

# LASSEN COMMUNITY COLLEGE DISTRICT



**2018-2019  
FINAL BUDGET  
September 11, 2018**

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**BOARD OF TRUSTEES**

**Mr. Shaun Giese, President**

**Mr. Tim Purdy, Vice President**

**Ms. Kim Dieter, Trustee**

**Mr. Buck Parks, Trustee**

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

**Mr. Thomas Holybee, Trustee**

**Ms. Sophia Wages, Trustee**

**Ms. Violet Giese, Student Trustee**

**LASSEN COMMUNITY COLLEGE DISTRICT BUDGET  
PRINCIPLES, PRIORITIES, AND KEY POINTS  
2018-19**

**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**

- Lassen Community College District Budgeted FTE for 2018-2019 Fiscal Year will be 1,596. The District will be rolling Early Summer 2018 enrollments into the 2018-2019 Fiscal Year to maximize state funding. Our goal is to achieve close to 1700 funded FTES. Budget includes COLA for 2018-2019 of 2.71% as well as the increase of \$162,047 for the Debt Repayment to the Chancellors Office that completed in 2017-2018. The District's budget has 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.
- The Final Revenue reflects additional funding based on the new funding model. The additional funding has been used to cover the shortfall as reflected in our tentative budget presented in June 2018 and our prior 2017-2018 Adopted budget. 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, Bookstore and Cafeteria to promote student life on campus and support students. This impacts the general funds by moving salaries from those funds to the general fund. Wages were increased for those positions that would have likely fallen under minimum wage guidelines over the next few years.
- All legislated increases or reductions to categorical programs have been considered in the 2018-2019 Final Budget.
- The District will not need additional financing in the form of a TRAN to provide additional cash flow support during the year.
- This budget includes categorical carryovers as they have been finalized to date.
- This budget includes the Education Protection Account (EPA) funds of \$2,049,739 that will continue to be expended for faculty wages and benefits.

**LASSEN COMMUNITY COLLEGE DISTRICT  
2018/2019 FINAL BUDGET**

<b>GENERAL FUND REVENUES</b>	<b>UNRESTRICTED REVENUE FUND 11</b>	<b>RESTRICTED REVENUE FUND 12</b>	<b>FINAL BUDGET</b>
HIGHER EDUCATION ACT			
COLLEGE WORK STUDY		319,719	319,719
OTHER FEDERAL REVENUES	40,000	177,062	217,062
<b>FEDERAL REVENUES</b>	<b>40,000</b>	<b>496,781</b>	<b>536,781</b>
STATE GENERAL APPORTIONMENT	9,581,485		9,581,485
STATE GENERAL APPORTIONMENT ENHANCEMENT	1,800,467		1,800,467
STATE GENERAL APPORTIONMENT EPA FON	2,049,739		2,049,739
ENROLLMENT ADMIN. FEE	96,616		96,616
MANDATED COSTS	26,391		26,391
BASIC SKILLS	48,440		48,440
CAL WORKS		300,922	300,922
EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS)		153,368	153,368
COOPERATIVE AGENCY RESOURCES & EDUCATION (CARE)		389,180	389,180
DISABLED STUDENT SERVICES & PROGRAMS (DSPS)		57,884	57,884
STUDENT SUCCESS		217,855	217,855
STUDENT EQUITY		954,387	954,387
GUIDED PATHWAYS		553,681	553,681
KINSHIP EDUCATION		375,000	375,000
STUDENT FINANCIAL AID ADMIN and Tech Support		62,160	62,160
FACULTY AND STAFF DIVERSITY		248,671	248,671
SCHEDULED MAINTENANCE		64,341	64,341
STRONG WORKFORCE		37,000	37,000
STATE PART-TIME FACULTY ALLOCATION		581,805	581,805
HOMEOWNERS' EXEMPTIONS TAXES	27,456		27,456
STATE LOTTERY PROCEEDS	25,000		25,000
ADULT EDUCATOIN	255,000	40,080	295,080
PROP 39 ALLOCATIONS		984,727	984,727
INNOVATIONS & EFFECTIVENESS		123,873	123,873
OTHER STATE INCOME	-	87,032	87,032
<b>STATE REVENUES</b>	<b>13,910,594</b>	<b>5,240,932</b>	<b>19,151,526</b>
SECURED TAXES	1,688,624		1,688,624
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	426,300		426,300
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	14,542		14,542
LIBRARY FINES	250		250
OTHER LOCAL INCOME	114,300	73,402	187,702
<b>LOCAL REVENUES</b>	<b>3,018,486</b>	<b>73,402</b>	<b>3,091,888</b>
<b>OTHER INTERFUND REVENUE/OTHER OUTGO</b>	<b>24,000</b>	<b>670,520</b>	<b>694,520</b>
<b>TOTAL REVENUE</b>	<b>16,993,080</b>	<b>6,481,635</b>	<b>23,474,715</b>



**LASSEN COMMUNITY COLLEGE DISTRICT  
2018/2019 FINAL BUDGET**

GENERAL FUND EXPENSES	UNRESTRICTED EXPENSE FUND 11	RESTRICTED EXPENSE FUND 12	FINAL BUDGET
INSTRUCTIONAL SALARIES	2,855,413		2,855,413
NON-INSTRUCTIONAL SALARIES	1,084,793	609,529	1,694,322
HOURLY INSTRUCTIONAL	1,435,131	15,752	1,450,883
HOURLY NON-INSTRUCTIONAL	82,772	52,000	134,772
<b>TOTAL ACADEMIC SALARIES</b>	<b>5,458,109</b>	<b>677,281</b>	<b>6,135,390</b>
ADMIN/CLASSIFIED NON-INSTRUCTIONAL SALARY	3,099,699	799,605	3,899,304
ADMIN/CLASSIFIED INSTRUCTIONAL SALARIES	410,130		410,130
HOURLY ADMIN/CLASSIFIED NON-INSTRUCTIONAL	76,040	339,975	416,015
HOURLY ADMIN/CLASSIFIED INSTRUCTIONAL	7,000	20,031	27,031
<b>TOTAL CLASSIFIED SALARIES</b>	<b>3,592,869</b>	<b>1,159,611</b>	<b>4,752,480</b>
STATE TEACHERS RETIREMENT SYSTEM (STRS)	882,824	110,261	993,085
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	631,028	144,280	775,308
QASDI	220,229	50,985	271,214
HEALTH BENEFITS	2,224,659	420,415	2,645,074
UNEMPLOYMENT INSURANCE	53,958	8,325	62,283
WORKMEN'S COMPENSATION	341,726	68,359	410,085
MEDICARE	130,690	21,788	152,478
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>4,485,114</b>	<b>824,413</b>	<b>5,309,527</b>
PERIODICALS	4,000		4,000
SUPPLIES	248,840	203,043	451,883
DUPLICATING	54,878	2,100	56,978
VEHICLE EXPENSE	56,984		56,984
<b>TOTAL SUPPLIES</b>	<b>364,702</b>	<b>205,143</b>	<b>569,845</b>
CONTRACT SERVICES	369,880	763,723	1,133,603
TRAVEL	274,024	343,613	617,637
DUES & MEMBERSHIPS	88,454		88,454
INSURANCES	192,019		192,019
UTILITIES	655,387		655,387
LICENSES, REPAIRS & MAINTENANCE	801,657	174,000	975,657
LEGAL & AUDIT	298,000		298,000
POSTAGE	46,055	1,700	47,755
OTHER OPERATING	182,544	403,027	585,571
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>2,908,020</b>	<b>1,686,063</b>	<b>4,594,083</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>16,808,814</b>	<b>4,552,511</b>	<b>21,361,325</b>
LIBRARY BOOKS	59,204	145,461	204,665
EQUIPMENT	120,062	821,364	941,426
<b>TOTAL CAPITAL EXPENSES</b>	<b>179,266</b>	<b>966,825</b>	<b>1,146,091</b>
<b>TOTAL EXPENDITURES</b>	<b>16,988,080</b>	<b>5,519,336</b>	<b>22,507,416</b>
CONTINGENCY			
PASS THROUGH TRANSFERS		811,897	811,897
OTHER STUDENT AID	5,000	113,936	118,936
INTERFUND TRANSFERS		36,466	36,466
<b>TOTAL OTHER OUTGO</b>	<b>5,000</b>	<b>962,299</b>	<b>967,299</b>
<b>TOTAL EXPECTED GENERAL FUND EXPENDITURES</b>	<b>16,993,080</b>	<b>6,481,635</b>	<b>23,474,715</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>16,993,080</b>	<b>6,481,635</b>	<b>23,474,715</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>16,993,080</b>	<b>6,481,635</b>	<b>23,474,715</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>			
<b>BEGINNING UNRESTRICTED FUND BALANCE</b>	<b>5,732,739</b>		<b>5,732,739</b>
<b>ENDING GENERAL FUND BALANCE</b>	<b>5,732,739</b>		<b>5,732,739</b>





LASEN COMMUNITY COLLEGE DISTRICT  
2018/2019 FINAL BUDGET  
Year to Year Comparison FY 2015-2016 to FY 2018-2019

Description	Actual 2015-		Percent of		Actual 2016-		Percent of		FY 2017 VS		Percentage		Change		FY 2017VS		FINALBudget		Percent of		Percentage	
	2016	Total	Total	2017	Total	2017	Total	2016	2017-2018	2017	2018-2019	Total	2017	2018-2019	Total	2018 VS 2019						
<b>Revenues - General Fund</b>																						
Federal Revenues	868,909	4.3%	862,537	4.3%	862,537	4.3%	-0.7%	507,737	2.6%	536,781	2.3%	-41.1%	536,781	2.3%	5.7%							
State Revenues	16,383,390	80.6%	15,838,318	79.7%	15,533,414	81.0%	-3.3%	15,533,414	81.0%	19,151,526	81.6%	-1.9%	19,151,526	81.6%	23.3%							
Local Revenues	3,048,934	15.0%	3,115,020	15.7%	3,104,235	16.2%	2.2%	3,104,235	16.2%	3,091,888	13.2%	-0.3%	3,091,888	13.2%	-0.4%							
Other Financing Source	25,013	0.1%	45,626	0.2%	24,000	0.1%	82.4%	24,000	0.1%	694,520	3.0%	-47.4%	694,520	3.0%	2793.8%							
<b>Total Revenue</b>	<b>20,326,246</b>	<b>99.9%</b>	<b>19,861,500</b>	<b>99.8%</b>	<b>19,169,386</b>	<b>99.9%</b>	<b>-2.3%</b>	<b>19,169,386</b>	<b>99.9%</b>	<b>23,474,715</b>	<b>97.0%</b>	<b>-3.5%</b>	<b>23,474,715</b>	<b>97.0%</b>	<b>22.5%</b>							
<b>Expenditures</b>																						
Academic Salaries	4,800,681	24.7%	4,800,681	24.7%	5,710,521	27.3%	0.0%	5,710,521	27.3%	6,135,390	26.1%	19.0%	6,135,390	26.1%	7.4%							
Classified Salaries	4,084,135	21%	4,084,135	21.0%	4,490,396	21.5%	0.0%	4,490,396	21.5%	4,752,480	20.2%	9.9%	4,752,480	20.2%	5.8%							
Benefits	3,738,690	19.2%	3,738,690	19.2%	4,686,511	22.4%	0.0%	4,686,511	22.4%	5,309,527	22.6%	25.4%	5,309,527	22.6%	13.3%							
Supplies	408,818	2.1%	408,818	2.1%	549,697	2.6%	0.0%	549,697	2.6%	569,845	2.4%	34.5%	569,845	2.4%	3.7%							
Other	3,328,347	17.1%	3,328,347	17.1%	4,093,801	19.6%	0.0%	4,093,801	19.6%	4,594,083	19.6%	23.0%	4,594,083	19.6%	12.2%							
<b>Total Operating Expense</b>	<b>16,360,671</b>	<b>84.1%</b>	<b>16,360,671</b>	<b>84.1%</b>	<b>19,530,926</b>	<b>93.4%</b>	<b>0.0%</b>	<b>19,530,926</b>	<b>93.4%</b>	<b>21,361,325</b>	<b>91.0%</b>	<b>19.4%</b>	<b>21,361,325</b>	<b>91.0%</b>	<b>9.4%</b>							
Capital Outlay	1,262,855	6.5%	1,262,855	6.5%	615,569	2.9%	0.0%	615,569	2.9%	1,146,091	4.9%	-51.3%	1,146,091	4.9%	86.2%							
Other Outgo	1,829,129	9.4%	1,829,129	9.4%	162,877	0.8%	0.0%	162,877	0.8%	967,299	4.1%	-91.1%	967,299	4.1%	493.9%							
Reserve for Contingencies	-	0.0%	-	0.0%	610,014	2.9%	0.0%	610,014	2.9%	-	0.0%	-100.0%	-	0.0%	-100.0%							
<b>Total Expenditures</b>	<b>19,452,655</b>	<b>100.0%</b>	<b>19,452,655</b>	<b>100.0%</b>	<b>20,919,386</b>	<b>100.0%</b>	<b>0.0%</b>	<b>20,919,386</b>	<b>100.0%</b>	<b>23,474,715</b>	<b>100.0%</b>	<b>7.5%</b>	<b>23,474,715</b>	<b>100.0%</b>	<b>12.2%</b>							
<b>Excess/(Deficiency)</b>	<b>873,591</b>		<b>408,845</b>		<b>(1,750,000)</b>			<b>(1,750,000)</b>		<b>-</b>			<b>-</b>									



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

2018-2019  
Budget

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Revenue:	
New Book Sales	186,166
Used Book Sales	182,022
Supplies Sales	13,516
Food Sales	124,773
Emblematic Sales	10,000
Miscellaneous Income	100
<b>Total Revenue</b>	<b>516,577</b>
Cost of Sales	(433,591)
<b>Gross Profit (Loss)</b>	<b>82,986</b>
Expenditures:	
Classified Staff and Student Workers	(51,647)
Staff Benefits	(32,271)
Utilities and Overhead	(1,000)
Bank Fees	(5,000)
Contract Services	(12,110)
Postage	(6,500)
Supplies and Duplicating	(4,911)
Cash Over and Short	-
Equipment Repairs	(2,350)
Software Licenses	(11,100)
<b>Total Expenditures</b>	<b>(126,889)</b>
<b>Net Profit (Loss)</b>	<b>(43,903)</b>

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**CHILD DEVELOPMENT CENTER - FUND 33**

2018-2019  
Budget

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Revenue:		
General Child Care	\$	104,597
State Preschool and Food Program		67,725
Child Development Services		10,852
Federa; CACFP Food Program		18,056
Child Development Consortium Grant		975
<b>Total Income:</b>		<b>202,205</b>
Expenditures:		
Staff Salaries and Wages	\$	(158,662)
Staff Benefits		(119,342)
Federral CACFP Meals		(18,056)
Supplies/Duplicating		(2,435)
Capital Outlay		-
Other Operating Expenses		(2,100)
Utility Overhead		0
<b>Total Expenditures:</b>	\$	<b>(300,595)</b>
<b>Net Profit/Loss</b>	\$	<b>(98,390)</b>

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**LASSEN COLLEGE DORMITORY - FUND 35**

2018-2019  
Budget

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Revenue:		
Room Fees	\$	389,886
Interest Income		-
Miscellaneous Income		55,933
<b>Total Revenue:</b>	<b>\$</b>	<b>445,819</b>
Expenditures:		
Classified and Student Worker Salaries	\$	(109,519)
Staff Benefits		(40,705)
Utilities		(43,941)
Capital Outlay		(27,000)
Current Year Bond Payments		(31,800)
Supplies, Postage and Duplicating		(10,000)
Building Repairs		(174,550)
Contract Services		(7,604)
Other Operating		(700)
<b>Total Expenditures:</b>	<b>\$</b>	<b>(445,819)</b>
<b>Net Profit/Loss</b>	<b>\$</b>	<b>-</b>

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**Associated Student Body - Fund 71**

2018-2019  
Budget

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

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**GOVERNMENT AID TO STUDENTS - FUND 74**

2018-2019  
Budget

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

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**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2018-2019**

DISTRICT NAME: Lassen Community College  
DATE: September 11, 2018

<b>I. 2017-18 APPROPRIATIONS LIMIT:</b>		
A. 2016-17 Appropriations Limit		<u>\$ 13,624,947</u>
B. 2017-18 Price Factor:	1.0367	
C. Population Factor:		
1. 2015-16 Second Period Actual FTES	1596.12	
2. 2016-17 Second Period Actual FTES	1523.35	
3. 2017-18 Population change factor (line C.2 divided by line C.1)	0.9544	
D. 2016-17 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3)		\$ 13,480,999
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. 2017-18 Appropriations Limit		<u>\$ 13,480,999</u>
<b>II. 2017-18 APPROPRIATIONS SUBJECT TO LIMIT:</b>		
A. State Aid (General Apportionment, Apprenticeship Allowance, and Prop 30 Education Protection Account Tax Revenue		\$ 13,431,691
B. State Subventions (Home Owners Property Tax Relief, Timber Yield Tax, etc.)		25,000
C. Local Property Taxes		1,798,374
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. 2017-18 Appropriations Subject to Limit		<u>\$ 15,255,065</u>

