	26,667	21,167	5,500	31,500	27,000	4,500	8,137	5,833						
5211	Mileage Reimbursement	11,634	9,239	2,395	13,362	7,886	5,476	34,365	29,515	4,850	20,276	21,629						
5212	Field Labs	1,272	1,272	-	2,856	-	2,856	1,750	1,750	-	478	1,750						
5213	Conference/Travel	306,402	117,672	188,730	352,038	158,967	193,071	468,052	230,703	237,349	113,031	71,736						
5214	Student Field Trips	98,359	48,562	49,797	123,719	72,229	51,490	152,729	91,592	61,137	43,030	19,363						
5216	Staff Development Activities	6,766	5,650	1,116	29,715	23,431	6,284	153,847	46,107	107,740	40,457	22,676						
5217	Training	10,270	2,523	7,747	3,158	689	2,469	5,125	100	5,025	(2,423)	(589)						
5218	Tuition Reimbursement	9,979	989	8,990	1,349	-	1,349	1,850	1,350	500	361	1,350						
	Subtotal	469,445	204,770	264,675	552,864	284,369	268,495	849,218	428,117	421,101	223,347	143,748						
																	-	-
5310	Institutional Memberships	73,254	53,180	20,074	88,392	60,097	28,295	107,028	73,343	33,685	20,163	13,246						
5320	Licensing Fees	26,193	18,684	7,509	25,721	17,734	7,987	25,053	23,003	2,050	4,319	5,269						
5330	Course/Exam Fees	(288)	-	(288)	-	-	-	-	-	-	-	-						
	Subtotal	99,159	71,864	27,295	114,113	77,831	36,282	132,081	96,346	35,735	24,482	18,515						
5410	Property & Liability Insurance	32,556	32,436	120	19,997	19,074	923	6,775	6,775	-	(25,661)	(12,299)						
5440	Student Insurance	26,073	15,934	10,139	37,398	14,940	22,458	34,520	16,842	17,678	908	1,902						
	Subtotal	58,629	48,370	10,259	57,395	34,014	23,381	41,295	23,617	17,678	(24,753)	(10,397)						
5511	Utilities - Electricity	329,632	329,632	-	482,656	482,656	-	366,654	366,654	-	37,022	(116,002)						
5512	Utilities - Natural Gas/Nonelectrical	315,417	315,417	-	331,567	331,567	-	319,336	319,336	-	3,919	(12,231)						
5513	Utilities - Water and Sewer	73,174	73,174	-	97,871	97,871	-	65,450	65,450	-	(7,724)	(32,421)						
5514	Utilities - Refuse	56,070	56,070	-	64,894	64,894	-	48,300	48,300	-	(7,770)	(16,594)						
5516	Utilities - Telephone	50,399	50,399	-	49,276	49,276	-	20,000	20,000	-	(30,399)	(29,276)						
5517	Utilities - Internet	11,912	9,916	1,996	11,591	9,550	2,041	13,100	10,600	2,500	684	1,050						
5530	Postage and Courier Services	59,487	59,487	-	79,214	27,777	51,437	81,175	75,375	5,800	15,888	47,598						
5550	Facilities Rents and Leases	365,194	341,338	23,856	454,061	413,750	40,311	71,477	36,141	35,336	(305,197)	(377,609)						
5560	Equipment Rents and Leases	82,759	36,048	46,711	45,834	43,839	1,995	27,687	27,387	300	(8,661)	(16,452)						
	Subtotal	1,344,044	1,271,481	72,563	1,616,964	1,521,180	95,784	1,013,179	969,243	43,936	(302,238)	(551,937)						
5610	Printing	32,423	32,423	-	33,702	20,141	13,561	58,816	51,311	7,505	18,888	31,170						
5620	Outreach Activities	2,153	2,153	-	-	-	-	82,800	7,800	75,000	5,647	7,800						
5640	Repairs and Maintenance	60,122	55,698	4,424	161,267	93,075	68,192	206,005	157,510	48,495	101,812	64,435						
5642	Vehicle Maintenance and Repair	51,705	42,843	8,862	68,875	42,920	25,955	20,750	20,750	-	(22,093)	(22,170)						
5680	Maintenance Agreements	258,776	255,904	2,872	272,447	268,520	3,927	250,913	247,963	2,950	(7,941)	(20,557)						
	Subtotal	405,179	389,021	16,158	536,291	424,656	111,635	619,284	485,334	133,950	96,313	60,678						
5720	Election Services	30	30	-	-	-	-	4,500	4,500	-	4,470	4,500						
	Subtotal	30	30	-	-	-	-	4,500	4,500	-	4,470	4,500						
5810	Advertising	262,701	86,313	176,388	236,405	60,944	175,461	343,383	143,372	200,011	57,059	82,428						
5812	Employment Verification	8,110	7,980	130	11,232	8,951	2,281	4,430	4,230	200	(3,750)	(4,721)						
5816	Administrative Fees	3,763	3,763	-	2,910	2,910	-	4,136	4,136	-	373	1,226						
5895	Merchant Discount and Bank Fees	31,822	31,822	-	54,216	54,216	-	45,160	45,160	-	13,338	(9,056)						
	Subtotal	306,396	129,878	176,518	304,763	127,021	177,742	397,109	196,898	200,211	67,020	69,877						

5950 Bad Debt Expense	(22,027)	(22,027)	-	(2,605)	(2,605)	-	-	-	-	22,027	2,605
5980 Relocation Costs	7,724	7,724	-	14,379	14,379	-	15,000	15,000	-	7,276	621
5990 Other Operating Expenses	169,974	15,823	154,151	70,168	1,312	68,856	192,124	900	191,224	(14,923)	(412)
Subtotal	155,671	1,520	154,151	81,942	13,086	68,856	207,124	15,900	191,224	14,380	2,814
<u>TOTAL SERVICES</u>	6,700,781	5,039,157	1,661,624	8,532,168	6,496,708	2,035,460	9,171,122	6,350,210	2,820,912	1,311,053	(146,498)
<u>CAPITAL OUTLAY</u>											
6110 Land Improvements	10,098	10,098	-	-	-	-	103,715	-	103,715	(10,098)	-
6190 Other Site Costs	-	-	-	-	-	-	1,400,000	-	1,400,000	-	-
Subtotal	10,098	10,098	-	-	-	-	1,503,715	-	1,503,715	(10,098)	-
6210 A/E Services	232,168	232,168	-	-	-	-	-	-	-	(232,168)	-
6220 Improvements to Buidlings	114,618	82,111	32,507	198,779	62,699	136,080	167,500	11,700	155,800	(70,411)	(50,999)
6230 Interim Housing	53,855	53,855	-	-	-	-	-	-	-	(53,855)	-
6240 Moving/Temp Storage	50,111	50,111	-	-	-	-	-	-	-	(50,111)	-
Subtotal	450,752	418,245	32,507	198,779	62,699	136,080	167,500	11,700	155,800	(406,545)	(50,999)
6310 Library Bks/Magazines/Prdcls/Databases	105,430	47,324	58,106	98,909	64,714	34,195	100,759	55,759	45,000	8,435	(8,955)
Subtotal	105,430	47,324	58,106	98,909	64,714	34,195	100,759	55,759	45,000	8,435	(8,955)
6410 Audio Visual Equipment, New	2,994	2,994	-	1,768	1,768	-	1,745	1,745	-	(1,249)	(23)
6411 Audio Visual Equipment, Replace	-	-	-	11,757	11,757	-	-	-	-	-	(11,757)
6420 Low Voltage/Tech Equipment	96,100	96,100	-	7,891	-	7,891	-	-	-	(96,100)	-
6460 Computer Software, New	64,045	64,045	-	-	-	-	-	-	-	(64,045)	-
6470 Computer Hardware, New	151,243	53,558	97,685	206,448	25,492	180,956	174,532	18,553	155,979	(35,005)	(6,939)
6471 Computer Hardware, Replacement	-	-	-	750	-	750	911	911	-	911	911
6480 Equipment/Furniture, New	560,579	277,946	282,633	1,113,144	116,003	997,141	1,326,883	137,204	1,189,679	(140,742)	21,201
6481 Equipment/Furniture, Replacement	-	-	-	-	-	-	2,385	2,385	-	2,385	2,385
6591 Capital Leases	164,870	164,870	-	177,055	177,055	-	189,935	189,935	-	25,065	12,880
Subtotal	1,039,831	659,513	380,318	1,518,813	332,075	1,186,738	1,696,391	350,733	1,345,658	(308,780)	18,658
<u>TOTAL CAPITAL OUTLAY</u>	1,606,111	1,135,180	470,931	1,816,501	459,488	1,357,013	3,468,365	418,192	3,050,173	(716,988)	(41,296)
<u>TOTAL EXPENSES</u>	29,516,348	21,726,014	7,790,334	34,759,004	24,772,268	9,986,736	39,578,122	26,399,205	13,178,917	4,673,191	1,626,937
<u>OTHER OUTGO</u>											
7201 Indirect Expense Intrafund	160,172	-	160,172	141,506	-	141,506	244,901	-	244,901	-	-
7310 Transfers to Other Funds	1,193,754	1,155,754	38,000	959,824	929,888	29,936	1,089,998	1,041,212	48,786	(114,542)	111,324
7400 Other Transfers	216,000	-	216,000	70,000	-	70,000	216,000	-	216,000	-	-
7512 Direct Payments to Students	212,087	-	212,087	292,766	-	292,766	103,926	-	103,926	-	-
7590 Federal Financial Aid Repayment	4,057	4,057	-	50,787	50,787	-	50,000	50,000	-	45,943	(787)
7610 Childcare	-	-	-	-	-	-	60,000	-	60,000	-	-
7612 CalWORKs Child Care	-	-	-	-	-	-	-	-	-	-	-
7620 Textbook Grants	21,820	-	21,820	23,366	-	23,366	54,108	-	54,108	-	-
7625 Student Supplies and Materials	5,719	-	5,719	19,759	-	19,759	22,000	-	22,000	-	-
7635 Student Transportation	70,649	-	70,649	96,081	-	96,081	54,271	-	54,271	-	-
<u>TOTAL OTHER OUTGO</u>	1,884,258	1,159,811	724,447	1,654,089	980,675	673,414	1,895,204	1,091,212	803,992	(68,599)	110,537
<u>TOTAL APPROPRIATED *</u>	31,400,606	22,885,825	8,514,781	36,413,093	25,752,943	10,660,150	41,473,326	27,490,417	13,982,909	4,604,592	1,737,474
7906 Categorical Carryover	179	-	179	(6,397)	-	(6,397)	4,692,675	-	4,692,675	-	-
<u>TOTAL APPROPRIATED & UNAPPROP</u>	31,400,785	22,885,825	8,514,960	36,406,696	25,752,943	10,653,753	46,166,001	27,490,417	18,675,584	4,604,592	1,737,474

* 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

Program Breakdown

2024-25

Unrestricted Program Detail ■
(Budget to Final Budget Comparison)

Unrestricted Program Detail ■
(Actuals to Final Budget Comparison)

Unrestricted Program Detail – Budget to Final Budget

FY24–25

		2022-23 ADOPTED	2023-24 ADOPTED	2024-25 FINAL	22-23 Adopted vs. 24-25 Final Budget	23-24 Adopted vs. 24-25 Final Budget
		BUDGET <i>Unrestricted GF</i>	BUDGET <i>Unrestricted GF</i>	BUDGET <i>Unrestricted GF</i>	UNRESTRICTED VARIANCE	UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
0114	Forestry	-	-	17,658	17,658	17,658
0301	Environmental Science/ETS	21,557	11,982	11,982	(9,575)	-
0399	Green Sustainable Education	9,369	9,367	9,368	(1)	1
0401	Biology	352,807	338,148	401,521	48,714	63,373
0501	Business	355,401	310,098	315,977	(39,424)	5,879
0511	Real Estate	25,373	25,368	25,369	(4)	1
0601	General Communications	9,133	9,132	9,132	(1)	-
0614	Art - Digital and Media Arts	17,299	17,296	17,296	(3)	-
0701	Computer and Information Science	43,817	46,258	46,259	2,442	1
0801	Education General	-	-	4,627	4,627	4,627
0835	Physical Education	4,648	4,628	265,979	261,331	261,351
0836	Wilderness Education	354,875	263,361	268,369	(86,506)	5,008
0837	PE - Theory	263,434	241,162	46,096	(217,338)	(195,066)
0839	PE - Athletics	84,186	45,221	27,675	(56,511)	(17,546)
0858	Fitness Education Center	27,680	27,674	200,941	173,261	173,267
1002	Art	195,640	199,095	351,810	156,170	152,715
1004	Music	325,783	345,295	204,201	(121,582)	(141,094)
1007	Theatre Arts	191,403	201,572	46,512	(144,891)	(155,060)
1012	Photography and Digital Arts	46,233	42,778	64,111	17,878	21,333
1101	World Languages	63,268	64,112	3,173	(60,095)	(60,939)
1102	French	3,186	3,174	5,765	2,579	2,591
1104	Italian	5,766	5,765	-	(5,766)	(5,765)
1105	Spanish	333,709	363,226	376,712	43,003	13,486
1108	Japanese	8,651	8,649	8,650	(1)	1
1155	Intensive Summer Spanish Institute	178,915	185,924	188,149	9,234	2,225
1191	Sign Language	17,299	17,296	17,296	(3)	-
1201	Health	125,041	134,758	137,355	12,314	2,597
1205	Phlebotomy	6,371	6,366	6,367	(4)	1
1208	Medical Office	16,724	16,721	16,721	(3)	-
1240	Dental Assistant	30,964	31,250	31,248	284	(2)
1250	Emergency Medical Technician	76,957	178,264	184,193	107,236	5,929
1290	Emergency Response	11,239	13,685	13,684	2,445	(1)
1305	Early Childhood Education	25,084	25,079	25,080	(4)	1

		2022-23 ADOPTED	2023-24 ADOPTED	2024-25 FINAL	22-23 Adopted vs. 24-25 Final Budget	23-24 Adopted vs. 24-25 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
1306	Culinary Arts	110,442	148,035	151,144	40,702	3,109
1307	Hospitality	41,723	79,767	82,881	41,158	3,114
1317	Dual Enrollment	90,383	95,922	210,742	120,359	114,820
1390	Culinary Jail	8,269	8,269	8,269	-	-
1501	English	190,076	199,832	204,214	14,138	4,382
1506	Speech	18,435	18,431	18,431	(4)	-
1509	Philosophy	13,840	13,837	13,838	(2)	1
1510	Religion	9,217	9,215	9,215	(2)	-
1590	Foundational English	71,453	77,311	80,384	8,931	3,073
1599	Humanities	9,133	9,132	9,132	(1)	-
1701	Mathematics	642,668	653,114	665,092	22,424	11,978
1901	Physical Science	5,190	5,189	5,189	(1)	-
1902	Physics	182,596	200,714	205,221	22,625	4,507
1905	Chemistry	346,277	379,966	397,183	50,906	17,217
1914	Geology	93,918	101,924	105,353	11,435	3,429
2001	Psychology	226,976	244,789	248,876	21,900	4,087
2104	Counseling/Addiction Studies	31,593	31,583	31,584	(9)	1
2105	Criminal Justice	55,360	55,348	55,350	(10)	2
2133	Fire Science	13,671	13,690	13,690	19	-
2190	Fire Academy	127,969	129,900	129,886	1,917	(14)
2191	Fire Officer	3,749	3,748	3,748	(1)	-
2192	Fire In-Service	90,720	90,720	90,720	-	-
2193	South Bay RPSTC - JPA	965,850	1,296,291	1,796,290	830,440	499,999
2202	Anthropology	39,593	39,517	39,514	(79)	(3)
2203	Ethnic Studies	2,641	2,629	2,629	(12)	-
2204	Economics	18,872	18,810	18,807	(65)	(3)
2205	History	61,030	64,958	81,557	20,527	16,599
2206	Geography	99,643	107,652	111,081	11,438	3,429
2207	Political Science	58,734	62,663	79,262	20,528	16,599
2208	Sociology	137,646	150,623	156,975	19,329	6,352
4901	Instructional Support	190,512	187,130	188,862	(1,650)	1,732
4933	General Studies	3,882	3,881	3,881	(1)	-
i 4934	General Instruction	390,920	390,920	390,920	-	-
4940	Rising Scholars Program	919,272	963,271	952,812	33,540	(10,459)
4958	English as a Second Language (ESL)	112,410	112,607	112,592	182	(15)
4980	Work Experience	62,970	65,937	66,502	3,532	565
4998	Cost Offsets	(245,709)	(244,662)	(244,615)	1,094	47
4999	Lottery Prop 20 Instructional Materials	(111,255)	(111,255)	(111,255)	-	-
Subtotal Instructional Programs		8,322,481	8,874,112	9,735,232	1,395,093	843,462

		2022-23 ADOPTED BUDGET <i>Unrestricted GF</i>	2023-24 ADOPTED BUDGET <i>Unrestricted GF</i>	2024-25 FINAL BUDGET <i>Unrestricted GF</i>	22-23 Adopted vs. 24-25 Final Budget UNRESTRICTED VARIANCE	23-24 Adopted vs. 24-25 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
i	6010 Instruction Office	512,027	548,854	533,667	21,640	(15,187)
	6011 Dean Humanities/Social Sciences	256,210	288,154	264,051	7,841	(24,103)
	6012 Dean Science/Business	107,824	117,211	126,325	18,501	9,114
	6013 CTE Administrator	97,263	107,310	98,173	910	(9,137)
	6030 Academic Senate	19,426	19,362	19,800	374	438
	6090 Accreditation	22,615	22,615	38,050	15,435	15,435
	6110 Tutoring & Learning Center (TLC)	271,297	295,206	302,617	31,320	7,411
	6115 Instructional Development	113,886	160,428	168,051	54,165	7,623
	6116 Distance Education	85,283	167,346	177,431	92,148	10,085
	6120 Library	235,201	251,228	254,821	19,620	3,593
	6130 Media Services	82,250	95,041	102,385	20,135	7,344
iii	6140 Art Gallery	26,542	28,150	20,514	(6,028)	(7,636)
	6150 Academic Info. Systems and Technology	97,917	101,810	102,978	5,061	1,168
	6200 Admissions and Records	711,897	668,455	673,376	(38,521)	4,921
	6310 Student Services - Counseling	15,839	16,450	17,131	1,292	681
	6330 Transfer Activities	40,204	43,126	43,458	3,254	332
	6340 Career Guidance	48,035	51,640	52,854	4,819	1,214
	6420 Student Accessibility Services	1,347	1,347	1,347	-	-
	6440 Student Health Services	10,474	9,308	10,079	(395)	771
	6450 Student Services Administration	114,362	129,051	136,892	22,530	7,841
	6451 Student Recruitment	2,745	2,745	2,745	-	-
	6460 Student Services - Financial Aid	144,409	187,907	191,079	46,670	3,172
	6490 International Education	111,138	119,023	124,547	13,409	5,524
	6499 Promise	182,610	203,349	240,177	57,567	36,828
	6510 Maintenance Services	454,026	488,630	627,996	173,970	139,366
	6530 Custodial Services	635,319	694,430	587,654	(47,665)	(106,776)
	6540 College Vehicles	54,792	57,434	57,627	2,835	193
	6550 Grounds	30,149	30,296	57,345	27,196	27,049
	6551 Snow Removal	36,179	38,882	38,572	2,393	(310)
	6570 Utilities	617,964	787,964	790,973	173,009	3,009
	6600 Board of Trustees	129,625	135,173	154,287	24,662	19,114
	6601 President's Office	533,769	652,330	483,370	(50,399)	(168,960)
	6602 Administrative Services	179,963	196,725	197,165	17,202	440
	6604 Institutional Research and Planning	416,180	413,519	427,769	11,589	14,250
	6720 Fiscal Services	489,770	534,419	546,740	56,970	12,321
	6730 Human Resources	384,255	422,557	430,978	46,723	8,421
	6750 Faculty Development	20,450	20,450	20,450	-	-
	6751 Classified Staff Development	9,900	9,900	9,900	-	-
	6752 Training Days	52,349	53,737	49,012	(3,337)	(4,725)

		2022-23 ADOPTED	2023-24 ADOPTED	2024-25 FINAL	22-23 Adopted vs. 24-25 Final Budget	23-24 Adopted vs. 24-25 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
	6753 Staff Development	37,138	38,512	38,850	1,712	338
	6771 Purchasing	111,886	110,009	184,194	72,308	74,185
	6772 Insurance and Property Management	132,000	187,640	292,317	160,317	104,677
	6774 Safety	85,504	23,485	33,794	(51,710)	10,309
	6775 General Services	535,188	1,297,837	1,976,085	1,440,897	678,248
	6776 Security	282,732	418,803	434,689	151,957	15,886
	6780 Computer Services - Info Tech.	1,340,624	1,376,162	1,362,233	21,609	(13,929)
	6783 Reprographics	188,974	195,359	205,804	16,830	10,445
	6793 Collective Bargaining	35,000	35,000	35,000	-	-
	6820 Community Services Events	211,646	242,376	258,652	47,006	16,276
	6821 Commencement	55,131	56,398	59,487	4,356	3,089
	6822 Convocation	32,165	34,925	43,628	11,463	8,703
	6823 Events	92,438	98,648	138,380	45,942	39,732
	6825 Community Education Indirect	54,053	57,267	59,391	5,338	2,124
	6830 Demonstration Garden	13,930	14,984	25,385	11,455	10,401
	6840 Economic Development	132,989	144,313	201,439	68,450	57,126
	6850 Community Use of Facilities	55,788	60,112	59,035	3,247	(1,077)
ii	6860 SnowGlobe	2,785	3,169	3,376	591	207
	6891 Public Information Office	473,048	535,279	633,656	160,608	98,377
	6894 Government Relations	349,496	371,980	394,931	45,435	22,951
	6895 Foundation	400,228	492,100	507,945	107,717	15,845
	6898 University Center	76,795	84,023	81,191	4,396	(2,832)
	6900 Ancillary Services - Other Operations	26,460	29,596	154,068	127,608	124,472
	6920 Child Development Center (CDC)	113,000	136,739	227,944	114,944	91,205
iii	6921 Tahoe Parents Nursery School (TPNS)	123,803	155,534	155,406	31,603	(128)
	6922 Child Development Center (CDC) Indirect	32,352	34,232	34,341	1,989	109
	6940 Food Services	121,733	121,733	121,733	-	-
	6960 Student Activities	164,577	193,157	210,676	46,099	17,519
	6961 Athletics	191,712	195,795	261,012	69,300	65,217
	6962 Women's Soccer	48,138	48,134	56,155	8,017	8,021
	6963 Men's Soccer	52,228	52,224	65,075	12,847	12,851
	6964 Cross Country	55,000	51,433	48,690	(6,310)	(2,743)
	6965 Track	95,000	91,433	95,683	683	4,250
	6968 Cocurricular Activities	3,920	3,920	3,920	-	-
	6970 Student Housing	287,267	378,297	248,790	(38,477)	(129,507)
	6991 Student Transportation	-	-	-	-	-
	7101 Facilities Planning	354,369	406,244	355,963	1,594	(50,281)
	7102 Campus and Site Improvement	59,906	55,927	26,710	(33,196)	(29,217)

		2022-23 ADOPTED BUDGET <i>Unrestricted GF</i>	2023-24 ADOPTED BUDGET <i>Unrestricted GF</i>	2024-25 FINAL BUDGET <i>Unrestricted GF</i>	22-23 Adopted vs. 24-25 Final Budget UNRESTRICTED VARIANCE	23-24 Adopted vs. 24-25 Final Budget UNRESTRICTED VARIANCE
7104	ERP Implementation	89,395	99,260	100,638	11,243	1,378
7105	Technology Infrastructure	135,598	149,017	153,534	17,936	4,517
7115	Scheduled/Deferred Maintenance	12,150	15,000	15,000	2,850	-
7390	Bad Debt	-	-	-	-	-
Subtotal Noninstructional Programs		14,021,637	16,267,618	17,547,186	3,525,549	1,279,568
5901	Instructional Retiree Benefits/Incentives	107,736	107,736	74,000	(33,736)	(33,736)
6740	Non-Instructional Retiree Benefits	81,272	81,272	134,000	52,728	52,728
Subtotal Retirement Costs		189,008	189,008	208,000	18,992	18,992
Total Unrestricted Costs*		22,533,126	25,330,738	27,490,418	4,939,634	2,142,022

* 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 and 6921 have offsetting revenue lines



2024 Gift of Literacy Event

Unrestricted Program Detail – Actuals to Final Budget

FY24–25

		2022-23 AUDITED ACTUALS Unrestricted GF	2023-24 UNAUDITED ACTUALS Unrestricted GF	2024-25 FINAL BUDGET Unrestricted GF	22-23 Audited Actuals vs. 24-25 Final Budget UNRESTRICTED VARIANCE	23-24 Unaudited Actuals vs. 24-25 Final Budget UNRESTRICTED VARIANCE
Code	Program					
0114	Forestry	13,171	20,020	17,658	4,487	(2,362)
0301	Environmental Science/ETS	7,186	4,836	11,982	4,796	7,146
0399	Green Sustainable Education	-	-	9,368	9,368	9,368
0401	Biology	325,144	340,473	401,521	76,377	61,048
0501	Business	368,001	240,159	315,977	(52,024)	75,818
0511	Real Estate	39,549	46,077	25,369	(14,180)	(20,708)
0601	General Communications	15,961	12,514	9,132	(6,829)	(3,382)
0614	Art - Digital and Media Arts	-	2,482	17,296	17,296	14,814
0701	Computer and Information Science	29,092	26,099	46,259	17,167	20,160
0801	Education General	-	9,407	4,627	4,627	(4,780)
0835	Physical Education	307,341	263,917	265,979	(41,362)	2,062
0836	Wilderness Education	297,800	356,215	268,369	(29,431)	(87,846)
0837	PE - Theory	87,232	38,825	46,096	(41,136)	7,271
0839	PE - Athletics	-	-	27,675	27,675	27,675
0858	Fitness Education Center	279,796	236,588	200,941	(78,855)	(35,647)
1002	Art	273,839	314,635	351,810	77,971	37,175
1004	Music	159,617	168,087	204,201	44,584	36,114
1007	Theatre Arts	56,080	42,971	46,512	(9,568)	3,541
1012	Photography and Digital Arts	25,469	26,000	64,111	38,642	38,111
1101	World Languages	(374)	3,353	3,173	3,547	(180)
1102	French	-	-	5,765	5,765	5,765
1105	Spanish	375,515	426,040	376,712	1,197	(49,328)
1108	Japanese	7,214	7,771	8,650	1,436	879
1155	Intensive Summer Spanish Institute	126,577	157,290	188,149	61,572	30,859
1191	Sign Language	3,607	14,765	17,296	13,689	2,531
1201	Health	128,293	150,688	137,355	9,062	(13,333)
1205	Phlebotomy	-	-	6,367	6,367	6,367
1208	Medical Office	24,181	26,069	16,721	(7,460)	(9,348)
1240	Dental Assistant	23,832	36,657	31,248	7,416	(5,409)
1250	Emergency Medical Technician	46,060	186,111	184,193	138,133	(1,918)
1290	Emergency Response	10,327	3,710	13,684	3,357	9,974
1305	Early Childhood Education	21,907	25,507	25,080	3,173	(427)
1306	Culinary Arts	73,964	88,765	151,144	77,180	62,379
1307	Hospitality	34,857	64,417	82,881	48,024	18,464
1317	Dual Enrollment	63,853	12,077	210,742	146,889	198,665
1390	Culinary Jail	(2,813)	-	8,269	11,082	8,269
1501	English	207,317	273,955	204,214	(3,103)	(69,741)
1506	Speech	34,579	30,480	18,431	(16,148)	(12,049)
1509	Philosophy	10,717	23,914	13,838	3,121	(10,076)
1510	Religion	14,386	-	9,215	(5,171)	9,215
1590	Foundational English	55,284	57,792	80,384	25,100	22,592
1599	Humanities	12,740	13,732	9,132	(3,608)	(4,600)
1701	Mathematics	493,961	574,325	665,092	171,131	90,767

		2022-23 AUDITED ACTUALS Unrestricted GF	2023-24 UNAUDITED ACTUALS Unrestricted GF	2024-25 FINAL BUDGET Unrestricted GF	22-23 Audited Actuals vs. 24-25 Final Budget UNRESTRICTED VARIANCE	23-24 Unaudited Actuals vs. 24-25 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
	1901 Physical Science	-	2,086	5,189	5,189	3,103
	1902 Physics	181,614	205,837	205,221	23,607	(616)
	1905 Chemistry	304,465	346,083	397,183	92,718	51,100
	1914 Geology	106,712	116,340	105,353	(1,359)	(10,987)
	2001 Psychology	252,545	288,390	248,876	(3,669)	(39,514)
	2104 Counseling/Addiction Studies	29,498	30,178	31,584	2,086	1,406
	2105 Criminal Justice	31,797	35,916	55,350	23,553	19,434
	2133 Fire Science	21,206	10,646	13,690	(7,516)	3,044
	2190 Fire Academy	227,558	359,374	129,886	(97,672)	(229,488)
	2191 Fire Officer	-	-	3,748	3,748	3,748
	2192 Fire In-Service	104,876	121,052	90,720	(14,156)	(30,332)
	2193 South Bay RPSTC - JPA	730,094	1,824,270	1,796,290	1,066,196	(27,980)
	2202 Anthropology	45,447	54,434	39,514	(5,933)	(14,920)
	2203 Ethnic Studies	-	-	2,629	2,629	2,629
	2204 Economics	23,462	32,164	18,807	(4,655)	(13,357)
	2205 History	27,115	87,854	81,557	54,442	(6,297)
	2206 Geography	93,288	104,877	111,081	17,793	6,204
	2207 Political Science	29,328	80,992	79,262	49,934	(1,730)
	2208 Sociology	148,635	176,538	156,975	8,340	(19,563)
	4901 Instructional Support	220,646	176,147	188,862	(31,784)	12,715
	4933 General Studies	2,148	8,945	3,881	1,733	(5,064)
i	4934 General Instruction	360,555	420,420	390,920	30,365	(29,500)
	4940 Rising Scholars Program	851,281	951,650	952,812	101,531	1,162
	4958 English as a Second Language (ESL)	99,175	71,191	112,592	13,417	41,401
	4980 Work Experience	69,708	72,344	66,502	(3,206)	(5,842)
	4988 Cost Offsets	-	-	(244,615)	(244,615)	(244,615)
	4999 Lottery Prop 20 Instructional Materials	-	-	(111,255)	(111,255)	(111,255)
	Subtotal Instructional Programs	8,012,415	9,904,451	9,735,232	1,722,817	(169,219)
i	6010 Instruction Office	500,798	574,117	533,667	32,869	(40,450)
	6011 Dean Humanities/Social Sciences	252,923	266,944	264,051	11,128	(2,893)
	6012 Dean Science/Business	97,995	116,704	126,325	28,330	9,621
	6013 CTE Administrator	82,163	64,411	98,173	16,010	33,762
	6030 Academic Senate	7,238	6,614	19,800	12,562	13,186
	6090 Accreditation	16,144	33,566	38,050	21,906	4,484
	6110 Tutoring & Learning Center (TLC)	228,464	270,336	302,617	74,153	32,281
	6115 Instructional Development	128,805	146,516	168,051	39,246	21,535
	6116 Distance Education	81,772	129,859	177,431	95,659	47,572
	6120 Library	242,844	317,249	254,821	11,977	(62,428)
	6130 Media Services	74,430	104,611	102,385	27,955	(2,226)
iii	6140 Art Gallery	20,338	9,043	20,514	176	11,471
	6150 Academic Info. Systems and Technology	119,577	82,607	102,978	(16,599)	20,371
	6200 Admissions and Records	641,425	677,027	673,376	31,951	(3,651)
	6310 Student Services - Counseling	16,132	6,728	17,131	999	10,403
	6330 Transfer Activities	6,497	1,695	43,458	36,961	41,763
	6340 Career Guidance	53,969	45,393	52,854	(1,115)	7,461
	6393 TRiO Upward Bound	9,401	-	-	(9,401)	-

		2022-23 AUDITED ACTUALS	2023-24 UNAUDITED ACTUALS	2024-25 FINAL BUDGET	22-23 Audited Actuals vs. 24-25 Final Budget UNRESTRICTED	23-24 Unaudited Actuals vs. 24-25 Final Budget UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6420	Student Accessibility Services	4,631	-	1,347	(3,284)	1,347
6440	Student Health Services	14,192	7,412	10,079	(4,113)	2,667
6450	Student Services Administration	106,781	137,420	136,892	30,111	(528)
6451	Student Recruitment	-	-	2,745	2,745	2,745
6460	Student Services - Financial Aid	146,896	189,539	191,079	44,183	1,540
6490	International Education	112,298	121,005	124,547	12,249	3,542
6499	Promise	159,491	192,313	240,177	80,686	47,864
6510	Maintenance Services	509,460	528,973	627,996	118,536	99,023
6511	Water Damage	154	-	-	(154)	-
6530	Custodial Services	514,896	688,563	587,654	72,758	(100,909)
6540	College Vehicles	43,292	46,693	57,627	14,335	10,934
6550	Grounds	116,431	32,069	57,345	(59,086)	25,276
6551	Snow Removal	39,729	46,345	38,572	(1,157)	(7,773)
6570	Utility	816,665	962,075	790,973	(25,692)	(171,102)
6600	Board of Trustees	124,790	131,585	154,287	29,497	22,702
6601	President's Office	372,893	528,556	483,370	110,477	(45,186)
6602	Administrative Services	167,523	178,325	197,165	29,642	18,840
6604	Institutional Research and Planning	307,091	276,229	427,769	120,678	151,540
6720	Fiscal Services	448,625	539,473	546,740	98,115	7,267
6730	Human Resources	397,107	436,186	430,978	33,871	(5,208)
6750	Faculty Development	5,901	15,683	20,450	14,549	4,767
6751	Classified Staff Development	1,089	3,630	9,900	8,811	6,270
6752	Training Days	55,214	47,619	49,012	(6,202)	1,393
6753	Staff Development	15,145	25,279	38,850	23,705	13,571
6771	Purchasing	144,275	110,631	184,194	39,919	73,563
6772	Insurance and Property Management	243,413	246,382	292,317	48,904	45,935
6774	Safety	16,503	11,334	33,794	17,291	22,460
6775	General Services	756,344	522,164	1,976,085	1,219,741	1,453,921
6776	Security	16,638	523,577	434,689	418,051	(88,888)
6780	Computer Services - Info Tech.	1,482,070	1,412,522	1,362,233	(119,837)	(50,289)
6783	Reprographics	147,721	160,666	205,804	58,083	45,138
6793	Collective Bargaining	32,163	43,925	35,000	2,837	(8,925)
6820	Community Services Events	211,815	222,253	258,652	46,837	36,399
6821	Commencement	66,405	72,887	59,487	(6,918)	(13,400)
6822	Convocation	51,344	42,821	43,628	(7,716)	807
6823	Events	114,658	154,191	138,380	23,722	(15,811)
6825	Community Education Indirect	61,166	67,226	59,391	(1,775)	(7,835)
6830	Demonstration Garden	5,690	6,596	25,385	19,695	18,789
6840	Economic Development	109,171	146,210	201,439	92,268	55,229
6850	Community Use of Facilities	57,592	60,775	59,035	1,443	(1,740)
ii 6860	SnowGlobe	2,786	3,154	3,376	590	222
6891	Public Information Office	421,234	448,559	633,656	212,422	185,097
6894	Government Relations	451,797	370,617	394,931	(56,866)	24,314
6895	Foundation	401,047	478,018	507,945	106,898	29,927
6898	University Center	125,579	62,270	81,191	(44,388)	18,921
6900	Ancillary Services - Other Operations	26,765	29,543	154,068	127,303	124,525
6920	Child Development Center (CDC)	223,683	240,347	227,944	4,261	(12,403)
iii 6921	Tahoe Parents Nursery School (TPNS)	120,286	147,352	155,406	35,120	8,054

		2022-23 AUDITED	2023-24 UNAUDITED	2024-25 FINAL	22-23 Audited Actuals vs. 24-25 Final Budget	23-24 Unaudited Actuals vs. 24-25 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6922	Child Development Center (CDC) Indirect	32,336	33,380	34,341	2,005	961
6940	Food Services	-	-	121,733	121,733	121,733
6960	Student Activities	160,941	188,277	210,676	49,735	22,399
6961	Athletics	82,754	172,266	261,012	178,258	88,746
6962	Women's Soccer	113,249	99,768	56,155	(57,094)	(43,613)
6963	Men's Soccer	117,392	103,440	65,075	(52,317)	(38,365)
6964	Cross Country	14,103	56,593	48,690	34,587	(7,903)
6965	Track	15,010	51,731	95,683	80,673	43,952
6968	Cocurricular Activities	-	-	3,920	3,920	3,920
iii 6970	Student Housing	548,497	328,197	248,790	(299,707)	(79,407)
6991	Student Transportation	(1,961)	20,424	-	1,961	(20,424)
7101	Facilities Planning	492,750	553,142	355,963	(136,787)	(197,179)
7102	Campus and Site Improvement	531,159	188,149	26,710	(504,449)	(161,439)
7104	ERP Implementation	117,040	129,482	100,638	(16,402)	(28,844)
7105	Technology Infrastructure	136,554	143,568	153,534	16,980	9,966
7115	Scheduled Maintenance	12,150	-	15,000	2,850	15,000
7116	Minor Remodels	2,568	-	-	(2,568)	-
7291	Bad Debt	76,113	108,618			
7390	Bad Debt	(26,772)	-	-	26,772	-
Subtotal Noninstructional Programs		14,775,237	15,749,447	17,547,186	2,848,062	1,906,357
5901	Instructional Retiree Benefits/Incentives	65,442	57,431	74,000	8,558	16,569
6740	Noninstructional Retiree Benefits	32,736	41,614	134,000	101,264	92,386
Subtotal Retirement Costs		98,178	99,045	208,000	109,822	108,955
Total Unrestricted Costs*		22,885,830	25,752,943	27,490,418	4,680,701	1,846,093

* 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.

Auxiliary Funds

2024–25

Description of All Funds ■

Auxiliary Fund Summary Sheet ■

Individual Auxiliary Fund Detail ■

Description of All Funds

2024–25

■ 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. It did not have a budget in FY23-24, but it did have revenue and expenses in FY23-24 and does have a budget in FY24-25.

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.



LTCC Off-Campus Student Housing



LTCC Women's Soccer Team

LTCC Auxiliary Funds Summary Sheet – Final Budget

2024–25

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Fund 21 - Bond Redemption					
BFB	1,362,398	1,362,398	1,506,017	1,506,017	1,055,265
Revenues	2,060,632	2,204,250	2,136,207	1,685,104	1,667,107
Appropriations	2,060,632	2,060,631	2,136,207	2,135,856	1,542,232
Reserves	1,232,672	1,232,672	1,506,016	1,055,251	1,055,265
EFB	1,362,398	1,506,017	1,506,017	1,055,265	1,180,140
Fund 33 - Child Development Center					
BFB	(32,184)	(32,184)	2	2	(41,791)
Revenues	835,092	819,838	875,521	731,222	772,621
Appropriations	835,092	787,652	875,521	773,015	731,267
Reserves	8,331	-	-	-	-
EFB	(32,184)	2	2	(41,791)	(437)
Fund 41 - Capital Outlay Projects					
BFB	1,392,038	1,392,038	43,495,070	43,495,070	29,421,444
Revenues	5,527,271	50,262,161	370,943	(1,372,807)	390,779
Appropriations	6,135,000	8,159,129	25,976,386	12,700,819	25,584,391
Reserves	790,976	-	636,915	-	682,612
EFB	784,309	43,495,070	17,889,627	29,421,444	4,227,832
Fund 43 - General Obligation Bond					
BFB	11,613,468	11,613,468	7,198,998	7,198,998	2,842,190
Revenues	20,000	132,630	20,000	129,561	35,000
Appropriations	9,013,505	4,547,100	6,587,637	4,486,369	1,736,295
Reserves	-	-	-	-	-
EFB	2,619,963	7,198,998	631,361	2,842,190	1,140,895
Fund 44 - University Center Capital					
BFB	363,325	363,325	374,087	374,087	388,987
Revenues	5,840	10,762	9,840	14,900	12,340
Appropriations	-	-	-	-	-
Reserves	320,410	320,410	383,927	388,987	396,267
EFB	369,165	374,087	383,927	388,987	401,327
Fund 58 - Student Housing					
BFB	-	-	-	-	10,802
Revenues	-	-	-	30,000	156,598
Appropriations	-	-	-	19,198	156,598
Reserves	-	-	-	-	-
EFB	-	-	-	10,802	10,802
Fund 59 - Community Education					
BFB	(119,292)	(119,292)	(57,315)	(57,315)	31,741
Revenues	480,510	557,219	514,211	557,031	503,439
Appropriations	480,510	495,242	452,745	468,184	503,439
Reserves	-	-	-	-	-
EFB	(119,292)	(57,315)	4,151	31,741	31,741

LTCC Auxiliary Funds Summary Sheet – Final Budget

2024-25

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Fund 61 - Self-Insurance					
BFB	90,539	90,539	75,704	75,704	80,000
Revenues	185,000	243,633	185,000	246,847	292,316
Appropriations	176,781	258,467	185,000	242,551	292,316
Reserves	80,000	80,000	80,000	80,000	80,000
EFB	98,758	75,704	75,704	80,000	80,000
Fund 69 - Retiree Benefits					
BFB	651,866	651,866	662,187	662,187	677,743
Revenues	183,300	108,499	183,300	119,636	220,000
Appropriations	178,300	98,178	133,300	104,080	188,300
Reserves	600,000	600,000	600,000	600,000	600,000
EFB	656,866	662,187	712,187	677,743	709,443
Fund 72 - Student Representative Fee Trust					
BFB	18,941	18,941	15,537	15,538	6,102
Revenues	11,000	8,522	11,150	9,727	11,300
Appropriations	8,500	11,926	9,200	19,163	11,300
Reserves	-	-	-	-	-
EFB	21,441	15,538	17,487	6,102	6,102
Fund 74 - Student Financial Aid Trust					
BFB	4,582	4,582	1,221,983	1,221,982	755,760
Revenues	2,435,075	4,097,731	1,920,947	4,304,662	3,410,413
Appropriations	2,435,075	2,880,331	3,072,418	4,770,884	3,480,413
Reserves	-	-	-	-	-
EFB	4,582	1,221,982	70,512	755,760	685,760
Fund 79 - OPEB Trust					
BFB	2,077,891	2,077,891	2,463,363	2,463,365	2,994,383
Revenues	185,000	388,538	242,000	534,402	364,723
Appropriations	2,500	3,064	2,500	3,384	3,600
Reserves	1,672,658	1,672,658	1,672,658	1,672,658	1,672,658
EFB	2,260,391	2,463,365	2,702,863	2,994,383	3,355,506
Fund 86 - Community Play Consortium					
BFB	469,904	469,904	557,404	557,405	644,905
Revenues	169,034	180,224	192,480	183,853	194,936
Appropriations	81,533	92,724	104,980	96,353	107,436
Reserves	87,500	87,500	87,500	87,500	87,500
EFB	557,405	557,405	644,904	644,905	732,405



2024 LTCC Rising Scholars Award Ceremony

Fund #21: Bond Redemption – FY24–25 Final Budget

	<u>FY22-23 Adopted Budget</u>	<u>FY22-23 Audited Actuals</u>	<u>FY23-24 Adopted Budget</u>	<u>FY23-24 Unaudited Actuals</u>	<u>FY24-25 Final Budget</u>
Beginning Fund Balance	1,362,398	1,362,398	1,506,017	1,506,017	1,055,265
Revenue					
8671 - Homeowners Property Tax Relief	3,402	6,463	6,803	4,563	6,464
8860 - Interest and Premiums	2,000	13,850	3,560	17,157	13,851
8810 - Property Taxes	<u>2,055,230</u>	<u>2,183,937</u>	<u>2,125,844</u>	<u>1,663,384</u>	<u>1,646,792</u>
Total Revenues	2,060,632	2,204,250	2,136,207	1,685,104	1,667,107
Expenditures					
5xxx - Operating Expense	1,050	-	-	-	-
7115- Administrative Fees	-	-	1,556,207	1,555,856	1,542,107
71xx - Long Term Debt	<u>2,059,582</u>	<u>2,060,631</u>	<u>580,000</u>	<u>580,000</u>	<u>125</u>
Total Appropriations	2,060,632	2,060,631	2,136,207	2,135,856	1,542,232
79xx - Reserves	1,232,672	1,232,672	1,506,017	1,055,251	1,055,265
Subtotal Increase/(Decrease)	-	143,619	-	(450,752)	124,875
Ending Fund Balance	1,362,398	1,506,017	1,506,017	1,055,265	1,180,140

Fund #33: Child Development Center – FY24–25 Final Budget

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	(32,184)	(32,184)	2	2	(41,791)
81xx - Federal Revenue	79,800	56,575	26,000	11,638	12,500
86xx - State Revenue	169,119	203,715	218,882	163,982	181,633
88xx - Local Revenue	473,173	337,409	493,900	405,604	428,488
Total Revenues	722,092	597,699	738,782	581,224	622,621
89xx - Transfers-In	113,000	222,138	136,739	150,000	150,000
Total Revenues and Transfers-In	835,092	819,838	875,521	731,222	772,621
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	508,354	477,807	532,584	522,918	440,721
3xxx - Employee Benefits	244,191	212,686	266,633	208,276	222,652
4xxx - Supplies	34,218	38,011	30,700	38,645	34,300
5xxx - Operating Expense	46,529	51,083	45,604	3,177	33,594
6xxx - Capital Outlay	1,800	4,771	-	-	-
Total Expenditures	835,092	784,358	875,521	773,015	731,267
7xxx - Other Outgo	-	3,294	-	0	0
Total Appropriations	835,092	787,652	875,521	773,015	731,267
79xx - Reserves	8,331	-	-	-	-
Subtotal Increase/(Decrease)	-	32,186	-	(41,793)	41,354
Ending Fund Balance	(32,184)	2	2	(41,791)	(437)

Fund #41: Capital Outlay Projects – FY24–25 Final Budget

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Final Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	1,392,038	1,392,038	43,495,070	43,495,070	29,421,444
86xx - State Revenue	5,290,000	49,328,374	34,358	(2,962,783)	-
88xx - Local Revenue	<u>208,271</u>	<u>630,294</u>	<u>232,585</u>	<u>1,464,976</u>	<u>361,779</u>
Total Revenues	5,498,271	49,958,668	266,943	(1,497,807)	361,779
89xx - Transfers-In	<u>29,000</u>	<u>303,492</u>	<u>104,000</u>	<u>125,000</u>	<u>29,000</u>
Total Revenues and Transfers-In	5,527,271	50,262,161	370,943	(1,372,807)	390,779
Expenditures					
2xxx - Classified Salaries	-	3,545	-	-	-
3xxx - Employee Benefits	-	200	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	30,000	56,534	39,600	14,002	30,000
6xxx - Capital Outlay	<u>6,105,000</u>	<u>8,098,850</u>	<u>25,936,786</u>	<u>12,686,817</u>	<u>25,554,391</u>
Total Expenditures	6,135,000	8,159,129	25,976,386	12,700,819	25,584,391
7xxx - Other Outgo	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	6,135,000	8,159,129	25,976,386	12,700,819	25,584,391
79xx - Reserves	<u>790,976</u>	<u>-</u>	<u>636,915</u>	<u>-</u>	<u>682,612</u>
Subtotal Increase/(Decrease)	(607,729)	42,103,032	(25,605,443)	(14,073,626)	(25,193,612)
Ending Fund Balance	784,309	43,495,070	17,889,627	29,421,444	4,227,832

Fund #43: General Obligation Bond – FY24–25 Final Budget

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	11,613,468	11,613,468	7,198,998	7,198,998	2,842,190
Revenue					
8860 - Interest Income	20,000	132,630	20,000	108,586	35,000
88XX - Energy Rebates, Contributions	-	-	-	20,976	-
8940 - Sale of Bonds	-	-	-	-	-
Total Revenues	20,000	132,630	20,000	129,561	35,000
Transfers-In from Other Funds	-	-	-	-	-
Total Revenues and Transfers-In	20,000	132,630	20,000	129,561	35,000
Expenditures					
2xxx - Classified Salaries	119,120	126,446	128,875	132,974	67,535
3xxx - Employee Benefits	69,244	71,667	76,341	68,745	45,502
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	304,717	37,520	17,390	12,892	17,636
6xxx - Capital Outlay	8,520,424	4,311,466	6,365,031	4,271,758	1,605,622
Total Expenditures	9,013,505	4,547,100	6,587,637	4,486,369	1,736,295
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	9,013,505	4,547,100	6,587,637	4,486,369	1,736,295
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	(8,993,505)	(4,414,470)	(6,567,637)	(4,356,808)	(1,701,295)
Ending Fund Balance	2,619,963	7,198,998	631,361	2,842,190	1,140,895

FUND #44: UNIVERSITY CENTER – FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Final Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	363,325	363,325	374,087	374,087	388,987
Revenue					
88xx - Local Revenue	1,000	5,922	5,000	12,008	7,500
Total Revenues	1,000	5,922	5,000	12,008	7,500
89xx - Transfers-In	4,840	4,840	4,840	2,892	4,840
Total Revenues and Transfers-In	5,840	10,762	9,840	14,900	12,340
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	-	-	-
6xxx - Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
79xx - Reserves	320,410	320,410	383,927	388,987	396,267
Subtotal Increase/(Decrease)	5,840	10,762	9,840	14,900	12,340
Ending Fund Balance	369,165	374,087	383,927	388,987	401,327

FUND #58: STUDENT HOUSING – FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Final Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	-	-	-	-	10,802
Revenue					
88xx - Local Revenue	-	-	-	(8)	-
Total Revenues	-	-	-	(8)	-
89xx - Transfers-In	-	-	-	30,008	156,598
Total Revenues and Transfers-In	-	-	-	30,000	156,598
Expenditures					
Expenditures					
2xxx - Classified Salaries	-	-	-	-	80,255
3xxx - Employee Benefits	-	-	-	-	50,611
4xxx - Supplies	-	-	-	-	1,500
5xxx - Operating Expense	-	-	-	2,095	4,850
6xxx - Capital Outlay	-	-	-	17,103	19,382
Total Expenditures	-	-	-	19,198	156,598
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	-	-	-	10,802	-
Ending Fund Balance	-	-	-	10,802	10,802

FUND #59: COMMUNITY EDUCATION FUND – FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	(119,292)	(119,292)	(57,315)	(57,315)	31,741
8850 - Rentals & Leases	-	-	-	-	-
8860 - Interest	-	1,981	-	4,398	-
8870 - Community Ed Fees	480,510	555,238	514,211	552,633	503,439
8872 - Local Revenue	-	-	-	-	-
Total Revenues	480,510	557,219	514,211	557,031	503,439
89xx - Transfers-In (Services)	-	-	-	-	-
Total Revenues and Transfers-In	480,510	557,219	514,211	557,031	503,439
Expenditures					
1xxx - Academic Salaries	169,445	157,084	155,312	183,932	137,650
2xxx - Classified Salaries	110,744	103,773	121,363	108,869	122,711
3xxx - Employee Benefits	80,971	70,898	84,445	67,704	160,029
4xxx - Supplies	14,700	18,994	10,959	13,269	11,459
5xxx - Operating Expense	88,900	120,156	56,640	70,110	47,640
6xxx - Improvements	-	-	-	1,958	-
Total Expenditures	464,760	470,905	428,719	445,840	479,489
7xxx - Other Outgo (5% of Expenses)	15,750	24,337	24,026	22,343	23,950
Total Appropriations	480,510	495,242	452,745	468,184	503,439
Subtotal Increase/(Decrease)	-	61,977	61,466	88,847	-
Ending Fund Balance	(119,292)	(57,315)	4,151	31,741	31,741

FUND #61: SELF-INSURANCE – FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	90,539	90,539	75,704	75,704	80,000
8860 - Interest Revenue	-	220	-	465	-
8899 - Miscellaneous Revenues	-	-	-	-	-
Total Revenues	-	220	-	465	-
8910 - Reimb. from Loss Claims	-	-	-	-	-
89xx - Transfers-In	185,000	243,413	185,000	246,382	292,316
Total Revenues and Transfers-In	185,000	243,633	185,000	246,847	292,316
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expenses	176,781	258,467	185,000	242,551	292,316
Total Expenditures	176,781	258,467	185,000	242,551	292,316
79xx - Reserves	80,000	80,000	80,000	80,000	80,000
Subtotal Increase/(Decrease)	8,219	(14,834)	-	4,296	-
Ending Fund Balance	98,758	75,704	75,704	80,000	80,000

FUND #69: RETIREE BENEFITS – FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	651,866	651,866	662,187	662,187	677,743
886x - Interest	5,000	10,321	5,000	20,591	12,000
89xx - Transfers-In	<u>178,300</u>	<u>98,178</u>	<u>178,300</u>	<u>99,045</u>	<u>208,000</u>
Total Revenues and Transfers-In	183,300	108,499	183,300	119,636	220,000
Expenditures					
3xxx - Employee Benefits	175,000	94,878	130,000	100,780	185,000
5xxx - Operating Expenses	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
Total Expenditures	178,300	98,178	133,300	104,080	188,300
Reserves					
7905 - STRS/PERS Rate Increase Reserve	350,000	350,000	350,000	350,000	350,000
7922 - Retirement Reserves	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total Reserves	600,000	600,000	600,000	600,000	600,000
Subtotal Increase/(Decrease)	5,000	10,321	50,000	15,556	31,700
Ending Fund Balance	656,866	662,187	712,187	677,743	709,443

FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	18,941	18,941	15,538	15,538	6,102
88xx - Local Revenue	11,000	8,522	11,150	9,727	11,300
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	11,000	8,522	11,150	9,727	11,300
Expenditures					
4xxx - Supplies	500	-	200	400	200
5xxx - Operating Expenses	8,000	11,926	9,000	18,763	11,100
Total Expenditures	8,500	11,926	9,200	19,163	11,300
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	8,500	11,926	9,200	19,163	11,300
Subtotal Increase/(Decrease)	2,500	(3,404)	1,950	(9,436)	-
Ending Fund Balance	21,441	15,538	17,488	6,102	6,102

FUND #74: STUDENT FINANCIAL AID TRUST– FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	4,582	4,582	1,221,982	1,221,982	755,760
81xx - Federal Revenue	1,167,934	2,095,622	1,171,684	2,781,469	2,146,150
86xx - State Revenue	1,227,141	1,934,809	709,263	1,448,644	1,264,263
88xx - Local Revenue	20,000	29,301	20,000	74,549	-
Total Revenues	2,415,075	4,059,732	1,900,947	4,304,662	3,410,413
89xx - Transfers-In	20,000	38,000	20,000	-	-
Total Revenues and Transfers-In	2,435,075	4,097,731	1,920,947	4,304,662	3,410,413
Expenditures					
5xxx - Operating Expenses	-	-	-	-	-
7512 - Direct Payments to Students	2,415,075	2,880,331	3,052,418	4,770,884	3,460,413
7590 - Financial Aid Repayment	20,000	-	20,000	-	20,000
7612 - CalWORKs Child Care	-	-	-	-	-
Total Expenditures	2,435,075	2,880,331	3,072,418	4,770,884	3,480,413
Subtotal Increase/(Decrease)	-	1,217,400	(1,151,471)	(466,222)	(70,000)
Ending Fund Balance	4,582	1,221,982	70,512	755,760	685,760

FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY 24-25 FINAL BUDGET

	<u>FY22-23 Adopted Budget</u>	<u>FY22-23 Audited Actuals</u>	<u>FY23-24 Adopted Budget</u>	<u>FY23-24 Unaudited Actuals</u>	<u>FY24-25 Final Budget</u>
Beginning Fund Balance	2,077,891	2,077,891	2,463,365	2,463,365	2,994,383
8662 - Net Change to Investment	10,000	153,936	10,000	301,686	132,723
8860 - Interest	<u>-</u>	<u>2,827</u>	<u>-</u>	<u>1,865</u>	<u>-</u>
Total Revenues	10,000	156,763	10,000	303,551	132,723
89xx - Transfers-In	<u>175,000</u>	<u>231,775</u>	<u>232,000</u>	<u>230,851</u>	<u>232,000</u>
Total Revenues & Transfers-In	185,000	388,538	242,000	534,402	364,723
Expenditures					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	<u>2,500</u>	<u>3,064</u>	<u>2,500</u>	<u>3,384</u>	<u>3,600</u>
Total Expenditures	2,500	3,064	2,500	3,384	3,600
7902 - Restricted Reserve	-	-	-	-	-
7925 - OPEB Irrevocable Trust	<u>1,672,658</u>	<u>1,672,658</u>	<u>1,672,658</u>	<u>1,672,658</u>	<u>1,672,658</u>
Subtotal Increase/(Decrease)	182,500	385,474	239,500	531,018	361,123
Ending Fund Balance	2,260,391	2,463,365	2,702,863	2,994,383	3,355,506

FUND #86: COMMUNITY PLAY CONSORTIUM – FY 24-25 FINAL BUDGET

	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Unaudited Actuals	FY24-25 Final Budget
Beginning Fund Balance	469,904	469,904	557,405	557,405	644,905
8820 - Contrib., Gifts, Grants, Endow	149,034	101,919	167,480	95,711	109,218
8850 - Rentals & Leases	20,000	26,387	25,000	39,657	25,000
8860 - Interest	20,000	26,387	25,000	2,774	1,500
Total Revenues	169,034	128,305	192,480	138,142	135,718
89xx - Transfers-In (Services)	-	51,919	-	45,711	59,218
Total Revenues and Transfers-In	169,034	180,224	192,480	183,853	194,936
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	20,635	17,801	24,331	25,412	25,883
3xxx - Employee Benefits	7,263	4,985	8,956	8,869	9,540
4xxx - Supplies	27,000	30,771	27,000	34,215	27,000
5xxx - Operating Expense	15,000	20,325	30,000	14,650	30,000
6xxx - Improvements	1,000	3,388	1,000	-	1,000
Total Expenditures	70,898	77,270	91,287	83,147	93,423
7xxx - Other Outgo	10,635	15,454	13,693	13,206	14,013
Total Appropriations	81,533	92,724	104,980	96,353	107,436
79xx - Reserves	87,500	87,500	87,500	87,500	87,500
Subtotal Increase/(Decrease)	87,501	87,500	87,500	87,500	87,500
Ending Fund Balance	557,405	557,405	644,905	644,905	732,405

**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

2024–25

Full-Time Equivalent Employees ■

Historical Staffing Tables ■

Compensation Trends by Group ■

Total Compensation Trends ■

Full-Time Equivalent

2024-25

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*	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Total FTE	131.92	136.48	143.58	141.74	153.82
Administration	07.00	07.00	07.00	07.00	08.00
Faculty	33.89	34.77	32.54	32.33	35.67
Classified	66.03	68.71	77.04	74.41	80.15
Confidential	06.00	06.00	06.00	06.00	06.00
Director	11.00	11.00	05.00	05.00	02.00
Contract Employees	08.00	09.00	16.00	17.00	22.00

Table 11: LTCC's FTE by Employee Groups



2024 LTCC EMT Field Training

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

FTE*	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Restricted/Aux FTE	42.38	44.00	48.47	47.14	54.53
Administration	02.22	02.16	01.77	01.72	01.72
Faculty	06.19	06.25	06.50	07.00	07.26
Classified	24.78	25.93	30.06	28.28	34.36
Confidential	01.05	01.20	01.20	01.20	01.20
Director	04.89	05.89	01.67	01.67	01.00
Contract Employee	02.57	02.57	07.27	07.27	08.99

Table 12: FTE Related to Restricted and Auxiliary Funds Table

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

FTE*	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Total FTE	131.92	136.48	143.58	141.74	153.82
11 Unrestricted	90.21	92.48	96.11	94.59	99.29
12 Restricted/Categorical	29.05	30.70	35.76	34.42	42.60
33 Child Development Center	07.57	08.95	09.28	09.28	07.98
43 General Obligation Bond	03.10	02.38	01.48	01.48	00.98
58 Housing	00.00	00.00	00.00	00.00	01.00
59 Community Education	01.99	01.97	01.95	01.97	01.50
86 Community Play Consortium	00.00	00.00	00.00	00.00	00.47

Table 13: FTE Related to Funding Table

*Budgeted FTE (per position control)

Table 14: Historical Staffing Tables

Historical Staffing Tables

2024-25

ADMINISTRATOR

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

Headcount	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Administration	7	7	7	8	8
Notes	<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 Dean of Instruction resignation. (-1) • Counselor moves to <i>Interim</i> Dean of Instruction position. (+1) • Reflects hiring Chief of Staff. (+1) 	<ul style="list-style-type: none"> • <i>Interim</i> Dean of Instruction moves to counselor position. (-1) • Reflects VP of Academic Affairs resignation. (-1) • Reflects hiring <i>Interim</i> VP of Academic Affairs. (+1) • Reflects hiring Dean of Instruction. (+1)
Variance	(+1)	(0)	(0)	(+1)	(0)

Historical **administrator** staffing beyond five years.

FY 19-20, headcount = 6, variance = 0

- Reflects Dean of Instruction retirement. (-1)
- Reflects hiring Dean of Instruction. (+1)

FY 18-19, 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.

Historical administrator staffing beyond five years. (continued)

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

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

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

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

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

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

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.



2024 LTCC Fire Academy Graduation

FACULTY, FULL-TIME

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

Headcount	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Full-Time Faculty	35	34	34	34	34
Notes	<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) • Counselor moves to <i>Interim</i> Dean of Instruction. (-1) • Addition of an Emergency Medical Services instructor. (+1) •Addition of an English instructor. (+1) •Addition of a History/Political Science instructor. (+1) •Addition of an English instructor. (+1) 	<ul style="list-style-type: none"> •Reflects Biology instructor resignation. (-1) •Reflects Director of Student Accessibility Services resignation. (-1) •Addition of a Business/Economics instructor. (+1) •<i>Interim</i> Dean of Instruction moves back to counselor. (+1)
Variance	(-2)	(-1)	(0)	(0)	(0)

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

FY 19-20, headcount = 37, variance = +2

- 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)

FY 18-19, headcount = 35, variance = +1

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

- Reflects Theatre & English instructor resignations. (-2)
- Addition of 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)

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.



2024 LTCC Forestry Fieldwork

■ 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	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Contract Employees	8	7	15	19	23
Notes	<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) •Forestry Grant Manager grant ended. (-1) 	<ul style="list-style-type: none"> •Director of Online Learning resignation & Director of HSI. (-2) •Director of Capital Finance & Grants Accounting 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) •Addition of Employee Development Grant Manager, Director of Online Learning, Director of Rising Scholars, & Director of Early Learning Programs. (+4) 	<ul style="list-style-type: none"> •Addition of Public Information Officer, Athletic Director, & Director of Residential Living. (+3) •Addition of Director of Purchasing (+1)
Variance	(+2)	(-1)	(+8)	(+4)	(+4)

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

FY 19-20, headcount = 6, variance = +3

- Addition of Director of Financial Aid. (+1)
- Addition of *Interim* 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)

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	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Classified Directors	10	11	5	3	2
Notes	<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"> • Dir of Incarcerated Students Program (-1) • Director of Incarcerated Students Program & Director of Child Development Programs. (-1) 	<ul style="list-style-type: none"> • Director of Marketing & Communications resignation. (-1) • Includes 1 Director of Enrollment Services, & 1 Director of Adult Education.
Variance	(-1)	(+1)	(-6)	(-2)	(-1)

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

FY 19-20, headcount = 11, variance = -1

- Director of Fiscal Services resignation. (-1)
- *Interim* Director of Facilities & Capital Construction moves to Director of Facilities Planning & Capital Construction.

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 Technician moves to *Interim* Director of Financial Aid. (+1)
- *Interim* Director of Financial Aid moves to Financial Aid Technician. (-1)
- Director of Institutional Effectiveness & Director of HR moved to employment contracts. (-2)

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)

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

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

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

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

- Addition of *Interim* Marketing & Communications Officer. (+1)
- *Interim* Manager of HR replaces Director of HR.

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

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

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

FY 12-13, headcount = 9.2, Baseline

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



2024 Coyote Team Building

■ CONFIDENTIAL STAFF

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

Headcount	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Confidential Employees	4	4	6	6	6
Notes	<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. 	<ul style="list-style-type: none"> • Exec. Assist to the VP of AA retirement. (-1) •Reflects hiring Exec. Assist to the VP of AA. (+1) • Exec. Assist to the VP of SS resignation. (-1) •Reflects hiring Exec. Assist to the VP of SS. (+1)
Variance	(-1)	(0)	(+2)	(0)	(0)

*Position filled on a temporary basis.

Historical **confidential** staffing beyond five years.

FY 19-20, headcount = 5, variance = +1

- 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)*

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	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Classified Staff (CEU)	77	79	84	83	87
• Full-Time (FT)	49	51	65	64	68
• Part-Time (PT)	28	28	19	19	19
Variance	(-2)	(+2)	(+5)	(-1)	(+4)

2024-25 Notes:

New Positions (Increase to Headcount):

Specialist III, Student Completion (FT)
 Specialist III, Rising Scholars Program (FT)
 Specialist I, Guided Pathway (FT)
 Specialist I, Student Parent Engagement (FT)
 Specialist I, Early Learning Programs (FT)-----
 Grants Analyst (FT) -----
 Office Assistant, Administration (PT) -----

Deleted Positions (Decrease to Headcount):

Specialist I, Child Development Center (FT)
 Coordinator II, Purchasing (FT)
 Office Assistant, Instruction Office (PT)

Historical **classified** staffing beyond five years.

FY 19-20, headcount = 78, variance = +3

- 48 Full-Time
- 27 Part-Time

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

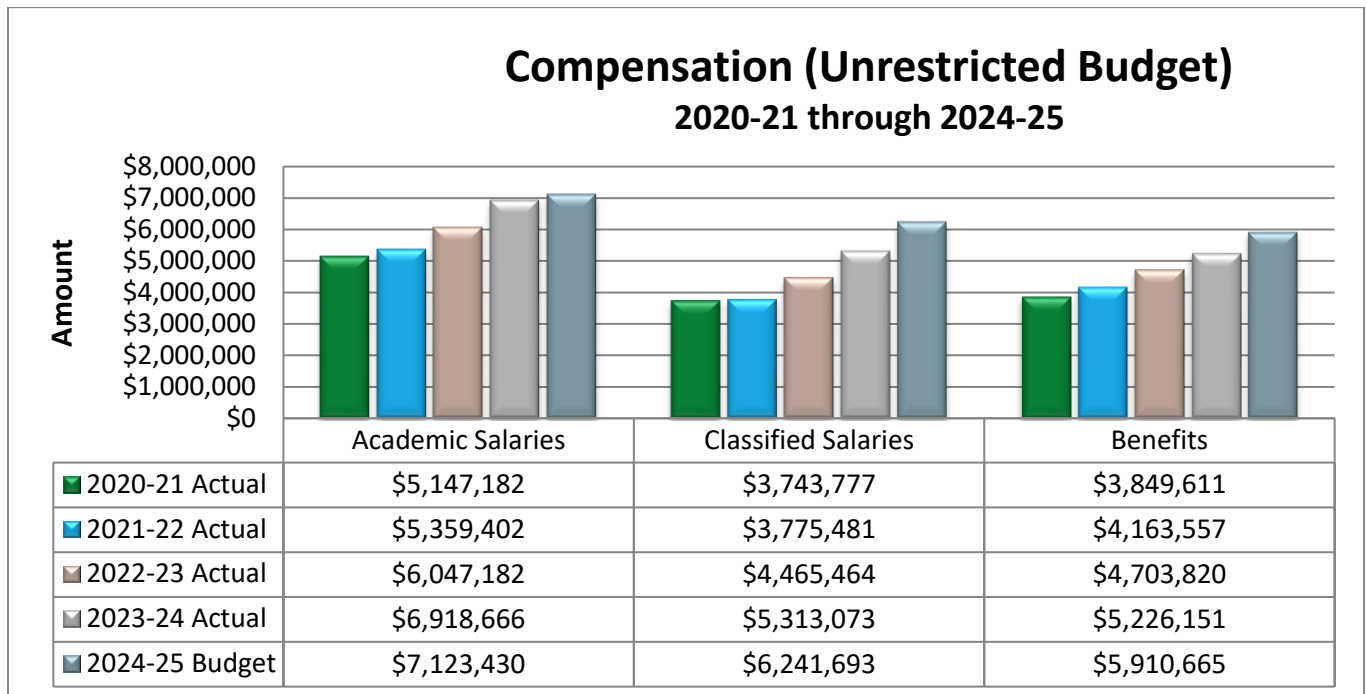
- 43 Full-Time
- 19 Part-Time

FY 12-13, headcount = 64, Baseline

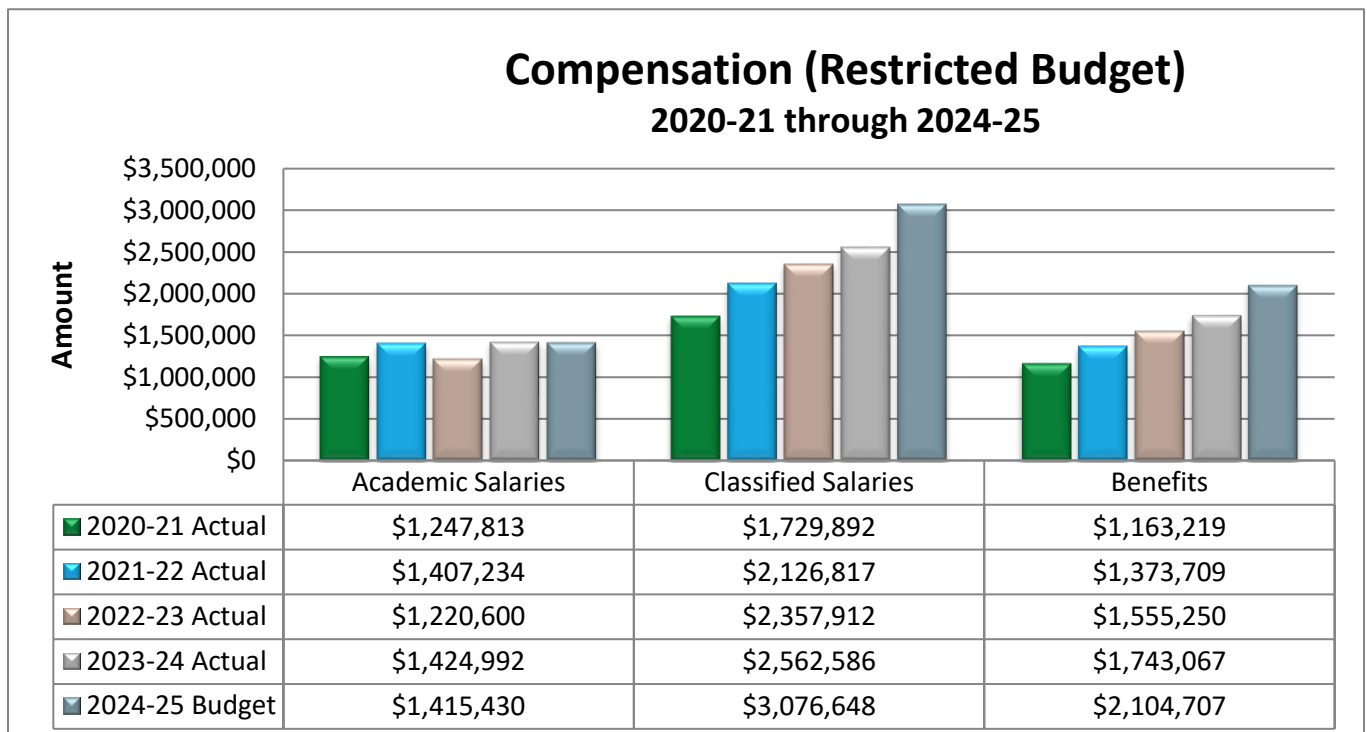
- 46 Full-Time
- 18 Part-Time

Compensation Trends by Group

2024-25



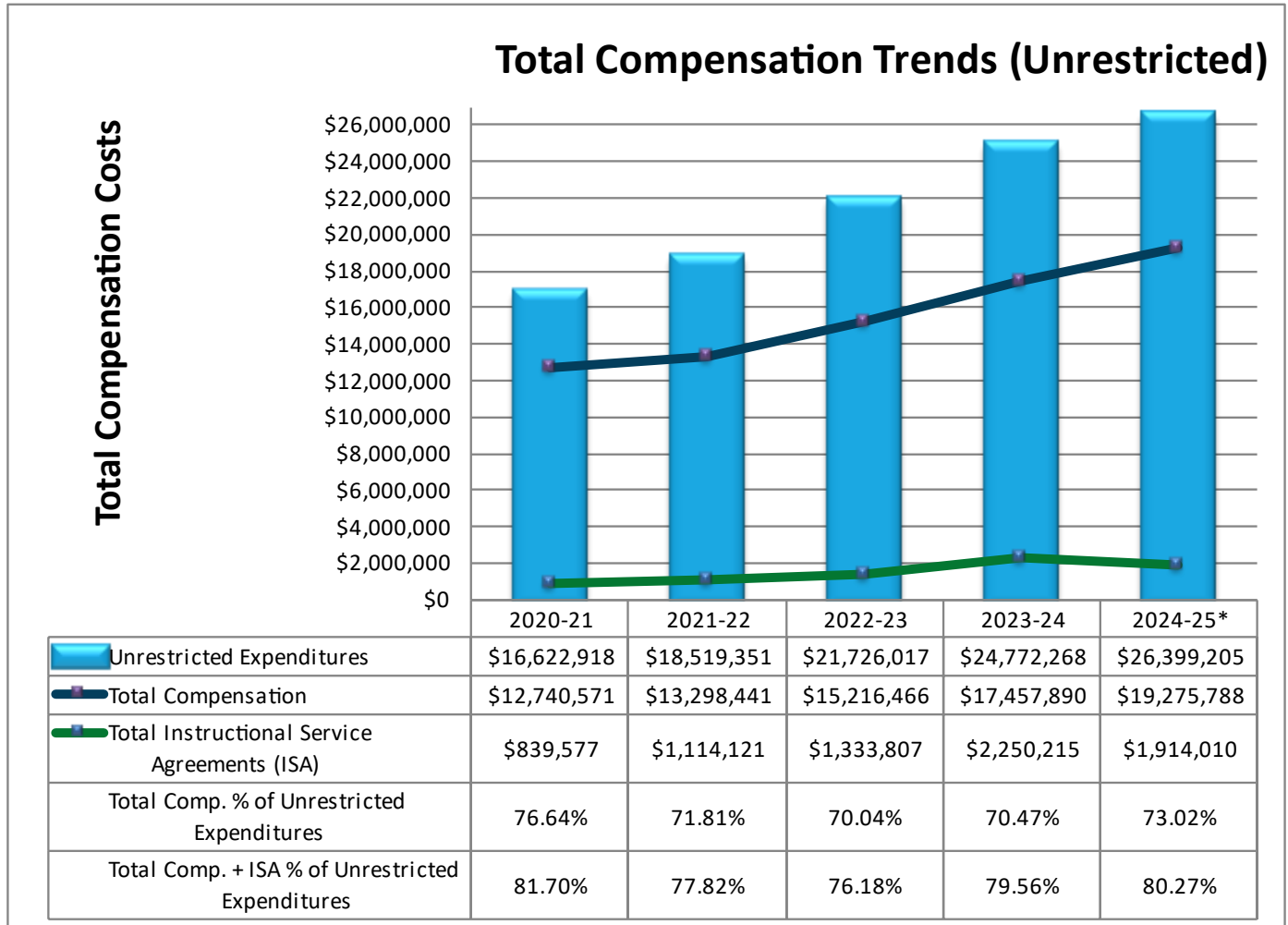
Graph 14: Compensation Trends by Group – Unrestricted



Graph 15: Compensation Trends by Group – Restricted

Total Compensation Trends

2024-25



Graph 16: Total Compensation Trends (Unrestricted)

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

FY20-21 audited actual amount for Instructional Service Agreement (ISA) costs decreased due to COVID-19. A large increase in participation in the South Bay Regional Public Safety Training Consortium in FY23-24 resulted in an increase in ISA costs for the district, and is expected to continue at a similar level.

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.

Grant Funds ■

Categorical Programs & Grants ■

Nonresident FTES Trends ■

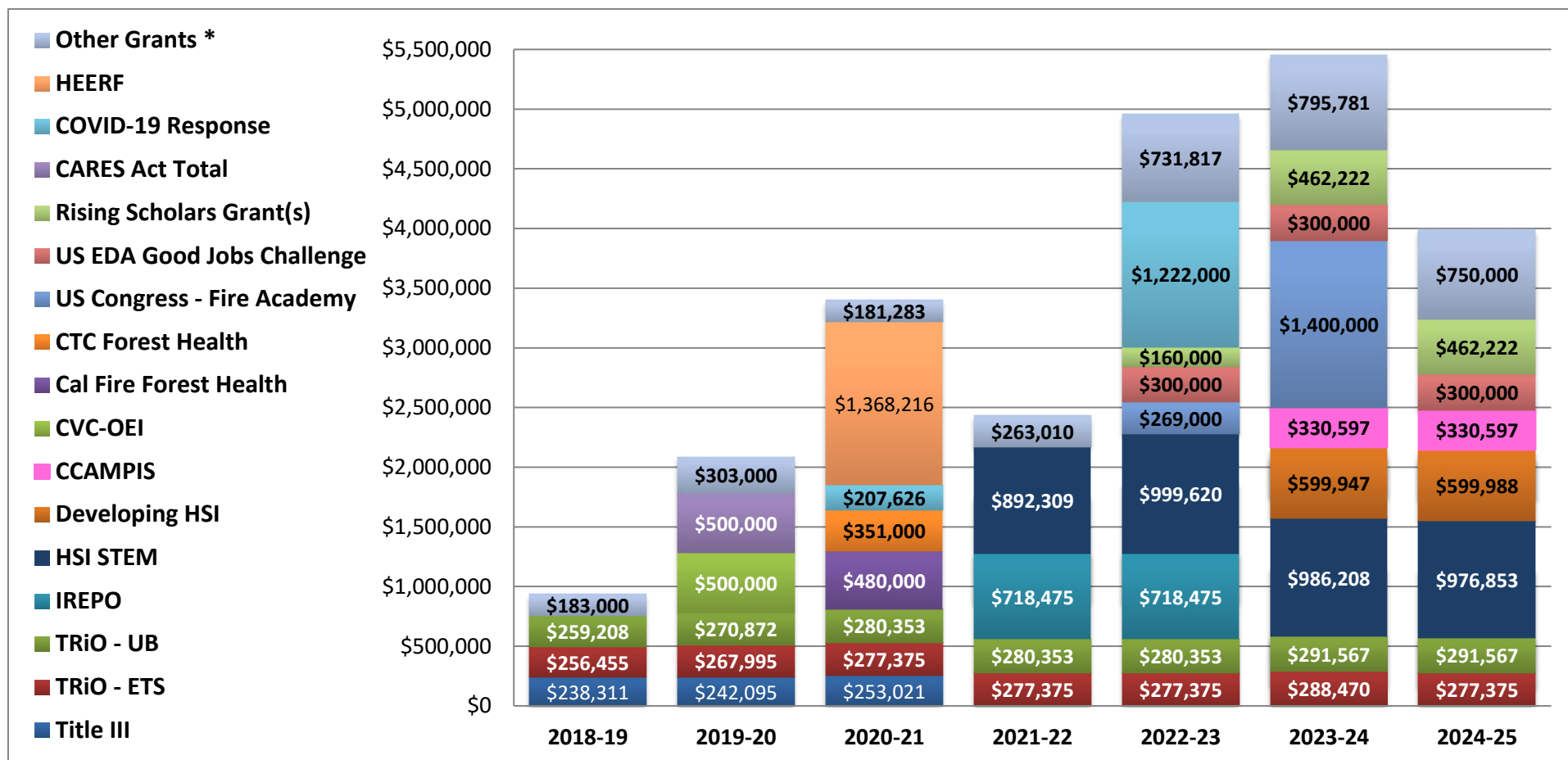
Deficit Factor Trends ■

Fifty-Percent (50%) Law Trends ■

Grant Fund Trends

2024-25

Graph 17: Grant Funding Trends



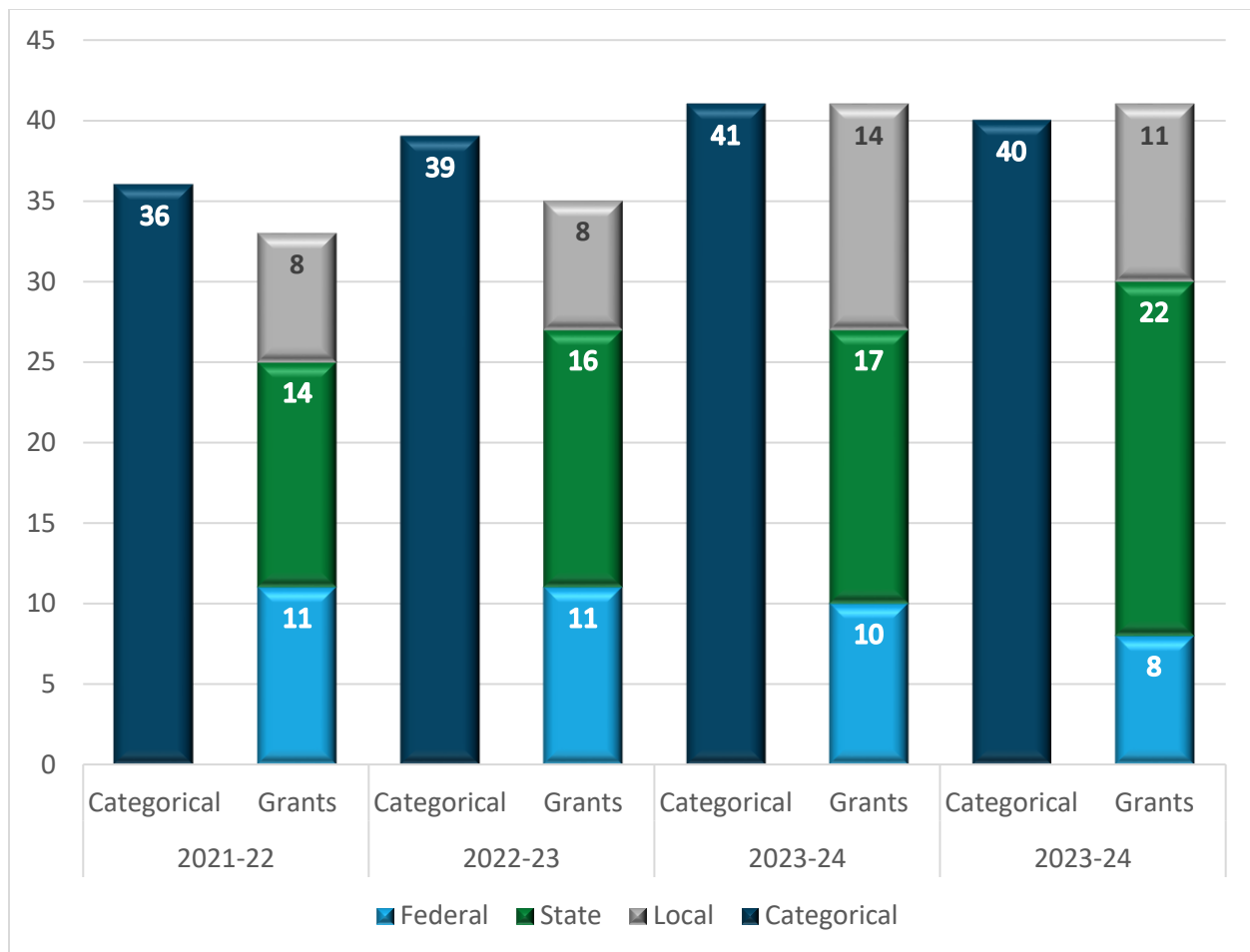
This graph demonstrates efforts in leveraging resources and moving from a state-funded model to a state-supported model. For 2021-22 LTCC was awarded the Hispanic Serving Institutions (HSI) STEM grant totaling about \$5 million over 5 years and was re-awarded the TRiO Educational Talent Search grant for another five-year cycle. In 2022-23 LTCC received \$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, \$1.5 million over 5 years for the Rising Scholars Network Juvenile Justice Initiative, and \$1.3 million over 4 years for the CCAMPIS grant.

* Other grants in FY24-25 include the Cultural Fluency Teaching Academy (\$150,000), Onboarding and Mentoring grant (\$100,000), and the IEPI PRT Housing grant (\$200,000). In FY23-24 include the Cultural Fluency Teaching Academy (\$150,000), Onboarding and Mentoring grant (\$100,000), and WIOA (\$92,000).

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

Categorical Programs & Grants

2024-25



Graph 18: Categorical Program & 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.

LTCC increased the number of categorical programs and grants from FY21-22 to FY23-24. In the FY24-25 budget, the number of categorical programs and grants remains steady. However, it is common to secure additional grant funding throughout a fiscal year.

Nonresident FTES Trends

2024-25

Nonresident full-time equivalent students (FTES) began increasing in FY12-13 and were projected to stabilize through FY17-18 and beyond. International recruiting efforts helped ensure that nonresident FTES continued to grow at a sustainable rate. Due to the COVID-19 pandemic, there was some decline in nonresident FTES for FY20-21. Nonresident students are successful at LTCC, with many transferring to four-year universities. The FY24-25 nonresident FTES and corresponding revenue assumptions are documented in the table below.

LTCC Nonresident FTES					
	FY20-21	FY21-22	FY22-23	FY23-24*	FY24-25**
Tuition Revenue	\$666,736	\$602,213	\$624,078	\$967,741	\$951,980
Total Nonresident FTES	78.80	110.10	77.56	87.05	87
International FTES	24.50	33.25	26.66	27.30	27
Out of State FTES	54.30	76.85	50.90	59.75	60

Table 15: LTCC Nonresident FTES

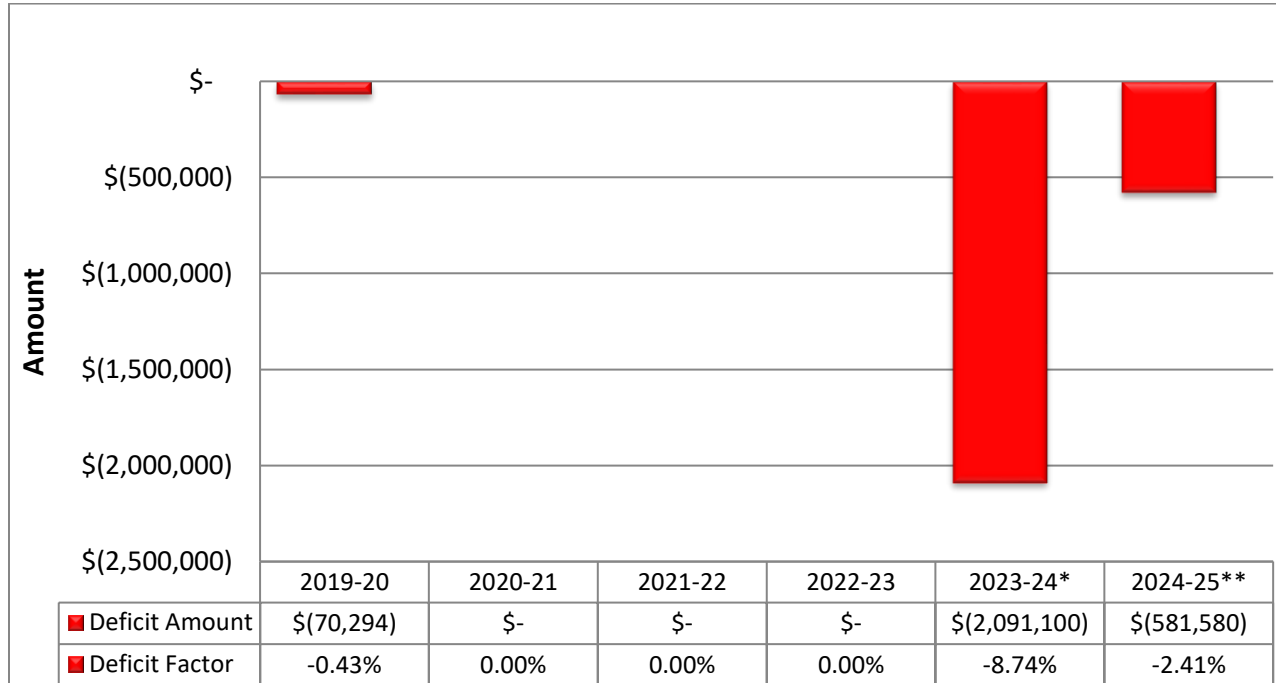
* Based on FY23-24 320 report and subject to change.

** Projected is based on current assumptions.



LTCC Faculty Day - 2023

R1 – Deficit Factor Trends



Graph 19: R1–Deficit Factor / Constrained TCR Trends

*The projected FY23-24 deficit factor is based on the 2023-24 Second Principal Apportionment (P2) June revision.

**The projected FY24-25 deficit factor is based on Advanced Apportionment information from the CCCCO.

Deficit factors result from shortfalls in property tax, enrollment fees, or other revenues at the state level that impact Proposition 98 funding. Deficit factors reduce the funding received from the state during the fiscal year in order to help with the state's cash flow. The deficit factors reported on this sheet for FY23-24 and FY24-25 are based on apportionment reports from the Chancellor's Office. The FY23-24 deficit factor of -8.74% is a point-in-time revenue deficit that will be resolved once additional general fund revenues are appropriated in the 2024 Budget Act.

For budgeting purposes and in alignment with the Budget Building Assumptions, LTCC has assumed a 2% deficit factor for FY23-24, and FY24-25 as there is still uncertainty surrounding state-wide property tax and other revenue collections due to the economic climate.

Fifty Percent (50%) Law Trends

2024-25

	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals*
Total Instructional Costs	\$6,858,451	\$6,468,538	\$7,077,235	\$7,937,726	\$9,786,790
Total Current Expense of Education (CEE)	\$13,157,883	\$12,703,757	\$14,088,575	\$15,528,999	\$18,861,411
Percent of CEE	52.12%	50.92%	50.23%	51.12%	51.89%

Table 16: 50% Law Trends

*FY23-24 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 FY23-24. 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 FY24-25 budget is projected to maintain compliance with the 50% law.



LTCC Track & Cross Country

Glossary of Terms

2024–25

Glossary ■

SECTION 12

Glossary of Terms

2024-25

The following glossary is 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: Per 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 the 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 deferred to a future 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 most of the income given 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 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) 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 related 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 full-accrual entity-wide financial statements.

Operating income: Revenues received related to the entity’s primary activity. Generally used in proprietary funds and 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 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 like 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 limited to use or disposition by source. Their identity is maintained, and their expenditure or use 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 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 poised to build on this success and accelerate the pace of improvement.

WUE: Western Undergraduate Exchange



#BETTERTOGETHER Anti-Racist/Socially Conscious



"California's Premier Destination Community College "



<https://www.facebook.com/LakeTahoeCommunityCollege/>



<http://x.com/laketahoecc>



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



<https://www.instagram.com/laketahoecommunitycollege/>