



2025-26

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

Board of Trustees approved on February 14, 2023

bit.ly/LTCCLandAcknowledgement

More Than Just a Land Acknowledgement

In 2023, the Lake Tahoe Community College developed a Land Acknowledgement to recognize the Washoe Tribe as the original inhabitants and stewards of the land upon which the college resides.

"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 (Washii•siw) 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."



Nevesh Kizer of the Washoe Tribe helped to remove hazardous trees, encroaching conifer, and a downed log that was blocking the trail behind the college during a recent college course.

A land acknowledgment was the first step toward meaningful engagement and collaboration with the Washoe. Since then, the college has turned its words into action by waiving college tuition fees for tribal members through its College Promise Program and by offering a variety of noncredit Career and Technical Education training courses.

The college is also engaging with the Washoe Tribe to use traditional ecological knowledge and modern forest management practices to restore lost biodiversity in the college meadow adjacent to Trout Creek. Some of the goals associated with meadow restoration are:

- To restore native plants, habitat, and culturally significant species
- To reconnect Indigenous Communities with the landscape and involve them in the management of ancestral lands
- To cultivate stewardship practices that will make the landscape more resilient to future human and environmental stressors

Restoring Mutushahoo Watah

The Washoe people have visited the site where the college now sits since time immemorial. The Washoe people migrated seasonally, many living in the Carson Valley during the winter and moving up to Tahoe for the summer where they would hunt, fish, and gather food and medicinal plants that grew in the meadow behind the college.

The meadow and stream behind the college was known as Mutushahoo Watah (whitefish waters). Dawgelk'engk'eng is the name of the large stone "lam", or milling rock, in the middle of the college meadow adjacent to Trout Creek. A smaller rock, called a goomum, was used to grind seeds, acorns, and pine nuts much like a mortar and pestle is used today. The Washoe would also use fire as a tool to maintain the meadow ecosystem and to support the growth of culturally significant species. The Washoe encampment at LTCC was used up until the 1950's.



Trout Creek Meadow circa 1980 (left) and today (right) showing conifer encroachment and obscured mountain views.

Modern land management and the lack of regular fire within the watershed have allowed lodgepole pine to encroach into the Trout Creek Meadow. Trees outcompete native meadow plants for sunlight, water, and nutrients. As a result, the meadow behind the college has been slowly transitioning into a forest. Meadows support more than 85% of all the biodiversity in the Tahoe Basin and they also help to perform an important role in maintaining lake clarity. That is why the Lake Tahoe Community College is partnering with the Tahoe Resource Conservation District and the Washoe Tribe to restore meadow biodiversity on college property.

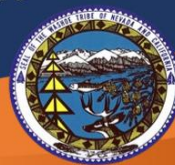
Ecosystem restoration will include the removal of 20 acres of lodgepole pine from the meadow surface. This will help restore lost meadow habitat, improve biodiversity, reduce wildfire risk, sustain local groundwater and stream flow, and enhance the meadow's resilience to drought, disease, and other environmental stressors. The use of prescribed fire and traditional ecologic knowledge held by the land's first stewards, the Washoe Tribe, will help to increase the diversity of native plants, meadow habitat, & culturally significant species once found in the area.



Da7aw7aga7a (Tahoe) is not a "thing" to be saved, but a relative to be in relationship with. Stewardship means listening to the land, to the water, and to those who have known it the longest.

Functional Art by the Washeshu Itdeh – “The People From Here”

Washoe basket making is a traditional craft of the Washeshu Itdeh and is known for its intricate designs and meticulous weaving techniques. The baskets, often made from willow, redbud, and fern roots, reflect a deep cultural reverence for the natural world and the Lake Tahoe region. Different weaving techniques could be used to make baskets for hauling supplies, holding water, processing food, and even beautiful works of art.



This degikup, or small mouthed gift bowl, exemplifies the quality and artistry of Washoe craftsmanship. Baskets such as this one are constructed from the base upwards, by tightly coiling locally-harvested willow shoots and wrapping them around supple willow branches in perfectly uniform stitching. The artist further embellished this degikup by integrating dyed bracken fern to create vivid “lightening” and “quail” designs. Some of the finest Washoe basketry ever woven was created for the tourist market of Lake Tahoe, California during the late 19th and early 20th century.

Materials:

Washoe baskets are typically made from materials like willow (for the foundation), redbud (for contrasting colors in designs), and bracken fern root (for weaving and dyeing).

Techniques:

The Washoe people utilize various techniques, including coiling and twining. Coiling, particularly the three-rod coiling method, is a prominent technique. Twining can be either open or closed, with open twining used for gathering baskets and closed twining for finer, more intricate work.

Forms and Designs:

Washoe baskets come in various shapes and sizes, from simple utilitarian containers to elaborate, aesthetically sculpted pieces like the degikup, which feature complex designs and patterns.

Cultural Significance:

Washoe baskets are not just functional objects; they represent a deep connection to the Washoe people's ancestral homeland, the Lake Tahoe region, and their cultural traditions. The baskets are a testament to the Washoe people's deep reverence for the natural world and their ability to transform natural materials into beautiful and meaningful works of art.





ANNUAL BUDGET

Service Dates

BOARD OF TRUSTEES:	Kerry David, Clerk	1992-2026
	Dr. Karen Borges, Trustee	2007-2028
	Jeff Cowen, Trustee	2014-2026
	Nancy Dalton, President	2016-2028
	Tony Sears, Trustee	2018-2026
	Hudson Conners, Student Trustee	2025-2026

BOARD SECRETARY:	Jeff DeFranco	2017-2026
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BUDGET DEVELOPMENT:	Jeff DeFranco, Superintendent / President
	Russi Egan, Vice President of Administrative Services (VPAS)
	Nick Barclay, Business Analyst
	MaryEllen Sanchez, Executive Assistant to VPAS
	Hudson Conners, Fiscal Services Student Employee

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

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EXECUTIVE SUMMARY

1

FY 25-26 Budget Executive Summary

2

Total Revenues, Appropriations and
Unrestricted Ending Fund Balance Graph

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Unrestricted Appropriations Overview



EXECUTIVE SUMMARY

This executive summary highlights the components of the Lake Tahoe Community College District (LTCC/District/college) proposed Fiscal Year 2025-26 (FY25-26) budget and provides an overview of the key issues, opportunities, challenges, and changes reflected herein.

● Revenue

On June 27, 2025, Governor Newsom signed the Budget Act of 2025. The Budget Act of 2025 reflects state expenditures of approximately \$321 billion, a 7.8% increase from the 2024-25 enacted budget.

General Fund spending increased by about the same percentage compared to the 2024-25 enacted budget, to \$228.4 billion. The enacted budget for California Community Colleges focused on maintaining stability in a challenging fiscal environment. It included no core ongoing reductions to programs or services, with an overall funding roughly flat compared to 2024-25.

For California Community Colleges, the enacted budget includes about \$404 million in ongoing adjustments, and about \$132 million in one-time funds. Adjustments to community college funding include:

- A 2.3% cost of living adjustment (COLA) for the Student Centered Funding Formula (SCFF)
- Provides a 2.3% COLA for certain State funded categorical programs (not all categorical programs and grants receive COLA)
- Provides 2.35% enrollment growth over two years (\$100 million starting in 2024-25 and \$40 million in 2025-26), an increase from the typical 0.5% in past budgets
- The one-time funding in the enacted budget is mainly focused on implementation of efforts to the Master Plan for Career Education and supports for students

As a reminder, 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 over time. Under the proposal, a district's 2024-25 funding would represent its new "floor," below which it could not drop. LTCC's future funding is determined using this new floor, since this is the lowest funding level LTCC can receive. It was important for LTCC to ensure the highest floor possible in 2024-25, so that any future funding would not see a dramatic decrease. LTCC has made significant progress toward this goal with 2024-25 being a high-water mark for all-time enrollment (FTES) and on track to achieve quality student success metrics once again. This ensures a high funding floor for years to come.



Celebrate! Celebrate!

FULL-TIME EQUIVALENT STUDENTS OUTLOOK

Prior to FY23-24, the District saw a large impact on full-time equivalent students (FTES) from both the COVID pandemic and the Caldor Fire. During those years, LTCC 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 saw an increase in FTES each year and surpassed pre-pandemic FTES in FY23-24. Therefore, the District elected to be removed from emergency conditions at the end of FY23-24 and was funded based on its actual FTES.

The following chart tracks resident FTES as reported to the CCCCCO on the Apportionment Attendance Report (CCFS320). The chart tracks resident, non-resident, total FTES, and the changes from year to year for each population.

Year	Resident FTES	Change in FTES from Prior Years	% of Change	Non-Resident FTES	% of Change	Total FTES
2018-19	1918.79	-	-	96.21	-	2015
2019-20	1753.71	-165.08	-8.6%	88.22	-7.99	1841.93
2020-21	1734.76	-18.95	-1.1%	78.80	-9.42	1813.56
2021-22	1629.75	-105.01	-6.0%	111.20	32.4	1740.95
2022-23	1807.28	177.53	10.9%	78.23	-32.97	1885.51
2023-24	2191.26	383.98	21.2%	85.08	6.85	2276.34
2024-25	2365.95	174.69	7.97%	65.82	-19.26	2431.77

Table 1: Resident FTES as Reported to CCCCCO

As demonstrated in the table above, resident FTES in FY24-25 increased 7.97% from the prior year, leaving the District about 447 FTES (19%) above pre-pandemic levels. This increase allowed the District to remove itself from emergency conditions and receive funding based on actual FTES.

EXPENDITURES

Expenditures in the FY25-26 final budget include cost increases, such as step and column increases to salaries and typically unavoidable increases to expenditures, including inflationary increases to contracts and utilities. Contracts are expected to increase by approximately \$262,000 in FY25-26. Some contractual increases in the estimation include: Ellucian, property and liability insurance, BoardDocs, Dropout Detective, and student insurance. Based on usage and new rates, it is expected that utilities will increase by \$187,000.

Budget additions reflect a multitude of decisions made throughout the year. LTCC has prioritized new spending in alignment with the transformation to a residential campus, as described by assumption number four in the [FY25-26 Budget Building Assumptions](#). Funding has been allocated to address the needs of providing on-campus food services, expanding hours of operation (e.g., Fitness Education Center, Library, Security, etc.), and providing necessary operational supports for the expanding campus facility footprint. For FY25-26, a second Librarian position (full-time, tenure-track) has been added, and new permanent security and custodian positions have been approved.

Investments in Staffing

Negotiations for FY25-26 have been completed with all groups. LTCC's intention was to provide a salary increase and respond to changes in health and welfare costs. The purpose of the agreement(s) was to provide employees with compensation predominantly in the form of salary increases, so employees could choose how to apply compensation in the way that makes the most sense for the individual.

Supporting both compensation and health and welfare with the emphasis on salary also allowed part-time employees to benefit from the agreement(s).



LTCC Nursing Students

LTCC provided a one-time, ongoing 5% salary increase across all salary schedules. This increased salaries by \$959,000 District-wide (\$682,000 Fund 11) in FY25-26. Trailing benefits have increased by \$253,500 District-wide (\$177,000 Fund 11).

5% Salary Increase - Estimated Impact Across All Funds

Fund	Total Increase	Academic Salaries	Classified Salaries	Trailing Benefits
Fund 11	\$859,000	\$373,000	\$309,000	\$177,000
Fund 12	\$293,000	\$73,000	\$157,000	\$63,000
Fund 32	\$7,000	\$0	\$5,000	\$2,000
Fund 33	\$29,000	\$0	\$22,000	\$7,000
Fund 58	\$11,000	\$0	\$9,000	\$2,000
Fund 59	\$15,000	\$7,000	\$6,000	\$2,000
Fund 86	\$1,500	\$0	\$1,000	\$500
Totals	\$1,215,500	\$453,000	\$509,000	\$253,500

Table 2: 5% Salary Increase

LTCC increased the health and welfare cap by \$1,000 bringing it to \$22,030 for each covered employee, to help offset the rising costs of health insurance. This increased health and welfare by \$159,000 District-wide (\$108,000 Fund 11) in FY25-26.

Health & Welfare CAP Increases - Estimated Impact Across All Funds

Fund	Total Increase	Academic Positions	Classified Positions
Fund 11	\$108,000	\$43,000	\$65,000
Fund 12	\$42,500	\$9,500	\$33,000
Fund 32	\$1,000	\$0	\$1,000
Fund 33	\$4,000	\$1,500	\$2,500
Fund 58	\$2,000	\$0	\$2,000
Fund 59	\$1,500	\$0	\$1,500
Fund 86	\$0	\$0	\$0
Totals	\$159,000	\$54,000	\$105,000

Table 3: Health & Welfare CAP Increases

Annual step and column salary increases are included for eligible employees, along with the trailing benefit cost increases due to salary increases. Annual step and column advancements increased permanent salaries by \$286,700 District-wide (\$163,000 Fund 11) in FY25-26 in an apple-to-apples comparison. Trailing benefits have increased by \$92,800 District-wide (\$52,500 Fund 11).

Step & Column Salary Increases - Estimated Impact Across All Funds

Fund	Total Increase	Academic Salaries	Classified Salaries	Trailing Benefits
Fund 11	\$215,500	\$46,500	\$116,500	\$52,500
Fund 12	\$130,500	\$31,000	\$68,000	\$31,500
Fund 32	\$6,800	\$0	\$5,000	\$1,800
Fund 33	\$13,500	\$0	\$10,000	\$3,500
Fund 58	\$7,600	\$0	\$5,600	\$2,000
Fund 59	\$3,800	\$0	\$2,800	\$1,000
Fund 86	\$1,800	\$0	\$1,300	\$500
Totals	\$379,500	\$77,500	\$209,200	\$92,800

Table 4: Step & Column Salary Increases

Pension costs are projected to decrease in FY25-26 in an apples-to-apples comparison for the first time in over a decade. CalPERS rates decreased slightly to 26.81% in FY25-26 from 27.05% in FY24-25. CalPERS costs decreased by -\$21,050 District-wide (-\$13,000 Fund 11) because of the rate decrease. CalSTRS rates are not expected to increase in FY25-26, remaining at 19.1%. Therefore, there are no cost changes due to CalSTRS rate increases. While this provides a temporary reduction, CalPERS is currently estimated to increase again in FY26-27 and beyond.

Pension Rate Decreases - Estimated Impact Across All Funds

Fund	Total Decrease	CalSTRS	CalPERS
Fund 11	-\$13,000	\$0	-\$13,000
Fund 12	-\$6,000	\$0	-\$6,000
Fund 32	-\$250	\$0	-\$250
Fund 33	-\$900	\$0	-\$900
Fund 58	-\$500	\$0	-\$500
Fund 59	-\$350	\$0	-\$350
Fund 86	-\$50	\$0	-\$50
Totals	-\$21,050	\$0	-\$21,050

Table 5: Pension Rate Decreases

The District was awarded \$39.4 million in the 2022 State Budget Act to construct on-campus student residential living, which provided a 100-bed housing facility for low-income, full-time, California resident college students. Residential housing was completed in late Summer 2025. This change to a residential campus demonstrated the need to add additional positions to support security, food services, and student life on campus.

Investments in additional staff were also made in service areas to support the sustained growth of the campus. The Promise Program has grown significantly and needed additional support, as well as Student Services additional support for graduation. Another area of growth over the past few years has been faculty, including new permanent positions. The District has proposed adding additional faculty positions in the coming year to help support student education. Those positions will be determined through the Faculty Hiring Prioritization (FHP) process.

A DREAM...



“Stable housing is an important part of student success at Lake Tahoe Community College. A comfortable place to live allows students to stay focused on their studies and enjoy their college experience. LTCC’s student housing resources are available to help find local housing options, provide tips for securing rentals, and connect students with potential roommates. Whether from out of town or just looking for a place nearby, LTCC offers support to settle into college life.”

-Jeff DeFranco, President/Superintendent



STUDENT

Elevate your LTCC



LTCC's residential housing is close to public transportation and walking/bicycle pathways.

Amenities and Special Features:

- On-Site Director of Residential Housing
- Permitted parking for on-campus residents



"Rushmore" is procured artwork purchased with the assistance of generous donors. It represents North America's animal predators and sits outside the new student housing project.



Amenities and Special Features:

- Wi-Fi 24 hour support
- ADA rooms

HOUSING

Education at Home!



Amenities and Special Features:

- Bike storage
- Food Services Monday-Thursday



100 beds on campus (\$500/mo double room,
\$795/mo single room)

Amenities and Special Features:

- Laundry Room
- Community Kitchen
- Study Concourse
- Vending



Ribbon cutting ceremony on July 29, 2025 with
President Jeff DeFranco, LTCC Board of Trustees,
and Student Trustee and Resident Assistant,
Hudson Connors (2025-26)

...REALIZED



LTCC Student Housing

- On-Campus
- Single & Double Occupancy
- Open Fall 2025



Off-Campus Housing

- Near-Campus
- Apartment Style Options
- Available Now



Off-Campus Resources

- Local Housing Resources
- Variety of Living Options
- Variable Availability

LOOKING FORWARD

The State budget allowed the District to invest \$1,732,950 in current staffing as previously described. 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 - Revenue.

LTCC’s ending fund balance (EFB) in FY24-25 was \$5,548,006, which was 17.67% of FY24-25 appropriations. In FY25-26, the EFB is projected to remain the same at \$5,548,006, which is 18.38% of FY25-26 appropriations. Board Policy 6305 was updated to create a ceiling of a 20% reserves target to ensure sufficient cash flow to cover salaries and minimal other expenditures in times of emergencies.

In FY25-26, LTCC continues to be in a strong financial position due to conservative financial leadership, reducing liabilities while investing in 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.

The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY25-26 are as follows:

	Revenues	Appropriations
Unrestricted	\$30,183,659	\$30,183,659
Restricted	\$19,361,920	\$16,186,534
TOTAL	\$49,545,579	\$46,370,193

Table 6: FY24-25 Unrestricted and Restricted Revenues and Appropriations

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



Rising Scholars Program Students and Family Enjoy Lake Tahoe

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)	\$35,731,665*
Restricted (Fund 12)	\$16,191,569
Bond Interest and Redemption Fund	\$ 2,751,672
Food Services	\$ 674,066
Child Development Center Fund	\$ 743,661
Capital Outlay Projects Fund	\$ 9,924,868
General Obligation Bond Fund	\$ 975,422
University Center Capital Fund	\$ 396,267
Student Housing Fund	\$ 561,712
Community Education Fund	\$ 627,105
Self-Insurance Fund	\$ 392,316
Retiree Benefits Fund	\$ 788,300
Student Representative Fee Trust Fund	\$ 11,300
Student Financial Aid Trust Fund	\$ 3,906,543
OPEB Trust Fund	\$ 3,056,052
Community Play Consortium	\$ 219,509

Table 7: Total Appropriations and Budgeted Reserves

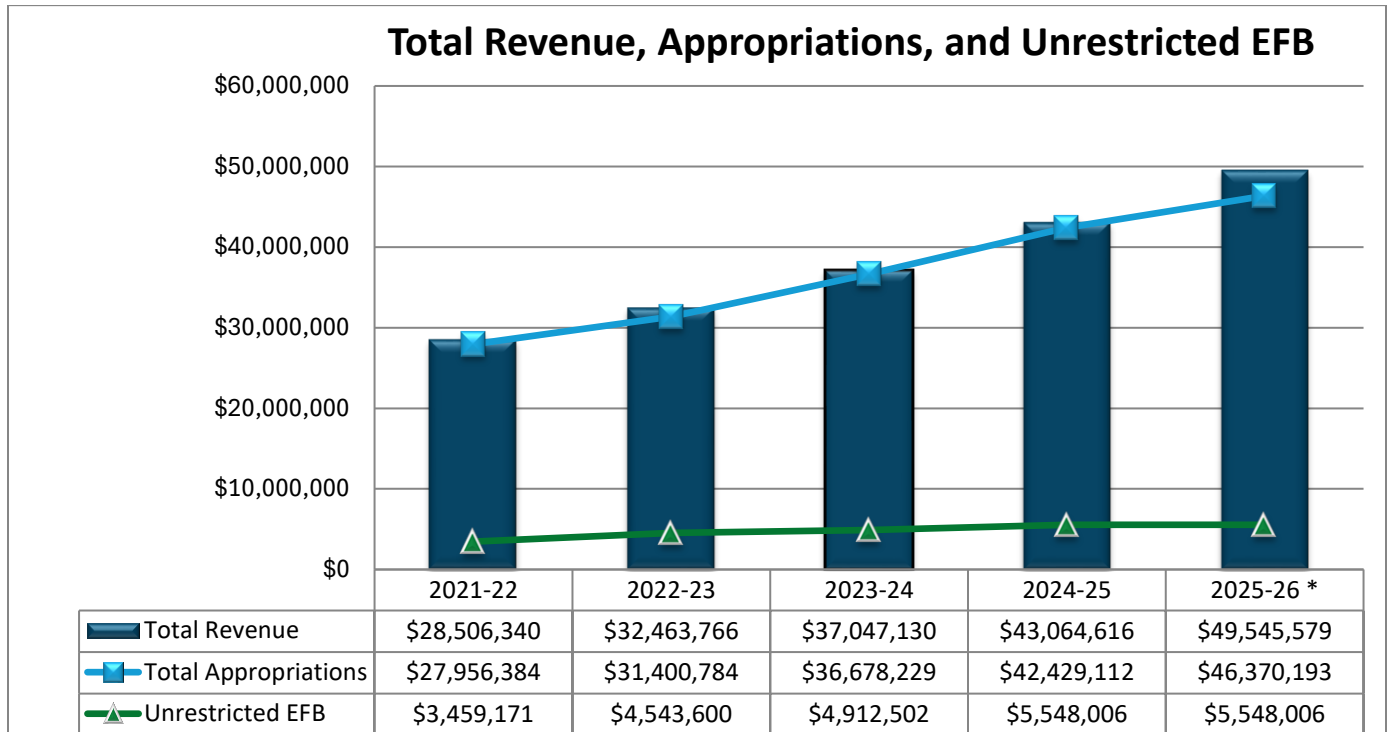
* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 18.38% BOT contingency, which in FY25-26 is budgeted to be \$5,548,006.



2025 Polar Plunge



REVENUE, APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2021-22 through 2025-26. 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 FY24-25 State budget included a 2.3% COLA increasing TCR by about \$608,000, and 2.35% enrollment growth which is an increase over the 0.5% included in past budgets. The enrollment growth was implemented over two (2) years, \$100 million starting in 2024-25 and \$40 million in 2025-26, increasing TCR by \$1,357,516 in FY24-25 and \$768,389 in FY25-26.

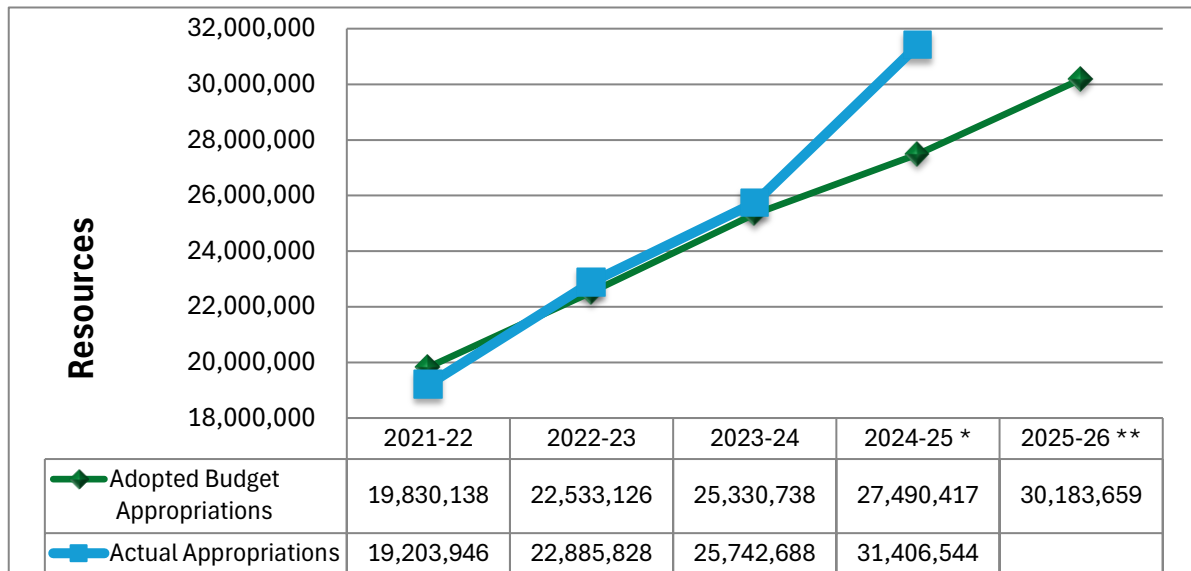
Growth in the restricted general fund budget in FY25-26 is primarily due to carryover revenue deferred from FY24-25. The restricted general fund grew from FY23-24 to FY24-25, primarily due to the large grants received in prior years' operating at full capacity, allowing LTCC to spend the awards and recognize 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.

* FY21-22 through FY23-24 are audited actuals, FY24-25 is unaudited actuals, and FY25-26 is budget.



UNRESTRICTED APPROPRIATIONS OVERVIEW

Unrestricted Appropriations 2021-22 through 2025-26



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

The graph above is an overview of LTCC unrestricted appropriations (FY21-22 through FY25-26) 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 over the five-year span due to increased revenue from COLAs and significant FTES growth. Investments in employees have been the primary driver of cost increases, including investments in salary schedules and benefits, as well as new positions. The large variance between budgeted and actual appropriations in FY24-25 is due to unanticipated revenue increases, including a one-time prior year correction of \$2.3 million and additional growth funding allocated to FY24-25 in the FY25-26 state budget totaling 1.3 million.

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.

* FY24-25 actuals are unaudited. ** FY25-26 is budget only.



Community Education Kids Climbing Camp



COLLEGE OVERVIEW

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District Overview

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Community Overview

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Superintendent/President Goals 2024-26

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LTCC Vision for Success Goals

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Organizational Chart

6

Organizational Units

7

Capital Projects



DISTRICT OVERVIEW

● OVERVIEW OF LAKE TAHOE COMMUNITY COLLEGE DISTRICT

Vision: *California's premier destination community college*

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

LTCC Campus and Students: Lake Tahoe Community College (LTCC/District/college) 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.



We're 50! 50 Years Old!

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 and Early Learning Centers, the Demonstration Garden, on- and off-campus student housing, and much more. LTCC currently offers 21 associate degrees, plus 17 Associate of Arts and Science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 37 certificates and 17 employable skills 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 every eligibility requirement, accreditation standard and commission policy of the ACCJC. The commission fully reaffirmed LTCC's accreditation in January 2025. LTCC opened the Lisa Maloff University Center in August 2018 with three educational partners bringing Bachelor 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 45% of first-time, full-time degree-



2025 LTCC Graduates

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 decreased to 73% in 2024-25 compared to 75% in prior year. Additionally, the college provides further access to students through a diversity of distance education courses and programs.

Fiscal Management: The college's 2024-25 funded resident FTES was 2,365.13 and the nonresident FTES was 65.82. The District continues to exhibit robust and sustainable financial trends through conservative fiscal management and budgeting, demonstrating strong and stable leadership. The District has low direct debt and an approved unrestricted reserve policy of a minimum 10%. Board policy was changed to create a ceiling of a 20% reserve target to ensure sufficient cash flow to cover salaries and minimal other expenditures in times of emergencies.

Highlights:

- Student housing construction was completed for the start of the Fall 2025-26 Academic Year.
- Enrolled 186 Promise students for the 2024-25 cohort, which is up from the 172 Promise students in the 2023-24 cohort. Fifty-seven Promise students graduated with a degree in 2024-25, which is up from 36 in 2023-24. Since its inception in 2019, the College Promise Program has graduated 201 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). 29 students enrolled in the WUE 2023-24 equating to 30.89 FTES. In 2024-25, 49 students enrolled for 51.81 FTES.



Residential Housing



COMMUNITY OVERVIEW

OVERVIEW OF COMMUNITY

- Region:** Lake Tahoe Community College 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.

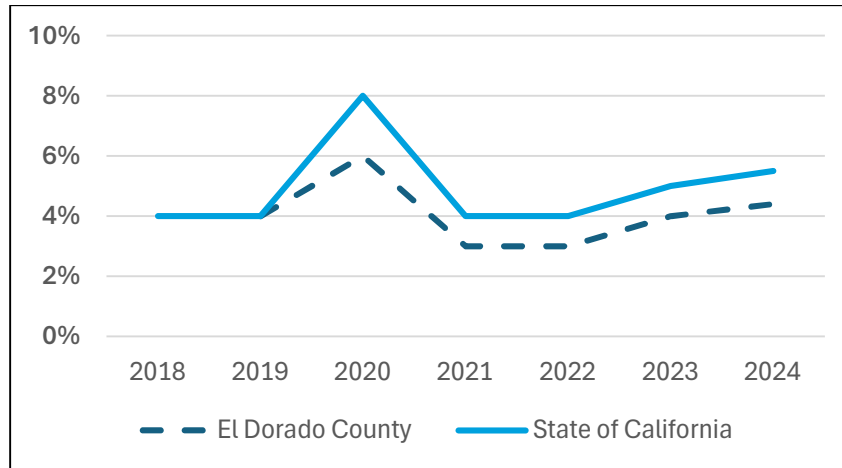
Year	EL DORADO COUNTY		STATE OF CALIFORNIA	
	Population	% Change	Population	% Change
2006	175,258	1.2%	36,116,202	0.7%
2007	177,195	1.1%	36,399,676	0.8%
2008	178,599	0.8%	36,704,375	0.8%
2009	179,701	0.6%	36,966,713	0.7%
2010	181,183	0.8%	37,223,900	0.7%
2011	180,639	-0.3%	37,427,946	0.5%
2012	182,640	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%
2025	192,823	-0.9%	39,663,263	1.23%

Table 8: 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, with key industries including 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%.*

Unemployment Rates



Source: US Department of Labor

Graph 3: El Dorado County Unemployment Rates

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
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%
2024-25	\$10,394,357,524	\$214,927,890	\$10,609,285,414	4.83%

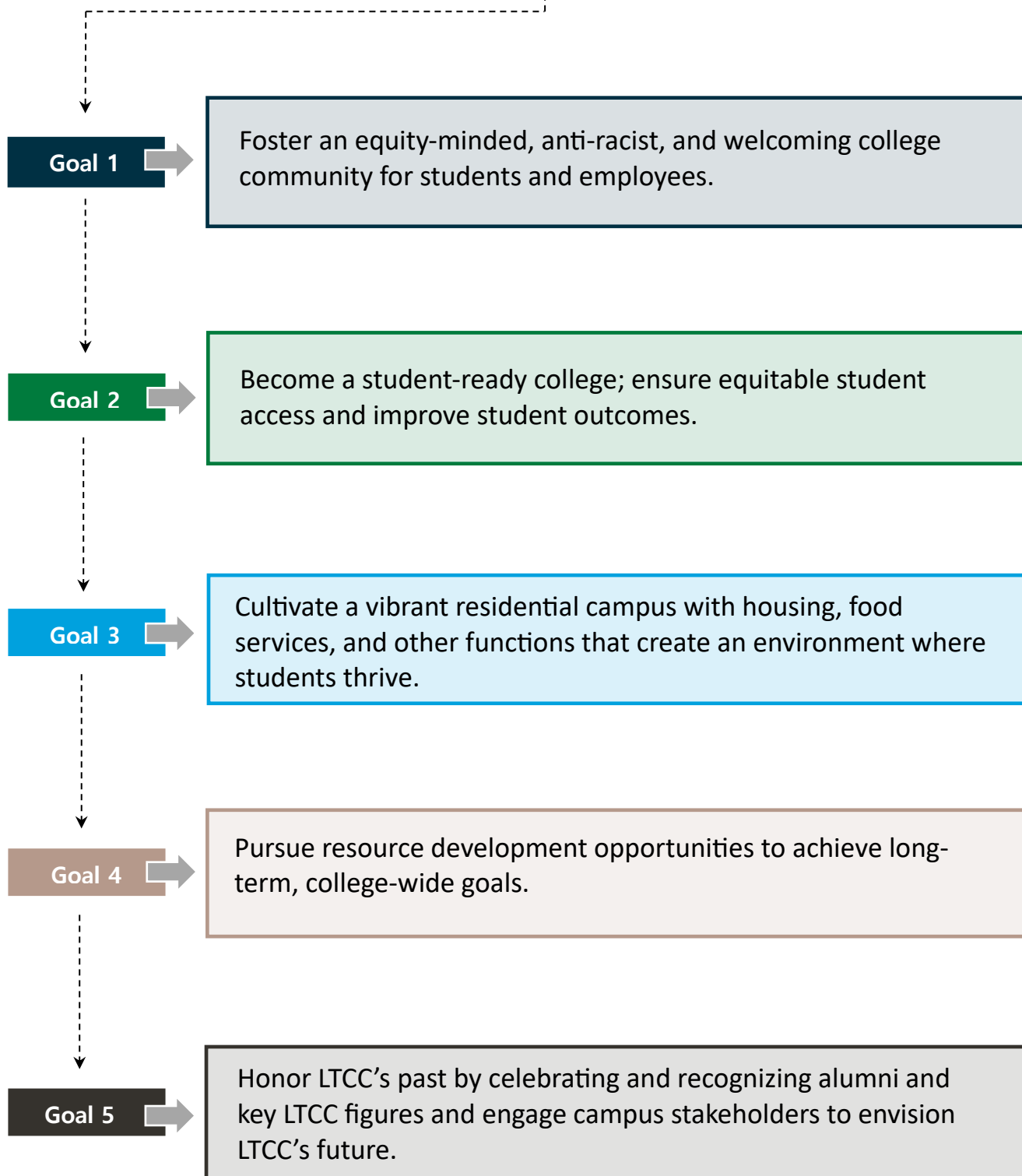
Table 9: History of Assessed Valuations of Taxable Property within the District

Source: California Municipal Statistics, Inc.

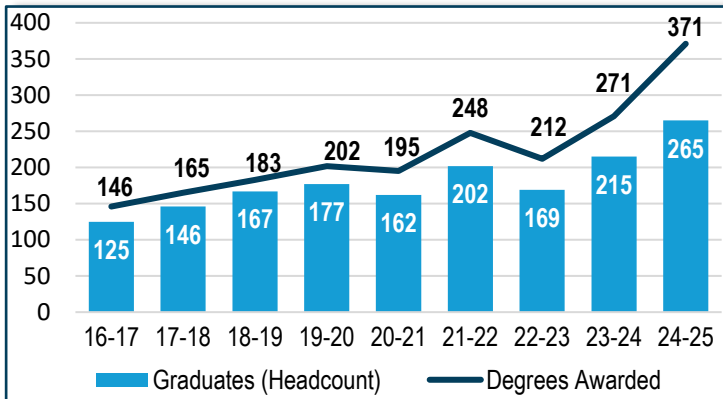
Averages:	3-year Average	6.67%
	5-year Average	6.06%



2024-2026 STRATEGIC GOALS

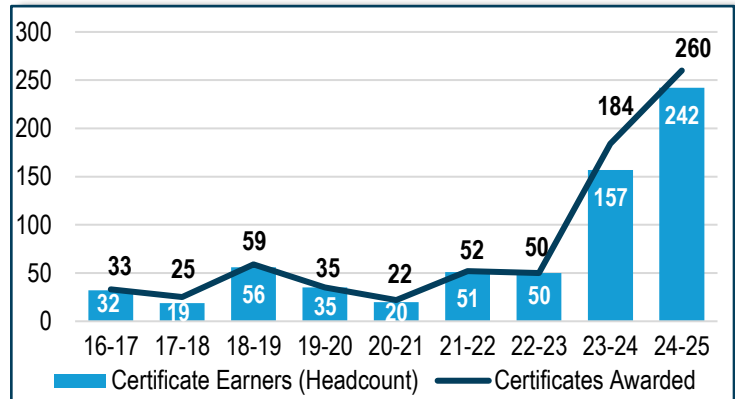


✓ **GOAL 1A:** Increase All Students Who Earned an Associate Degree (including ADTs) by 20%.



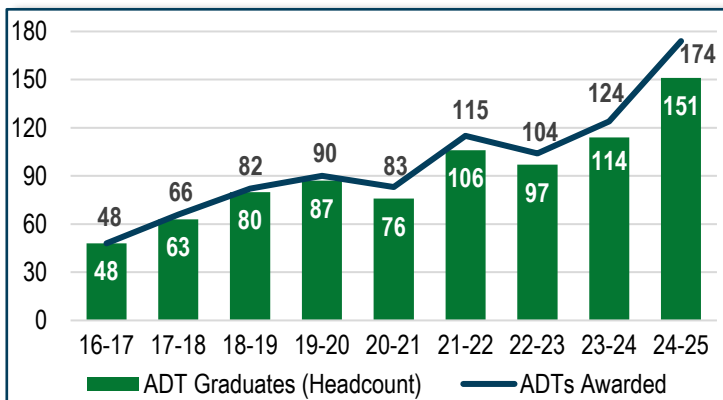
TOTAL GRADUATES (Includes ADTs) - Result: ↑ 112%

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



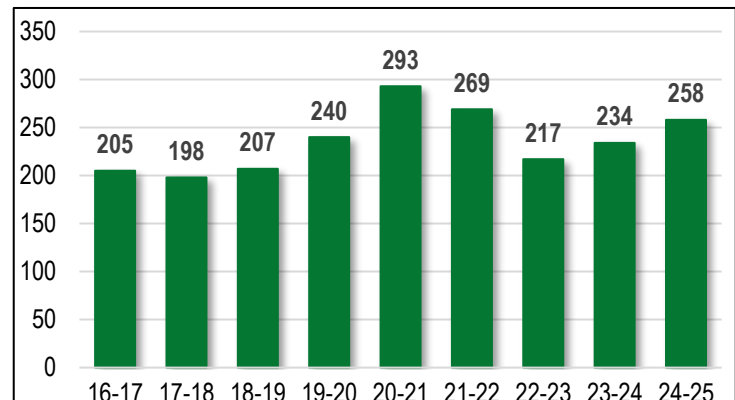
TOTAL CERTIFICATE EARNERS - Result: ↑ 656%

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



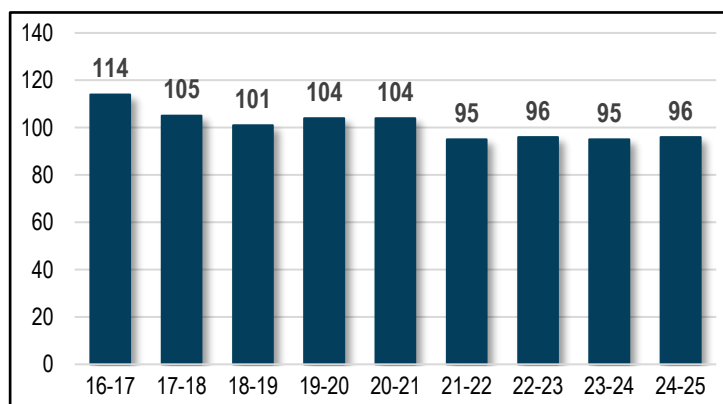
ASSOCIATE DEGREES FOR TRANSFER GRADUATES - Result: ↑ 215%

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



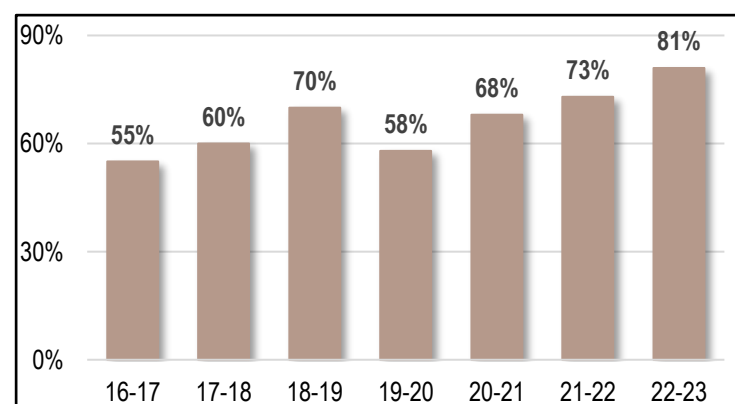
STUDENT TRANSFERS TO A 4-YEAR INSTITUTION - Result: ↑ 26%

✓ **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.

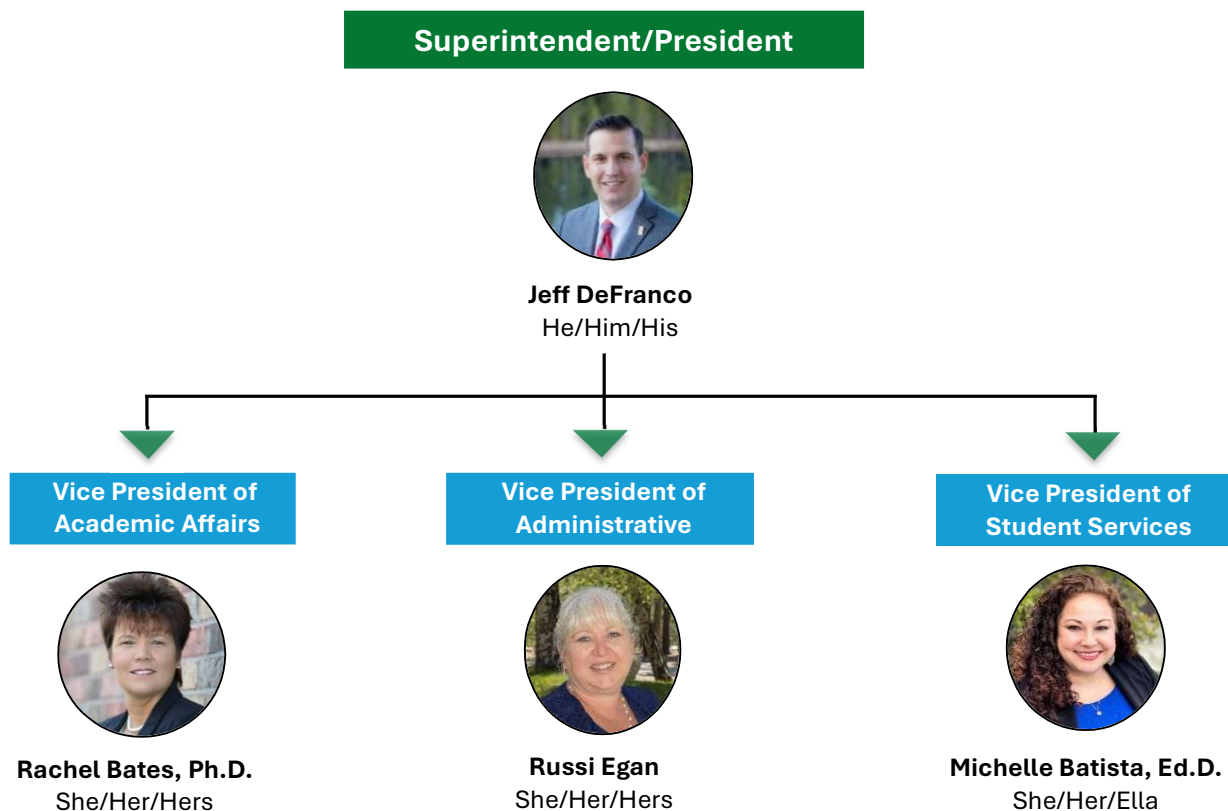
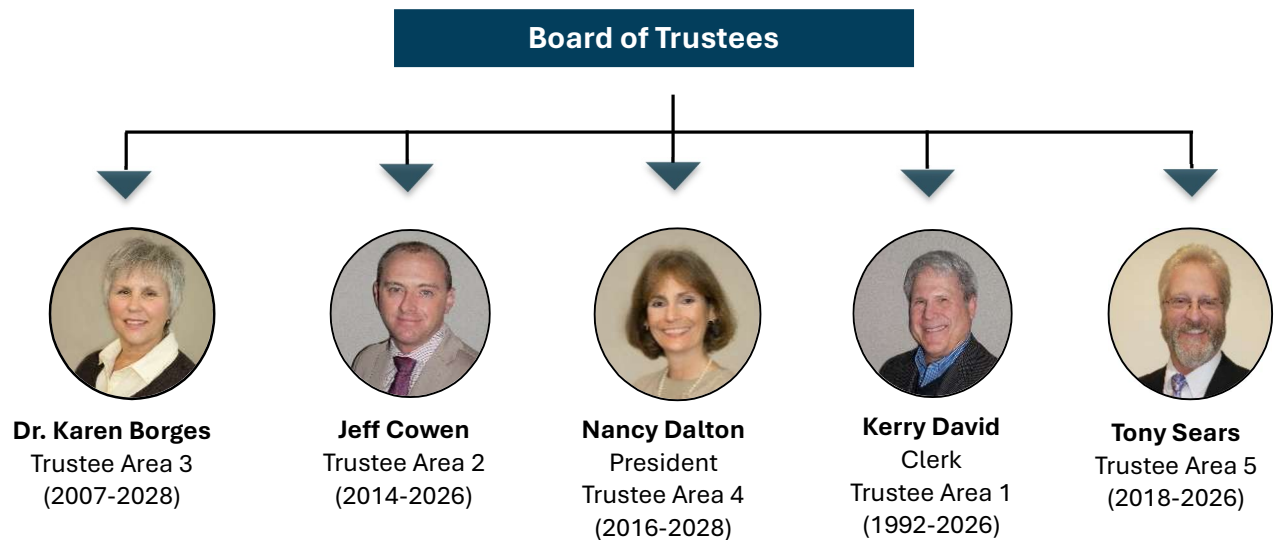
* Transfer students included in the count are those who enrolled in a four-year institution in the selected year after last being enrolled at LTCC the previous year and having earned 12 or more units at the college.

** Some past numbers have shifted due to changing data definitions. No data is available yet for AY23-24.



DISTRICT GOVERNANCE

The District is governed by a five-member Board of Trustees, elected by trustee area. They work in coordination with staff to govern and administer Lake Tahoe Community College. Jeff DeFranco, Superintendent/President, began his tenure in January 2017, after having served as the Vice President of Administrative Services for approximately five years. The organization's structure is as follows:





LTCC ORGANIZATIONAL CHART

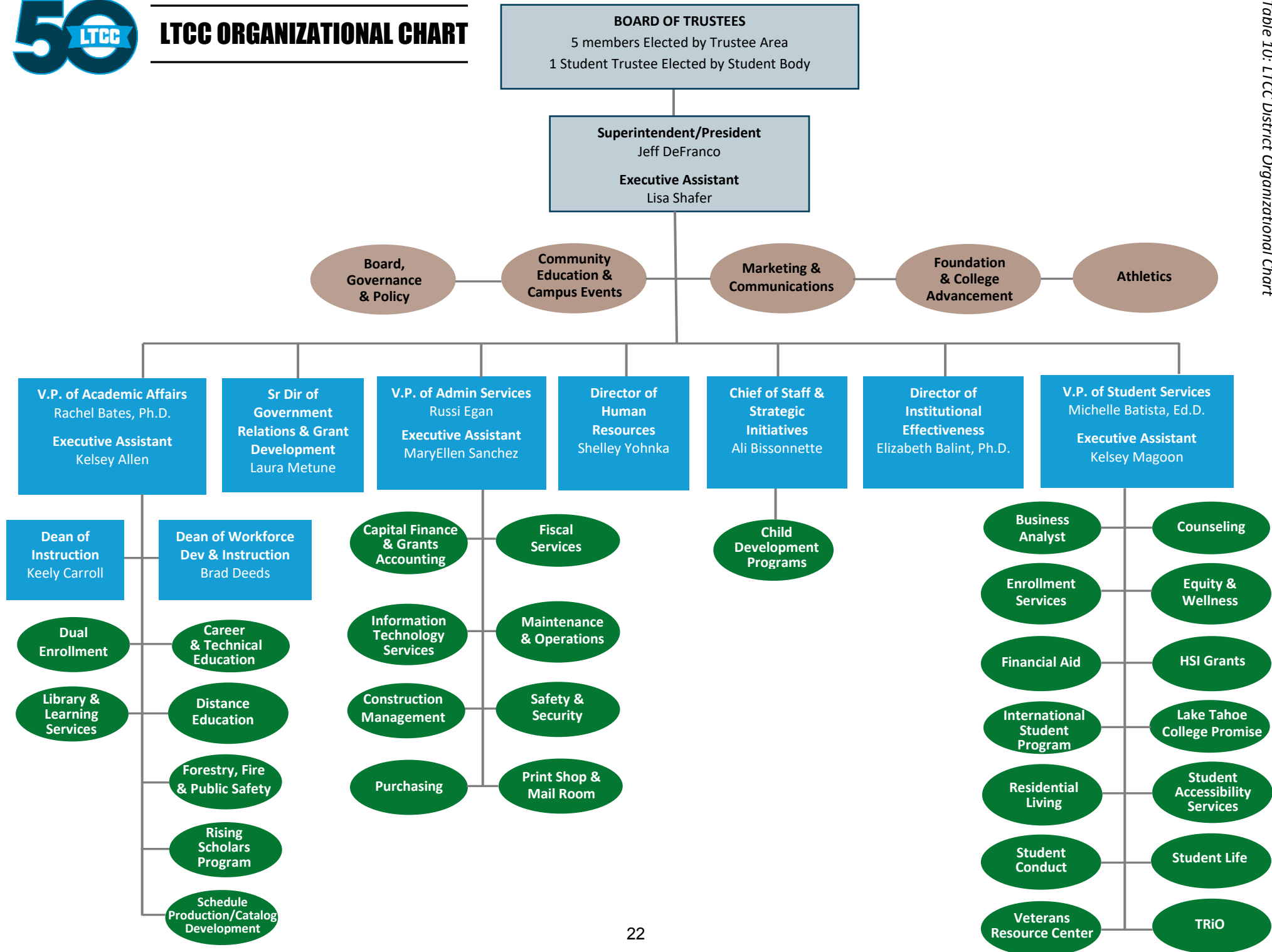


Table 10: LTCC District Organizational Chart



ORGANIZATIONAL UNITS



Overview of Community

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



Office of the Superintendent/President

The office of the superintendent/president stewards the work of the college and supervises the vice presidents and chief of staff. The superintendent/president also directly oversees marketing and communications, community education, athletics, child development programs, 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, 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.



CAPITAL PROJECTS 2025-26

● 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 of Trustees 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:



*LTCC Facilities Master Plan
(2021-2027)*

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

● Comprehensive Campus Site Plan

Approved by the Board of Trustees on January 28, 2025, the LTCC Comprehensive Campus Site Plan 2025-2035 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 Comprehensive Campus 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 local property owners. The District uses this fund to account for the Measure F Bond revenue and expenditures.

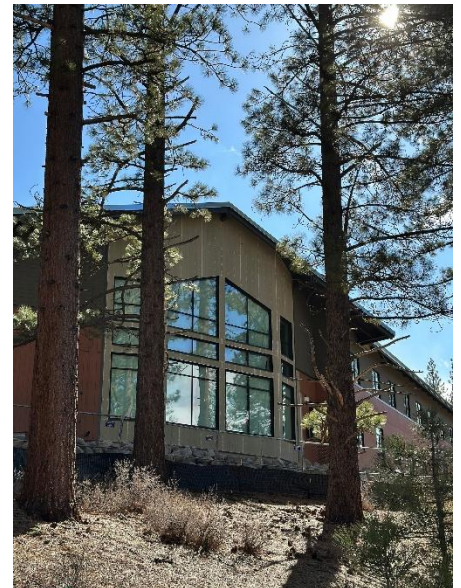
Fund 44: University Center Capital Fund

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 a single private donation and was accounted for in a fund separate from other capital outlay projects. The fund now carries reserves for future capital equipment purchases and scheduled maintenance for the facility. Reserves in this fund come from University Center facility use fees and long-term site lease revenues.

● Measure F General Obligation Bond Update

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

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



LTCC's on-campus student housing, driven by Measure F planning efforts, which led to securing a \$39.3 million state grant.

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.

The Tahoe Basin Public Safety Training Complex completed the schematic design (SD) and design development (DD) phases of the project. The District is currently working on the construction document phase with a potential groundbreaking in Spring 2026 and therefore expects to sell Series D, the final series, of the bonds in spring or summer of 2026.

Measure F expenditures through June 30, 2025, totaled \$47,056,452.

Series A, B and C Project Categories	FY 2025-26 Budget
Master Planning	\$ 0
Site Improvements	\$ 172,182
Modernization/Renovation of Existing Facilities	\$ 0
New Construction Planning/Initial Construction Costs	\$ 627,500
Technology Projects	\$ 0
Safety Projects	\$ 158,440
Bond Management and Issuance	\$ 17,300
Total	\$ 975,422

Table 11: Capital Series A, B, and C Project Categories



LTCC Secured a Grant for \$8.6M for Tahoe's First Public Safety Training Complex

● 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)

Project scope: Construction of a new student housing facility

Project vision:

This new facility provides 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. Project opened in Fall 2025.

Impact on operating budget:

Utility, maintenance, custodial, and operating costs to be funded by student housing fees. Additional services provided on campus include extended operating hours for the library and fitness education center, as well as food service options.

● Tahoe Basin Public Safety Training Complex

Total project budget: \$12,900,000

Funding sources: Measure F Bond
Fire and Forestry Pathways Grant

Project scope: Begin construction of the 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 100,000 square foot large tarmac with a water reclamation system, a 7,000 square foot storage building to house all the equipment needed for the programs, and an underground water tank. The tarmac will be large enough to house the training tower and allow for annual testing. The design includes space for future expansion of an instructional building.



Tahoe Basin Public Safety Training Complex Rendering

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



ASSUMPTIONS & GOALS

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Budget Building Information

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Resource Allocation Guiding Principles

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FY 25-26 Budget Building Assumptions

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Educational Protection Account Spending Plan

Section 3



BUDGET BUILDING INFORMATION

● 2025-26 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 FY25-26 unrestricted general fund budget is a balanced budget, as budgeted revenues equal budgeted appropriations. The budgeted 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.



LTCC 2025 Taste of Gold Event



An LTCC Classroom...Elevate Your Education!

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

● BUDGET DEVELOPMENT PROCESS

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

The first model of the budget is typically developed in April by staff, with input from the budget council, institutional effectiveness council and senior leadership team. Revenue projections are based on initial enrollment projections and the governor's proposed budget. Expense projections are developed using the prior year budget and modified based on significant budget transfers that took place in the prior year, projected staffing changes, and salary and benefit rate changes. After the first model of the budget is created, it is presented to budget managers for review to update for the coming fiscal year. Budget managers submit revised budgets with budget neutral changes and any proposed additions. The senior leadership team will then review and approve budget additions, taking into consideration changes to revenue in the May revision to the governor's budget.

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

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



Celebrating 50 Years of LTCC at the 2025 Anniversary Gala

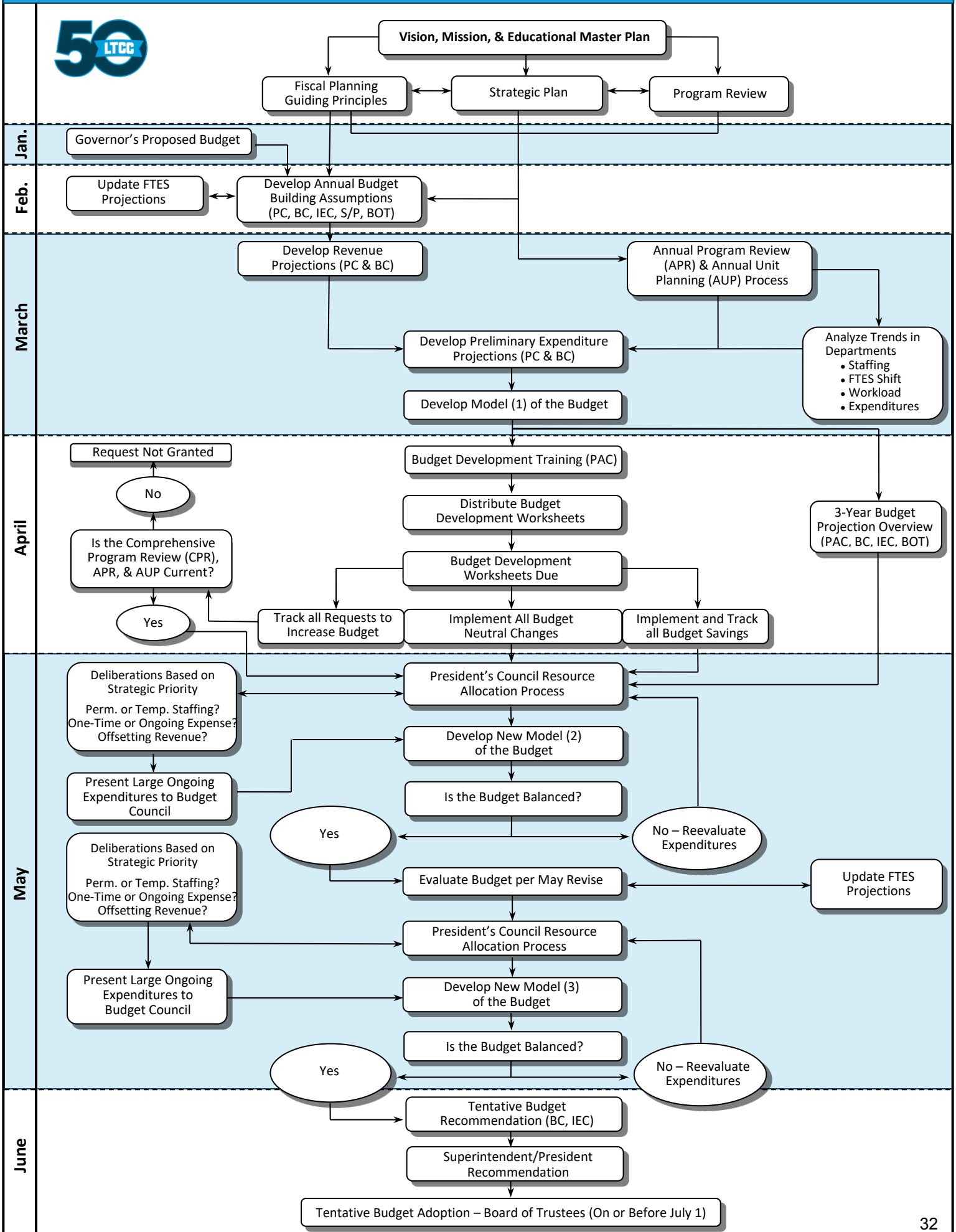
● BUDGET AMENDMENT PROCESS

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.



Celebrating LTCC's 2025 Graduation

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 2025 Fire Academy Graduation



STATE BUDGET 2025-26

On June 27, 2025, Governor Newsom signed the Budget Act of 2025. The Budget Act of 2025 reflects state expenditures of approximately \$321 billion, a 7.8% increase from the 2024-25 enacted budget. General Fund spending increased by about the same percentage compared to the 2024-25 enacted budget, to \$228.4 billion. The enacted budget for California Community Colleges focused on maintaining stability in a challenging fiscal environment. It included no core ongoing reductions to programs or services, with an overall funding roughly flat compared to 2024-25. Continued revenue shortfalls related to declines in the market volatility, the potential impact of federal tariffs, significant increases in state costs for programs like Medi-Cal and potential cuts for federally funded programs in health and social services being considered, have created a budget deficit of \$12 billion. Despite the state-wide deficit, the Budget Act of 2025 reflects an increase in overall funding for California Community Colleges. The 2025 budget with a cost of living allowance (COLA) is overall flat when compared to 2024 due to deferrals being included.

For California Community Colleges, the Budget Act includes approximately \$404 million in new ongoing funding. The new ongoing funding is primarily the result of a 2.30% COLA to be applied to the Student Centered Funding Formula (SCFF). This 2.30% COLA is also applied to various categorical programs.

The enacted budget for the California Community Colleges focuses on maintaining stability in a challenging fiscal environment. It includes no major core ongoing reductions to programs or services. One-time funding in the enacted budget is limited; it includes \$60 million for a Student Support Block Grant, \$25 million to develop a Career Passport, \$20 million for emergency financial aid, \$15 million to scale up Credit for Prior Learning, and \$12 million to initiate a systemwide Common Data Platform.



Funding for California Community Colleges in 2025-26 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
<ul style="list-style-type: none">\$217.4 million increase to SCFF (includes 2.3% COLA)	<ul style="list-style-type: none">\$608,000 increase to SCFF
<ul style="list-style-type: none">2.35% enrollment growth over two years (\$100 million starting in 2024-25 and \$40 million in 2025-26)	<ul style="list-style-type: none">\$1,357,516 for growth for 2024-25\$768,389 for growth for 2025-26
Restricted System-Wide	Restricted Impact to LTCC
<ul style="list-style-type: none">\$60 million of Student Support Block Grant	<ul style="list-style-type: none">To be determined
<ul style="list-style-type: none">2.3% COLA for certain State funded categorical programs	<ul style="list-style-type: none">2.3% COLA for CARE, CalWORKs, DSPS, EOPS, and Adult Ed (ADVANCE)

Table 12: Proposed Funding for California Community Colleges for FY25-26



REVENUE ASSUMPTIONS

● UNRESTRICTED REVENUES

1. **Apportionment:** The 2025-26 state budget provides a 2.30% cost of living adjustment (COLA) to unrestricted funding to districts. The District should continue to be cautious when increasing ongoing expenses to the budget.
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 (1,996 FTES). Based on this information, the District is expecting revenues of \$72,795.
3. **Full-Time Faculty:** The 2025-26 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 receipt of \$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.
5. **Property Taxes, Enrollment Fees and Deficit Coefficient:** 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.
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 FY24-25 receipts.
7. **Lottery:** The District will use a projected rate of \$190 per FTES unrestricted (\$191 in FY24-25, \$177 in FY23-24, \$163 in FY22-23, \$163 in FY21-22) and \$82 per FTES for Proposition 20 (\$82 in FY24-25, \$72 in FY23-24, \$65 in FY22-23, \$65 in FY21-22). 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 estimates \$648,513 total (\$461,881 unrestricted and \$186,632 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 for several years. No increase is expected in FY25-26.
- 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 receipt of \$1,110,748 in revenue for adult education in FY25-26. 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 budget included \$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. While this shift is continuing in FY25-26, there is no additional loss of funding related to the nursing initiative. In FY25-26, LTCC is allocated \$304,536 for these efforts. LTCC is also projecting receipt of \$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 FY25-26 for Upward Bound and \$277,375 in FY25-26 for Talent Search.
- 5. Hispanic Serving Institution (HSI) STEM:** LTCC was awarded the HSI STEM grant in FY21-22 and will receive approximately \$5 million over the course of the five-year program to increase access and student outcomes in Science, Technology, Engineering, and Math (STEM) fields.
- 6. Developing Hispanic Serving Institution (D-HSI):** LTCC was awarded the D-HSI grant in FY23-24 and 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.



LTCC's on-campus student housing is the new home for "Rushmore," where it can be enjoyed by the community as well as the 100 students residing in the housing unit each year.

● STATEWIDE CHANGES

1. **Student Centered Funding Formula (SCFF):** The 25-26 state budget includes a 2.30% COLA and 2.35% for enrollment growth over two years (\$100 million starting in 2024-25 and \$40 million in 2025-26). The system-wide increase is approximately \$357.42 million.
2. **Provides Funds to Support Mapping Credit for Prior Learning (CPL) Pathways:** The 2025 Budget Act expanded Credit for Prior Learning by providing \$5 million in ongoing funding and \$15 million in one-time funding to support the initiative. The initiative is aimed at developing system-wide processes and a system-wide technology infrastructure to facilitate the effort of identifying and notifying students who may qualify for degree-applicable or certificate applicable CPL.
3. **Expands Support for Rising Scholars:** The 2025 Budget Act includes an increase of \$10 million ongoing funding bringing the total ongoing support to \$35 million annually.
4. **Provides Student Support:** The 2025 Budget Act includes a block grant of \$60 million one-time funding to provide help with housing, food, transportation, childcare, and other basic needs. The budget also includes \$20 million one-time funding to support emergency financial assistance grants to students.

The complete 25-26 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.



Construction of LTCC Residential Housing.

● COST INCREASES

1. Salary Schedule Increases

For FY25-26 the Board of Trustees approved salary schedule increases of 5.0%, increasing salaries by \$962,000 District-wide (Fund 11 \$682,000) with trailing benefits increasing by \$253,500 (Fund 11 \$177,000).

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 2025-26, due to rising medical costs, Tri-County Schools Insurance Group (TCSIG) increased their rates on medical plans again. In response, the Board approved a one-time, ongoing increase of \$1,000 to the health and welfare cap, bringing the new cap to \$22,030 per full-time, covered employee.

4. Fixed Payroll Costs

For FY25-26, 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 decreased from 27.05% to 26.81%. The reflection of \$514,180 in pass-through revenue and expenditures for STRS on-behalf payments made by the state remains budgeted in FY25-26 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.

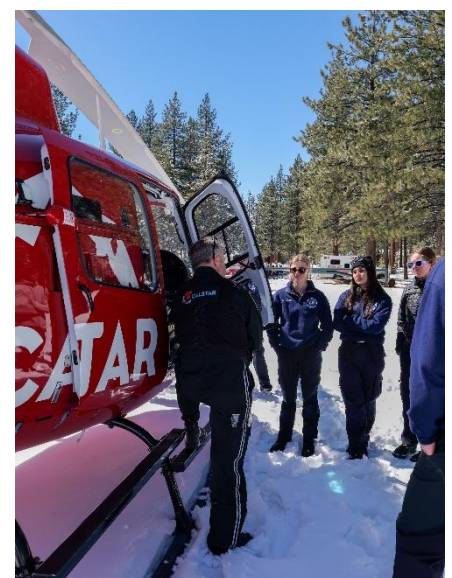
● RESERVES ASSUMPTIONS

1. Ending Fund Balance/Unrestricted Contingency Reserve

The unrestricted ending fund balance (EFB) is budgeted at \$5,548,006, which is about 18.38% of budgeted appropriations in FY25-26. 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.



LTCC EMT Students



RESOURCE ALLOCATION GUIDING PRINCIPLES

1. Consider the impact on students in all aspects of financial planning and budgeting.
2. Ensure resource allocation aligns with the District's prioritization of addressing issues related to anti-racism, racial equity, and minoritized populations.
3. Maintain transparency in the budget process.
4. Plan and budget for state requirements and contractual obligations.
5. Prepare for potential changes in federal funding that will affect state allocations and prioritization including loss of (1) federal pass-through funding that may be reduced (2) loss of LTCC federal grants.
6. Align resource allocation to LTCC Vision, Mission, and Strategic Goals 2024-2026.
7. Resource allocation is informed by integrated annual and comprehensive processes.
8. 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.
9. Use a balanced approach for budget estimates. a. When uncertain, use conservative estimates.
10. Maintain prudent reserves for future uncertainties in alignment with the LTCCD reserve board policy.
11. Have a systematic process for funding future liabilities.
 - a. Develop a long-range plan to address future liabilities.
12. Have budgeted Student Centered Funding Formula (SCFF) elements based on a confident projection with rationale provided.

Senior Leadership (SLT) 5/27/25
Budget Council (BC) 6/4/25
Institutional Effectiveness Council (IEC) 6/5/25
Board of Trustees (BOT) 6/10/25



BUDGET BUILDING ASSUMPTIONS

1. Use the 2025-26 Governor's proposed budget for planning the 2025-26 budget. The final budget will be updated to include additional information from the State and the California Community Colleges Chancellor's Office such as the Governor's May Revise and the approved State Budget.
2. Develop a balanced budget in FY25-26 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY25-26.
3. Use the Student-Centered Funding Formula (SCFF) Calculator and the latest 320 total FTES information to calculate anticipated apportionment. Consider the volatility of the formula, results, and its related data set.
4. Prioritize new spending in alignment with meeting the needs of LTCC's transformation to a residential campus. Funding will be allocated to address needs of providing on campus food services, expanding hours of operation (e.g. FEC, Library, Security, etc.), and providing necessary operational supports for the expanding campus facility footprint.
5. Consider use of unanticipated or one-time revenue at the end of FY24-25 for the following purposes: Student Housing and the unrestricted reserve.
6. Use a 2% deficit factor for budget building purposes.
7. Budget for a cancellation rate based on a two-year running average of the current and prior year, canceled units.

Senior Leadership Team (SLT) 5/27/25
Budget Council (BC) 6/4/25
Institutional Effectiveness Council (IEC) 6/5/25
Board of Trustees (BOT) 6/10/25



*LTCC's First President, Dr. James Duke Attends the
50th Anniversary Gala Luncheon.*



EDUCATION PROTECTION ACCOUNT SPENDING PLAN

● EDUCATION PROTECTION ACCOUNT (EPA)

Revenues raised by Proposition 30's tax increases will be deposited into the "Education Protection Account" (EPA) within the state's general fund. EPA funds provide revenue for spending on schools and community colleges resulting from 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 moneys 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 projects receipt of \$3,090,713 in Education Protection Account (EPA) funds in FY25-26. 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 \$3,202,821 and object code 1310 (adjunct faculty) budgeted at \$2,227,605. There are significantly more budgeted expenses (\$5.4 million) to apply against the revenue of \$3,090,713.



Wilderness Students go to Great Heights!



REVENUE ASSUMPTIONS

1

Student Centered Funding Formula (SCFF)

2

2025-26 Unrestricted Revenue Projections

3

Five-Year Revenue Trend-Fund 11 Unrestricted

4

Five-Year Revenue Trend-Fund 12 Restricted

5

Revenue Descriptions



STUDENT CENTERED FUNDING FORMULA

The Student Centered Funding Formula (SCFF) is made up of three parts: base, supplemental and success allocations. The base allocation makes up 70% of the total computational revenue (TCR) with 20% for the supplemental allocation and 10% for the student success allocation. The 2025 State budget act included a COLA of 2.3%, which is also provided for several categorical programs, and is the same COLA that K-12 received. The 2025 state budget also included 2.35% enrollment growth over two (2) years (\$100 million starting in 2024-25 and \$40 million in 2025-26), an increase from the typical 0.5% in past budgets.

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. LTCC's future funding is determined using this new floor, since this is the lowest funding level LTCC can receive. It was important for LTCC to ensure the highest floor possible in 2024-25, so that any future funding would not see a dramatic decrease. LTCC has made significant progress toward this goal with 2024-25 being a high-water mark for all-time enrollment (FTES) and on track to achieve quality student success metrics once again. This ensures a high funding floor for years to come.

● BASE ALLOCATION

The base allocation of the SCFF is comprised of the basic allocation and funding per full-time equivalent student (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 two years prior. The three-year average is designed to provide stability from year-to-year swings in enrollment. In FY25-26 the adjusted three-year average is funded at a rate of \$5,549 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 \$4,567 and \$7,595 per FTES, respectively.

Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Incarcerated students. In FY25-26, these populations are funded at a rate of \$7,789 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.

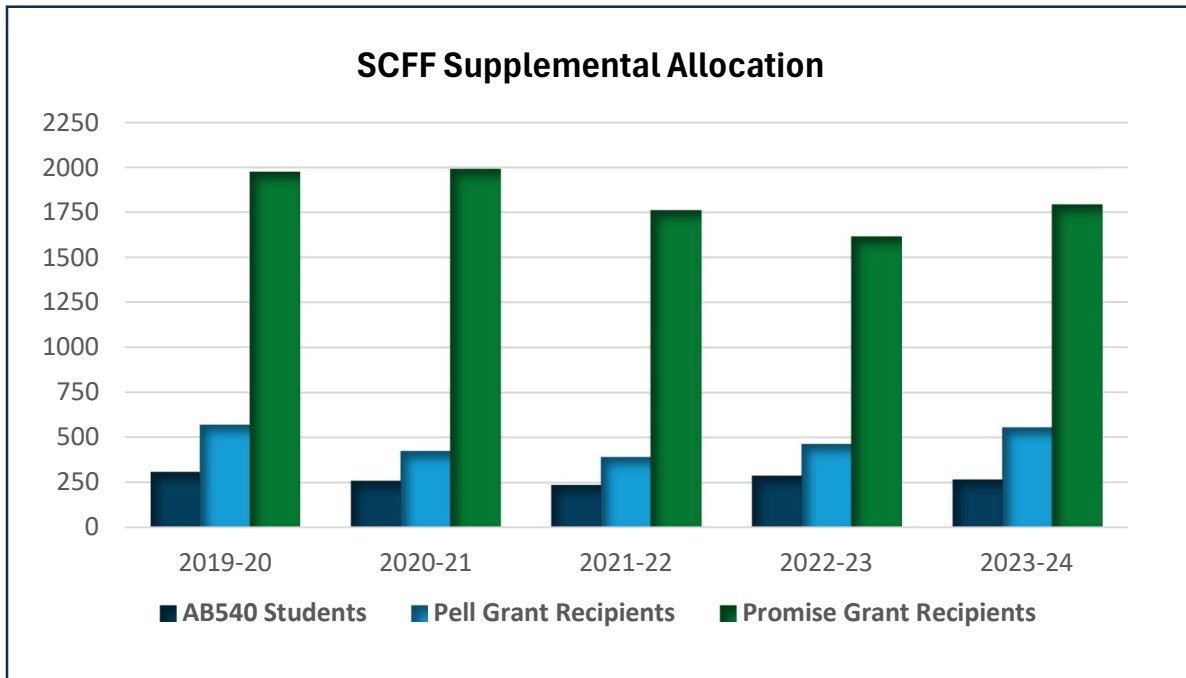


On to the Future with Gratitude for the Past!

● 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 the prior year's data are used for the supplemental allocation as opposed to FTES. The District is funded at a rate of \$1,281 for each qualifying student.

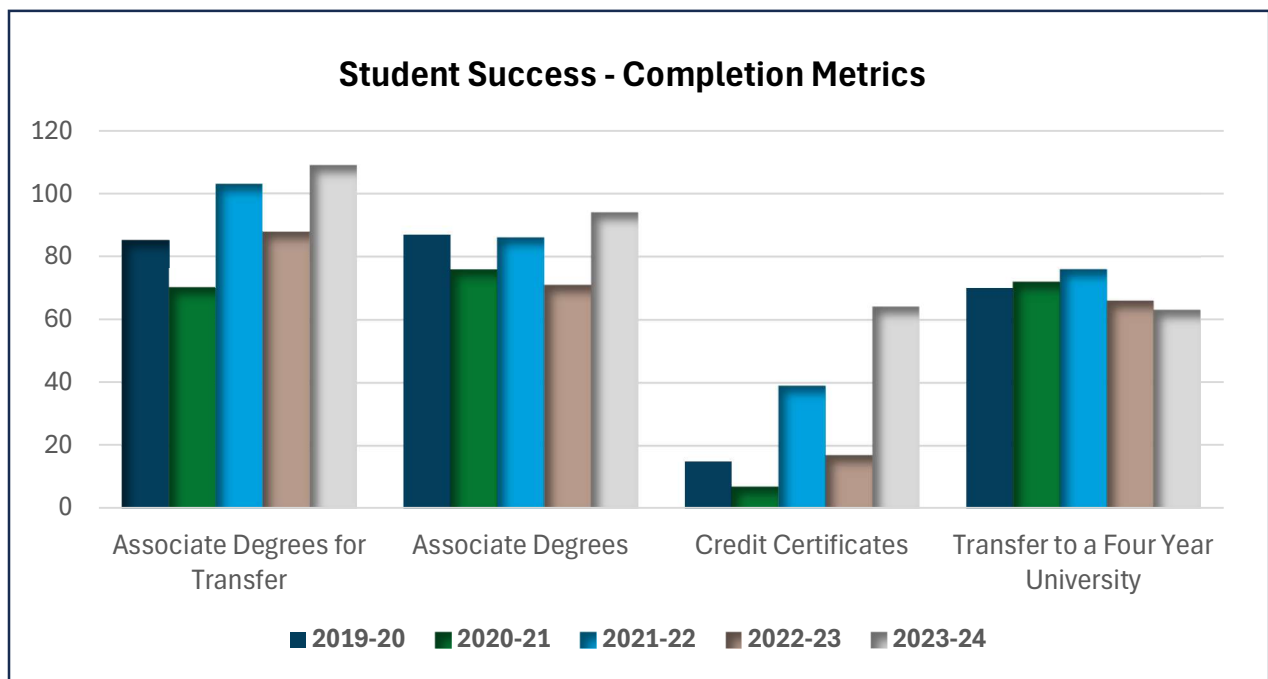


Graph 4: SCFF Supplemental Allocation

● 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 four-year university (Transfer – 1.5 points); completion of nine or more career or technical education units (CTE – 1 point); and attainment of the regional living wage (Living Wage – 1 point). In FY25-26, the District will be funded at \$755 per point.



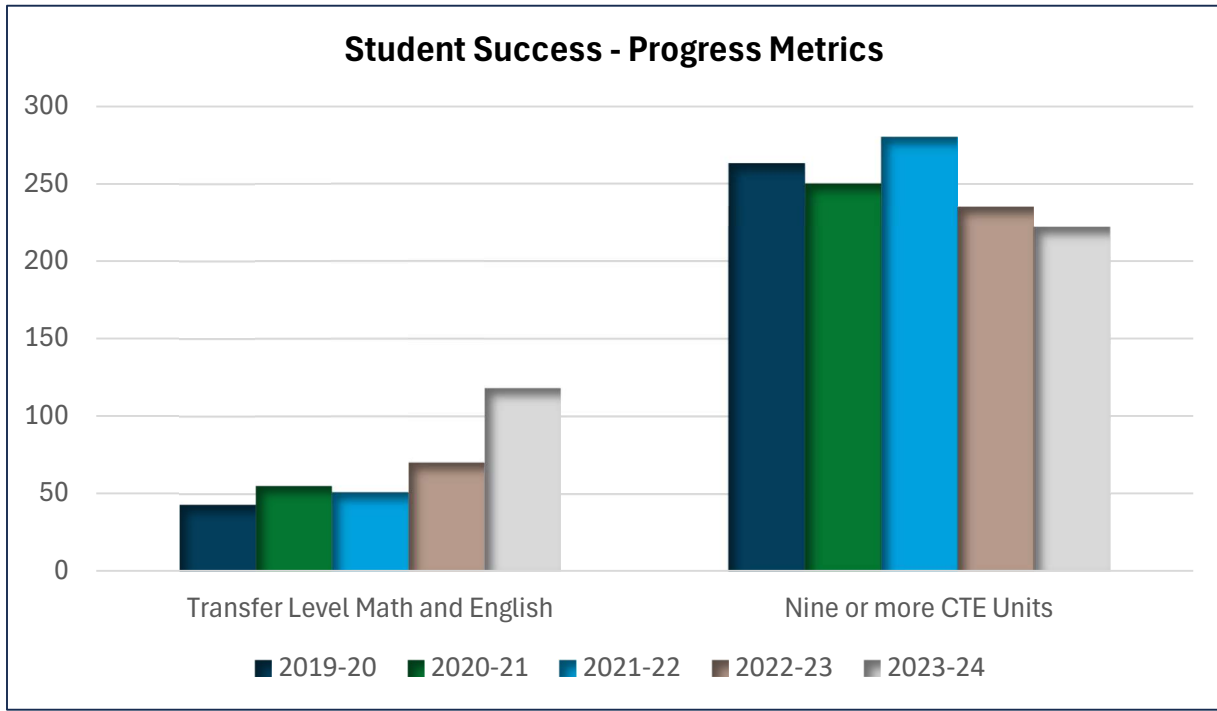
Graph 5: Student Success - Completion Metrics

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 \$190 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.

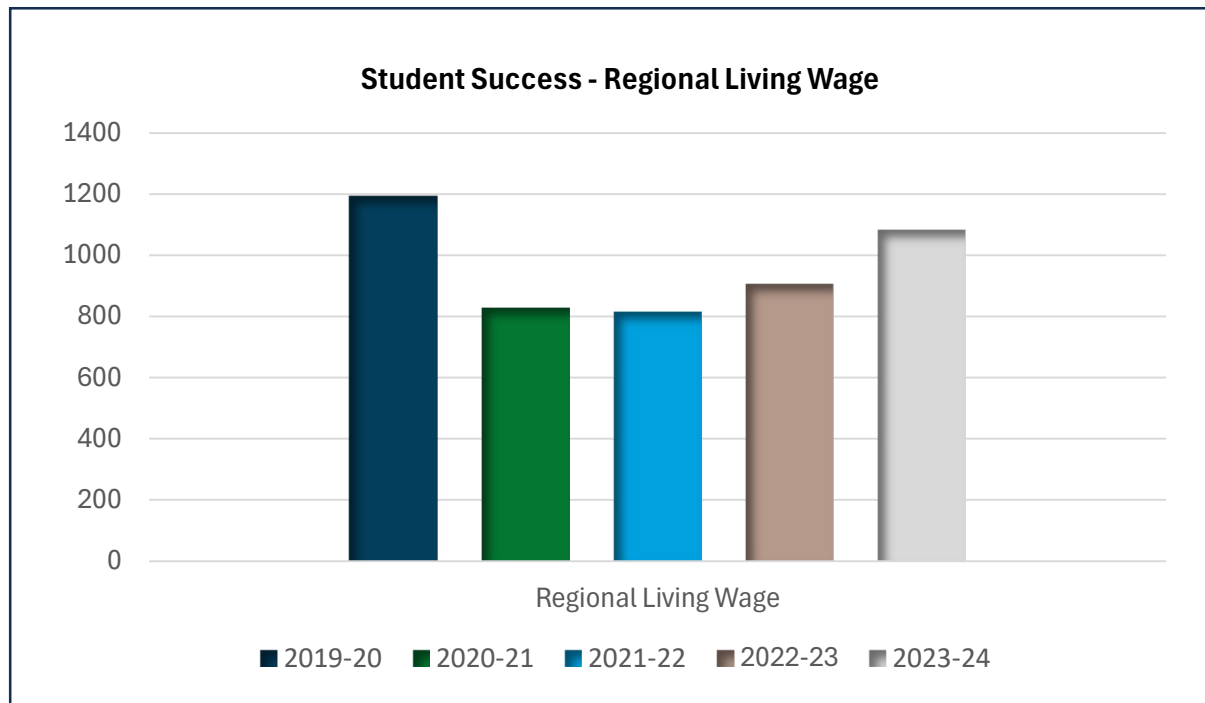


LTCC's 50th Anniversary Alumni Weekend

The student success allocation is based on a three-year rolling average of headcount data based on prior year, two years prior, and three 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. New in FY25-26, a districts funding in FY24-25 is the new “floor,” below which it could not drop.

The tables below present a summary of the total computational revenue (TCR) projections for two possible scenarios in FY25-26. 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, including an assumed 2% deficit factor, the TCR calculation for LTCC is \$27,108,953 per the SCFF in FY25-26.

The second part of the table represents the calculation under the hold harmless provision. This calculation includes the TCR for FY24-25 with the addition of the FY25-26 COLA. Under the new hold harmless formula, only the COLA for that year is added to the FY24-25 floor. COLAs are not compounded year over year as in the previous hold harmless provision. The hold harmless provision calculation indicates LTCC would receive a minimum of \$26,964,285 in FY25-26.

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 FY25-26.

2025-26 Revenue	
Student Centered Funding Formula (SCFF)	
Base Allocation	\$8,775,843
FTES Allocation	\$12,876,808
Supplemental Allocation	\$3,347,898
Student Success Allocation	\$2,108,404
Total Computational Revenue/SCFF *	\$27,108,953

** Includes an assumed 2% deficit factor*

Hold Harmless Formula	
FY24-25 TCR	\$26,358,050
FY24-25 TCR + FY25-26 COLA (2.3%)	\$26,964,285
2025-26 Hold Harmless Total Computational Revenue	\$26,964,285

Table 13: Student Centered Funding Formula Summary



Kicking off LTCC's 50th Anniversary Celebration!

FUND 11 - UNRESTRICTED BUDGETED REVENUES - FY25-26 FINAL BUDGET

Account	Description	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Budget
8110	Forest Reserve Fund	50,000	42,672	48,231
8123	Higher Education Act - FWS	984	1,500	1,500
8151	Higher Education Act - Pell	394	3,310	3,000
8152	Higher Education Act - SEOG	1,901	2,800	2,500
8160	Veterans Education	-	352	-
8199	Misc. Federal Revenue			
8611	State General Apportionment	13,924,809	15,889,809	15,889,663
8611-901	General Apportionment, Prior Year		2,459,427	
8614	CA College Promise Grant Admin.	19,240	18,203	19,337
8616	Part-time Faculty Compensation	94,505	95,907	104,572
8617	Part-time Faculty Office Hours	8,756	9,189	9,000
8618	Full-Time Faculty Hiring	273,172	273,172	273,172
8630	Education Protection Account (EPA) Funds	3,342,503	2,836,883	3,090,713
8630-901	EPA Prior Year		(102,803)	
8671	Homeowners Property Tax Relief	40,157	40,719	40,153
8672	Timber Yield Tax	100	189	189
8681	Lottery Revenue	434,716	474,959	461,881
8682	State Mandated Costs	64,345	67,542	72,795
8683	State Mandated Costs (One-Time)			
8699	Misc. State Revenues	478,376	517,259	514,180
8811	Tax Allocation, Secured Roll	5,814,951	6,243,070	6,528,943
8812	Tax Allocation, Supplemental	104,974	125,039	120,834
8813	Tax Allocation, Unsecured Roll	122,537	122,352	130,038
8816	Tax Allocation, Prior Years		5,693	
8819	Redevelopment Agency Funds - Residual			
8832	Contracted Services - Bookstore		1,770	
8841	Ticket Sales	360	3,168	-
8842	Copy & Printing Sales	50	-	-
8850	Rentals and Leases	20,000	30,103	30,000
8860	Interest	100,000	308,797	280,000
8871	Child Development Services (TPNS)	50,123	47,865	50,000
8874	Student Enrollment Fees	1,232,964	1,131,053	1,281,927
8874-2193	Student Enrollment Fees - prior year JPA adj			
8875	Facilities Fees	1,000	5,530	5,530
8877	Student Material Fees	42,500	32,208	35,000
8879	Transcript Fees	12,500	13,363	13,000
8880	Non-Resident Tuition	853,650	726,679	694,200
8881	Good Neighbor Policy Fee			
8882	California Nevada Interstate Agreement (CNIA)	74,544	53,196	53,196
8883	Western Undergraduate Exchange (WUE)	51,522	73,586	73,586
8885	Course Fees	5,090	8,248	8,000
8886	Housing Fee Aspen	196,552	213,134	233,520
8888	Housing Fines Aspen	-	-	-
8896	Redevelopment	-	151,495	-
8899	Miscellaneous Income	88,955	84,613	85,000
8981	Transfers-In Interfund	33,292	29,997	30,000
8983	Transfers-In, Other			

TOTAL	\$27,539,523	\$32,042,047	\$30,183,660
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	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final
Total Computational Revenue (TCR)	24,631,389	26,424,318	27,108,953
Total Computational Revenue - One-Time	-	-	-
Federal Revenue	53,279	50,634	55,231
State Revenue ¹	894,734	938,972	940,757
Local Revenue ¹	1,448,452	1,724,244	1,534,538
Other Financing Sources	33,292	29,997	30,000
One-Time Revenues & PY Adjustments ¹	-	2,356,624	-
State On Behalf Payments (Pass Through)	478,376	517,259	514,180
TOTAL REVENUE	\$27,539,523	\$32,042,047	\$30,183,660

¹ Excludes TCR Components

FUND 11 - UNRESTRICTED BUDGETED REVENUES - FY25-26 FINAL BUDGET

Account	Description	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Budget
8110	Forest Reserve Fund	50,000	42,672	48,231
8123	Higher Education Act - FWS	984	1,500	1,500
8151	Higher Education Act - Pell	394	3,310	3,000
8152	Higher Education Act - SEOG	1,901	2,800	2,500
8160	Veterans Education	-	352	-
8199	Misc. Federal Revenue			
8611	State General Apportionment	13,924,809	15,889,809	15,889,663
8611-901	General Apportionment, Prior Year		2,459,427	
8614	CA College Promise Grant Admin.	19,240	18,203	19,337
8616	Part-time Faculty Compensation	94,505	95,907	104,572
8617	Part-time Faculty Office Hours	8,756	9,189	9,000
8618	Full-Time Faculty Hiring	273,172	273,172	273,172
8630	Education Protection Account (EPA) Funds	3,342,503	2,836,883	3,090,713
8630-901	EPA Prior Year		(102,803)	
8671	Homeowners Property Tax Relief	40,157	40,719	40,153
8672	Timber Yield Tax	100	189	189
8681	Lottery Revenue	434,716	474,959	461,881
8682	State Mandated Costs	64,345	67,542	72,795
8683	State Mandated Costs (One-Time)			
8699	Misc. State Revenues	478,376	517,259	514,180
8811	Tax Allocation, Secured Roll	5,814,951	6,243,070	6,528,943
8812	Tax Allocation, Supplemental	104,974	125,039	120,834
8813	Tax Allocation, Unsecured Roll	122,537	122,352	130,038
8816	Tax Allocation, Prior Years		5,693	
8819	Redevelopment Agency Funds - Residual			
8832	Contracted Services - Bookstore		1,770	
8841	Ticket Sales	360	3,168	-
8842	Copy & Printing Sales	50	-	-
8850	Rentals and Leases	20,000	30,103	30,000
8860	Interest	100,000	308,797	280,000
8871	Child Development Services (TPNS)	50,123	47,865	50,000
8874	Student Enrollment Fees	1,232,964	1,131,053	1,281,927
8874-2193	Student Enrollment Fees - prior year JPA adj			
8875	Facilities Fees	1,000	5,530	5,530
8877	Student Material Fees	42,500	32,208	35,000
8879	Transcript Fees	12,500	13,363	13,000
8880	Non-Resident Tuition	853,650	726,679	694,200
8881	Good Neighbor Policy Fee			
8882	California Nevada Interstate Agreement (CNIA)	74,544	53,196	53,196
8883	Western Undergraduate Exchange (WUE)	51,522	73,586	73,586
8885	Course Fees	5,090	8,248	8,000
8886	Housing Fee Aspen	196,552	213,134	233,520
8888	Housing Fines Aspen	-	-	-
8896	Redevelopment	-	151,495	-
8899	Miscellaneous Income	88,955	84,613	85,000
8981	Transfers-In Interfund	33,292	29,997	30,000
8983	Transfers-In, Other			

TOTAL	\$27,539,523	\$32,042,047	\$30,183,660
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	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final
Total Computational Revenue (TCR)	24,631,389	26,424,318	27,108,953
Total Computational Revenue - One-Time	-	-	-
Federal Revenue	53,279	50,634	55,231
State Revenue ¹	894,734	938,972	940,757
Local Revenue ¹	1,448,452	1,724,244	1,534,538
Other Financing Sources	33,292	29,997	30,000
One-Time Revenues & PY Adjustments ¹	-	2,356,624	-
State On Behalf Payments (Pass Through)	478,376	517,259	514,180
TOTAL REVENUE	\$27,539,523	\$32,042,047	\$30,183,660

¹ Excludes TCR Components

UNRESTRICTED REVENUES (FUND 11) FIVE-YEAR TRENDS

	2021-2022 Audited Actuals	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Unaudited Actuals	2025-2026 Final Budget
Total Computational Revenue - State Sources					
8611 State General Apportionment	7,943,202	12,036,796	12,668,044	15,889,809	15,889,663
8630 Education Protection Account (EPA) Funds	3,411,608	2,678,415	1,640,047	2,836,883	3,090,713
8671 Homeowners Property Tax Relief	41,313	40,824	40,846	40,719	40,153
8672 Timber Yield Tax	95	146	128	189	189
Total Computational Revenue - Local Sources					
8811 Tax Allocation, Secured Roll	5,147,817	5,522,258	5,936,949	6,243,070	6,528,943
8812 Tax Allocation, Supplemental	167,843	273,037	172,369	125,039	120,834
8813 Tax Allocation, Unsecured Roll	90,487	108,524	123,259	122,352	130,038
8816 Tax Allocation, Prior Years	3,677	30	4,578	5,693	-
8874 Student Enrollment Fees (98% TCR)	579,842	1,236,470	1,061,443	1,108,432	1,256,288
8882 California Nevada Interstate Agreement (CNIA) (98% TCR)	73,972	58,603	55,516	52,132	52,132
Subtotal Computational Revenue (TCR)	17,459,856	21,955,103	21,703,178	26,424,318	27,108,953
Federal Sources					
8110 Forest Reserve Fund	41,532	44,812	51,650	42,672	48,231
8123 Higher Education Act - FWS	-	6,040	984	1,500	1,500
8151 Higher Education Act - Pell	-	4,170	3,470	3,310	3,000
8152 Higher Education Act - SEOG	12,049	(12,049)	1,901	2,800	2,500
8160 Veterans Education	192	-	-	352	-
8199 Misc. Federal Revenue	-	-	-	-	-
Subtotal Federal Revenue	53,773	42,973	58,005	50,634	55,231
State Sources (Non-TCR)					
8614 BOG Fee Waiver Admin.	22,166	23,593	19,240	18,203	19,337
8616 Part-Time Faculty Compensation	91,349	100,332	93,874	95,907	104,572
8617 Part-Time Faculty Office Hours	3,799	10,004	11,002	9,189	9,000
8618 Full-Time Faculty Hiring	273,172	273,172	273,172	273,172	273,172
8681 Lottery Revenue	363,883	426,721	446,161	474,959	461,881
8682 State Mandated Costs	52,152	55,600	64,345	67,542	72,795
Subtotal State Revenue (Non-TCR)	806,521	889,422	907,794	938,972	940,757
Local Sources (Non-TCR)					
8832 Contracted Services - Bookstore	-	-	1,266	1,770	-
8841 Ticket Sales	-	360	-	3,168	-
8842 Copy and Printing Sales	-	117	22	-	-
8850 Rentals and Leases	7,538	16,675	23,626	30,103	30,000
8860 Interest	18,623	145,193	307,592	308,797	280,000
8871 Child Development Services (TPNS)	34,155	35,670	50,123	47,865	50,000
8874 Student Enrollment Fees (Non-TCR, 2%)	11,834	25,234	21,662	22,621	25,639
8875 Facilities Fees	1,600	1,470	930	5,530	5,530
8877 Student Material Fees	100,691	(342,545)	40,188	32,208	35,000
8879 Transcript Fees	9,083	9,143	12,037	13,363	13,000
8880 Nonresident Tuition	490,475	465,743	693,034	726,679	694,200
8882 California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	1,510	1,196	1,133	1,064	1,064
8883 Western Undergraduate Exchange (WUE)	-	6,429	49,302	73,586	73,586
8885 Course Fees	6,298	5,345	5,090	8,248	8,000
8886 Housing Fee Aspen	130,641	160,563	196,552	213,134	233,520
8888 Housing Fines Aspet	-	-	1,040	-	-
8896 Redevelopment	-	-	-	151,495	-
8899 Miscellaneous Income	57,957	54,384	88,955	84,613	85,000
Subtotal Local Sources (Non-TCR)	870,404	584,977	1,492,551	1,724,244	1,534,538
Other Financing Sources					
8981 Transfers-In Interfund	34,932	39,791	38,151	29,997	30,000
8983** Transfers-In, Other	-	-	-	-	-
Subtotal Other Financing Sources	34,932	39,791	38,151	29,997	30,000
One-Time Revenues and Prior-Year Adjustments					
8611-901 General Apportionment, Prior Year	19,208	(869)	1,799,564	2,459,427	-
8630-901 EPA, Prior Year	(25,450)	(23,856)	(366,030)	(102,803)	-
8874-2193 Prior-Year Enrollment fees JPA adjustment	-	433,865	-	-	-
8877-2193 Prior-Year Materials fees JPA adjustment	-	(377,401)	-	-	-
Subtotal One-Time Revenues and Prior-Year Adjustments	(6,242)	31,739	1,433,534	2,356,624	-
State on Behalf Payments (Pass Through)					
8699 Miscellaneous State Revenue	510,600	426,253	478,376	517,259	514,180
Subtotal State on Behalf Payments (Pass Through)	510,600	426,253	478,376	517,259	514,180

UNRESTRICTED REVENUES (FUND 11) FIVE-YEAR TRENDS

Total Unrestricted Revenue Sources	19,729,844	23,970,257	26,111,589	32,042,047	30,183,660
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Revenue Summary Table	2021-2022 Audited Actuals	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Unaudited Actuals	2025-2026 Final Budget
Total Computational Revenue	17,459,856	21,955,103	21,703,178	26,424,318	27,108,953
Total Computational Revenue - One-Time	-	-	-	-	-
Federal Revenue	53,773	42,973	58,005	50,634	55,231
State Revenue***	806,521	889,422	907,794	938,972	940,757
Local Revenue***	870,404	584,977	1,492,551	1,724,244	1,534,538
Other Financing Sources	34,932	39,791	38,151	29,997	30,000
One-Time Revenues and PY Adjustments	(6,242)	31,739	1,433,534	2,356,624	-
State on Behalf Payments (Pass Through)	510,600	426,253	478,376	517,259	514,180
TOTAL UNRESTRICTED REVENUE	19,729,844	23,970,257	26,111,589	32,042,047	30,183,660

*** Excludes TCR components



LTCC Training Day in August 2025 at the UNR 4H Camp at Lake Tahoe

RESTRICTED REVENUES (FUND 12) FIVE-YEAR TRENDS

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 * Unaudited Actuals	2025-26 ** Final Budget
Federal Sources					
8121 Title III Grant	228,421	(8,223)	-	-	-
8123 Higher Education Act - CWSP	48,758	25,234	39,462	80,839	36,685
8124 TRiO ETS Grant	215,327	272,694	289,442	325,698	326,785
8125 TRiO UB Grant	325,724	261,822	259,538	299,159	291,567
8127 HSI STEM Grant	262,217	754,183	856,042	1,070,844	1,327,005
8128 Developing HSI Grant	-	-	43,746	533,484	952,737
8131 Good Jobs Challenge	-	18,306	128,636	616,132	513,029
8140 TANF (Federal Share)	27,320	27,534	27,582	20,494	27,320
8154 CARES Act	1,551,124	282,537	84,567	-	-
8171 Perkins Title 1-C	71,570	95,440	78,209	82,148	84,830
8191 IREPO Grant	282,905	634,291	490,749	30,397	-
8192 Congressionally Directed Spending	-	-	269,000	-	1,400,000
8197 Child Devel. Training Consort.	-	-	102,572	280,151	380,597
Subtotal Federal Sources	3,013,366	2,363,819	2,669,545	3,339,346	5,340,555
State Sources					
8615 CA Promise	56,767	77,665	66,322	90,173	87,689
8620 Other Categorical Revenue	-	36,565	201,669	1,027,730	211,588
8621 Extended Opportunities Prog. and Serv.	215,624	427,194	487,482	443,984	401,316
8622 Coop Agencies Resources for Ed	38,261	58,450	112,961	132,081	82,059
8623 Disabled Student Prog. and Serv.	215,746	326,194	346,478	459,305	464,368
8624 Instructional Equipment	73,139	-	49,309	264,801	1,002
8625 CalWORKS	99,847	135,053	173,684	132,336	137,884
8627 Board Financial Assist. Prog.	130,097	148,165	145,746	218,857	149,712
8628 Rising Scholars Grant	-	95,162	233,379	853,557	751,596
8629 NextUp	-	2,328	119,138	240,230	154,702
8631 Faculty/Staff Diversity	138,026	101,675	153,347	290,769	138,822
8635 Foster Care Education	97,334	108,164	115,835	67,738	100,222
8641 Student Equity and Achievement	1,004,838	1,064,275	1,038,910	1,359,146	1,171,342
8642 Strong Workforce (CTE)	828,304	619,353	1,283,796	747,828	590,891
8643 Veteran Resource Center	28,846	26,291	27,694	27,349	27,236
8644 Guided Pathways	349,262	107,159	79,379	-	-
8645 Financial Aid Technology	61,041	76,410	52,707	53,513	49,081
8646 Student Basic Needs	198,456	322,681	295,588	475,828	211,503
8648 Dreamer Resource Liaisons	36,177	67,116	64,449	128,684	76,343
8649 Mental Health Support	58,392	105,201	123,641	293,482	268,407

RESTRICTED REVENUES (FUND 12) FIVE-YEAR TRENDS

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 * Unaudited Actuals	2025-26 ** Final Budget
8653 Info Tech & Security	-	29,967	137,937	1,132,096	1,170,573
8656 AB86 Adult Education	1,072,251	1,207,791	1,192,673	1,241,050	1,140,748
8659 Miscellaneous State Grants	440,751	361,367	283,523	1,634,748	927,837
8681 Lottery Revenue	142,076	173,600	237,184	354,873	215,512
8692 Regional Director - RHT	181,150	6,245	-	2,148	-
8699 Miscellaneous State Revenues	-	64,627	496,451	1,879,555	1,283,013
Subtotal State Sources	5,466,384	5,748,698	7,519,282	13,551,861	9,813,446
Local Sources					
8820 Contributions, Gifts, Grants, Endowmer	500	7,047	-	-	-
8876 Health Fees (\$3/quarter/student)	8,413	10,139	11,338	18,262	17,678
8889 Misc. Local Grants	69,082	128,188	236,981	289,206	588,122
8899 Miscellaneous Income	107,296	125,232	319,479	191,754	172,428
Subtotal Local Sources	185,290	270,606	567,798	499,222	778,228
Other Financing Sources					
8970 Fiscal Agent Pass Through	-	-	-	-	-
8981 Transfers-In Interfund	2,991	3,294	7,268	-	4,125
8982 Indirect Funding Intrafund	108,567	80,089	171,653	185,223	150,180
8983 Transfers-In, Other	-	-	-	114,630	100,000
Subtotal Other Financing Sources	111,558	83,383	178,921	299,853	254,305
TOTAL REVENUE RESTRICTED SOURCES	8,776,597	8,466,506	10,935,546	17,690,282	16,186,534
Beginning Fund Balance	63,751	87,810	39,362	39,362	39,362
TOTAL REVENUE AND BEGINNING FUND BALA	8,840,348	8,554,316	10,974,908	17,729,644	16,225,896

* 2024-25 State and Local revenue sources with surplus revenue have not been deferred as of the printing of this book. Based on the best information at the time of printing, the District is projecting that revenue deferred from FY24-25 to FY25-26 will total \$6,710,777 (State revenue \$6,425,115, local revenue \$285,662).

** In FY25-26, a portion of the carryover revenue that is projected to be deferred from FY24-25 is budgeted due to ongoing budget plans. The budgeted carryover revenue is included in the FY25-26 Final Budget column and totals \$3,535,391 (State revenue \$3,298,526, Local Revenue \$236,865). Unbudgeted carryover revenue is not included by funding source in the table and is projected to total \$3,175,386.



REVENUE DESCRIPTIONS

● FEDERAL REVENUE

Forest Reserve Funds: A portion of the proceeds from logging and grazing activities on federal forest land are apportioned to schools and colleges through the county superintendent of schools. In El Dorado County, the apportionment is based on average daily attendance.

Higher Education Act (Title IV): Funds for direct aid to students are located in the Student Financial Aid Fund.

Pell: The Federal Pell Grant provides need-based funds to low-income undergraduate and some postgraduate students. Financial need is determined by the USDOE using a standard formula established by Congress and based on several family-related criteria. The District receives a small per-student administrative allowance for processing the grants.

SEOG: The Supplemental Educational Opportunity Grant provides additional grant-in-aid funds to students meeting specific criteria. The grant requires a 25% district contribution unless the district receives a Title III waiver. The District is reimbursed 5% for incurred administrative costs.

FWS: Federal Work Study (formerly College Work-Study Program) provides funds for eligible students to work both on and off campus. The grant requires a 25% district contribution unless the district receives a Title III waiver. The District is reimbursed 5% for administration of the program.

General Fund Financial Aid Refund: Refund of Title IV financial aid funds due to discontinuance of a class by a student receiving Title IV financial aid.

Temporary Assistance for Needy Families (TANF): Federal share of funds from the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to provide financial assistance and employment services for TANF recipients.

Veterans Education: Federal funds for processing enrollment for veterans.

Perkins Title 1-C: Provides funds for supervising and operating primarily new and/or improved occupational programs with special emphasis on targeted student populations.

Workforce Innovation and Opportunity Act (WIOA): Jointly administered by the US Departments of Labor and Education. Designed to strengthen and improve our nation's public workforce system and help place Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers and help employers hire and retain skilled workers.

Title III: Federally funded program designed to improve 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.

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 (CDC) 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 HSIs to increase access and student outcomes in science, technology, engineering, and math (STEM) fields.

Congressionally Directed Spending: Congressionally directed spending provides federal lawmakers with 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.



2025 LTCC Hispanic Serving Institution (HSI) Team

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

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

● STATE REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



EMT Helicopter Demonstration

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: Funds to provide a regional consortia of K-12 and community college districts to collaborate in order to expand and improve adult education services.

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.



LTCC 2025 Taste of Gold Event

● 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.
- **California Nevada Interstate Agreement:** Allows 100 students living in neighboring Nevada zip codes to attend LTCC at a special rate of \$46.50 per unit. 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 and instead charge one and one-half times the amount of the resident fees which would be \$46.50 per unit.
- **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.

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.



2025 Community Education Kid's Soccer Camp



UNRESTRICTED BUDGET

1

Three-Year Unrestricted Budget Summary

2

FY 25-26 Object Summary – Unrestricted
(Adopted vs. Final Budget)

3

FY 25-26 Object Summary – Unrestricted
(Actuals vs. Final Budget)

4

Revenue and Appropriations – Unrestricted

THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY25-26 FINAL BUDGET

	2023-24 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2023-24 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2024-25 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2024-25 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2025-26 FINAL BUDGET GENERAL FUND UNRESTRICTED
BEGINNING BALANCE	4,543,600	4,543,600	4,901,882	4,912,502	5,548,006 ¹
¹ The 2025-26 beginning balance is based on the 2024-25 unaudited ending balance					
REVENUE					
Total Computational Revenue ²	23,287,893	21,703,178	24,631,388	26,424,318	27,108,953
Total Computational Revenue - One-Time	0	0	0	0	0
Federal Revenue	51,603	58,005	53,279	50,634	55,231
State Revenue ³	768,590	907,794	894,734	938,972	940,757
Local Revenue ³	1,020,642	1,492,551	1,448,453	1,724,244	1,534,538
Other Financing Sources	25,000	38,151	33,292	29,997	30,000
One-Time Revenues, PY Adjustments	0	1,433,534	0	2,356,624	0
State "On Behalf" STRS Payments (Pass Thru)	426,253	478,376	478,376	517,259	514,180
² Budgeted TCR includes a 2% deficit factor					
³ Excludes Total Computational Revenue components					
TOTAL REVENUE	25,579,981	26,111,589	27,539,522	32,042,048	30,183,659
TOTAL RESOURCES	30,123,581	30,655,189	32,441,404	36,954,550	35,731,665
EXPENSES					
Total Academic	6,677,358	6,918,666	7,123,430	7,252,962	7,831,176
Total Classified	5,896,355	5,313,073	6,241,693	5,816,905	6,617,872
TOTAL SALARIES	12,573,713	12,231,738	13,365,123	13,069,867	14,449,048
Total Employee Benefits	5,471,416	5,226,151	5,910,665	5,657,365	6,421,257
TOTAL COMPENSATION	18,045,129	17,457,890	19,275,788	18,727,232	20,870,305
Total Supplies	298,943	358,206	355,015	416,609	420,089
Total Services	5,644,304	6,486,430	6,350,210	6,845,690	6,954,557
Total Capital Outlay	379,395	459,488	418,192	1,252,629	496,496
TOTAL NON-LABOR EXPENSES	6,322,642	7,304,124	7,123,417	8,514,928	7,871,142
TOTAL EXPENSES	24,367,771	24,762,013	26,399,205	27,242,160	28,741,447
Total Other Outgo	962,967	980,674	1,091,212	4,164,384	1,442,212
TOTAL APPROPRIATED	25,330,738	25,742,688	27,490,417	31,406,544	30,183,659
Reserves					
BOT Contingency Reserve	4,764,792	4,912,502	4,950,987	5,548,006	5,548,006
ENDING FUND BALANCE (TOTAL RESERVES)	4,792,843	4,912,502	4,950,987	5,548,006	5,548,006
UNRESTRICTED FUND SUMMARY					
Reserves/Ending Balance					
As Percent of: Revenue	18.74%	18.81%	17.98%	17.31%	18.38%
Appropriations	18.92%	19.08%	18.01%	17.67%	18.38%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	25,579,981	26,111,589	27,539,522	32,042,048	30,183,659
Total Appropriated	25,330,738	25,742,688	27,490,417	31,406,544	30,183,659
REVENUE LESS APPROPRIATED ⁴	249,243	368,901	49,105	635,504	0

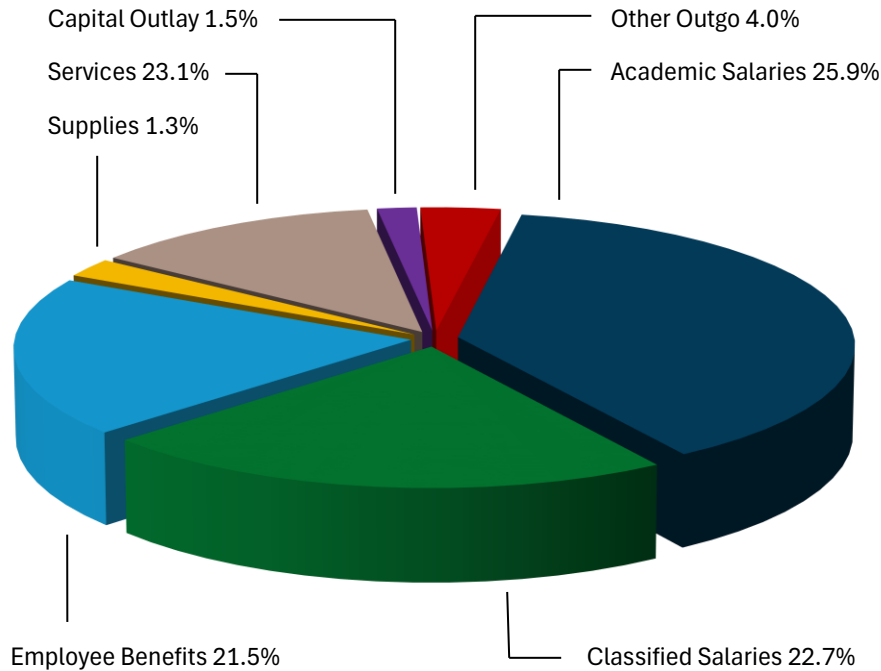
⁴ Balance of revenues greater than appropriations are added to the BOT Contingency Reserve. Board Policy 6305 was revised on June 28, 2022 in an effort to reach the CCCC recommended 2 month reserve.



OBJECT SUMMARY-UNRESTRICTED

(FY24-25 Adopted vs. 25-26 Final Budget)

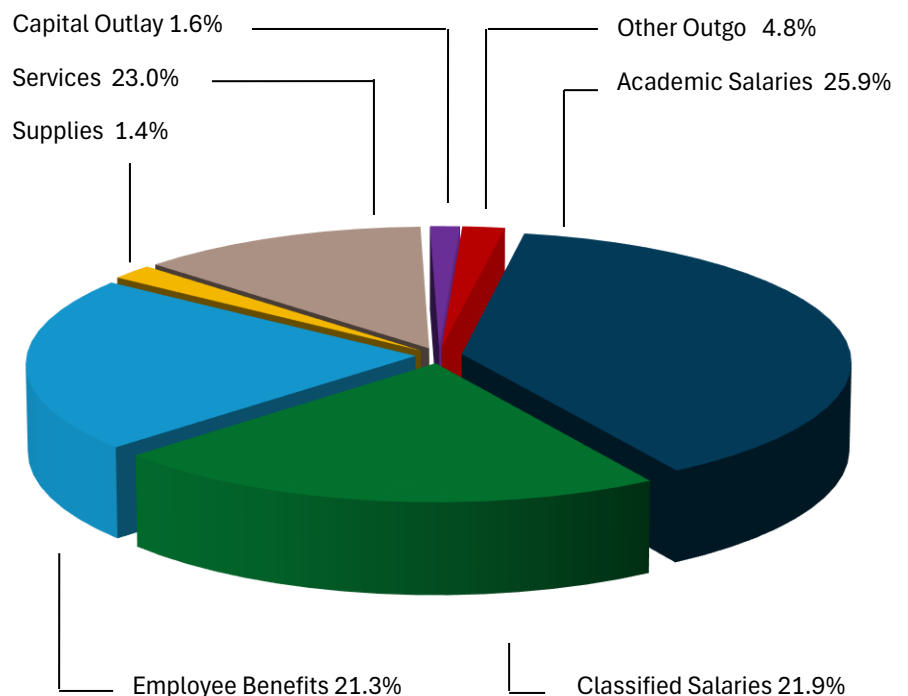
Fiscal Year 2024-2025 Adopted Budget



Major Object Summary for the Fiscal Year 2024-25 Adopted 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

Fiscal Year 2025-2026 Final Budget



Major Object Summary for the Fiscal Year 2025-26 Final Budget:

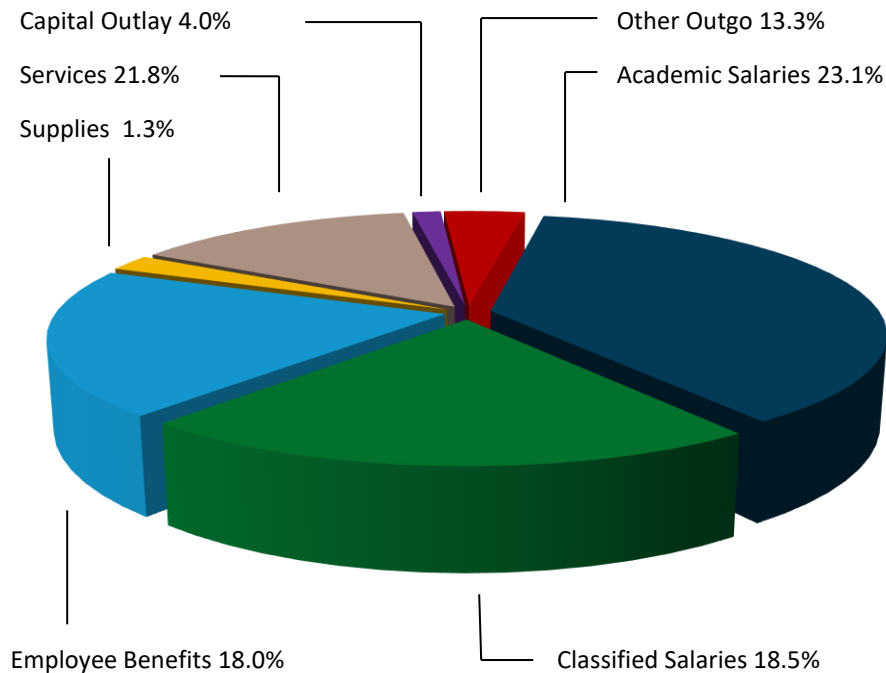
Academic Salaries	\$ 7,831,176
Classified Salaries	\$ 6,617,872
Employee Benefits	\$ 6,421,257
Supplies	\$ 420,089
Services	\$ 6,954,557
Capital Outlay	\$ 496,496
Other Outgo	\$ 1,442,212



OBJECT SUMMARY-UNRESTRICTED

(FY24-25 Actuals vs. 25-26 Final Budget)

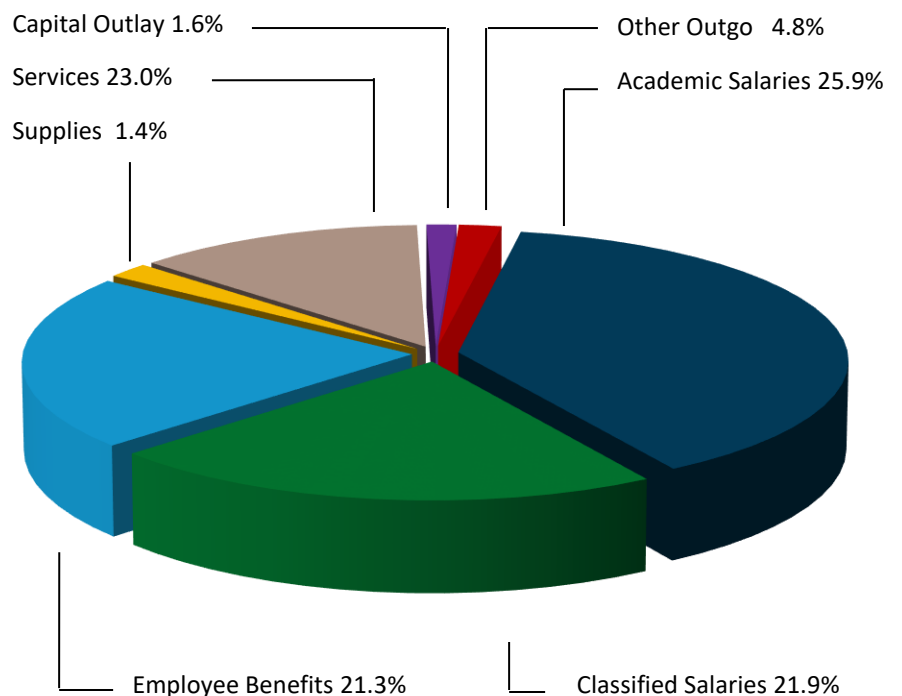
Fiscal Year 2024-2025 Actuals



Major Object Summary for the Fiscal Year 2024-25 Actuals:

Academic Salaries	\$ 7,252,962
Classified Salaries	\$ 5,816,905
Employee Benefits	\$ 5,657,365
Supplies	\$ 416,609
Services	\$ 6,845,690
Capital Outlay	\$ 1,252,629
Other Outgo	\$ 4,164,384

Fiscal Year 2025-2026 Final Budget

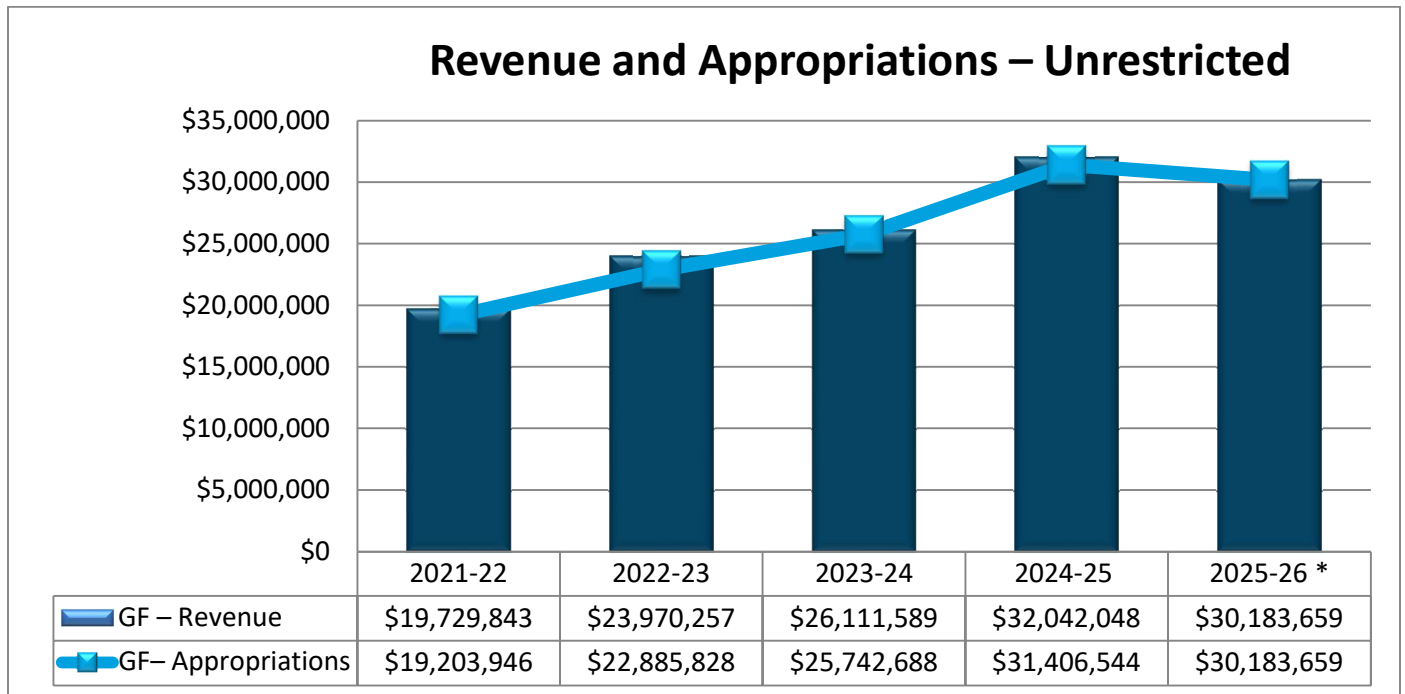


Major Object Summary for the Fiscal Year 2025-26 Final Budget:

Academic Salaries	\$ 7,831,176
Classified Salaries	\$ 6,617,872
Employee Benefits	\$ 6,421,257
Supplies	\$ 420,089
Services	\$ 6,954,557
Capital Outlay	\$ 496,496
Other Outgo	\$ 1,442,212



REVENUE AND APPROPRIATIONS-UNRESTRICTED



Graph 10: Revenue and Appropriations – Unrestricted

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 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 prior year adjustment in TCR and increased growth funding from the state. In FY23-24, the District elected to remove the emergency conditions allowance from the Caldor fire due to FTES growth, providing a one-time, prior year allocation of \$2.3 million. The FY25-26 state budget included 2.35% enrollment growth over two years (\$100 million starting in FY24-25 and \$40 million in FY25-26), an increase from the typical 0.5% in past budgets. This provided FY24-25 funding for 206 FTES that were previously unfunded, increasing ongoing revenue by \$1.15 million.

*FY21-22 through FY23-24 are audited actuals. FY24-25 is unaudited actuals, and FY25-26 is budgeted.



On-Campus LTCC Student Housing Ribbon Cutting Ceremony



RESTRICTED BUDGET

1

Three-Year Restricted Budget Summary

2

FY 25-26 Object Summary – Restricted
(Adopted vs. Final Budget)

3

FY 25-26 Object Summary – Restricted
(Actuals vs. Final Budget)

4

Revenue and Appropriations – Restricted

THREE-YEAR RESTRICTED BUDGET SUMMARY – FY25-26 FINAL BUDGET

	2023-24 ADOPTED BUDGET GENERAL FUND RESTRICTED	2023-24 AUDITED ACTUALS GENERAL FUND RESTRICTED	2024-25 ADOPTED BUDGET GENERAL FUND RESTRICTED	2024-25 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2025-26 FINAL BUDGET GENERAL FUND RESTRICTED
BEGINNING BALANCE	39,362	39,362	121,861	39,362	39,362 ¹
REVENUE					
Federal Revenue	5,472,450	2,669,543	5,234,309	3,339,345	5,340,555
State Revenue	6,506,776	1,967,261	6,258,931	771,447	6,587,151
Local Revenue	168,385	231,457	507,079	182,024	469,132
Other Financing Sources	220,873	178,921	366,873	192,256	254,305
TOTAL REVENUE	12,368,484	5,047,182	12,367,192	4,485,072	12,651,143
PRIOR YEAR DEFERRED REVENUE					
Deferred Revenue	5,696,023	5,888,359	6,308,392	6,537,496	6,710,777
TOTAL RESOURCES	18,103,869	10,974,904	18,797,445	11,061,930	19,401,282
EXPENSES					
Total Academic	1,433,798	1,424,992	1,415,430	1,618,293	1,533,777
Total Classified	2,842,012	2,562,586	3,076,648	2,898,651	3,294,877
TOTAL SALARIES	4,275,810	3,987,578	4,492,078	4,516,944	4,828,654
Total Employee Benefits	1,887,040	1,743,067	2,104,707	1,982,045	2,253,550
TOTAL COMPENSATION	6,162,850	5,730,644	6,596,785	6,498,989	7,082,204
Total Supplies	598,902	882,167	711,047	1,004,986	891,193
Total Services	2,399,899	2,034,418	2,820,912	1,841,348	5,658,045
Total Capital Outlay	3,050,409	1,365,961	3,050,173	941,393	1,778,171
TOTAL NONLABOR EXPENSES	6,049,210	4,282,546	6,582,132	3,787,727	8,327,409
TOTAL EXPENSES	12,212,060	10,013,190	13,178,917	10,286,716	15,409,613
Total Other Outgo	830,814	922,351	803,992	735,852	776,921
TOTAL APPROPRIATED ²	13,042,874	10,935,541	13,982,909	11,022,568	16,186,534
UNAPPROPRIATED DEFERRALS ³	5,025,664	0	4,692,675	0	3,175,386
RESERVES					
Restricted Reserves	5,034	5,034	5,034	5,034	5,035
ENDING FUND BALANCE	35,331	39,362	121,861	39,362	39,362
RESTRICTED FUND SUMMARY					
Ending Fund Balance					
As Percent of: Revenue	0.29%	0.78%	0.99%	0.88%	0.31%
Appropriations	0.27%	0.36%	0.87%	0.36%	0.24%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	18,064,507	10,935,541	18,675,584	11,022,568	19,361,920
Total Appropriated	13,042,874	10,935,541	13,982,909	11,022,568	16,186,534
REVENUE LESS APPROPRIATED	5,021,633	0	4,692,675	0	3,175,386

¹ FY25-26 beginning balance is based on FY24-25 unaudited ending balance

² Budgeted appropriations do not account for most deferred revenue

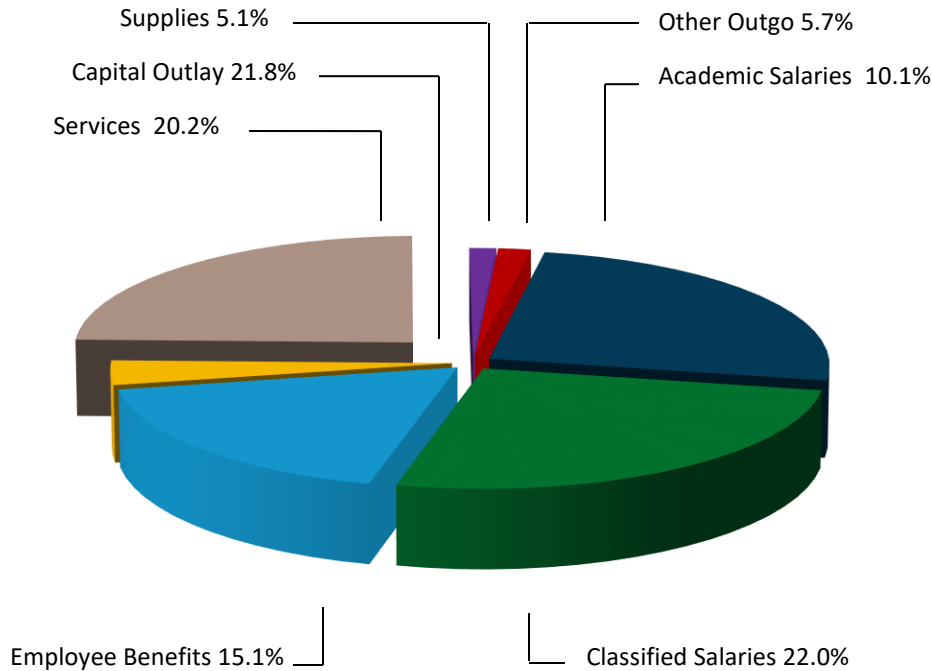
³ Most deferred revenue is not budgeted at the time of budget adoption



OBJECT SUMMARY-RESTRICTED

(FY24-25 Adopted vs. 25-26 Final Budget)

Fiscal Year 2024-2025 Adopted



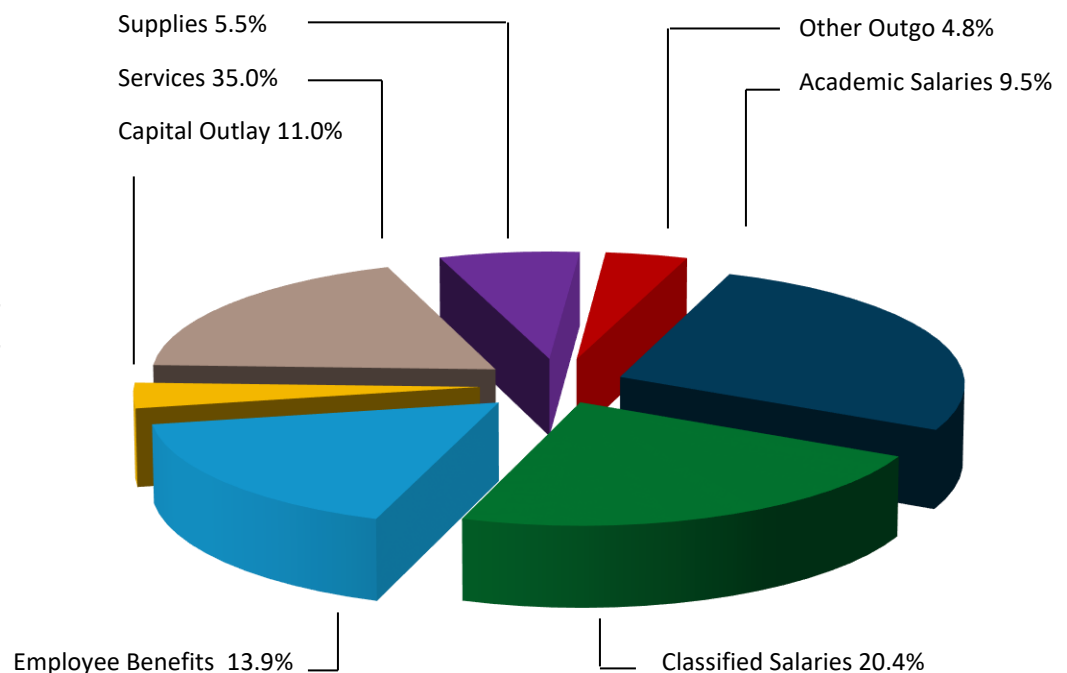
Major Object Summary for the Fiscal Year 2024-25 Adopted:

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

Fiscal Year 2025-26 Final Budget

Major Object Summary for the Fiscal Year 2025-26 Final Budget:

Academic Salaries	\$ 1,533,777
Classified Salaries	\$ 3,294,877
Employee Benefits	\$ 2,253,550
Supplies	\$ 891,193
Services	\$ 5,658,045
Capital Outlay	\$ 1,778,171
Other Outgo	\$ 776,921

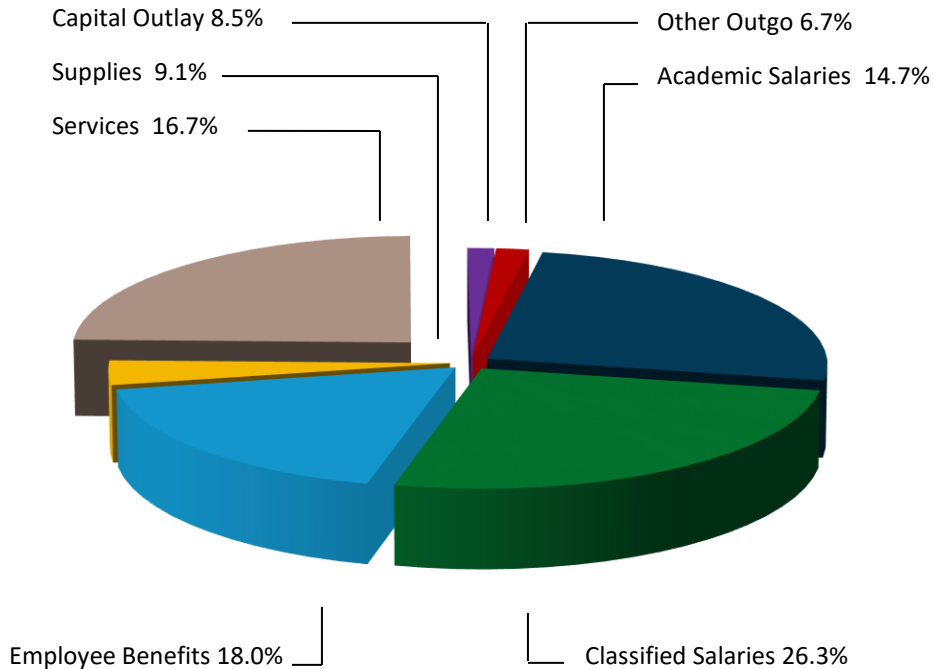




OBJECT SUMMARY-RESTRICTED

(FY24-25 Actuals vs. 25-26 Final Budget)

Fiscal Year 2024-2025 Actuals



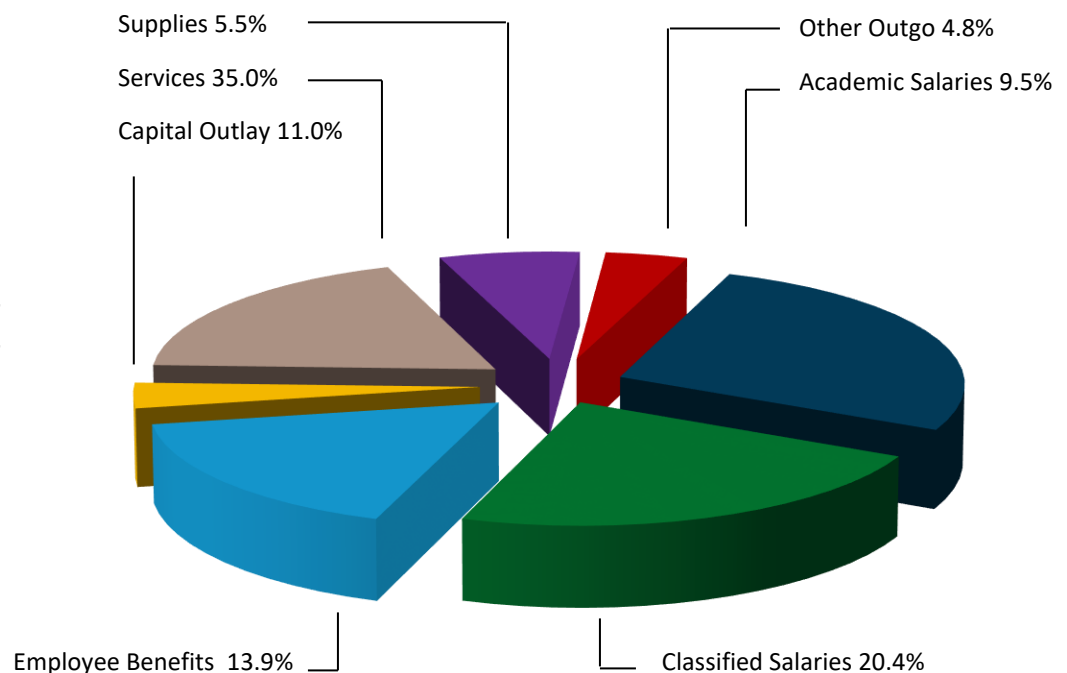
Major Object Summary for the Fiscal Year 2024-25 Actuals:

Academic Salaries	\$ 1,618,293
Classified Salaries	\$ 2,898,651
Employee Benefits	\$ 1,982,045
Supplies	\$ 1,004,986
Services	\$ 1,841,348
Capital Outlay	\$ 941,393
Other Outgo	\$ 735,852

Fiscal Year 2025-26 Final Budget

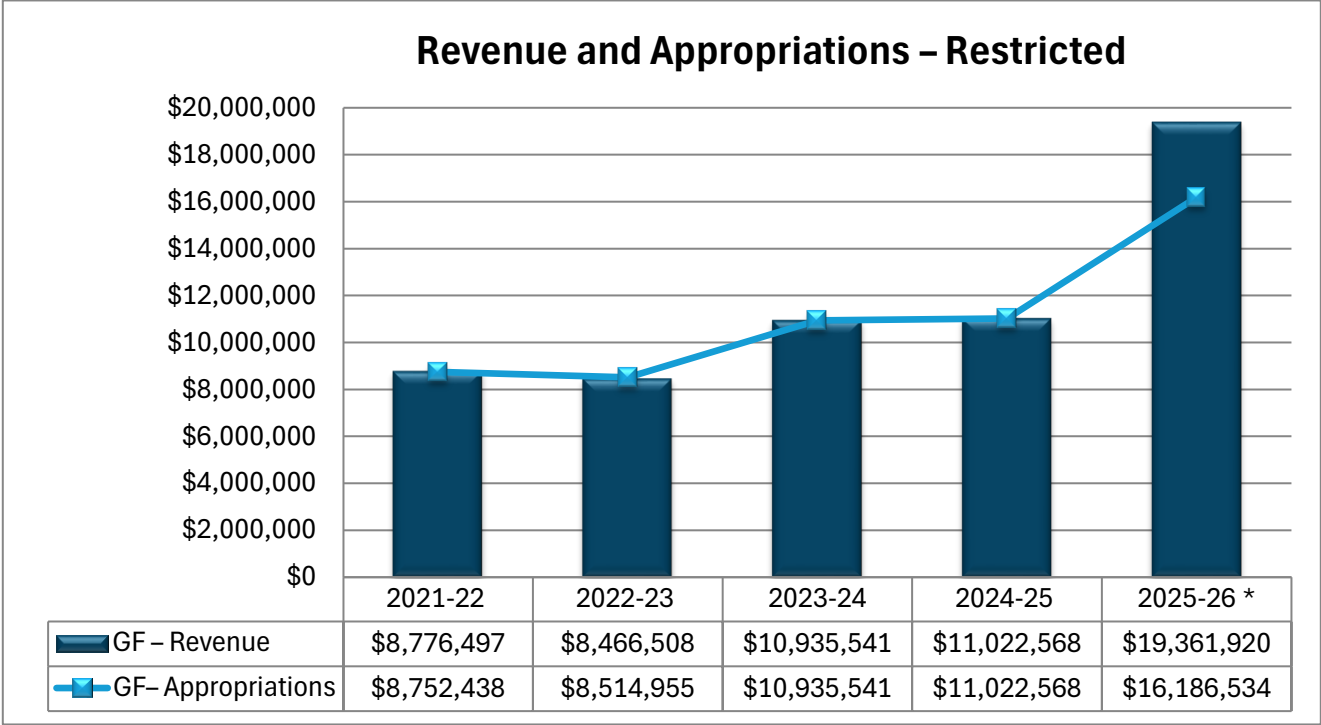
Major Object Summary for the Fiscal Year 2025-26 Final Budget:

Academic Salaries	\$ 1,533,777
Classified Salaries	\$ 3,294,877
Employee Benefits	\$ 2,253,550
Supplies	\$ 891,193
Services	\$ 5,658,045
Capital Outlay	\$ 1,778,171
Other Outgo	\$ 776,921





REVENUE AND APPROPRIATIONS - RESTRICTED



Graph 13: Revenue and Appropriations - Restricted

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

The increase in revenue in FY25-26 includes a portion of the State funding for the Tahoe Basin Public Safety Training Center, various adjustments from the state for categorical programs, and new locally funded grants. Approximately \$6.7 million is projected to be deferred from FY24-25 to FY25-26 as carryover revenue. In FY25-26, a portion of the carryover revenue is budgeted due to ongoing budget plans, leading budgeted revenue to be greater than budgeted 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.

*FY21-22 through FY23-24 are audited actuals. FY24-25 is unaudited actuals, and FY25-26 is budgeted.



OBJECT BREAKDOWN

1

Object Detail
(Budget to Final Budget Comparison)

2

Object Detail
(Actuals to Final Budget Comparison)

OBJECT DETAIL-BUDGET TO FINAL BUDGET FY25-26

Final Budget 2023-24	2023-24 ADOPTED BUDGET			2024-25 ADOPTED BUDGET			2025-26 FINAL BUDGET			2023-24 vs. 2025-26 Variance	2024-25 vs. 2025-26 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,784,434	2,784,434	-	3,089,721	3,089,721	-	3,202,821	3,202,821	-	418,387	113,100
Subtotal	2,784,434	2,784,434	-	3,089,721	3,089,721	-	3,202,821	3,202,821	-	418,387	113,100
1210 Administrators	1,478,520	1,195,383	283,137	1,478,708	1,188,613	290,095	1,570,364	1,243,377	326,987	47,994	54,764
1211 Admin In-District Allowance	37,741	29,235	8,506	42,540	42,540	-	42,540	42,060	480	12,825	(480)
1212 Counselors	682,436	87,631	594,805	732,894	92,187	640,707	753,196	95,082	658,114	7,451	2,895
1213 Academic Director	56,169	-	56,169	65,115	-	65,115	91,723	-	91,723	-	-
1214 Reassigned Time	-	-	-	-	-	-	-	-	-	-	-
1215 Learning Disabilities Specialist	103,024	-	103,024	105,697	-	105,697	133,607	-	133,607	-	-
1216 Library/Media Services Director	65,661	65,661	-	68,156	68,156	-	120,281	120,281	-	54,620	52,125
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,423,551	1,377,910	1,045,641	2,493,110	1,391,496	1,101,614	2,711,711	1,500,800	1,210,911	122,890	109,304
1310 Adjunct Faculty	1,820,358	1,801,187	19,171	1,829,650	1,817,979	11,671	2,239,276	2,227,605	11,671	426,418	409,626
1311 Adjunct Office Hours	35,411	30,000	5,411	35,411	30,000	5,411	33,000	30,000	3,000	-	-
1315 Fitness Education Center Adjuncts	126,114	126,114	-	126,114	126,114	-	126,114	126,114	-	-	-
1360 Instructional Stipends	71,570	56,015	15,555	179,331	166,015	13,316	181,015	166,015	15,000	110,000	-
1390 Other Instructional Salaries	221,275	140,099	81,176	190,316	140,099	50,217	186,499	140,099	46,400	-	-
1399 Instructor Substitutes	40,500	40,500	-	40,500	40,500	-	40,500	40,500	-	-	-
Subtotal	2,315,228	2,193,915	121,313	2,401,322	2,320,707	80,615	2,806,404	2,730,333	76,071	536,418	409,626
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	85,873	623	85,250	86,564	623	85,941	53,158	623	52,535	-	-
1440 Part-Time Program Director	35,454	35,454	-	35,454	35,454	-	35,454	35,454	-	-	-
1460 Faculty Stipend	136,346	42,121	94,225	110,121	42,121	68,000	157,121	42,121	115,000	-	-
1470 Facilitator	15,284	-	15,284	9,260	-	9,260	9,260	-	9,260	-	-
1480 Athletic Coaches	82,001	82,001	-	82,001	82,001	-	156,068	156,068	-	74,067	74,067
1495 Mileage Allowance	9,188	9,188	-	9,188	9,188	-	9,188	9,188	-	-	-
1499 Other Noninstructional Acad. Salaries	139,617	67,532	72,085	137,939	67,939	70,000	139,588	69,588	70,000	2,056	1,649
Subtotal	587,943	321,099	266,844	554,707	321,506	233,201	644,017	397,222	246,795	76,123	75,716
TOTAL ACADEMIC	8,111,156	6,677,358	1,433,798	8,538,860	7,123,430	1,415,430	9,364,953	7,831,176	1,533,777	1,153,818	707,746
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	3,618,120	2,355,567	1,262,553	4,052,100	2,568,070	1,484,030	4,410,707	2,817,508	1,593,199	461,941	249,438
2111 Confidentials	454,470	370,588	83,882	441,372	364,426	76,946	479,020	386,158	92,862	15,570	21,732
2120 Part-Time Regular Classified	273,624	237,309	36,315	301,637	263,949	37,688	309,084	269,512	39,572	32,203	5,563
2150 Classified Supervisor	2,539,648	1,721,503	818,145	2,599,968	1,783,944	816,024	2,775,314	1,909,940	865,374	188,437	125,996
Subtotal	6,885,862	4,684,967	2,200,895	7,395,077	4,980,389	2,414,688	7,974,125	5,383,118	2,591,007	698,151	402,729
2210 F-T/Reg. Classified Instructional	12,344	12,344	-	12,498	12,498	-	13,788	13,788	-	1,444	1,290
2241 CDC Teachers	-	-	-	36,778	-	36,778	38,430	-	38,430	-	-
Subtotal	12,344	12,344	-	49,276	12,498	36,778	52,218	13,788	38,430	1,444	1,290
2310 Classified Overtime	57,226	57,151	75	57,226	57,151	75	61,226	61,151	75	4,000	4,000
2340 Part-Time/Temp. Class. Noninstr	847,184	582,448	264,736	866,041	627,343	238,698	851,260	584,499	266,761	2,051	(42,844)
2341 Part-Time/Temporary Technician	55,937	23,135	32,802	32,222	23,135	9,087	52,222	23,135	29,087	-	-
2350 Student Workers	382,684	104,832	277,852	381,191	155,418	225,773	399,137	155,418	243,719	50,586	-
2360 Classified Stipend	17,045	17,045	-	17,045	17,045	-	21,045	21,045	-	4,000	4,000
2399 Other Noninstr. Class. Salaries	17,292	17,292	-	17,292	17,292	-	18,401	18,401	-	1,109	1,109
Subtotal	1,377,368	801,903	575,465	1,371,017	897,384	473,633	1,403,291	863,649	539,642	61,746	(33,735)

2410	Instructional Aide Hourly	323,674	297,254	26,420	275,455	249,035	26,420	254,930	254,930	-	(42,324)	5,895
2414	Instructional Aide - AIARE	12,682	12,682	-	12,682	12,682	-	12,682	12,682	-	-	-
2415	Tutor	81,802	42,570	39,232	100,699	42,570	58,129	91,368	42,570	48,798	-	-
2418	Artist Model I	2,878	2,878	-	2,878	2,878	-	2,878	2,878	-	-	-
2419	Artist Model II	5,277	5,277	-	5,277	5,277	-	5,277	5,277	-	-	-
2421	Accompanist	-	-	-	2,500	2,500	-	2,500	2,500	-	2,500	-
2441	CDC Part-Time Teacher	-	-	-	-	-	-	-	-	-	-	-
2442	TPNS Substitute Teacher	686	686	-	686	686	-	686	686	-	-	-
2450	Student Tutors	35,794	35,794	-	102,794	35,794	67,000	112,794	35,794	77,000	-	-
2499	Other PT Class.Instr.Salaries	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	462,793	397,141	65,652	502,971	351,422	151,549	483,115	357,317	125,798	(39,824)	5,895
	TOTAL CLASSIFIED	8,738,367	5,896,355	2,842,012	9,318,341	6,241,693	3,076,648	9,912,749	6,617,872	3,294,877	721,517	376,179
	TOTAL SALARIES	16,849,523	12,573,713	4,275,810	17,857,201	13,365,123	4,492,078	19,277,702	14,449,048	4,828,654	1,875,335	1,083,925
EMPLOYEE BENEFITS												
i	3110 STRS Direct Instruction	1,011,745	981,266	30,479	1,068,176	1,038,397	29,779	1,144,030	1,109,648	34,382	128,382	71,251
	3111 STRS Nonacademic Admin. and Supervisors	-	-	-	-	-	-	-	-	-	-	-
i	3112 STRS Nonacademic Other	464,224	273,341	190,883	478,197	273,734	204,463	556,760	327,868	228,892	54,527	54,134
	Subtotal	1,475,969	1,254,607	221,362	1,546,373	1,312,131	234,242	1,700,790	1,437,516	263,274	182,909	125,385
	3210 PERS Direct Instruction	57,550	57,550	-	69,916	59,967	9,949	74,874	64,571	10,303	7,021	4,604
	3211 PERS Classified/Other Nonacademic	1,911,074	1,268,358	642,716	2,022,748	1,358,662	664,086	2,142,640	1,446,285	696,355	177,927	87,623
	3212 PERS Other Academic Noninstructional	80,239	71,985	8,254	78,442	73,432	5,010	81,687	76,721	4,966	4,736	3,289
	Subtotal	2,048,863	1,397,893	650,970	2,171,106	1,492,061	679,045	2,299,201	1,587,577	711,624	189,684	95,516
	3310 Soc. Sec. Direct Instruction	13,216	13,216	-	16,025	13,745	2,280	17,316	14,933	2,383	1,717	1,188
	3311 Soc. Sec. Classified/Other Nonacademic	430,931	294,546	136,385	462,515	312,795	149,720	498,909	338,263	160,646	43,717	25,468
	3312 Soc. Sec. Other Academic Noninstructional	17,477	16,529	948	17,405	16,831	574	18,314	17,740	574	1,211	909
	3320 Medicare Direct Instruction	82,323	78,118	4,205	88,187	83,726	4,461	95,716	91,410	4,306	13,292	7,684
	3321 Medicare Classified/Other Nonacademic	114,134	77,920	36,214	121,440	82,833	38,607	130,047	88,186	41,861	10,266	5,353
	3322 Medicare Other Academic Noninstructional	40,295	22,879	17,416	40,716	22,893	17,823	43,703	24,508	19,195	1,629	1,615
	Subtotal	698,376	503,208	195,168	746,288	532,823	213,465	804,005	575,040	228,965	71,832	42,217
	3410 H&W Direct Instruction	576,139	556,609	19,530	651,934	620,389	31,545	691,949	658,904	33,045	102,295	38,515
	3411 H&W Classified/Other Nonacademic	1,763,461	1,211,398	552,063	2,027,196	1,347,551	679,645	2,238,913	1,506,635	732,278	295,237	159,084
	3412 H&W Other Academic Noninstructional	385,739	229,883	155,856	436,395	268,569	167,826	468,160	290,151	178,009	60,268	21,582
	Subtotal	2,725,339	1,997,890	727,449	3,115,525	2,236,509	879,016	3,399,022	2,455,690	943,332	457,800	219,181
	3510 SUI Direct Instruction	23,699	23,089	610	24,638	24,008	630	25,704	24,780	924	1,691	772
	3511 SUI Classified/Other Nonacademic	32,401	22,208	10,193	34,571	23,022	11,549	38,478	25,860	12,618	3,652	2,838
	3512 SUI Other Academic Noninstructional	11,275	6,315	4,960	12,268	7,010	5,258	13,236	7,565	5,671	1,250	555
	Subtotal	67,375	51,612	15,763	71,477	54,040	17,437	77,418	58,205	19,213	6,593	4,165
	3610 Workers' Compensation Direct Instruction	94,339	89,487	4,852	100,957	95,849	5,108	109,574	104,645	4,929	15,158	8,796
	3611 WC Classified/Other Nonacademic	130,834	89,321	41,513	144,752	97,413	47,339	154,893	103,537	51,356	14,216	6,124
	3612 WC Other Academic Noninstructional	46,204	26,240	19,964	46,610	26,206	20,404	50,030	28,057	21,973	1,817	1,851
	Subtotal	271,377	205,048	66,329	292,319	219,468	72,851	314,497	236,239	78,258	31,191	16,771
	3710 Apple Direct Instruction	50,423	47,816	2,607	51,691	49,394	2,297	59,156	57,587	1,569	9,771	8,193
	3711 Apple Classified/Other Nonacademic	18,409	12,458	5,951	18,309	13,355	4,954	18,434	12,519	5,915	61	(836)
	3712 Apple Other Academic Noninstructional	2,325	884	1,441	2,284	884	1,400	2,284	884	1,400	-	-
	Subtotal	71,157	61,158	9,999	72,284	63,633	8,651	79,874	70,990	8,884	9,832	7,357
	3910 Misc. Benes. Direct Instruction	-	-	-	-	-	-	-	-	-	-	-
	3911 Misc. Benes. Classified/Other Nonacademic	-	-	-	-	-	-	-	-	-	-	-
	3912 Misc. Benes. Academic Noninstructional	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EMPLOYEE BENEFITS	7,358,456	5,471,416	1,887,040	8,015,372	5,910,665	2,104,707	8,674,807	6,421,257	2,253,550	949,841	510,592
	TOTAL COMPENSATION	24,207,979	18,045,129	6,162,850	25,872,573	19,275,788	6,596,785	27,952,509	20,870,305	7,082,204	2,825,176	1,594,517

SUPPLIES											
4310 Instructional Supplies	230,696	(1,936)	232,632	311,287	1,288	309,999	430,795	2,500	428,295	4,436	1,212
4315 Instructional Materials	48,174	24,074	24,100	23,827	23,827	-	47,842	36,762	11,080	12,688	12,935
4320 Media Supplies	1,617	1,617	-	1,617	1,617	-	1,617	1,617	-	-	-
4325 Instructor Desk Copies	3,035	2,835	200	2,835	2,835	-	2,005	2,005	-	(830)	(830)
Subtotal	283,522	26,590	256,932	339,566	29,567	309,999	482,259	42,884	439,375	16,294	13,317
4510 Books, Magazines, Periodicals	12,137	2,627	9,510	9,036	2,686	6,350	10,786	2,686	8,100	59	-
4550 Noninstructional Supp and Matls	602,186	269,726	332,460	717,460	322,762	394,698	818,237	374,519	443,718	104,793	51,757
Subtotal	614,323	272,353	341,970	726,496	325,448	401,048	829,023	377,205	451,818	104,852	51,757
TOTAL SUPPLIES	897,845	298,943	598,902	1,066,062	355,015	711,047	1,311,282	420,089	891,193	121,146	65,074
SERVICES											
5110 Personal Service Contracts	381,439	83,183	298,256	181,186	95,265	85,921	192,542	130,287	62,255	47,104	35,022
5111 Personal Service Contracts (Instructional)	70,724	4,127	66,597	70,721	4,127	66,594	60,023	4,047	55,976	(80)	(80)
5120 Contract Services	2,699,509	1,858,587	840,922	2,980,402	1,766,692	1,213,710	4,701,892	1,629,676	3,072,216	(228,911)	(137,016)
5121 Contract Services (Instructional - ISAs)	1,414,010	1,414,010	-	1,942,390	1,914,010	28,380	2,003,008	1,914,110	88,898	500,100	100
5140 Software License and Online Services	461,325	189,709	271,616	597,503	225,031	372,472	666,544	255,581	410,963	65,872	30,550
5170 Audit	41,175	41,175	-	41,175	41,175	-	58,000	58,000	-	16,825	16,825
5180 Legal	93,955	83,955	10,000	93,955	83,955	10,000	195,680	160,500	35,180	76,545	76,545
Subtotal	5,162,137	3,674,746	1,487,391	5,907,332	4,130,255	1,777,077	7,877,689	4,152,201	3,725,488	477,455	21,946
5210 Technology Allowance	21,000	19,000	2,000	31,500	27,000	4,500	30,500	27,000	3,500	8,000	-
5211 Mileage Reimbursement	39,690	35,340	4,350	34,365	29,515	4,850	46,565	30,015	16,550	(5,325)	500
5212 Field Labs	1,750	1,750	-	1,750	1,750	-	1,750	1,750	-	-	-
5213 Conference/Travel	410,296	208,973	201,323	468,052	230,703	237,349	607,204	204,203	403,001	(4,770)	(26,500)
5214 Student Field Trips	153,102	74,965	78,137	152,729	91,592	61,137	179,077	69,992	109,085	(4,973)	(21,600)
5216 Staff Development Activities	75,607	43,107	32,500	153,847	46,107	107,740	147,418	47,607	99,811	4,500	1,500
5217 Training	925	100	825	5,125	100	5,025	100	100	-	-	-
5218 Tuition Reimbursement	1,350	1,350	-	1,850	1,350	500	1,350	1,350	-	-	-
Subtotal	703,720	384,585	319,135	849,218	428,117	421,101	1,013,964	382,017	631,947	(2,568)	(46,100)
5310 Institutional Memberships	86,036	64,331	21,705	107,028	73,343	33,685	92,526	74,909	17,617	10,578	1,566
5320 Licensing Fees	22,907	17,357	5,550	25,053	23,003	2,050	25,773	23,723	2,050	6,366	720
5330 Course/Exam Fees	-	-	-	-	-	-	7,000	-	7,000	-	-
Subtotal	108,943	81,688	27,255	132,081	96,346	35,735	125,299	98,632	26,667	16,944	2,286
5410 Property & Liability Insurance	6,775	6,775	-	6,775	6,775	-	6,775	6,775	-	-	-
5440 Student Insurance	34,520	16,842	17,678	34,520	16,842	17,678	36,620	18,942	17,678	2,100	2,100
Subtotal	41,295	23,617	17,678	41,295	23,617	17,678	43,395	25,717	17,678	2,100	2,100
5511 Utilities - Electricity	366,654	366,654	-	366,654	366,654	-	457,500	457,500	-	90,846	90,846
5512 Utilities - Natural Gas/Nonelectrical	319,336	319,336	-	319,336	319,336	-	385,000	385,000	-	65,664	65,664
5513 Utilities - Water and Sewer	58,450	58,450	-	65,450	65,450	-	83,500	83,500	-	25,050	18,050
5514 Utilities - Refuse	43,300	43,300	-	48,300	48,300	-	75,000	75,000	-	31,700	26,700
5516 Utilities - Telephone	20,000	20,000	-	20,000	20,000	-	54,500	50,000	4,500	30,000	30,000
5517 Utilities - Internet	13,100	10,600	2,500	13,100	10,600	2,500	13,700	11,200	2,500	600	600
5530 Postage and Courier Services	62,225	62,225	-	81,175	75,375	5,800	89,870	74,870	15,000	12,645	(505)
5550 Facilities Rents and Leases	64,041	31,041	33,000	71,477	36,141	35,336	399,690	366,690	33,000	335,649	330,549
5560 Equipment Rents and Leases	27,687	27,387	300	27,687	27,387	300	35,325	32,325	3,000	4,938	4,938
Subtotal	974,793	938,993	35,800	1,013,179	969,243	43,936	1,594,085	1,536,085	58,000	597,092	566,842
5610 Printing	44,716	43,011	1,705	58,816	51,311	7,505	64,819	49,819	15,000	6,808	(1,492)
5620 Outreach Activities	35,800	10,800	25,000	82,800	7,800	75,000	82,800	7,800	75,000	(3,000)	-
5640 Repairs and Maintenance	90,602	43,339	47,263	206,005	157,510	48,495	148,180	148,180	-	104,841	(9,330)
5642 Vehicle Maintenance and Repair	20,750	20,750	-	20,750	20,750	-	27,750	20,750	7,000	-	-
5680 Maintenance Agreements	251,613	246,163	5,450	250,913	247,963	2,950	286,090	283,240	2,850	37,077	35,277
Subtotal	443,481	364,063	79,418	619,284	485,334	133,950	609,639	509,789	99,850	145,726	24,455
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	379,198	117,372	261,826	343,383	143,372	200,011	283,932	172,890	111,042	55,518	29,518
5812 Employment Verification	14,430	4,230	10,200	4,430	4,230	200	7,680	7,530	150	3,300	3,300
5816 Administrative Fees	2,610	2,610	-	4,136	4,136	-	4,136	4,136	-	1,526	-
5895 Merchant Discount and Bank Fees	32,000	32,000	-	45,160	45,160	-	45,160	45,160	-	13,160	-
Subtotal	428,238	156,212	272,026	397,109	196,898	200,211	340,908	229,716	111,192	73,504	32,818

5950 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
5980 Relocation Costs	15,000	15,000	-	15,000	15,000	-	15,000	15,000	-	-	-
5990 Other Operating Expenses	162,096	900	161,196	192,124	900	191,224	988,123	900	987,223	-	-
Subtotal	177,096	15,900	161,196	207,124	15,900	191,224	1,003,123	15,900	987,223	-	-
TOTAL SERVICES	8,044,203	5,644,304	2,399,899	9,171,122	6,350,210	2,820,912	12,612,602	6,954,557	5,658,045	1,310,253	604,347
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	1,000,000	-	1,000,000	-	-
Subtotal	1,400,000	-	1,400,000	1,503,715	-	1,503,715	1,000,000	-	1,000,000	-	-
6220 Improvements to Buildings	167,500	11,700	155,800	167,500	11,700	155,800	167,500	11,700	155,800	-	-
Subtotal	167,500	11,700	155,800	167,500	11,700	155,800	167,500	11,700	155,800	-	-
6310 Library Bks/Magazines/Prdcls/Databases	112,759	45,759	67,000	100,759	55,759	45,000	90,713	53,713	37,000	7,954	(2,046)
Subtotal	112,759	45,759	67,000	100,759	55,759	45,000	90,713	53,713	37,000	7,954	(2,046)
6410 Audio Visual Equipment, New	1,485	1,485	-	1,745	1,745	-	1,745	1,745	-	260	-
6411 Audio Visual Equip., Replacmnt	-	-	-	-	-	-	(1,836)	(1,836)	-	(1,836)	(1,836)
6420 Low Voltage/Tech Equipment	-	-	-	-	-	-	-	-	-	-	-
6421 Safety/Security Equipment	-	-	-	-	-	-	-	-	-	-	-
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	141,708	16,708	125,000	174,532	18,553	155,979	208,253	78,167	130,086	61,459	59,614
6471 Computer Hardware, Replacement	911	911	-	911	911	-	911	911	-	-	-
6480 Equipment/Furniture, New	1,442,149	139,540	1,302,609	1,326,883	137,204	1,189,679	606,689	151,404	455,285	11,864	14,200
6481 Equipment/Furniture, Replacement	2,385	2,385	-	2,385	2,385	-	2,385	2,385	-	-	-
6591 Capital Leases	160,907	160,907	-	189,935	189,935	-	198,307	198,307	-	37,400	8,372
Subtotal	1,749,545	321,936	1,427,609	1,696,391	350,733	1,345,658	1,016,454	431,083	585,371	109,147	80,350
TOTAL CAPITAL OUTLAY	3,429,804	379,395	3,050,409	3,468,365	418,192	3,050,173	2,274,667	496,496	1,778,171	117,101	78,304
TOTAL EXPENSES	36,579,831	24,367,771	12,212,060	39,578,122	26,399,205	13,178,917	44,151,060	28,741,447	15,409,613	4,373,676	2,342,242
OTHER OUTGO											
7201 Indirect Expense Intrafund	213,952	-	213,952	244,901	-	244,901	173,758	-	173,758	-	-
7310 Transfers to Other Funds	962,288	912,967	49,321	1,089,998	1,041,212	48,786	1,462,512	1,392,212	70,300	479,245	351,000
7400 Other Transfers	220,125	-	220,125	216,000	-	216,000	171,680	-	171,680	-	-
7512 Direct Payments to Students	183,917	-	183,917	103,926	-	103,926	108,997	-	108,997	-	-
7590 Federal Financial Aid Repayment	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-	-	-
7610 Child Care	-	-	-	-	-	60,000	60,000	-	60,000	-	-
7612 CalWORKs Child Care	46,866	-	46,866	-	-	-	-	-	-	-	-
7620 Textbook Grants	54,773	-	54,773	54,108	-	54,108	47,696	-	47,696	-	-
7625 Student Supplies and Materials	22,000	-	22,000	22,000	-	22,000	99,190	-	99,190	-	-
7635 Student Transportation	39,860	-	39,860	54,271	-	54,271	45,300	-	45,300	-	-
TOTAL OTHER OUTGO	1,793,781	962,967	830,814	1,895,204	1,091,212	803,992	2,219,133	1,442,212	776,921	479,245	351,000
TOTAL APPROPRIATED *	38,373,612	25,330,738	13,042,874	41,473,326	27,490,417	13,982,909	46,370,193	30,183,659	16,186,534	4,852,921	2,693,242
7906 Categorical Carryover	3,828,664	-	3,828,664	4,692,675	-	4,692,675	-	-	-	-	-
TOTAL APPROPRIATED & UNAPPROPRIATED *	42,202,276	25,330,738	16,871,538	46,166,001	27,490,417	18,675,584	46,370,193	30,183,659	16,186,534	4,852,921	2,693,242

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

i Objects 3110 (\$437,053) and 3112 (\$77,127) include budget for STRS on Behalf Payments

OBJECT DETAIL-ACTUALS TO FINAL BUDGET FY25-26

Final Budget 2022-23	2023-24 AUDITED ACTUALS			2024-25 UNAUDITED ACTUALS			2025-26 FINAL BUDGET			2023-24 Actuals vs. 2025-26 Final Variance	2024-25 Projected vs. 2025-26 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,830,408	2,830,408	-	2,857,651	2,857,651	-	3,202,821	3,202,821	-	372,413	345,170
Subtotal	2,830,408	2,830,408	-	2,857,651	2,857,651	-	3,202,821	3,202,821	-	372,413	345,170
1210 Administrators	1,425,959	1,141,721	284,238	1,476,699	1,166,882	309,817	1,570,364	1,243,377	326,987	101,656	76,495
1211 Admin In-District Allowance	41,104	32,458	8,646	42,100	41,980	120	42,540	42,060	480	9,602	80
1212 Counselors	621,131	67,758	553,373	735,554	94,850	640,704	753,196	95,082	658,114	27,324	232
1213 Academic Director	57,939	5,019	52,920	100,919	8,532	92,387	91,723	-	91,723	(5,019)	(8,532)
1214 Reassigned Time	-	-	-	125,859	1,422	124,437	-	-	-	-	(1,422)
1215 Learning Disabilities Specialist	103,024	-	103,024	-	-	-	133,607	-	133,607	-	-
1216 Library/Media Services Director	65,661	65,661	-	68,156	68,156	-	120,281	120,281	-	54,620	52,125
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,314,818	1,312,617	1,002,201	2,549,287	1,381,822	1,167,465	2,711,711	1,500,800	1,210,911	188,183	118,978
1310 Adjunct Faculty	1,994,353	1,994,353	-	2,121,529	2,121,529	-	2,239,276	2,227,605	11,671	233,252	106,076
1311 Adjunct Office Hours	31,044	29,857	1,187	34,532	32,551	1,981	33,000	30,000	3,000	143	(2,551)
1315 Fitness Education Center Adjuncts	154,059	154,059	-	160,936	160,936	-	126,114	126,114	-	(27,945)	(34,822)
1360 Instructional Stipend	7,604	7,604	-	10,132	7,793	2,339	181,015	166,015	15,000	158,411	158,222
1390 Other Instructional Salaries	227,893	192,906	34,987	302,085	226,049	76,036	186,499	140,099	46,400	(52,807)	(85,950)
1399 Instructor Substitutes	26,734	26,734	-	19,001	19,001	-	40,500	40,500	-	13,766	21,499
Subtotal	2,441,687	2,405,513	36,174	2,648,215	2,567,859	80,356	2,806,404	2,730,333	76,071	324,820	162,474
1414 Reassigned Time - Overload	2,240	2,240	-	-	-	-	9,608	9,608	-	7,368	9,608
1415 Student Activities Advisor	29,540	29,540	-	55,004	55,004	-	28,350	28,350	-	(1,190)	(26,654)
1420 Part-Time or Sub Librarian	82,051	82,051	-	92,059	92,059	-	46,222	46,222	-	(35,829)	(45,837)
1425 Department Workload	40,607	40,607	-	34,832	34,832	-	-	-	-	(40,607)	(34,832)
1430 Part-Time or Sub Counselors	190,716	-	190,716	127,632	-	127,632	53,158	623	52,535	623	623
1440 Part-Time Program Director	13,348	13,348	-	20,500	20,500	-	35,454	35,454	-	22,106	14,954
1460 Faculty Stipend	117,310	17,367	99,943	177,571	21,061	156,510	157,121	42,121	115,000	24,754	21,060
1470 Facilitator	14,744	-	14,744	8,674	-	8,674	9,260	-	9,260	-	-
1480 Athletic Coaches	135,299	135,299	-	152,563	152,563	-	156,068	156,068	-	20,769	3,505
1495 Mileage Allowance	5,820	5,820	-	7,950	7,950	-	9,188	9,188	-	3,368	1,238
1499 Other Noninstr. Acad. Salaries	125,072	43,856	81,216	139,318	61,662	77,656	139,588	69,588	70,000	25,732	7,926
Subtotal	756,747	370,128	386,619	816,103	445,631	370,472	644,017	397,222	246,795	27,094	(48,409)
TOTAL ACADEMIC	8,343,660	6,918,666	1,424,994	8,871,256	7,252,963	1,618,293	9,364,953	7,831,176	1,533,777	912,510	578,213
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	3,236,310	2,099,138	1,137,172	3,450,043	2,129,004	1,321,039	4,410,707	2,817,508	1,593,199	718,370	688,504
2111 Confidentials	487,721	403,391	84,330	422,067	355,640	66,427	479,020	386,158	92,862	(17,233)	30,518
2120 Part-Time Regular Classified	288,840	252,525	36,315	247,960	210,272	37,688	309,084	269,512	39,572	16,987	59,240
2150 Classified Supervisor	2,179,623	1,418,396	761,227	2,468,827	1,681,366	787,461	2,775,314	1,909,940	865,374	491,544	228,574
Subtotal	6,192,494	4,173,450	2,019,044	6,588,897	4,376,282	2,212,615	7,974,125	5,383,118	2,591,007	1,209,668	1,006,836
2210 F-T/Reg. Classified Instructional	8,794	8,794	-	12,498	12,498	-	13,788	13,788	-	4,994	1,290
2241 CDC Teachers	25,950	-	25,950	32,119	-	32,119	38,430	-	38,430	-	-
Subtotal	34,744	8,794	25,950	44,617	12,498	32,119	52,218	13,788	38,430	4,994	1,290

2310	Classified Overtime	39,440	37,675	1,765	39,749	31,260	8,489	61,226	61,151	75	23,476	29,891
2340	Part-Time/Temp. Class. Noninstr	551,392	430,171	121,221	736,551	616,572	119,979	851,260	584,499	266,761	154,328	(32,073)
2341	Part-Time/Temporary Technician	35,715	187	35,528	25,662	-	25,662	52,222	23,135	29,087	22,948	23,135
2350	Student Workers	433,464	189,548	243,916	461,087	139,550	321,537	399,137	155,418	243,719	(34,130)	15,868
2360	Classified Stipend	5,947	-	5,947	3,000	-	3,000	21,045	21,045	-	21,045	21,045
2399	Other Noninstr. Class. Salaries	8,773	8,773	-	-	-	-	18,401	18,401	-	9,628	18,401
	Subtotal	1,074,731	666,354	408,377	1,266,049	787,382	478,667	1,403,291	863,649	539,642	197,295	76,267
2410	Instructional Aide	369,218	368,116	1,102	573,133	573,133	-	254,930	254,930	-	(113,186)	(318,203)
2414	Instructional Aide - AIARE	-	-	-	-	-	-	12,682	12,682	-	12,682	12,682
2415	Tutor	113,362	77,581	35,781	111,562	41,305	70,257	91,368	42,570	48,798	(35,011)	1,265
2418	Artist Model I	-	-	-	-	-	-	2,878	2,878	-	2,878	2,878
2419	Artist Model II	8,594	8,594	-	6,540	6,540	-	5,277	5,277	-	(3,317)	(1,263)
2421	Accompanist	-	-	-	-	-	-	2,500	2,500	-	2,500	2,500
2441	CDC Part-Time Teacher	-	-	-	-	-	-	-	-	-	-	-
2442	TPNS Substitute Teacher	1,416	1,416	-	3,176	3,176	-	686	686	-	(730)	(2,490)
2443	CDC PT Instructional Aide	-	-	-	1,336	-	1,336	-	-	-	-	-
2450	Student Tutor	81,099	8,768	72,331	120,247	16,589	103,658	112,794	35,794	77,000	27,026	19,205
2499	Other PT Class.Instr.Salaries	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	492,590	464,475	109,214	694,411	640,743	175,251	370,321	357,317	125,798	(107,158)	(283,426)
	TOTAL CLASSIFIED	7,794,559	5,313,073	2,562,585	8,593,974	5,816,905	2,898,652	9,799,955	6,617,872	3,294,877	1,304,799	800,967
EMPLOYEE BENEFITS												
i 3110	STRS Direct Instruction	1,148,054	1,127,689	20,365	1,229,761	1,200,067	29,694	1,144,030	1,109,648	34,382	(18,041)	(90,419)
3111	STRS Nonacademic Admin. and Supervisors	36,007	-	36,007	273,894	235,264	38,630	-	-	-	-	(235,264)
i 3112	STRS Nonacademic Other	406,865	220,274	186,591	211,727	211,727	211,727	556,760	327,868	228,892	107,594	327,868
	Subtotal	1,590,926	1,347,963	242,963	1,715,382	1,435,331	280,051	1,700,790	1,437,516	263,274	89,553	2,185
3210	PERS Direct Instruction	73,000	65,079	7,921	89,030	79,808	9,222	74,874	64,571	10,303	(508)	(15,237)
3211	PERS Classified/Other Nonacademic	1,589,347	1,093,220	496,127	1,763,561	1,206,197	557,364	2,142,640	1,446,285	696,355	353,065	240,088
3212	PERS Other Academic Noninstructional	212,279	173,139	39,140	211,182	181,408	29,774	81,687	76,721	4,966	(96,418)	(104,687)
	Subtotal	1,874,626	1,331,438	543,188	2,063,773	1,467,413	596,360	2,299,201	1,587,577	711,624	256,139	120,164
3310	Soc. Sec. Direct Instruction	17,873	15,984	1,889	20,002	17,834	2,168	17,316	14,933	2,383	(1,051)	(2,901)
3311	Soc. Sec. Classified/Other Nonacademic	376,746	261,154	115,592	408,441	280,823	127,618	498,909	338,263	160,646	77,109	57,440
3312	Soc. Sec. Other Academic Noninstructional	40,908	31,623	9,285	38,105	31,182	6,923	18,314	17,740	574	(13,883)	(13,442)
3320	Medicare Direct Instruction	86,910	83,981	2,929	93,876	89,415	4,461	95,716	91,410	4,306	7,429	1,995
3321	Medicare Classified/Other Nonacademic	103,765	69,797	33,968	111,895	74,496	37,399	130,047	88,186	41,861	18,389	13,690
3322	Medicare Other Academic Noninstructional	41,906	22,277	19,629	45,894	24,264	21,630	43,703	24,508	19,195	2,231	244
	Subtotal	668,108	484,816	183,292	718,213	518,014	200,199	804,005	575,040	228,965	90,224	57,026
3410	Health and Welfare Direct Instruction	513,755	488,163	25,592	541,248	509,721	31,527	691,949	658,904	33,045	170,741	149,183
3411	H&W Classified/Other Nonacademic	1,482,535	978,450	504,085	1,679,407	1,085,976	593,431	2,238,913	1,506,635	732,278	528,185	420,659
3412	H and W Other Academic Noninstructional	360,672	225,401	135,271	409,164	248,092	161,072	468,160	290,151	178,009	64,750	42,059
	Subtotal	2,356,962	1,692,014	664,948	2,629,819	1,843,789	786,030	3,399,022	2,455,690	943,332	763,676	611,901
3510	SUI Direct Instruction	14,453	14,352	101	369	215	154	25,704	24,780	924	10,428	24,565
3511	SUI Classified/Other Nonacademic	7,218	6,142	1,076	7,102	5,802	1,300	38,478	25,860	12,618	19,718	20,058
3512	SUI Other Academic Noninstructional	2,759	2,080	679	3,389	2,640	749	13,236	7,565	5,671	5,485	4,925
	Subtotal	24,430	22,574	1,856	10,860	8,657	2,203	77,418	58,205	19,213	35,631	49,548
3610	Workers' Compensation Direct Instruction	100,117	96,768	3,349	108,307	103,189	5,118	109,574	104,645	4,929	7,877	1,456
3611	WC Classified/Other Nonacademic	119,519	80,533	38,986	129,725	86,329	43,396	154,893	103,537	51,356	23,004	17,208
3612	WC Other Academic Noninstructional	48,107	25,591	22,516	52,870	28,002	24,868	50,030	28,057	21,973	2,466	55
	Subtotal	267,743	202,892	64,851	290,902	217,520	73,382	314,497	236,239	78,258	33,347	18,719
3710	Apple Direct Instruction	33,909	32,375	1,534	37,234	34,763	2,471	59,156	57,587	1,569	25,212	22,824
3711	Apple Classified/Other Nonacademic	15,340	9,783	5,557	17,013	10,658	6,355	18,434	12,519	5,915	2,736	1,861
3712	Apple Other Academic Noninstructional	2,886	1,209	1,677	2,475	1,181	1,294	2,284	884	1,400	(325)	(297)
	Subtotal	52,135	43,367	8,768	56,722	46,602	10,120	79,874	70,990	8,884	27,623	24,388
3910	Misc. Benes. Direct Instruction	20,900	20,900	-	31,578	31,518	60	-	-	-	(20,900)	(31,518)
3911	Misc. Benes. Classified/Other Nonacademic	68,913	49,613	19,300	82,523	58,844	23,679	-	-	-	(49,613)	(58,844)
3912	Misc. Benes. Academic Noninstructional	44,475	30,576	13,899	39,639	29,680	9,959	-	-	-	(30,576)	(29,680)
	Subtotal	134,288	101,089	33,199	153,740	120,042	33,698	-	-	-	(101,089)	(120,042)
	TOTAL EMPLOYEE BENEFITS	6,969,218	5,226,153	1,743,065	7,639,411	5,657,368	1,982,043	8,674,807	6,421,257	2,253,550	1,195,104	763,889
	TOTAL COMPENSATION	23,188,536	17,457,892	5,730,644	25,226,224	18,727,236	6,498,988	27,952,509	20,870,305	7,082,204	3,412,413	2,143,069

SUPPLIES

4310 Instructional Supplies	335,082	2,284	332,798	327,952	44,419	283,533	430,795	2,500	428,295	216	(41,919)
4315 Instructional Materials	46,867	-	46,867	39,492	38,767	725	47,842	36,762	11,080	36,762	(2,005)
4320 Media Supplies	1,535	-	1,535	215	215	-	1,617	1,617	-	1,617	1,402
4325 Instructor Desk Copies	918	135	783	54	54	-	2,005	2,005	-	1,870	1,951
Subtotal	384,402	2,419	381,983	367,713	83,455	284,258	482,259	42,884	439,375	40,465	(40,571)
4510 Non-Librar Books/Mags/Periodicals	3,794	10	3,784	6,409	-	6,409	10,786	2,686	8,100	2,676	2,686
4550 Noninstructional Supp and Matls	852,178	355,777	496,401	1,047,473	333,154	714,319	818,237	374,519	443,718	18,742	41,365
Subtotal	855,972	355,787	500,185	1,053,882	333,154	720,728	829,023	377,205	451,818	21,418	44,051
TOTAL SUPPLIES	1,240,374	358,206	882,168	1,421,595	416,609	1,004,986	1,311,282	420,089	891,193	61,883	3,480

SERVICES

5110 Personal Service Contracts	59,418	20,062	39,356	80,535	33,112	47,423	192,542	130,287	62,255	110,225	97,175
5111 Personal Service Contracts (Instructional)	-	-	-	2,387	2,387	-	60,023	4,047	55,976	4,047	1,660
5120 Contract Services	1,927,951	1,180,812	747,139	2,028,716	1,454,906	573,810	4,701,892	1,629,676	3,072,216	448,864	174,770
5121 Contract Services (Instructional - ISAs)	2,259,920	2,250,215	9,705	1,892,923	1,849,412	43,511	2,003,008	1,914,110	88,898	(336,105)	64,698
5140 Software License and Online Services	734,946	278,221	456,725	759,127	392,303	366,824	666,544	255,581	410,963	(22,640)	(136,722)
5170 Audit	47,698	47,698	-	54,411	54,411	-	58,000	58,000	-	10,302	3,589
5180 Legal	249,733	247,398	2,335	176,330	164,380	11,950	195,680	160,500	35,180	(86,898)	(3,880)
Subtotal	5,279,666	4,024,406	1,255,260	4,994,429	3,950,911	1,043,518	7,877,689	4,152,201	3,725,488	127,795	201,290
5210 Technology Allowance	26,667	21,167	5,500	29,500	24,000	5,500	30,500	27,000	3,500	5,833	3,000
5211 Mileage Reimbursement	13,362	7,886	5,476	14,935	8,853	6,082	46,565	30,015	16,550	22,129	21,162
5212 Field Labs	2,856	-	2,856	24,113	1,938	22,175	1,750	1,750	-	1,750	(188)
5213 Conference/Travel	355,370	145,696	209,674	343,588	108,807	234,781	607,204	204,203	403,001	58,507	95,396
5214 Student Field Trips	123,719	72,229	51,490	141,760	68,437	73,323	179,077	69,992	109,085	(2,237)	1,555
5216 Staff Development Activities	29,715	23,431	6,284	34,075	14,033	20,042	147,418	47,607	99,811	24,176	33,574
5217 Training	3,158	689	2,469	1,373	-	1,373	100	100	-	(589)	100
5218 Tuition Reimbursement	1,349	-	1,349	-	-	-	1,350	1,350	-	1,350	1,350
Subtotal	556,196	271,098	285,098	589,344	226,068	363,276	1,013,964	382,017	631,947	110,919	155,949
5310 Institutional Memberships	88,392	60,097	28,295	81,797	68,304	13,493	92,526	74,909	17,617	14,812	6,605
5320 Licensing Fees	25,721	17,734	7,987	19,164	18,546	618	25,773	23,723	2,050	5,989	5,177
5330 Course/Exam Fees	-	-	-	7,997	-	7,997	7,000	-	7,000	-	-
Subtotal	114,113	77,831	36,282	108,958	86,850	22,108	125,299	98,632	26,667	20,801	11,782
5410 Property & Liability Insurance	19,997	19,074	923	25,699	25,699	-	6,775	6,775	-	(12,299)	(18,924)
5440 Student Insurance	37,398	26,060	11,338	35,765	14,188	21,577	36,620	18,942	17,678	(7,118)	4,754
Subtotal	57,395	45,134	12,261	61,464	39,887	21,577	43,395	25,717	17,678	(19,417)	(14,170)
5511 Utilities - Electricity	482,656	482,656	-	747,527	747,527	-	457,500	457,500	-	(25,156)	(290,027)
5512 Utilities - Natural Gas/Nonelectrical	331,567	331,567	-	352,341	352,341	-	385,000	385,000	-	53,433	32,659
5513 Utilities - Water and Sewer	97,871	97,871	-	88,416	88,416	-	83,500	83,500	-	(14,371)	(4,916)
5514 Utilities - Refuse	64,894	64,894	-	93,944	93,944	-	75,000	75,000	-	10,106	(18,944)
5516 Utilities - Telephone	49,276	49,276	-	57,513	53,217	4,296	54,500	50,000	4,500	724	(3,217)
5517 Utilities - Internet	11,591	9,550	2,041	15,674	9,710	5,964	13,700	11,200	2,500	1,650	1,490
5530 Postage and Courier Services	79,214	27,777	51,437	78,404	60,621	17,783	89,870	74,870	15,000	47,093	14,249
5550 Facilities Rents and Leases	454,061	413,750	40,311	372,862	321,973	50,889	399,690	366,690	33,000	(47,060)	44,717
5560 Equipment Rents and Leases	45,834	43,839	1,995	89,639	89,011	628	35,325	32,325	3,000	(11,514)	(56,686)
Subtotal	1,616,964	1,521,180	95,784	1,896,320	1,816,760	79,560	1,594,085	1,536,085	58,000	14,905	(280,675)
5610 Printing	33,702	20,141	13,561	42,720	42,720	-	64,819	49,819	15,000	29,678	7,099
5620 Outreach Activities	-	-	-	2,773	2,623	150	82,800	7,800	75,000	7,800	5,177
5640 Repairs and Maintenance	161,267	93,075	68,192	106,040	100,823	5,217	148,180	148,180	-	55,105	47,357
5642 Vehicle Expenses	68,875	42,920	25,955	108,916	72,710	36,206	27,750	20,750	7,000	(22,170)	(51,960)
5680 Maintenance Agreements	272,447	268,520	3,927	301,762	301,399	363	286,090	283,240	2,850	14,720	(18,159)
Subtotal	536,291	424,656	111,635	562,211	520,275	41,936	609,639	509,789	99,850	85,133	(10,486)
5720 Election Services	-	-	-	-	-	-	4,500	4,500	-	4,500	4,500
Subtotal	-	-	-	-	-	-	4,500	4,500	-	4,500	4,500
5810 Advertising	239,405	60,944	178,461	325,195	141,188	184,007	283,932	172,890	111,042	111,946	31,702
5812 Employment Verification	11,232	8,951	2,281	9,568	9,433	135	7,680	7,530	150	(1,421)	(1,903)
5816 Administrative Fees	2,910	2,910	-	2,107	2,107	-	4,136	4,136	-	1,226	2,029
5895 Merchant Discount and Bank Fees	54,216	54,216	-	44,901	44,901	-	45,160	45,160	-	(9,056)	259
Subtotal	307,763	127,021	180,742	381,771	197,629	184,142	340,908	229,716	111,192	102,695	32,087

5950 Bad Debt Expense	(20,589)	(20,589)	-	-	-	-	-	-	20,589	-
5980 Relocation Costs	14,379	14,379	-	5,492	5,492	-	15,000	15,000	621	9,508
5990 Other Operating Expenses	58,668	1,312	57,356	87,055	1,821	85,234	988,123	900	987,223	(412)
Subtotal	52,458	(4,898)	57,356	92,547	7,313	85,234	1,003,123	15,900	987,223	20,798
TOTAL SERVICES	8,520,846	6,486,428	2,034,418	8,687,044	6,845,693	1,841,351	12,612,602	6,954,557	5,658,045	468,129
CAPITAL OUTLAY										
6110 Land Improvements	-	-	-	-	-	-	-	-	-	-
6190 Other Site Costs	136,080	-	136,080	-	-	-	1,000,000	-	1,000,000	-
Subtotal	136,080	-	136,080	-	-	-	1,000,000	-	1,000,000	-
6210 A/E Services	-	-	-	-	-	-	-	-	-	-
6220 Improvements to Buildings	62,699	62,699	-	418,658	392,304	26,354	167,500	11,700	155,800	(50,999)
6230 Interim Housing	-	-	-	2,185	2,185	-	-	-	-	(2,185)
6240 Moving/Temp Storage	8,948	-	8,948	2,507	2,507	-	-	-	-	(2,507)
6250 Inspection Services	-	-	-	5,115	5,115	-	-	-	-	(5,115)
6270 Project Management	-	-	-	74,337	74,337	-	-	-	-	(74,337)
Subtotal	71,647	62,699	8,948	502,802	476,448	26,354	167,500	11,700	155,800	(50,999)
6310 Library Bks/Magazines/Prdcls/Databases	98,909	64,714	34,195	98,730	80,115	18,615	90,713	53,713	37,000	(11,001)
Subtotal	98,909	64,714	34,195	98,730	80,115	18,615	90,713	53,713	37,000	(11,001)
6410 Audio Visual Equipment, New	1,768	1,768	-	5,073	5,073	-	1,745	1,745	-	(23)
6411 Audio Visual Equipment, Replace	11,757	11,757	-	-	-	-	(1,836)	(1,836)	-	(13,593)
6420 Low Voltage/Tech Equipment	7,891	-	7,891	-	-	-	-	-	-	-
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	206,448	25,492	180,956	145,516	33,957	111,559	208,253	78,167	130,086	52,675
6471 Computer Hardware, Replacement	750	-	750	-	-	-	911	911	-	911
6480 Equipment/Furniture, New	1,113,144	116,003	997,141	1,254,370	470,872	783,498	606,689	151,404	455,285	35,401
6481 Equipment/Furniture, Replacement	-	-	-	4,594	3,227	1,367	2,385	2,385	-	2,385
6591 Capital Leases	177,055	177,055	-	182,937	182,937	-	198,307	198,307	-	21,252
Subtotal	1,518,813	332,075	1,186,738	1,592,490	696,066	896,424	1,016,454	431,083	585,371	99,008
TOTAL CAPITAL OUTLAY	1,825,449	459,488	1,365,961	2,194,022	1,252,629	941,393	2,274,667	496,496	1,778,171	37,008
TOTAL EXPENSES	34,775,205	24,762,014	10,013,191	37,528,885	27,242,167	10,286,718	44,151,060	28,741,447	15,409,613	3,979,433
OTHER OUTGO										
7201 Indirect Expense Intrafund	157,942	-	157,942	127,625	-	127,625	173,758	-	173,758	-
7310 Transfers to Other Funds	1,022,257	929,888	92,369	4,061,442	4,001,938	59,504	1,462,512	1,392,212	70,300	462,324
7400 Other Transfers	216,000	-	216,000	184,630	-	184,630	171,680	-	171,680	-
7512 Direct Payments to Students	315,213	-	315,213	235,809	-	235,809	108,997	-	108,997	-
7590 Federal Financial Aid Repayment	50,787	50,787	-	162,446	162,446	-	50,000	50,000	-	(787)
7610 Childcare	1,620	-	1,620	27,049	-	27,049	60,000	-	60,000	-
7612 CalWORKs Child Care	-	-	-	-	-	-	-	-	-	-
7620 Textbook Grants	23,366	-	23,366	16,727	-	16,727	47,696	-	47,696	-
7625 Student Supplies and Materials	19,759	-	19,759	47,940	-	47,940	99,190	-	99,190	-
7635 Student Transportation	96,081	-	96,081	36,568	-	36,568	45,300	-	45,300	-
TOTAL OTHER OUTGO	1,903,025	980,675	922,350	4,900,236	4,164,384	735,852	2,219,133	1,442,212	776,921	461,537
TOTAL APPROPRIATED *	36,678,230	25,742,689	10,935,541	42,429,121	31,406,551	11,022,570	46,370,193	30,183,659	16,186,534	4,440,970
7906 Categorical Carryover	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATED & UNAPPROP	36,678,230	25,742,689	10,935,541	42,429,121	31,406,551	11,022,570	46,370,193	30,183,659	16,186,534	4,440,970

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

i Objects 3110 (\$437,053) and 3112 (\$77,127) include budget for STRS on Behalf Payments



PROGRAM BREAKDOWN

1

Unrestricted Program Detail
(Budget to Final Budget Comparison)

2

Unrestricted Program Detail
(Actuals to Final Budget Comparison)

UNRESTRICTED PROGRAM DETAIL-BUDGET TO FINAL BUDGET FY25-26

		2023-24 ADOPTED BUDGET <i>Unrestricted GF</i>	2024-25 ADOPTED BUDGET <i>Unrestricted GF</i>	2025-26 FINAL BUDGET <i>Unrestricted GF</i>	23-24 Adopted vs. 25-26 Final Budget UNRESTRICTED VARIANCE	24-25 Adopted vs. 25-26 Final Budget UNRESTRICTED VARIANCE
Code	Program					
0114	Forestry	-	17,658	17,658	17,658	-
0301	Environmental Science/ETS	11,982	11,982	11,982	-	-
0399	Green Sustainable Education	9,367	9,368	9,368	1	-
0401	Biology	338,148	401,521	366,920	28,772	(34,601)
0501	Business	310,098	315,977	336,735	26,637	20,758
0511	Real Estate	25,368	25,369	25,369	1	-
0601	General Communications	9,132	9,132	9,132	-	-
0614	Art - Digital and Media Arts	17,296	17,296	17,296	-	-
0701	Computer and Information Science	46,258	46,259	46,259	1	-
0801	Education General	-	4,627	4,627	4,627	-
0835	Physical Education	4,628	265,979	272,841	268,213	6,862
0836	Wilderness Education	263,361	268,369	280,039	16,678	11,670
0837	PE - Theory	241,162	46,096	48,370	(192,792)	2,274
0839	PE - Athletics	45,221	27,675	27,675	(17,546)	-
0858	Fitness Education Center	27,674	200,941	214,215	186,541	13,274
1002	Art	199,095	351,810	363,124	164,029	11,314
1004	Music	345,295	204,201	211,019	(134,276)	6,818
1007	Theatre Arts	201,572	46,512	48,496	(153,076)	1,984
1012	Photography and Digital Arts	42,778	64,111	64,109	21,331	(2)
1101	World Languages	64,112	3,173	3,173	(60,939)	-
1102	French	3,174	5,765	5,765	2,591	-
1104	Italian	5,765	-	-	(5,765)	-
1105	Spanish	363,226	376,712	396,016	32,790	19,304
1108	Japanese	8,649	8,650	8,650	1	-
1155	Intensive Summer Spanish Institute	185,924	188,149	187,065	1,141	(1,084)
1191	Sign Language	17,296	17,296	17,296	-	-
1201	Health	134,758	137,355	144,058	9,300	6,703
1205	Phlebotomy	6,366	6,367	6,367	1	-

		2023-24 ADOPTED	2024-25 ADOPTED	2025-26 FINAL	23-24 Adopted vs. 25-26 Final Budget	24-25 Adopted vs. 25-26 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
1208	Medical Office	16,721	16,721	16,721	-	-
1240	Dental Assistant	31,250	31,248	31,248	(2)	-
1250	Emergency Medical Technician	178,264	184,193	204,409	26,145	20,216
1290	Emergency Response	13,685	13,684	12,406	(1,279)	(1,278)
1305	Early Childhood Education	25,079	25,080	25,080	1	-
1306	Culinary Arts	148,035	151,144	156,208	8,173	5,064
1307	Hospitality	79,767	82,881	87,945	8,178	5,064
1317	Dual Enrollment	95,922	210,742	212,560	116,638	1,818
1390	Culinary Jail	8,269	8,269	8,269	-	-
1501	English	199,832	204,214	213,661	13,829	9,447
1506	Speech	18,431	18,431	18,431	-	-
1509	Philosophy	13,837	13,838	13,838	1	-
1510	Religion	9,215	9,215	9,215	-	-
1590	Foundational English	77,311	80,384	85,277	7,966	4,893
1599	Humanities	9,132	9,132	9,132	-	-
1701	Mathematics	653,114	665,092	693,903	40,789	28,811
1901	Physical Science	5,189	5,189	5,189	-	-
1902	Physics	200,714	205,221	186,166	(14,548)	(19,055)
1905	Chemistry	379,966	397,183	424,439	44,473	27,256
1914	Geology	101,924	105,353	110,498	8,574	5,145
2001	Psychology	244,789	248,876	259,067	14,278	10,191
2104	Counseling/Addiction Studies	31,583	31,584	31,584	1	-
2105	Criminal Justice	55,348	55,350	55,350	2	-
2133	Fire Science	13,690	13,690	13,690	-	-
2190	Fire Academy	129,900	129,886	129,901	1	15
2191	Fire Officer	3,748	3,748	3,748	-	-
2192	Fire In-Service	90,720	90,720	90,720	-	-
2193	South Bay RPSTC - JPA	1,296,291	1,796,290	1,817,648	521,357	21,358
2202	Anthropology	39,517	39,514	39,514	(3)	-
2203	Ethnic Studies	2,629	2,629	2,629	-	-
2204	Economics	18,810	18,807	18,807	(3)	-
2205	History	64,958	81,557	69,038	4,080	(12,519)
2206	Geography	107,652	111,081	115,626	7,974	4,545

		2023-24 ADOPTED	2024-25 ADOPTED	2025-26 FINAL	23-24 Adopted vs. 25-26 Final Budget	24-25 Adopted vs. 25-26 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
	2207 Political Science	62,663	79,262	66,743	4,080	(12,519)
	2208 Sociology	150,623	156,975	132,247	(18,376)	(24,728)
	4901 Instructional Support	187,130	188,862	638,158	451,028	449,296
	4933 General Studies	3,881	3,881	3,881	-	-
i	4934 General Instruction	390,920	390,920	437,053	46,133	46,133
	4940 Rising Scholars Program	963,271	952,812	987,051	23,780	34,239
	4958 English as a Second Language (ESL)	112,607	112,592	112,592	(15)	-
	4980 Work Experience	65,937	66,502	61,148	(4,789)	(5,354)
	4998 Cost Offsets	(244,662)	(244,615)	(244,615)	47	-
	4999 Lottery Prop 20 Instructional Materials	(111,255)	(111,255)	(111,918)	(663)	(663)
	Subtotal Instructional Programs	8,874,112	9,735,232	10,397,881	1,506,111	662,649
i	6010 Instruction Office	548,854	533,667	598,137	49,283	64,470
	6011 Dean Humanities/Social Sciences	288,154	264,051	291,546	3,392	27,495
	6012 Dean Science/Business	117,211	126,325	132,094	14,883	5,769
	6013 CTE Administrator	107,310	98,173	131,617	24,307	33,444
	6030 Academic Senate	19,362	19,800	19,800	438	-
	6090 Accreditation	22,615	38,050	24,550	1,935	(13,500)
	6110 Tutoring & Learning Center (TLC)	295,206	302,617	378,437	83,231	75,820
	6115 Instructional Development	160,428	168,051	174,870	14,442	6,819
	6116 Distance Education	167,346	177,431	192,584	25,238	15,153
	6120 Library	251,228	254,821	295,163	43,935	40,342
	6130 Media Services	95,041	102,385	110,886	15,845	8,501
iii	6140 Art Gallery	28,150	20,514	21,701	(6,449)	1,187
	6150 Academic Info. Systems and Technology	101,810	102,978	103,903	2,093	925
	6200 Admissions and Records	668,455	673,376	788,265	119,810	114,889
	6310 Student Services - Counseling	16,450	17,131	18,242	1,792	1,111
	6330 Transfer Activities	43,126	43,458	44,013	887	555
	6340 Career Guidance	51,640	52,854	55,683	4,043	2,829
	6420 Student Accessibility Services	1,347	1,347	1,347	-	-
	6440 Student Health Services	9,308	10,079	9,151	(157)	(928)
	6450 Student Services Administration	129,051	136,892	148,934	19,883	12,042
	6451 Student Recruitment	2,745	2,745	2,745	-	-

		2023-24 ADOPTED	2024-25 ADOPTED	2025-26 FINAL	23-24 Adopted vs. 25-26 Final Budget	24-25 Adopted vs. 25-26 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
6460	Student Services - Financial Aid	187,907	191,079	197,544	9,637	6,465
6490	International Education	119,023	124,547	130,665	11,642	6,118
6499	Promise	203,349	240,177	348,118	144,769	107,941
6500	Maintenance & Operations	-	-	227,453	227,453	227,453
6510	Maintenance Services	488,630	627,996	506,573	17,943	(121,423)
6530	Custodial Services	694,430	587,654	537,680	(156,750)	(49,974)
6540	College Vehicles	57,434	57,627	78,669	21,235	21,042
6550	Grounds	30,296	57,345	187,594	157,298	130,249
6551	Snow Removal	38,882	38,572	40,336	1,454	1,764
6570	Utilities	787,964	790,973	975,069	187,105	184,096
6600	Board of Trustees	135,173	154,287	214,024	78,851	59,737
6601	President's Office	652,330	483,370	546,059	(106,271)	62,689
6602	Administrative Services	196,725	197,165	207,835	11,110	10,670
6604	Institutional Research and Planning	413,519	427,769	489,075	75,556	61,306
6720	Fiscal Services	534,419	546,740	649,366	114,947	102,626
6721	Grants Development & Accounting	-	-	69,676	69,676	69,676
6730	Human Resources	422,557	430,978	516,173	93,616	85,195
6750	Faculty Development	20,450	20,450	20,450	-	-
6751	Classified Staff Development	9,900	9,900	9,900	-	-
6752	Training Days	53,737	49,012	48,160	(5,577)	(852)
6753	Staff Development	38,512	38,850	41,161	2,649	2,311
6754	Mentor Program	-	-	19,070	19,070	19,070
6771	Purchasing	110,009	184,194	137,728	27,719	(46,466)
6772	Insurance and Property Management	187,640	292,317	292,316	104,676	(1)
6774	Safety	23,485	33,794	32,230	8,745	(1,564)
6775	General Services	1,297,837	1,976,085	1,835,406	537,569	(140,679)
6776	Security	418,803	434,689	527,334	108,531	92,645
6780	Computer Services - Info Tech.	1,376,162	1,362,233	1,492,605	116,443	130,372
6783	Reprographics	195,359	205,804	268,748	73,389	62,944
6793	Collective Bargaining	35,000	35,000	35,000	-	-
6820	Community Services Events	242,376	258,652	272,808	30,432	14,156
6821	Commencement	56,398	59,487	70,010	13,612	10,523
6822	Convocation	34,925	43,628	61,411	26,486	17,783

		2023-24 ADOPTED	2024-25 ADOPTED	2025-26 FINAL	23-24 Adopted vs. 25-26 Final Budget	24-25 Adopted vs. 25-26 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
	6823 Events	98,648	138,380	140,294	41,646	1,914
	6825 Community Education Indirect	57,267	59,391	64,721	7,454	5,330
	6830 Demonstration Garden	14,984	25,385	26,731	11,747	1,346
	6840 Economic Development	144,313	201,439	237,301	92,988	35,862
	6850 Community Use of Facilities	60,112	59,035	103,178	43,066	44,143
ii	6860 SnowGlobe	3,169	3,376	-	(3,169)	(3,376)
	6891 Public Information Office	535,279	633,656	686,542	151,263	52,886
	6894 Government Relations	371,980	394,931	410,785	38,805	15,854
	6895 Foundation	492,100	507,945	546,052	53,952	38,107
	6898 University Center	84,023	81,191	90,856	6,833	9,665
	6900 Ancillary Services - Other Operations	29,596	154,068	204,698	175,102	50,630
	6920 Child Development Center (CDC)	136,739	227,944	269,911	133,172	41,967
iii	6921 Tahoe Parents Nursery School (TPNS)	155,534	155,406	159,458	3,924	4,052
	6922 Child Development Center (CDC) Indirect	34,232	34,341	34,179	(53)	(162)
	6940 Food Services	121,733	121,733	171,260	49,527	49,527
	6960 Student Activities	193,157	210,676	203,114	9,957	(7,562)
	6961 Athletics	195,795	261,012	304,936	109,141	43,924
	6962 Women's Soccer	48,134	56,155	98,308	50,174	42,153
	6963 Men's Soccer	52,224	65,075	87,360	35,136	22,285
	6964 Cross Country	51,433	48,690	82,692	31,259	34,002
	6965 Track	91,433	95,683	66,705	(24,728)	(28,978)
	6968 Cocurricular Activities	3,920	3,920	3,447	(473)	(473)
iii	6970 Student Housing	378,297	248,790	240,183	(138,114)	(8,607)
	6991 Student Transportation	-	-	-	-	-
	6992 Student Basic Needs Center	-	-	-	-	-
	7101 Facilities Planning	406,244	355,963	353,984	(52,260)	(1,979)
	7102 Campus and Site Improvement	55,927	26,710	76,203	20,276	49,493
	7104 ERP Implementation	99,260	100,638	108,765	9,505	8,127
	7105 Technology Infrastructure	149,017	153,534	161,201	12,184	7,667
	7115 Scheduled/Deferred Maintenance	15,000	15,000	15,000	-	-
	7390 Bad Debt	-	-	-	-	-
Subtotal Noninstructional Programs		16,267,618	17,547,186	19,577,778	3,310,160	2,030,592

		2023-24 ADOPTED BUDGET <i>Unrestricted GF</i>	2024-25 ADOPTED BUDGET <i>Unrestricted GF</i>	2025-26 FINAL BUDGET <i>Unrestricted GF</i>	23-24 Adopted vs. 25-26 Final Budget UNRESTRICTED VARIANCE	24-25 Adopted vs. 25-26 Final Budget UNRESTRICTED VARIANCE
Code	Program					
5901	Instructional Retiree Benefits/Incentives	107,736	74,000	74,000	(33,736)	-
6740	Non-Instructional Retiree Benefits	81,272	134,000	134,000	52,728	-
Subtotal Retirement Costs		189,008	208,000	208,000	18,992	-
Total Unrestricted Costs*		25,330,738	27,490,418	30,183,659	4,835,263	2,693,241

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

- i Programs 4934 (\$437,053) and 6010 (\$77,127) 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.



2025 EMT Winter Class

UNRESTRICTED PROGRAM DETAIL-ACTUALS TO FINAL BUDGET FY25-26

		2023-24 AUDITED ACTUALS Unrestricted GF	2024-25 UNAUDITED ACTUALS Unrestricted GF	2025-26 FINAL BUDGET Unrestricted GF	23-24 Audited Actuals vs. 25-26 Final Budget UNRESTRICTED VARIANCE	24-25 Unaudited Actuals vs. 25-26 Final Budget UNRESTRICTED VARIANCE
Code	Program					
0114	Forestry	20,020	25,639	17,658	(2,362)	(7,981)
0301	Environmental Science/ETS	4,836	12,479	11,982	7,146	(497)
0399	Green Sustainable Education	-	-	9,368	9,368	9,368
0401	Biology	340,473	255,470	366,920	26,447	111,450
0501	Business	240,159	355,314	336,735	96,576	(18,579)
0511	Real Estate	46,077	54,689	25,369	(20,708)	(29,320)
0601	General Communications	12,514	4,225	9,132	(3,382)	4,907
0614	Art - Digital and Media Arts	2,482	-	17,296	14,814	17,296
0701	Computer and Information Science	26,099	19,503	46,259	20,160	26,756
0801	Education General	9,407	-	4,627	(4,780)	4,627
0835	Physical Education	263,918	263,643	272,841	8,923	9,198
0836	Wilderness Education	356,215	677,786	280,039	(76,176)	(397,747)
0837	PE - Theory	38,825	45,194	48,370	9,545	3,176
0839	PE - Athletics	-	-	27,675	27,675	27,675
0858	Fitness Education Center	236,588	234,869	214,215	(22,373)	(20,654)
1002	Art	314,635	357,666	363,124	48,489	5,458
1004	Music	168,087	170,440	211,019	42,932	40,579
1007	Theatre Arts	42,971	32,618	48,496	5,525	15,878
1012	Photography and Digital Arts	26,000	25,255	64,109	38,109	38,854
1101	World Languages	3,353	10,035	3,173	(180)	(6,862)
1102	French	-	-	5,765	5,765	5,765
1105	Spanish	426,040	427,537	396,016	(30,024)	(31,521)
1108	Japanese	7,771	11,799	8,650	879	(3,149)
1155	Intensive Summer Spanish Institute	157,893	172,103	187,065	29,172	14,962
1191	Sign Language	14,765	11,799	17,296	2,531	5,497
1201	Health	150,688	156,836	144,058	(6,630)	(12,778)
1205	Phlebotomy	-	-	6,367	6,367	6,367
1208	Medical Office	26,069	26,394	16,721	(9,348)	(9,673)
1240	Dental Assistant	36,657	53,198	31,248	(5,409)	(21,950)
1250	Emergency Medical Technician	186,111	269,757	204,409	18,298	(65,348)
1290	Emergency Response	3,710	2,412	12,406	8,696	9,994
1305	Early Childhood Education	25,507	28,722	25,080	(427)	(3,642)
1306	Culinary Arts	88,765	113,034	156,208	67,443	43,174
1307	Hospitality	64,417	69,890	87,945	23,528	18,055
1317	Dual Enrollment	12,077	10,697	212,560	200,483	201,863
1390	Culinary Jail	-	-	8,269	8,269	8,269
1501	English	273,955	250,685	213,661	(60,294)	(37,024)
1506	Speech	30,480	50,165	18,431	(12,049)	(31,734)

		2023-24 AUDITED	2024-25 UNAUDITED	2025-26 FINAL	23-24 Audited Actuals vs. 25-26 Final Budget	24-25 Unaudited Actuals vs. 25-26 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
1509	Philosophy	23,914	21,126	13,838	(10,076)	(7,288)
1510	Religion	-	9,770	9,215	9,215	(555)
1590	Foundational English	57,792	60,958	85,277	27,485	24,319
1599	Humanities	13,732	14,451	9,132	(4,600)	(5,319)
1701	Mathematics	574,325	560,260	693,903	119,578	133,643
1901	Physical Science	2,086	5,282	5,189	3,103	(93)
1902	Physics	205,837	211,022	186,166	(19,671)	(24,856)
1905	Chemistry	346,083	357,317	424,439	78,356	67,122
1914	Geology	116,340	107,885	110,498	(5,842)	2,613
2001	Psychology	288,390	295,740	259,067	(29,323)	(36,673)
2104	Counseling/Addiction Studies	30,178	37,981	31,584	1,406	(6,397)
2105	Criminal Justice	35,916	32,884	55,350	19,434	22,466
2133	Fire Science	10,646	6,253	13,690	3,044	7,437
2190	Fire Academy	359,374	343,151	129,901	(229,473)	(213,250)
2191	Fire Officer	-	-	3,748	3,748	3,748
2192	Fire In-Service	121,052	68,960	90,720	(30,332)	21,760
2193	South Bay RPSTC - JPA	2,129,163	1,780,584	1,817,648	(311,515)	37,064
2202	Anthropology	54,434	53,398	39,514	(14,920)	(13,884)
2203	Ethnic Studies	-	-	2,629	2,629	2,629
2204	Economics	32,164	21,948	18,807	(13,357)	(3,141)
2205	History	87,854	89,134	69,038	(18,816)	(20,096)
2206	Geography	104,877	112,933	115,626	10,749	2,693
2207	Political Science	80,992	91,643	66,743	(14,249)	(24,900)
2208	Sociology	176,538	120,663	132,247	(44,291)	11,584
4901	Instructional Support	176,147	173,964	638,158	462,011	464,194
4933	General Studies	8,945	5,095	3,881	(5,064)	(1,214)
i 4934	General Instruction	420,420	443,880	437,053	16,633	(6,827)
4940	Rising Scholars Program	938,405	1,133,898	987,051	48,646	(146,847)
4958	English as a Second Language (ESL)	71,191	69,448	112,592	41,401	43,144
4980	Work Experience	72,344	67,693	61,148	(11,196)	(6,545)
4988	Cost Offsets	-	-	(244,615)	(244,615)	(244,615)
4999	Lottery Prop 20 Instructional Materials	-	-	(111,918)	(111,918)	(111,918)
Subtotal Instructional Programs		10,196,703	10,497,174	10,397,881	201,178	(99,293)
i 6010	Instruction Office	574,117	562,674	598,137	24,020	35,463
6011	Dean Humanities/Social Sciences	266,944	224,709	291,546	24,602	66,837
6012	Dean Science/Business	116,704	124,520	132,094	15,390	7,574
6013	CTE Administrator	64,411	51,503	131,617	67,206	80,114
6030	Academic Senate	6,614	21,943	19,800	13,186	(2,143)
6090	Accreditation	33,566	20,995	24,550	(9,016)	3,555
6110	Tutoring & Learning Center (TLC)	270,336	238,380	378,437	108,101	140,057

		2023-24 AUDITED	2024-25 UNAUDITED	2025-26 FINAL	23-24 Audited Actuals vs. 25-26 Final Budget	24-25 Unaudited Actuals vs. 25-26 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
	6115 Instructional Development	146,516	167,786	174,870	28,354	7,084
	6116 Distance Education	129,859	163,560	192,584	62,725	29,024
	6120 Library	317,249	334,700	295,163	(22,086)	(39,537)
	6130 Media Services	104,611	101,009	110,886	6,275	9,877
iii	6140 Art Gallery	9,043	22,208	21,701	12,658	(507)
	6150 Academic Info. Systems and Technology	82,607	88,897	103,903	21,296	15,006
	6200 Admissions and Records	677,027	644,168	788,265	111,238	144,097
	6310 Student Services - Counseling	6,728	20,521	18,242	11,514	(2,279)
	6330 Transfer Activities	1,695	7,196	44,013	42,318	36,817
	6340 Career Guidance	45,393	51,806	55,683	10,290	3,877
	6393 TRiO Upward Bound	-	-	-	-	-
	6420 Student Accessibility Services	-	11,093	1,347	1,347	(9,746)
	6440 Student Health Services	18,532	7,832	9,151	(9,381)	1,319
	6450 Student Services Administration	137,420	132,635	148,934	11,514	16,299
	6451 Student Recruitment	-	-	2,745	2,745	2,745
	6460 Student Services - Financial Aid	189,539	307,220	197,544	8,005	(109,676)
	6490 International Education	121,005	121,442	130,665	9,660	9,223
	6499 Promise	192,313	241,155	348,118	155,805	106,963
	6500 Maintenance & Operations	-	2,226	227,453	227,453	225,227
	6510 Maintenance Services	528,973	542,568	506,573	(22,400)	(35,995)
	6511 Water Damage	-	-	-	-	-
	6530 Custodial Services	688,563	760,346	537,680	(150,883)	(222,666)
	6540 College Vehicles	46,693	72,682	78,669	31,976	5,987
	6550 Grounds	32,069	27,363	187,594	155,525	160,231
	6551 Snow Removal	46,345	26,176	40,336	(6,009)	14,160
	6570 Utility	962,075	1,256,189	975,069	12,994	(281,120)
	6600 Board of Trustees	131,585	118,880	214,024	82,439	95,144
	6601 President's Office	528,556	410,146	546,059	17,503	135,913
	6602 Administrative Services	178,325	182,594	207,835	29,510	25,241
	6604 Institutional Research and Planning	280,189	319,291	489,075	208,886	169,784
	6720 Fiscal Services	539,474	564,426	649,366	109,892	84,940
	6721 Grants Development & Accounting	-	31,992	69,676	69,676	37,684
	6730 Human Resources	436,186	490,506	516,173	79,987	25,667
	6750 Faculty Development	15,683	10,551	20,450	4,767	9,899
	6751 Classified Staff Development	3,630	2,744	9,900	6,270	7,156
	6752 Training Days	47,619	27,123	48,160	541	21,037
	6753 Staff Development	25,279	24,959	41,161	15,882	16,202
	6754 Mentor Program	-	-	19,070	19,070	19,070
	6771 Purchasing	110,631	119,209	137,728	27,097	18,519
	6772 Insurance and Property Management	246,382	278,094	292,316	45,934	14,222
	6774 Safety	11,334	16,454	32,230	20,896	15,776
	6775 General Services	528,125	1,135,771	1,835,406	1,307,281	699,635

		2023-24 AUDITED	2024-25 UNAUDITED	2025-26 FINAL	23-24 Audited Actuals vs. 25-26 Final Budget	24-25 Unaudited Actuals vs. 25-26 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
	6776 Security	310,220	390,554	527,334	217,114	136,780
	6780 Computer Services - Info Tech.	1,412,522	1,464,144	1,492,605	80,083	28,461
	6783 Reprographics	160,666	191,062	268,748	108,082	77,686
	6793 Collective Bargaining	43,925	20,105	35,000	(8,925)	14,895
	6820 Community Services Events	222,253	248,197	272,808	50,555	24,611
	6821 Commencement	72,887	123,696	70,010	(2,877)	(53,686)
	6822 Convocation	42,821	79,244	61,411	18,590	(17,833)
	6823 Events	154,191	225,943	140,294	(13,897)	(85,649)
	6825 Community Education Indirect	67,226	68,486	64,721	(2,505)	(3,765)
	6830 Demonstration Garden	6,596	6,455	26,731	20,135	20,276
	6840 Economic Development	146,210	190,666	237,301	91,091	46,635
	6850 Community Use of Facilities	60,775	60,705	103,178	42,403	42,473
ii	6860 SnowGlobe	3,154	-	-	(3,154)	-
	6891 Public Information Office	448,559	637,600	686,542	237,983	48,942
	6894 Government Relations	370,617	334,464	410,785	40,168	76,321
	6895 Foundation	481,288	523,170	546,052	64,764	22,882
	6898 University Center	75,413	69,286	90,856	15,443	21,570
	6900 Ancillary Services - Other Operations	29,543	206,963	204,698	175,155	(2,265)
	6920 Child Development Center (CDC)	240,347	249,993	269,911	29,564	19,918
iii	6921 Tahoe Parents Nursery School (TPNS)	147,352	153,897	159,458	12,106	5,561
	6922 Child Development Center (CDC) Indirect	33,380	31,826	34,179	799	2,353
	6940 Food Services	-	-	171,260	171,260	171,260
	6960 Student Activities	188,277	206,345	203,114	14,837	(3,231)
	6961 Athletics	172,266	256,426	304,936	132,670	48,510
	6962 Women's Soccer	99,768	98,049	98,308	(1,460)	259
	6963 Men's Soccer	103,440	91,838	87,360	(16,080)	(4,478)
	6964 Cross Country	56,593	84,939	82,692	26,099	(2,247)
	6965 Track	51,731	63,447	66,705	14,974	3,258
	6968 Cocurricular Activities	-	603	3,447	3,447	2,844
iii	6970 Student Housing	328,197	295,361	240,183	(88,014)	(55,178)
	6991 Student Transportation	20,424	59,942	-	(20,424)	(59,942)
	6992 Student Basic Needs Center	-	4	-	-	(4)
	7101 Facilities Planning	553,142	480,755	353,984	(199,158)	(126,771)
	7102 Campus and Site Improvement	188,149	3,490,115	76,203	(111,946)	(3,413,912)
	7104 ERP Implementation	129,482	114,217	108,765	(20,717)	(5,452)
	7105 Technology Infrastructure	143,568	152,952	161,201	17,633	8,249
	7115 Scheduled Maintenance	-	-	15,000	15,000	15,000
	7116 Minor Remodels	-	-	-	-	-
	7291 Bad Debt	(17,984)	-	-	17,984	-
Subtotal Noninstructional Programs		15,446,943	20,759,691	19,577,778	4,130,835	(1,181,913)

		2023-24 AUDITED	2024-25 UNAUDITED	2025-26 FINAL	23-24 Audited Actuals vs. 25-26 Final Budget	24-25 Unaudited Actuals vs. 25-26 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
5901	Instructional Retiree Benefits/Incentives	57,431	54,800	74,000	16,569	19,200
6740	Noninstructional Retiree Benefits	41,614	94,879	134,000	92,386	39,121
	Subtotal Retirement Costs	99,045	149,679	208,000	108,955	58,321
Total Unrestricted Costs*		25,742,691	31,406,544	30,183,659	4,440,968	(1,222,885)

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

- i Programs 4934 (\$437,053) and 6010 (\$77,127) 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.



2025 Community Education Kids Camps



AUXILIARY FUNDS

1

Description of All Funds

2

Auxiliary Fund Summary Sheet

3

Individual Auxiliary Fund Detail



DESCRIPTION OF ALL FUNDS

● GOVERNMENTAL FUND ACCOUNTING

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

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

● LAKE TAHOE COMMUNITY COLLEGE FUNDS

Fund 11: General Fund – Unrestricted

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

Fund 12: General Fund – Restricted

The Restricted General Fund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted moneys are generally from an external source that requires the moneys to 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 32: Food Services Fund

Food Services is new in the FY25-26 budget following approval by the Board of Trustees on March 11, 2025, through Board Resolution Number 8 – 2024/25. The Budget and Accounting Manual (BAM) for California Community Colleges designates Fund 32 to be used for a “Special Revenue Fund.” The Food Services Program qualifies as such, in that it is a support service that is not directly related to the educational program of the District. Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. In preparation for the opening of the on-campus student housing facility and the District’s transition to a residential campus, Fund 32 was created to track all revenue and expenses related to the operation of the food services program.

Fund 33: Child Development Center Fund

The Child Development Center (CDC) Fund is used to account for all revenues for or from the operation of the 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 a 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 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, including losses or payments 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 moneys collected as student representation fees. The fee is 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 (OPEB). 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 of Trustees 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 Board of Trustees President, Kerry David, introducing LTCC’s first Board of Trustees President, Roberta Mason, at the 50th Anniversary Kickoff.

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Fund 21 - Bond Redemption					
BFB	1,506,017	1,506,017	1,055,265	1,055,265	1,041,697
Revenues	2,136,207	1,685,104	1,667,107	1,653,888	1,696,407
Appropriations	2,136,207	2,135,856	1,542,232	1,667,456	1,696,407
Reserves	1,506,017	1,506,016	1,055,265	1,055,265	1,055,265
EFB	1,506,017	1,055,265	1,180,140	1,041,697	1,041,697
Fund 32 - Food Services					
BFB	-	-	-	-	-
Revenues	-	-	-	-	680,690
Appropriations	-	-	-	-	674,066
Reserves	-	-	-	-	-
EFB	-	-	-	-	6,624
Fund 33 - Child Development Center					
BFB	2	2	(41,791)	(41,789)	1,805
Revenues	875,521	731,223	772,621	775,437	742,621
Appropriations	875,521	773,015	731,267	731,843	743,661
Reserves	-	-	-	-	-
EFB	2	(41,789)	(437)	1,805	765
Fund 41 - Capital Outlay Projects					
BFB	43,495,070	43,495,070	29,421,444	29,430,393	15,978,030
Revenues	370,943	(1,372,807)	390,779	6,618,783	3,799,634
Appropriations	25,976,386	12,691,871	25,584,391	20,071,146	9,242,256
Reserves	636,915	636,915	682,612	-	682,612
EFB	17,889,627	29,430,393	4,227,832	15,978,030	10,535,408
Fund 43 - General Obligation Bond					
BFB	7,198,998	7,198,998	2,842,190	2,842,190	2,400,823
Revenues	20,000	129,561	35,000	89,802	7,035,000
Appropriations	6,587,637	4,486,369	1,736,295	531,169	975,422
Reserves	-	-	-	-	-
EFB	631,361	2,842,190	1,140,895	2,400,823	8,460,401
Fund 44 - University Center Capital					
BFB	374,087	374,087	388,987	388,987	407,598
Revenues	9,840	14,900	12,340	18,611	12,340
Appropriations	-	-	-	-	-
Reserves	383,927	383,927	396,267	396,267	396,267
EFB	383,927	388,987	401,327	407,598	419,938
Fund 58 - Student Housing					
BFB	-	-	10,802	10,802	10,802
Revenues	-	30,000	156,598	186,776	572,180
Appropriations	-	19,198	156,598	192,678	490,846
Reserves	-	-	-	-	70,866
EFB	-	10,802	10,802	4,900	21,270

BFB = beginning fund balance

EFB = ending fund balance

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Fund 59 - Community Education					
BFB	(57,315)	(57,315)	31,741	31,641	45,672
Revenues	514,211	557,031	503,439	547,883	653,439
Appropriations	452,745	468,284	503,439	533,852	627,105
Reserves	-	-	-	-	-
EFB	4,151	31,641	31,741	45,672	72,007
Fund 61 - Self-Insurance					
BFB	75,704	75,704	80,000	79,618	106,683
Revenues	185,000	246,847	292,316	278,330	292,316
Appropriations	185,000	242,933	292,316	251,265	292,316
Reserves	80,000	80,000	80,000	80,000	100,000
EFB	75,704	79,618	80,000	106,683	106,683
Fund 69 - Retiree Benefits					
BFB	662,187	662,187	677,743	677,743	701,526
Revenues	183,300	119,636	220,000	173,690	220,000
Appropriations	133,300	104,080	188,300	149,908	188,300
Reserves	600,000	600,000	600,000	600,000	600,000
EFB	712,187	677,743	709,443	701,526	733,226
Fund 72 - Student Representative Fee Trust					
BFB	15,537	15,538	6,102	6,101	5,058
Revenues	11,150	9,727	11,300	10,654	11,300
Appropriations	9,200	19,163	11,300	11,697	11,300
Reserves	-	-	-	-	-
EFB	17,487	6,101	6,102	5,058	5,058
Fund 74 - Student Financial Aid Trust					
BFB	1,221,983	1,221,982	755,760	832,936	461,017
Revenues	1,920,947	4,377,837	3,410,413	4,896,472	3,836,543
Appropriations	3,072,418	4,766,884	3,480,413	5,268,391	3,906,543
Reserves	-	-	-	-	-
EFB	70,512	832,936	685,760	461,017	391,017
Fund 79 - OPEB Trust					
BFB	2,463,363	2,463,364	2,994,383	2,994,383	3,294,828
Revenues	242,000	534,402	364,723	303,178	132,723
Appropriations	2,500	3,384	3,600	2,733	3,600
Reserves	1,672,658	2,759,851	1,672,658	3,052,452	3,052,452
EFB	2,702,863	2,994,383	3,355,506	3,294,828	3,423,951
Fund 86 - Community Play Consortium					
BFB	557,404	557,405	644,905	644,905	732,405
Revenues	192,480	183,853	194,936	198,116	223,160
Appropriations	104,980	96,353	107,436	110,616	132,009
Reserves	87,500	87,500	87,500	87,500	87,500
EFB	644,904	644,905	732,405	732,405	823,556

BFB = beginning fund balance

EFB = ending fund balance

FUND 21: BOND REDEMPTION – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	1,506,017	1,506,017	1,055,265	1,055,265	1,041,697
Revenue					
8671 - Homeowners Property Tax Relie	6,803	4,563	6,464	4,381	6,464
8860 - Interest and Premiums	3,560	17,157	13,851	18,061	13,851
881x - Property Taxes	2,125,844	1,663,384	1,646,792	1,631,446	1,676,092
Total Revenues	2,136,207	1,685,104	1,667,107	1,653,888	1,696,407
Expenditures					
5xxx - Operating Expense	-	-	-	-	-
7115- Administrative Fees	1,556,207	1,555,856	1,542,107	1,542,456	1,536,407
71xx - Long Term Debt	580,000	580,000	125	125,000	160,000
Total Appropriations	2,136,207	2,135,856	1,542,232	1,667,456	1,696,407
79xx - Reserves	1,506,017	1,506,016	1,055,265	1,055,265	1,055,265
Subtotal Increase/(Decrease)	-	(450,752)	124,875	(13,568)	-
Ending Fund Balance	1,506,017	1,055,265	1,180,140	1,041,697	1,041,697



2025 Taste of Gold Event

FUND 32: FOOD SERVICES – FY25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance					-
8860 - Interest and Premiums					6,624
88xx - Meal Plan					331,200
Total Revenues		-	-	-	337,824
89xx - Transfers-In					342,866
Total Revenues and Transfers-In			-	-	680,690
Expenditures					
1xxx - Academic Salaries					-
2xxx - Classified Salaries					111,505
3xxx - Employee Benefits					61,361
4xxx - Supplies					-
5xxx - Operating Expense					381,200
6xxx - Capital Outlay					120,000
Total Expenditures			-	-	674,066
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations		-	-	-	674,066
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	-	-	-	-	6,624
Ending Fund Balance	-	-	-	-	6,624



LTCC 50th Anniversary Celebration - 2025

FUND 33: CHILD DEVELOPMENT CENTER – FY25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	2	2	(41,791)	(41,789)	1,805
81xx - Federal Revenue	26,000	11,638	12,500	11,442	12,500
86xx - State Revenue	218,882	163,982	181,633	201,923	181,633
88xx - Local Revenue	493,900	405,604	428,488	407,072	373,488
Total Revenues	738,782	581,224	622,621	620,437	567,621
89xx - Transfers-In	136,739	150,000	150,000	155,000	175,000
Total Revenues and Transfers-In	875,521	731,223	772,621	775,437	742,621
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	532,584	522,918	440,721	474,396	466,016
3xxx - Employee Benefits	266,633	208,276	222,652	204,410	234,751
4xxx - Supplies	30,700	38,644	34,300	43,213	39,300
5xxx - Operating Expense	45,604	3,177	33,594	9,823	3,594
6xxx - Capital Outlay	-	-	-	-	-
Total Expenditures	875,521	773,015	731,267	731,843	743,661
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	875,521	773,015	731,267	731,843	743,661
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	-	(41,791)	41,354	43,594	(1,040)
Ending Fund Balance	2	(41,789)	(437)	1,805	765



*Generations of staff and students contribute to 50 Years of Excellence at LTCC!
Recently Retired Child Development Center (CDC) Teacher Karen Allen, Karen's daughter Kelsey Allen (CDC Graduate, LTCC transfer student, and current Executive Assistant to the Vice President of Academic Affairs... WOW) with granddaughter/daughter, Ruth (Coyote Pup, CDC Graduate, and lifelong Coyote by birth) truly represent the CDC's 30 Years of Excellence and Dedication to the LTCC Community. Past and Present CDC Directors, Michelle Sower and Leslie Amato are so proud!*

FUND 41: CAPITAL OUTLAY PROJECTS – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	43,495,070	43,495,070	29,421,444	29,430,393	15,978,030
86xx - State Revenue	34,358	(2,962,783)	-	3,500,000	3,500,000
88xx - Local Revenue	232,585	1,464,976	361,779	818,783	270,634
Total Revenues	266,943	(1,497,807)	361,779	4,318,783	3,770,634
89xx - Transfers-In	104,000	125,000	29,000	2,300,000	29,000
Total Revenues and Transfers-In	370,943	(1,372,807)	390,779	6,618,783	3,799,634
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	39,600	14,002	30,000	86,293	30,000
6xxx - Capital Outlay	25,936,786	12,677,869	25,554,391	19,984,852	9,212,256
Total Expenditures	25,976,386	12,691,871	25,584,391	20,071,146	9,242,256
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	25,976,386	12,691,871	25,584,391	20,071,146	9,242,256
79xx - Reserves	636,915	636,915	682,612	682,612	682,612
Subtotal Increase/(Decrease)	(25,605,443)	(14,064,677)	(25,193,612)	(13,452,363)	(5,442,622)
Ending Fund Balance	17,889,627	29,430,393	4,227,832	15,978,030	10,535,408



Student Housing Room and Kitchen

FUND 43: GENERAL OBLIGATION BOND – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	7,198,998	7,198,998	2,842,190	2,842,190	2,400,823
Revenue					
8860 - Interest Income	20,000	108,586	35,000	89,802	35,000
88XX - Energy Rebates, Contributor	-	20,976	-	-	-
8940 - Sale of Bonds	-	-	-	-	7,000,000
Total Revenues	20,000	129,561	35,000	89,802	7,035,000
Transfers-In from Other Funds	-	-	-	-	-
Total Revenues and Transfers-In	20,000	129,561	35,000	89,802	7,035,000
Expenditures					
2xxx - Classified Salaries	128,875	132,974	67,535	43,880	-
3xxx - Employee Benefits	76,341	68,745	45,502	23,513	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	17,390	12,892	17,636	12,878	17,300
6xxx - Capital Outlay	6,365,031	4,271,758	1,605,622	450,898	958,122
Total Expenditures	6,587,637	4,486,369	1,736,295	531,169	975,422
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	6,587,637	4,486,369	1,736,295	531,169	975,422
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	(6,567,637)	(4,356,808)	(1,701,295)	(441,367)	6,059,578
Ending Fund Balance	631,361	2,842,190	1,140,895	2,400,823	8,460,401



2025 LTCC Taste of Gold Event

FUND 44: UNIVERSITY CENTER – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	374,087	374,087	388,987	388,987	407,598
Revenue					
88xx - Local Revenue	5,000	12,008	7,500	14,382	7,500
Total Revenues	5,000	12,008	7,500	14,382	7,500
89xx - Transfers-In	4,840	2,892	4,840	4,229	4,840
Total Revenues and Transfers-In	9,840	14,900	12,340	18,611	12,340
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	-	-	-
6xxx - Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
79xx - Reserves	383,927	383,927	396,267	396,267	396,267
Subtotal Increase/(Decrease)	9,840	14,900	12,340	18,611	12,340
Ending Fund Balance	383,927	388,987	401,327	407,598	419,938



LTCC's Lisa Maloff University Center

FUND 58: STUDENT HOUSING – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	-	-	10,802	10,802	4,900
Revenue					
8860- Interest	-	-8.29	-	178	-
8886- Housing Fee					566,930
8889- Miscellaneous Income	-	-	-	-	5,250
Total Revenues	-	(8)	-	178	572,180
89xx - Transfers-In	-	30,008	156,598	186,598	-
Total Revenues and Transfers-In	-	30,000	156,598	186,776	572,180
Expenditures					
Expenditures					
2xxx - Classified Salaries	-	-	80,255	79,196	186,763
3xxx - Employee Benefits	-	-	50,611	48,113	93,906
4xxx - Supplies	-	-	1,500	-	70,500
5xxx - Operating Expense	-	2,095	4,850	65,369	152,316
6xxx - Capital Outlay	-	17,103	19,382	-	-
7xxx - Other Outgo	-	-	-	-	20,000
Total Expenditures	-	19,198	156,598	192,678	523,485
79xx - Sch Mnt Reserve	-	-	-	-	18,002
79xx - Bldg Reserve	-	-	-	-	30,693
Total Reserves	-	-	-	-	48,695
Subtotal Increase/(Decrease)	-	10,802	-	(5,902)	-
Ending Fund Balance	-	10,802	10,802	4,900	4,900

Residential Student Housing Project Construction Timeline



FUND 59: COMMUNITY EDUCATION FUND – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	(57,315)	(57,315)	31,741	31,641	45,672
8850 - Rentals & Leases	-	-	-	-	-
8860 - Interest	-	4,398	-	6,521	-
8870 - Community Ed Fees	514,211	552,633	503,439	541,362	653,439
8872 - Local Revenue	-	-	-	-	-
Total Revenues	514,211	557,031	503,439	547,883	653,439
89xx - Transfers-In (Services)	-	-	-	-	-
Total Revenues and Transfers-In	514,211	557,031	503,439	547,883	653,439
Expenditures					
1xxx - Academic Salaries	155,312	183,932	137,650	206,872	225,000
2xxx - Classified Salaries	121,363	108,869	122,711	124,891	149,824
3xxx - Employee Benefits	84,445	67,704	160,029	82,207	113,830
4xxx - Supplies	10,959	13,269	11,459	16,684	25,944
5xxx - Operating Expense	56,640	70,210	47,640	79,664	82,154
6xxx - Improvements	-	1,958	-	-	-
Total Expenditures	428,719	445,940	479,489	510,318	596,752
7xxx - Other Outgo (5% of Expenses)	24,026	22,343	23,950	23,535	30,353
Total Appropriations	452,745	468,284	503,439	533,852	627,105
Subtotal Increase/(Decrease)	61,466	88,747	-	14,031	26,334
Ending Fund Balance	4,151	31,641	31,741	45,672	72,007



2025 LTCC Coyote Training Day

FUND 61: SELF-INSURANCE – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	75,704	75,704	80,000	79,618	106,683
8860 - Interest Revenue	-	465	-	237	-
8899 - Miscellaneous Revenues	-	-	-	-	-
Total Revenues	-	465	-	237	-
8910 - Reimb. from Loss Claims	-	-	-	-	-
89xx - Transfers-In	185,000	246,382	292,316	278,094	292,316
Total Revenues and Transfers-In	185,000	246,847	292,316	278,330	292,316
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expenses	185,000	242,933	292,316	251,265	292,316
Total Expenditures	185,000	242,933	292,316	251,265	292,316
79xx - Reserves	80,000	80,000	80,000	80,000	100,000
Subtotal Increase/(Decrease)	-	3,914	-	27,065	-
Ending Fund Balance	75,704	79,618	80,000	106,683	106,683



2025 Taste of Gold

FUND 69: RETIREE BENEFITS – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	662,187	662,187	677,743	677,743	701,526
8860 - Interest	5,000	20,591	12,000	24,011	12,000
8981 - Transfers-In	178,300	99,045	208,000	149,679	208,000
Total Revenues and Transfers-In	183,300	119,636	220,000	173,690	220,000
Expenditures					
3xxx - Employee Benefits	130,000	100,780	185,000	146,608	185,000
5xxx - Operating Expenses	3,300	3,300	3,300	3,300	3,300
Total Expenditures	133,300	104,080	188,300	149,908	188,300
Reserves					
7905 - STRS/PERS Rate Increase F	350,000	350,000	350,000	350,000	350,000
7922 - Retirement Reserves	250,000	250,000	250,000	250,000	250,000
Total Reserves	600,000	600,000	600,000	600,000	600,000
Subtotal Increase/(Decrease)	50,000	15,556	31,700	23,782	31,700
Ending Fund Balance	712,187	677,743	709,443	701,526	733,226



LTCC Retirees contributed to 50 Years of Excellence in Education

FUND 72: STUDENT REPRESENTATIVE FEE TRUST – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	15,537	15,538	6,102	6,101	5,058
8884 - Student Representation Fees	11,000	9,174	11,000	10,138	11,000
8860 - Interest	150	553	300	516	300
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	11,150	9,727	11,300	10,654	11,300
Expenditures					
4550 - Supplies	200	-	200	-	200
5110 - Personal Service Contracts	500	400	500	-	500
5214 - Student Field Trips	4,000	9,906	5,100	6,637	5,100
5816 - Fees due to CCCCCO	4,500	8,857	5,500	5,060	5,500
Total Expenditures	9,200	19,163	11,300	11,697	11,300
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	9,200	19,163	11,300	11,697	11,300
Subtotal Increase/(Decrease)	1,950	(9,436)	-	(1,043)	-
Ending Fund Balance	17,487	6,101	6,102	5,058	5,058



2025 LTCC Alumni Weekend

FUND 74: STUDENT FINANCIAL AID TRUST– FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited	FY25-26 Final Budget
Beginning Fund Balance	1,221,983	1,221,982	755,760	832,936	461,017
81xx - Federal Revenue	1,171,684	2,769,007	2,146,150	3,189,576	2,146,150
86xx - State Revenue	709,263	1,451,781	1,264,263	1,636,054	1,690,393
88xx - Local Revenue	20,000	74,549	-	70,842	-
Total Revenues	1,900,947	4,295,337	3,410,413	4,896,472	3,836,543
89xx - Transfers-In	20,000	82,500	-	-	-
Total Revenues and Transfers-In	1,920,947	4,377,837	3,410,413	4,896,472	3,836,543
Expenditures					
5xxx - Operating Expenses	-	-	-	-	-
7512 - Direct Payments to Students	3,052,418	4,766,884	3,460,413	5,268,391	3,886,543
7590 - Financial Aid Repayment	20,000	-	20,000	-	20,000
7612 - CalWORKs Child Care	-	-	-	-	-
Total Expenditures	3,072,418	4,766,884	3,480,413	5,268,391	3,906,543
Subtotal Increase/(Decrease)	(1,151,471)	(389,047)	(70,000)	(371,919)	(70,000)
Ending Fund Balance	70,512	832,936	685,760	461,017	391,017



2024 LTCC Coyote Kickoff Event

FUND 79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	2,463,363	2,463,364	2,994,383	2,994,383	3,294,828
8662 - Net Change to Investment	10,000	301,686	132,723	295,335	132,723
8860 - Interest	-	1,865	-	7,843	-
Total Revenues	10,000	303,551	132,723	303,178	132,723
89xx - Transfers-In	232,000	230,851	232,000	-	-
Total Revenues & Transfers-In	242,000	534,402	364,723	303,178	132,723
Expenditures					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	2,500	3,384	3,600	2,733	3,600
Total Expenditures	2,500	3,384	3,600	2,733	3,600
7902 - Restricted Reserve	-	-	-	-	-
7925 - OPEB Irrevocable Trust	1,672,658	2,759,851	1,672,658	3,052,452	3,052,452
Subtotal Increase/(Decrease)	239,500	531,018.44	361,123	300,445	129,123
Ending Fund Balance	2,702,863	2,994,382.84	3,355,506	3,294,828	3,423,951



2025 Scholarship Ceremony

FUND 86: COMMUNITY PLAY CONSORTIUM – FY 25-26 FINAL BUDGET

	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Unaudited Actuals	FY25-26 Final Budget
Beginning Fund Balance	557,404	557,405	644,905	644,905	732,405
8820 - Contrib., Gifts, Grants, Endow	167,480	95,711	109,218	104,833	118,080
8850 - Rentals & Leases	25,000	39,657	25,000	32,492	33,000
8860 - Interest	25,000	2,774	1,500	5,959	4,000
Total Revenues	192,480	138,142	135,718	143,283	155,080
89xx - Transfers-In (Services)	-	45,711	59,218	54,833	68,080
Total Revenues and Transfers-In	192,480	183,853	194,936	198,116	223,160
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	24,331	25,412	25,883	25,883	28,552
3xxx - Employee Benefits	8,956	8,869	9,540	9,424	10,456
4xxx - Supplies	27,000	34,215	27,000	40,536	40,000
5xxx - Operating Expense	30,000	14,650	30,000	16,336	20,000
6xxx - Improvements	1,000	-	1,000	-	11,000
Total Expenditures	91,287	83,147	93,423	92,180	110,008
7xxx - Other Outgo	13,693	13,206	14,013	18,436	22,001
Total Appropriations	104,980	96,353	107,436	110,616	132,009
79xx - Reserves	87,500	87,500	87,500	87,500	87,500
Subtotal Increase/(Decrease)	87,500	87,500	87,500	87,500	91,151
Ending Fund Balance	644,904	644,905	732,405	732,405	823,556



Geology Students Learn in Yosemite!



GLOSSARY OF TERMS



Glossary



GLOSSARY OF TERMS

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"

