

LASSEN COMMUNITY COLLEGE DISTRICT



**2019-2020
FINAL BUDGET
SEPTEMBER 10, 2019**

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BOARD OF TRUSTEES

Ms. Sophia Wages, President

Mr. Louis Hamilton, Jr, Vice President

Ms. Kim Dieter, Trustee

Mr. Buck Parks, Trustee

Mr. Tim Purdy, Trustee

Mr. Alan Siemer, Trustee

Mr. Shaun Giese, Trustee

Vacant- Student Trustee

**LASSEN COMMUNITY COLLEGE DISTRICT BUDGET
PRINCIPLES, PRIORITIES, AND KEY POINTS
2019-20**

BUDGET PRINCIPLES

Transparency
Broad participation
Balanced
Conservative
Complete/comprehensive

BUDGET GUIDELINES AND PRIORITIES

- Align with College's Strategic Plan (Vision/Mission/Values/Strategic Goal).
- 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 and Vision of Success; utilize funds to support on-going District expenditures within spending guidelines even if on a one-time basis. Maximize all funding sources to meet local and state-wide goals.
- Fund Balance is reduced to 11% which is not 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.
- Update budgetary processes to align with Student Success Initiatives (Guided Pathways, Vision for Success, Equity Plan and Student Funding Formula) to drive increased access, retention, completion, transfer and career success for all students.

KEY ASSUMPTIONS

- Lassen Community College District Budget for 2019-2020 Fiscal Year will be based on the current State Funding Formula that includes 70% FTE funding and the 30% Student Centered Funding Formula (SCFF). This Budget includes COLA for 2019-2020 of 3.26%. The District's budget has an eye on developing student centered programs and infrastructure repair as well as saving for increased STRS and PERS costs. The Governor has added additional funding to help smooth out the increases to districts for STRS for two years however, PERS will remain at the roughly 2% increase each year for the next several years.
- The Final Budget Revenue reflects difficult decisions that have not been made yet in light of the punitive changes that occurred April 26th to the 2018-19 budget year. Funding for additional full time faculty were added in 2017 in business and nursing to promote new programs on campus and at local correctional facilities, sustaining salaries that were grant funded in 2017 and converted to general fund, as well as a commitment to sustaining the Child Development Center, and Cafeteria to promote student life on campus and support students. Our budget from 2017-18 was a planned deficit spending in anticipation of stabilizing FTE's. The new funding with the SCFF guarantees a minimum funding level from 2017-18 plus COLA. Budgeting in this manner is not keeping up with growth. The message we are hearing from the Chancellors Office is telling us to expect dismal budget projections for at least the next two years. Without confident assurances from the Chancellors office on what to expect for funding. Board actions will determine if further reductions beyond the Final Budget will occur. Title V requires a budget approved by September 15th of each year.
- All legislated increases or reductions to categorical programs will be considered during the remainder of the year.
- This budget includes categorical carryovers as they have been finalized to date.
- This budget includes the Education Protection Account (EPA) funds of \$1,556,653 that will continue to be expended for faculty wages and benefits.

**LASSEN COMMUNITY COLLEGE DISTRICT
2019/2020 FINAL BUDGET**

GENERAL FUND REVENUES	UNRESTRICTED REVENUE FUND 11	RESTRICTED REVENUE FUND 12	FINAL BUDGET
HIGHER EDUCATION ACT		-	-
COLLEGE WORK STUDY		318,857	318,857
OTHER FEDERAL REVENUES	40,000	177,062	217,062
FEDERAL REVENUES	40,000	495,919	535,919
STATE GENERAL APPORTIONMENT	10,859,798		10,859,798
STATE GENERAL APPORTIONMENT ENHANCEMENT	-		-
STATE GENERAL APPORTIONMENT EPA FON	1,556,653		1,556,653
ENROLLMENT ADMIN. FEE	80,692		80,692
MANDATED COSTS	24,394		24,394
BASIC SKILLS	48,440		48,440
CAL WORKS		-	-
EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS)		156,422	156,422
COOPERATIVE AGENCY RESOURCES & EDUCATION (CARE)		418,050	418,050
DISABLED STUDENT SERVICES & PROGRAMS (DSPS)		62,740	62,740
STUDENT SUCCESS		207,457	207,457
STUDENT EQUITY		1,746,303	1,746,303
GUIDED PATHWAYS		-	-
KINSHIP EDUCATION		310,000	310,000
STUDENT FINANCIAL AID ADMIN and Tech Support		60,506	60,506
FACULTY AND STAFF DIVERSITY		364,939	364,939
SCHEDULED MAINTENANCE		50,000	50,000
STRONG WORKFORCE		36,677	36,677
STATE PART-TIME FACULTY ALLOCATION		622,681	622,681
HOMEOWNERS' EXEMPTIONS TAXES	69,371		69,371
STATE LOTTERY PROCEEDS	25,000		25,000
ADULT EDUCATOIN	255,000	40,080	295,080
CTE ONLINE PATHWAYS		917,570	917,570
FORMERLY INCARCERATED STUDENT GRANT		404,250	404,250
OTHER STATE INCOME		113,636	113,636
STATE REVENUES	12,919,348	5,524,090	18,443,438
SECURED TAXES	1,714,382		1,714,382
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	65,000		65,000
COMMUNITY SERVICES	53,510		53,510
ENROLLMENT FEES	370,366		370,366
HEALTH SERVICE FEES	15,000		15,000
MATERIAL FEES	-		-
STUDENT RECORDS	8,000		8,000
NON-RESIDENT TUITION	600,000		600,000
OTHER STUDENT FEES & CHARGES	-		-
OFF-CAMPUS WORKSTUDY	14,541	-	14,541
LIBRARY FINES	250		250
OTHER LOCAL INCOME	139,300		139,300
LOCAL REVENUES	3,146,309	-	3,146,309
OTHER INTERFUND REVENUE/OTHER OUTGO	24,000	461,509	485,509
TOTAL REVENUE	16,129,657	6,481,518	22,611,175

**LASSEN COMMUNITY COLLEGE DISTRICT
2019/2020 FINAL BUDGET**

GENERAL FUND EXPENSES	UNRESTRICTED EXPENSE FUND 11	RESTRICTED EXPENSE FUND 12	TENTATIVE BUDGET
INSTRUCTIONAL SALARIES	\$2,984,080	\$0	2,984,080
NON-INSTRUCTIONAL SALARIES	768,511	315,485	1,083,996
HOURLY INSTRUCTIONAL	1,473,189	161,952	1,635,141
HOURLY NON-INSTRUCTIONAL	78,055	267,475	345,530
TOTAL ACADEMIC SALARIES	5,303,835	744,912	6,048,747
ADMIN/CLASSIFIED NON-INSTRUCTIONAL SALARY	\$2,985,266	\$1,250,051	4,235,317
ADMIN/CLASSIFIED INSTRUCTIONAL SALARIES	369,975	-	369,975
HOURLY ADMIN/CLASSIFIED NON-INSTRUCTIONAL	76,040	360,875	436,915
HOURLY ADMIN/CLASSIFIED INSTRUCTIONAL	7,000	9,731	16,731
TOTAL CLASSIFIED SALARIES	3,438,281	1,620,657	5,058,938
STATE TEACHERS RETIREMENT SYSTEM (STRS)	\$905,269	\$107,163	1,012,432
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	658,799	235,525	894,324
OASDI	210,890	78,521	289,411
HEALTH BENEFITS	2,149,831	478,719	2,628,550
UNEMPLOYMENT INSURANCE	52,254	11,798	64,052
WORKMEN'S COMPENSATION	305,273	78,223	383,496
MEDICARE	126,567	29,519	156,086
TOTAL EMPLOYEE BENEFITS	4,408,883	1,019,468	5,428,351
PERIODICALS	\$4,000	-	4,000
SUPPLIES	216,360	148,040	364,400
DUPLICATING	51,928	1,850	53,778
VEHICLE EXPENSE	55,837	-	55,837
MEAL CARDS	-	5,000	5,000
TOTAL SUPPLIES	328,125	154,890	483,015
CONTRACT SERVICES	\$254,398	\$535,643	790,041
TRAVEL	261,359	241,610	502,969
DUES & MEMBERSHIPS	92,942	-	92,942
INSURANCES	219,403	-	219,403
UTILITIES	642,387	-	642,387
LICENSES, REPAIRS & MAINTENANCE	794,898	130,000	924,898
LEGAL & AUDIT	298,000	-	298,000
POSTAGE	45,255	1,450	46,705
OTHER OPERATING	171,744	419,703	591,447
TOTAL OTHER OPERATING EXPENSES	2,780,386	1,328,406	4,108,792
TOTAL OPERATING EXPENSES	16,259,510	4,868,333	21,127,843
SITE & SITE IMPROVEMENTS	\$0	-	-
LIBRARY BOOKS	56,120	75,500	131,620
EQUIPMENT	120,062	895,769	1,015,831
TOTAL CAPITAL EXPENSES	176,182	971,269	1,147,451
TOTAL EXPENDITURES	16,435,692	5,839,602	22,275,294
CONTINGENCY	-	-	-
PASS THROUGH TRANSFERS	125,000	\$506,509	631,509
OTHER STUDENT AID	5,000	103,995	108,995
INTERFUND TRANSFERS	-	31,412	31,412
TOTAL OTHER OUTGO	130,000	641,916	771,916
TOTAL EXPECTED GENERAL FUND EXPENDITURES	16,565,692	6,481,518	23,047,210
TOTAL GENERAL FUND REVENUES	16,129,657	6,481,518	22,611,175
TOTAL GENERAL FUND EXPENSES	16,565,692	6,481,518	23,047,210
INCREASE (DECREASE) IN FUND BALANCE	(436,035)	-	(436,035)
BEGINNING UNRESTRICTED FUND BALANCE	1,950,457	434,818	2,385,275
ENDING GENERAL FUND BALANCE	1,514,422	434,818	1,949,240

LASSEN COMMUNITY COLLEGE DISTRICT
2019/2020 FINAL BUDGET
Year to Year Comparison FY 2016-2017 to FY 2019-2020

Description	Actual 2016-2017		Actual 2017-2018		FY 2018 VS 2017		Adopted Budget 2018-2019		FY 2018 VS 2019		Final Budget 2019-2020		FY 2018 VS 2019		Percentage Change FY 2018 VS 2019
	Total	Percent of Total	Total	Percent of Total	Change	Percentage	Budget	Percent of Total	Change	Percentage	Budget	Percent of Total	Change	Percentage	
Revenues - General Fund															
Federal Revenues	862,537	4.3%	539,712	2.9%	-37.4%	536,781	2.3%	-0.5%	535,919	2.4%	-0.2%	535,919	2.4%	-0.2%	
State Revenues	15,838,318	79.7%	14,944,727	80.0%	-5.6%	19,151,526	81.6%	28.1%	18,443,438	81.6%	-3.7%	18,443,438	81.6%	-3.7%	
Local Revenues	3,115,020	15.7%	2,754,909	14.7%	-11.6%	3,091,888	13.2%	12.2%	3,146,309	13.9%	1.8%	3,146,309	13.9%	1.8%	
Other Financing Source	45,626	0.2%	445,940	2.4%		694,520	3.0%	55.7%	485,509	2.1%	-10.6%	485,509	2.1%	-10.6%	
Total Revenue	19,861,500	99.8%	18,685,288	97.6%	-5.9%	23,474,715	97.0%	25.6%	22,611,175	97.9%	-3.7%	22,611,175	97.9%	-3.7%	
Expenditures															
Academic Salaries	4,800,681	24.7%	4,800,681	24.7%	0.0%	6,135,390	26.1%	27.8%	6,048,747	26.2%	-1.4%	6,048,747	26.2%	-1.4%	
Classified Salaries	4,084,135	21%	4,084,135	21.0%	0.0%	4,752,480	20.2%	16.4%	5,058,938	22.0%	6.4%	5,058,938	22.0%	6.4%	
Benefits	3,738,690	19.2%	3,738,690	19.2%	0.0%	5,309,527	22.6%	42.0%	5,428,351	23.6%	2.2%	5,428,351	23.6%	2.2%	
Supplies	408,818	2.1%	408,818	2.1%	0.0%	569,845	2.4%	39.4%	483,015	2.1%	-15.2%	483,015	2.1%	-15.2%	
Other	3,328,347	17.1%	3,328,347	17.1%	0.0%	4,594,083	19.6%	38.0%	4,108,782	17.8%	-10.6%	4,108,782	17.8%	-10.6%	
Total Operating Expense	16,360,671	84.1%	16,360,671	84.1%	0.0%	21,361,325	91.0%	30.6%	21,127,843	91.7%	-1.1%	21,127,843	91.7%	-1.1%	
Capital Outlay	1,262,855	6.5%	1,262,855	6.5%	0.0%	1,146,091	4.9%	-9.2%	1,147,451	5.0%	0.1%	1,147,451	5.0%	0.1%	
Other Outgo	1,829,129	9.4%	1,829,129	9.4%	0.0%	967,299	4.1%	-47.1%	771,916	3.3%	-20.2%	771,916	3.3%	-20.2%	
Reserve for Contingencies	-	0.0%	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	-	0.0%	0.0%	#DIV/0!	
Total Expenditures	19,452,655	100.0%	19,452,655	100.0%	0.0%	23,474,715	100.0%	20.7%	23,047,210	100.0%	-1.8%	23,047,210	100.0%	-1.8%	
Excess/(Deficiency)	408,845		(767,367)			-			(436,035)						

LASSEN COLLEGE BOOKSTORE/CAFETERIA - FUND 31

2019-2020
Budget

Revenue:	
New Book Sales	174,821
Used Book Sales	5,179
Supplies Sales	7,585
Food Sales	130,000
Emblematic Sales	11,000
Miscellaneous Income	-
Total Revenue	328,585
Cost of Sales	(328,585)
Gross Profit (Loss)	-
Expenditures:	
Classified Staff and Student Workers	(14,410)
Staff Benefits	(2,670)
Utilities and Overhead	(1,000)
Bank Fees	(5,000)
Contract Services	(14,430)
Postage	(6,500)
Supplies and Duplicating	(6,000)
Cash Over and Short	(577)
Equipment Repairs	(9,350)
Software Licenses	(11,100)
Total Expenditures	(71,037)
Net Profit (Loss)	(71,037)

CHILD DEVELOPMENT CENTER - FUND 33

2019-2020
Budget

Revenue:		
General Child Care	\$	204,244
State Preschool and Food Program		158,008
Child Development Services		10,852
Federa; CACFP Food Program		18,056
Child Development Consortium Grant		975
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Total Income:		392,135
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Expenditures:		
Staff Salaries and Wages	\$	(190,194)
Staff Benefits		(179,569)
Federral CACFP Meals		(18,056)
Supplies/Duplicating		(2,216)
Capital Outlay		-
Other Operating Expenses		(2,100)
Utility Overhead		0
Total Expenditures:	\$	(392,135)
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Net Profit/Loss	\$	-

LASSEN COLLEGE DORMITORY - FUND 35

2019-2020
Budget

Revenue:		
Room Fees	\$	389,886
Interest Income		-
Miscellaneous Income		15,933
Total Revenue:	\$	405,819
Expenditures:		
Classified and Student Worker Salaries	\$	(115,806)
Staff Benefits		(77,342)
Utilities		(62,796)
Capital Outlay		-
Current Year Bond Payments		(31,800)
Supplies, Postage and Duplicating		(17,747)
Building Repairs		(92,724)
Contract Services		(7,604)
Other Operating		-
Total Expenditures:	\$	(405,819)
Net Profit/Loss	\$	-

Associated Student Body - Fund 71

2019-2020
Budget

Revenue:		
ASB Cards and Vending Sales	\$	-
Contributions	\$	200
Interest Income		10
Activity Fee		4,000
Total Revenue:	\$	4,210
Expenditures:		
Supplies, Postage and Duplicating		
Travel		-
Activity Fees		(4,000)
Other		(210)
Total Expenditures:	\$	(4,210)
Net Profit/Loss	\$	-

GOVERNMENT AID TO STUDENTS - FUND 74

2019-2020
Budget

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

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2019-2020**

DISTRICT NAME: Lassen Community College
DATE: September 10, 2019

I. 2019-20 APPROPRIATIONS LIMIT:		
A. 2018-19 Appropriations Limit		\$ <u>12,831,134</u>
B. 2019-20 Price Factor:	1.0385	
C. Population Factor:		
1. 2017-18 Second Period Actual FTES	1449.85	
2. 2018-19 Second Period Actual FTES	1594.04	
3. 2019-20 Population change factor (line C.2 divided by line C.1)	1.0995	
D. 2018-19 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3)		\$ 14,650,339
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. 2019-20 Appropriations Limit		\$ <u>14,650,339</u>
 II. 2019-20 APPROPRIATIONS SUBJECT TO LIMIT:		
A. State Aid (General Apportionment, Apprenticeship Allowance, and Prop 30 Education Protection Account Tax Revenue		\$ 12,472,411
B. State Subventions (Home Owners Property Tax Relief, Timber Yield Tax, etc.)		47,949
C. Local Property Taxes		1,722,799
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. 2019-20 Appropriations Subject to Limit		\$ <u>14,243,159</u>

