

# LASSEN COMMUNITY COLLEGE DISTRICT



**2016-2017  
Final BUDGET  
September 13, 2016**

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## **BOARD OF TRUSTEES**

**Mr. Tim Purdy, President**

**Mr. Buck Parks, Vice President**

**Ms. Kim Dieter, Trustee**

**Mr. Shaun Giese, Trustee**

**Mr. Louis Hamilton, Jr., Trustee**

**Mr. Thomas Holybee, Trustee**

**Ms. Sophia Wages, Trustee**

**Ms. Julene Cote , Student Trustee**

**LASSEN COMMUNITY COLLEGE DISTRICT BUDGET  
PRINCIPLES, PRIORITIES, AND KEY POINTS  
2016-17**

**BUDGET PRINCIPLES**

Transparency  
Broad participation  
Balanced  
Conservative  
Complete/comprehensive

**BUDGET GUIDELINES AND PRIORITIES**

- Align with College's Strategic Plan (Vision/Mission/Values/Strategic Goals).
- Achieve Strategic Goals - ensuring student success and retention.
- Transfer resources from indirect (internal) services to prioritized services that directly support student success and retention.
- Mitigate future risk and avoid future cost increases by finding external (outsourced) solutions for high-risk administrative services.
- Align categorical/restricted programs with Strategic Goals; to the degree possible, use those funds to support on-going District expenditures even if on a one-time basis. Make maximum use of pro-offered "flexibility with Categorical funds."
- Maintains a minimum of 15% budget reserves (fund balance) consistent with BP 6200 to sustain operations during periods of cash-flow shortfalls and protect College's credit ratings.
- To accommodate cash flow short-falls, implement a disciplined spending plan tied to cash-flow projections with centralized spending control.
- Use inter-fund borrowing in preference to external borrowing, due to added costs and potential conflicts between scheduling of repayment and deferred apportionment.

**KEY ASSUMPTIONS**

- The District will experience an excess of revenue over expenses during the 2015-2016 fiscal year. This will result in a projected increase in fund balance of approximately \$1,750,000. This is due to one-time funds that were not spent on campus projects during the current year. In the 2016-2017 budget, the District is adding the \$1,750,000 to the contingency expenditures for use in campus educational and facility projects.
- This budget projects a .9% decrease in budgeted funding. This is mainly due to the Title III funding ending in September 2016. Lassen Community College District Budgeted FTE for 2016-2017 Fiscal Year is 1,760 which is equal to the District Enrollment Cap of 1,760. Maintaining a consistent FTES target of 1760, with solid program support, must be a District Goal.
- The District's budget is conservative, but with an eye on developing additional program support and infrastructure repair as well as saving for increased STRS and PERS costs that will be significant over the next 5 years.
- Any legislated increases or reductions to categorical programs will be included in the 2016-2017 Adopted Budget.
- The District will exercise Categorical Flexibility.
- The District will not need additional financing in the form of a TRAN to provide additional cash flow support during the year.
- The District continues to repay the State Debt of \$162,047 during FY 2016-2017. FY 2017-2018 will be the final repayment to the state of \$162,047.
- This budget includes categorical carryovers as they have been finalized to date.
- This budget includes the Education Protection Account (EPA) funds of \$2,099,073 that will continue to be expended for faculty wages and benefits.

**LASSEN COMMUNITY COLLEGE DISTRICT  
2016/2017 FINAL BUDGET**

<b>GENERAL FUND REVENUES</b>	<b>UNRESTRICTED REVENUE FUND 11</b>	<b>RESTRICTED REVENUE FUND 12</b>	<b>TENTATIVE BUDGET</b>
HIGHER EDUCATION ACT		349,347	349,347
COLLEGE WORK STUDY		319,723	319,723
OTHER FEDERAL REVENUES	-	198,018	198,018
<b>FEDERAL REVENUES</b>	-	867,088	867,088
STATE GENERAL APPORTIONMENT	7,971,954		7,971,954
STATE GENERAL APPORTIONMENT ENHANCEMENT	811,000		811,000
STATE GENERAL APPORTIONMENT EPA FON	2,099,073 84,375		2,099,073 84,375
ENROLLMENT ADMIN. FEE	26,391		26,391
MANDATED COSTS	48,440		48,440
BASIC SKILLS		126,084	126,084
CAL WORKS		156,387	156,387
EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS)		403,362	403,362
COOPERATIVE AGENCY RESOURCES & EDUCATION (CARE)		61,419	61,419
DISABLED STUDENT SERVICES & PROGRAMS (DSPS)		205,687	205,687
STUDENT SUCCESS		884,906	884,906
STUDENT EQUITY		335,687	335,687
KINSHIP EDUCATION		61,878	61,878
STUDENT FINANCIAL AID ADMIN		150,173	150,173
FACULTY AND STAFF DIVERSITY		60,000	60,000
SCHEDULED MAINTENANCE		331,294	331,294
STATE PART-TIME FACULTY ALLOCATION	27,456		27,456
HOMEOWNERS' EXEMPTIONS TAXES	25,000		25,000
STATE LOTTERY PROCEEDS	255,000	40,080	295,080
ADULT EDUCATION		1,538,902	1,538,902
PROP 39 ALLOCATIONS		156,925	156,925
OTHER STATE INCOME	-	298,337	298,337
<b>STATE REVENUES</b>	11,348,689	4,811,121	16,159,810
SECURED TAXES	1,710,506		1,710,506
SUPPLEMENTAL ROLL TAXES	10,000		10,000
UNSECURED TAXES	99,750		99,750
CONTRACT INSTRUCTIONAL SERVICES	6,200		6,200
COOPERSVALE INCOME	41,346		41,346
RENTALS AND LEASES	8,664		8,664
INTEREST	25,000		25,000
COMMUNITY SERVICES	53,510		53,510
ENROLLMENT FEES	438,152		438,152
HEALTH SERVICE FEES	25,000		25,000
MATERIAL FEES	-		-
STUDENT RECORDS	5,000		5,000
NON-RESIDENT TUITION	500,000		500,000
OTHER STUDENT FEES & CHARGES	-		-
OFF-CAMPUS WORKSTUDY	11,542	-	11,542
LIBRARY FINES	250		250
OTHER LOCAL INCOME	141,300	72,840	214,140
<b>LOCAL REVENUES</b>	3,076,220	72,840	3,149,060
<b>TOTAL REVENUE</b>	14,424,909	5,751,049	20,175,958

LASSEN COMMUNITY COLLEGE DISTRICT

GENERAL FUND EXPENSES	UNRESTRICTED EXPENSE FUND 11	RESTRICTED EXPENSE FUND 12	TENTATIVE BUDGET
INSTRUCTIONAL SALARIES	\$2,746,410	\$59,818	2,806,228
NON-INSTRUCTIONAL SALARIES	741,385	398,040	1,139,425
HOURLY INSTRUCTIONAL	1,162,675	15,752	1,178,427
HOURLY NON-INSTRUCTIONAL	75,780	172,009	247,789
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,726,250</b>	<b>645,619</b>	<b>5,371,869</b>
ADMIN/CLASSIFIED NON-INSTRUCTIONAL SALARY	\$2,708,986	\$731,335	3,440,321
ADMIN/CLASSIFIED INSTRUCTIONAL SALARIES	314,514	-	314,514
HOURLY ADMIN/CLASSIFIED NON-INSTRUCTIONAL	45,170	298,215	343,385
HOURLY ADMIN/CLASSIFIED INSTRUCTIONAL	8,100	45,031	53,131
<b>TOTAL CLASSIFIED SALARIES</b>	<b>3,076,770</b>	<b>1,074,581</b>	<b>4,151,351</b>
STATE TEACHERS RETIREMENT SYSTEM (STRS)	\$584,026	\$81,220	665,246
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	416,197	98,811	515,008
OASDI	188,292	48,799	237,091
HEALTH BENEFITS	1,870,639	366,069	2,236,708
UNEMPLOYMENT INSURANCE	46,153	8,567	54,720
WORKMEN'S COMPENSATION	293,153	65,117	358,270
MEDICARE	112,087	20,849	132,936
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,510,547</b>	<b>689,432</b>	<b>4,199,979</b>
PERIODICALS	\$4,000	-	4,000
SUPPLIES	229,540	99,297	328,837
DUPLICATING	54,878	2,491	57,369
VEHICLE EXPENSE	53,984	-	53,984
<b>TOTAL SUPPLIES</b>	<b>342,402</b>	<b>101,788</b>	<b>444,190</b>
CONTRACT SERVICES	\$419,133	\$1,601,201	2,020,334
TRAVEL	247,766	128,980	376,746
DUES & MEMBERSHIPS	71,938	-	71,938
INSURANCES	194,847	-	194,847
UTILITIES	612,200	-	612,200
LICENSES, REPAIRS & MAINTENANCE	610,466	260,451	870,917
LEGAL & AUDIT	122,500	-	122,500
POSTAGE	38,165	2,308	40,473
OTHER OPERATING	160,174	302,624	462,798
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>2,477,189</b>	<b>2,295,564</b>	<b>4,772,753</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>14,133,158</b>	<b>4,806,984</b>	<b>18,940,142</b>
SITE & SITE IMPROVEMENTS	\$0	-	-
LIBRARY BOOKS	73,834	149,007	222,841
EQUIPMENT	105,062	410,526	515,588
<b>TOTAL CAPITAL EXPENSES</b>	<b>178,896</b>	<b>559,533</b>	<b>738,429</b>
<b>TOTAL EXPENDITURES</b>	<b>14,312,054</b>	<b>5,366,517</b>	<b>19,678,571</b>
CONTINGENCY	1,657,294		1,657,294
ANCILLARY SUPPORT	200,561	\$0	200,561
OTHER STUDENT AID	5,000	285,049	290,049
INTERFUND TRANSFERS		99,483	99,483
<b>TOTAL OTHER OUTGO</b>	<b>1,862,855</b>	<b>384,532</b>	<b>2,247,387</b>
<b>TOTAL EXPECTED GENERAL FUND EXPENDITURES</b>	<b>16,174,909</b>	<b>5,751,049</b>	<b>21,925,958</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,424,909</b>	<b>5,751,049</b>	<b>20,175,958</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>16,174,909</b>	<b>5,751,049</b>	<b>21,925,958</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,750,000)</b>		<b>(1,750,000)</b>
<b>BEGINNING UNRESTRICTED FUND BALANCE</b>	<b>5,732,739</b>		<b>5,732,739</b>
<b>ENDING GENERAL FUND BALANCE</b>	<b>3,982,739</b>		<b>3,982,739</b>

LASSEN COMMUNITY COLLEGE DISTRICT  
2016/2017 FINAL BUDGET  
Year to Year Comparison FY 2013-2014 to FY 2016-2017

Description	Actual 2013-2014		Percent of Actual 2014		Percent of Actual 2015		Percent of Actual 2014		Percent of Actual 2015 VS 2014		Adopted Budget 2015-2016		Percent of Total		Percent of FY 2016 VS 2015		Final Budget 2016-2017		Percent of Total		Percent of Change FY 2016 VS 2017		
	2014	2015	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Revenues - General Fund																							
Federal Revenues	989,264	971,442	6.8%	6.3%	-1.8%	1,190,882	6.0%	22.6%	867,088	4.3%	27.2%												
State Revenues	10,911,895	11,952,544	75.5%	77.2%	9.5%	15,785,504	78.9%	32.1%	16,159,810	80.1%	2.4%												
Local Revenues	2,560,221	2,554,845	17.6%	16.5%	0.2%	3,037,757	15.2%	18.9%	3,149,060	15.6%	3.7%												
Other Financing Source							0.0%																
<b>Total Revenue</b>	<b>14,451,380</b>	<b>15,478,831</b>	<b>100.0%</b>	<b>100.0%</b>	<b>7.1%</b>	<b>20,014,143</b>	<b>100.0%</b>	<b>29.3%</b>	<b>20,175,958</b>	<b>100.0%</b>	<b>0.8%</b>												
Expenditures																							
Academic Salaries	4,603,126	4,665,638	31.6%	31.2%	1.4%	4,529,808	22.6%	-2.9%	5,371,869	24.5%	18.6%												
Classified Salaries	3,380,234	3,598,724	23%	24.1%	6.5%	4,087,423	20.4%	13.6%	4,151,351	18.9%	1.6%												
Benefits	3,029,639	3,175,107	20.8%	21.2%	4.8%	3,642,196	18.2%	14.7%	4,199,979	19.2%	15.3%												
Supplies	373,122	382,791	2.6%	2.6%	2.6%	453,493	2.3%	18.5%	444,190	2.0%	-2.1%												
Other	2,553,898	2,300,228	17.5%	15.4%	-9.9%	4,169,514	20.8%	81.3%	4,772,753	21.8%	14.5%												
<b>Total Operating Expense</b>	<b>13,940,019</b>	<b>14,122,488</b>	<b>95.8%</b>	<b>94.5%</b>	<b>1.3%</b>	<b>16,882,434</b>	<b>84.4%</b>	<b>19.5%</b>	<b>18,940,142</b>	<b>86.4%</b>	<b>12.2%</b>												
Capital Outlay	304,141	651,818	2.1%	4.4%	114.3%	931,854	4.7%	43.0%	738,429	3.4%	-20.8%												
Other Outgo	313,817	177,500	2.2%	1.2%	-43.4%	510,449	2.6%	187.6%	590,093	2.7%	15.6%												
Reserve for Contingencies	-	-	0.0%	0.0%	0.0%	1,689,406	8.4%	-100.0%	1,657,294	7.6%	-1.9%												
<b>Total Expenditures</b>	<b>14,557,977</b>	<b>14,951,806</b>	<b>100.0%</b>	<b>100.0%</b>	<b>2.7%</b>	<b>20,014,143</b>	<b>100.0%</b>	<b>33.9%</b>	<b>21,925,958</b>	<b>100.0%</b>	<b>9.6%</b>												
Excess/(Deficiency)	(106,597)	527,025							(1,750,000)														

**LASSEN COLLEGE BOOKSTORE/CAFETERIA - FUND 31**

	<u>2016-2017 Budget</u>
Revenue:	
New Book Sales	186,166
Used Book Sales	184,000
Supplies Sales	13,516
Food Sales	124,773
Emblematic Sales	10,000
Miscellaneous Income	100
<u>Total Revenue</u>	<u>518,555</u>
Cost of Sales	(428,014)
<u>Gross Profit (Loss)</u>	<u>90,541</u>
Expenditures:	
Classified Staff and Student Workers	(140,971)
Staff Benefits	(87,690)
Utilities and Overhead	-
Bank Fees	(5,000)
Contract Services	(8,610)
Postage	(6,500)
Supplies and Duplicating	(4,911)
Cash Over and Short	(1,000)
Equipment	(650)
Other Operating Expenses	(22,950)
<u>Total Expenditures</u>	<u>(278,282)</u>
<u>Net Profit (Loss)</u>	<u>(187,741)</u>



**CHILD DEVELOPMENT CENTER - FUND 33**

	2016-2017 <u>Budgeted</u>
<hr/>	
Revenue:	
General Child Care	\$ 103,585
State Preschool and Food Program	101,285
Child Development Services	7,618
Federal Revenue	18,056
Child Development Consortium Grant	975
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Total Income:	231,519
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Expenditures:	
Staff Salaries and Wages	\$ (134,786)
Staff Benefits	(87,934)
Meals	(16,396)
Supplies	(2,095)
Capital Outlay	-
Other Operating Expenses	(3,128)
Utility Overhead	0
Total Expenditures:	\$ (244,339)
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Net Profit/Loss	\$ (12,820)
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**LASSEN COLLEGE DORMITORY - FUND 35**

2016-2017  
Budgeted

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Revenue:		
Room Fees	\$	389,720
Interest Income		-
Miscellaneous Income		55,933
<b>Total Revenue:</b>	<b>\$</b>	<b>445,653</b>
Expenditures:		
Classified and Student Worker Salaries	\$	(103,341)
Staff Benefits		(62,417)
Utilities		(46,791)
Capital Outlay		(27,000)
Current Year Bond Payments		(31,800)
Supplies, Postage and Duplicating		(10,700)
Building Repairs		(153,000)
Contract Services		(7,604)
Other Operating		(3,000)
<b>Total Expenditures:</b>	<b>\$</b>	<b>(445,653)</b>
<b>Net Profit/Loss</b>	<b>\$</b>	<b>-</b>

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**Associated Student Body - Fund 71**

	2016-2017 <u>Budgeted</u>	
Revenue:		
ASB Cards and Vending Sales	\$	331
Contributions	\$	775
Interest Income		11
Activity Fee		8,380
<b>Total Revenue:</b>	<b>\$</b>	<b>9,497</b>
Expenditures:		
Supplies, Postage and Duplicating	\$	(917)
Travel		-
Activity Fees		(8,380)
Other		(200)
<b>Total Expenditures:</b>	<b>\$</b>	<b>(9,497)</b>
<b>Net Profit/Loss</b>	<b>\$</b>	<b>-</b>

**GOVERNMENT AID TO STUDENTS - FUND 74**

	2016-2017 <u>Budgeted</u>
Revenue:	
PELL Grants	\$ (1,200,000)
SEOG Grants	(68,942)
CAL Grants	(75,000)
Loan Batches	(565,000)
<hr/> Total Revenue:	<hr/> \$ (1,908,942) <hr/>
Expenditures:	
PELL Grants	\$ 1,200,000
SEOG Grants	68,942
CAL Grants	75,000
Loan Batches	565,000
<hr/> Total Expenditures:	<hr/> \$ 1,908,942 <hr/>
<hr/> Net Profit/Loss	<hr/> \$ - <hr/>

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2016-2017

DISTRICT NAME: Lassen Community College  
DATE: September 13, 2016

<b>I. 2016-17 APPROPRIATIONS LIMIT:</b>		
A. 2015-16 Appropriations Limit		\$ <u>12,812,808</u>
B. 2016-17 Price Factor:	1.0537	
C. Population Factor:		
1. 2014-15 Second Period Actual FTES	1746.95	
2. 2015-16 Second Period Actual FTES	1546.39	
3. 2016-17 Population change factor (line C.2 divided by line C.1)	0.8852	
D. 2015-16 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3)		\$ 11,950,879
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	0	
2. Temporary voter approved increases	0	
3. Total adjustments - increase	0	
	Sub-Total	0
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	0	
2. Lapses of voter approved increases	0	
3. Total adjustments - decrease	0	
	Sub-Total	0
G. 2016-17 Appropriations Limit		\$ <u>11,950,879</u>
<b>II. 2016-17 APPROPRIATIONS SUBJECT TO LIMIT:</b>		
A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 10,882,027
B. State Subventions (Home Owners Property Tax Relief, Timber Yield Tax, etc.)		25,000
C. Local Property Taxes		1,820,256
D. Estimated excess Debt Service taxes		0
E. Estimated Parcel taxes, Square Foot taxes, etc.		0
F. Interest on proceeds of taxes		0
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		0
H. 2016-17 Appropriations Subject to Limit		\$ <u>12,727,283</u>

