

# Consultation Council/Strategic Planning Committee Minutes

## October 7, 2010

### Present

Terry Bartley (management)  
Dr. Irving Berkowitz (Dean of Instruction)  
Sandy Beckwith (Div Chair –faculty)  
David Burris (Exec Director-HR)  
Carie Camacho (Div Chair –faculty)  
Monica Cochran (Public Relations)

Phil Horner (classified)  
Dr. Doug Houston (President)  
Jeff Lang (classified)  
Sue Mouck (Accreditation Liaison –faculty)  
Eric Rulofson (Chair/ Facilities Planning)  
Cary Templeton (Dean of Student Services)

### Absent

Cheryl Aschenbach (AS-faculty)  
Shelly Baxter (management)  
Tina Bishop (Lead Counselor - faculty)  
Kayleigh Carabajal (Exec Director-IR)  
Dave Clausen (Exec Director –Fiscal Services)

Toni Gomez (ASB)  
Logan Merchant (Chair/IT Planning)  
Carol Montgomery (classified)  
Brian Wolf (Div Chair –faculty)

### Guest

Shawn Hubbard (ASB)

Matt Levine (management)

With a quorum present, the meeting began at 2:45 pm.

### **Other:**

Dr. Houston advised the attendees of the passage of SB 1440 – Implementation: Associate Degrees for transfer. The bill requires that community colleges develop and grant associate degrees for transfer with certain stipulations. Counseling staff is looking into the implications of the passage of this bill for Lassen College.

### **Strategic Planning:**

#### **1. 2010-2011 Adopted Budget (Information) - attached**

Dr. Houston advised the attendees that it appears as if a state budget may be passed by the end of this week. He distributed copies of an electronic update sent to CEOs by Eric Skinner and the Budget Conference Committee 2010-2011 Budget Package dated October 6, 2010. Dr. Houston cautioned that the budget is based on several overly optimistic premises, state revenue forecasts similar to the unrealized forecasts of the last two years and money from the federal government, which has already been denied. The budget includes an increase of \$126 million for community college enrollments, \$35 million to restore categorical programs, \$25 million for workforce training course offerings and no COLA (positive or negative). The budget also rolls back SB 400 Pension Benefits to the statutes in effect in 1999 for PERS employees. The roll back does not affect current employees, but employees hired effective November 2010.

The discussion also included mention of the new funding deferrals in state budget and the impact of many state agencies including community colleges. State agencies have not received money since July. The state does not have enough money to pay all of the state agencies the money owed to them for the last three months. Cash flow will continue to be an issue, although Lassen is in a much better situation than many other agencies.

The Lassen Community College District budget for 2010-2011 being taken to the Governing Board next week is not materially affected by the proposed state budget. Once the specifics are known particularly any line item veto by the Governor, a revised district budget may be warranted. Dr. Houston advised the group that a different approach was taken in presenting this budget in contrast to the last two years. In the last two years the projected revenues in the budget have been adjusted to reflect the expected shortfall. The district budget showing less revenue than the state analysts were projecting that the college would receive. In each year the revenues received by the college were less than forecast, however the difference in budgeted revenues and forecast revenues was only apparent to the senior administrators. This year the budget reflects all of the projected revenue on the revenue side, but the possible shortfall money is held in a contingency reserve for potential mid-year cuts on the expenditure side. The contingency reserve of approximately \$690,000 comes

from the district budget being built on an expected 5% revenue reduction and the unexpected 2.25% funding for growth in the state budget. These reserve monies would be available for one-time expenditures in the spring if not needed to offset revenue shortfalls. An additional reserve of \$246,206 resulting from one-time savings due to using credits to cover workman's compensation and liability insurance fees is also found in the budget. Dr. Houston proposed that the \$246,000 reserve be considered to fund high-risk challenges being faced by the District such as the relaunch of Datatel.

In response to a question about how and when the college would know if the money is available to one-time expenditures, Dr. Houston responded typical benchmarks include:

- a. Legislative Analyst Opinion (LAO) - Revenue projections for 2011-2012 generally released at the end of October
- b. Proposed budget in January
- c. Budget rewrite February through May
- d. First principle apportionment (P1) - February

## **2. Auxiliary Services (Food Services) NIPR (Information)**

Sue Mouck reminded the attendees of the existing procedure, which brings non-instructional programs reviews to the Consultation Council following adoption by President's Cabinet and instructional program reviews to Consultation Council following adoption by the Academic Senate. The acceptance by Consultation Council forwards the Executive Summaries to the Governing Board and forwards the recommendations to the various planning committees on campus for consideration in planning and ultimately budget allocation decisions. She further advised the group to expect a number of program reviews at the next several meetings. Cary Templeton presented the Auxiliary Services (Food Services) NIPR- 2010. Cary also provides financial data for food services and dorm. The data indicated that the dorm made money, while food services lost money last year. Dr. Houston identified that if the bookstore was included then the auxiliary services did not cost the district money last year. In response to a question about past debt owed to the district from the dorm students, Dr. Houston responded that in the conversion from the Legacy system to the Datatel system three years ago the ability to track repayments to debt owed was lost. During one of the last audits the carry forward of previous debt was eliminated through right off or audit reconciliation. The college is only tracking and collecting debt incurred since the Datatel conversion.

**Consultation Council accepted the Auxiliary Services (Food Services) NIPR as presented by consensus. (Executive Summary attached)**

## **3. Announcement of NIPRs due May 2011 (Information)**

Sue Mouck advised the group that the due dates for both instructional and non-instructional programs reviews were changed from October to May. The following non-instructional program reviews are due next May:

- a. **Contract Education – Dr. Berkowitz**
- b. **Information Technology – Dr. Carabajal**
- c. **Auxiliary Services (Child Development Center) – Shelly Baxter**
- d. **Auxiliary Services (Dorm) – Cary Templeton**
- e. **Instructional Support Services – Learning Center – Dr. Berkowitz**
- f. **Administrative Services (duplicating, purchasing, logistics) – Dave Clausen**

Instructional program reviews due next May will be announced by the Academic Senate at the next Consultation Council meeting.

### **Consultation Council:**

#### **1. Personnel Update (Information)**

David Burris advised the attendees that the screening for the Librarian position is occurring, the Athletic Director position will be reopened, and the Instructional Specialist- Correspondence and Library Assistant positions will both open soon.

**Reminder: No Consultation Council scheduled for next week October 14, 2010**

**First Quarterly Update on Progress on Annual Action Plans 2010-2011 by various planning committees due October 21, 2010**

The meeting adjourned at 3:50 pm

**Future Agendas:**

1. **Evaluation of Consultation Council/Strategic Planning Committee Orientation (Consultation) October 21, 2010 - Dr. Kayleigh Carabajal**
2. **First Quarterly Update on Progress on Annual Action Plans 2010-2011- October 21, 2010**
3. **Distance Education NIPR (Information) — October 21, 2010 - Dr. Kayleigh Carabajal**
4. **Community Services NIPR (Information) - October 21, 2010 – Dr. Kayleigh Carabajal**
5. **Human Resource NIPR (Information) – October 21, 2010 – David Burris**
6. **Marketing/Community Relations NIPR (Information) – October 21, 2010 – Monica Cochran**
7. **Budget Impact of Cougar Works Program (Consultation) – October 21, 2010 -Cary Templeton/Dave Clausen**
8. **Acceptance of draft 2011-2016 Educational Master Plan (Consultation) –October 21, 2010 – Dr. Berkowitz**
9. **Physical Education/Athletics IPR (Information) – October 21, 2010 - Cheryl Aschenbach/PE Faculty**
10. **Administration of Justice/Correctional Science IPR (Information) – October 21, 2010 – Cheryl Aschenbach/ Nancy Bengoa-Beterbide & Linda Kennedy**
11. **Agriculture IPR (Information) - October 28, 2010 – Cheryl Aschenbach/ Brian Wolf**
12. **Business IPR (Information) - October 21, 2010 – Cheryl Aschenbach/ Garrett Taylor & Kam Vento**
13. **Child Development IPR (Information) – October 21, 2010 – Cheryl Aschenbach/ Betsy Elam**
14. **Announcement of IPRs due May 2011(Information) – October 21, 2010 – Cheryl Aschenbach**
15. **Campus Security (Consultation) – October 21, 2010 – Dr. Kayleigh Carabajal/Eric Rulofson**
16. **Nursing IPR (Information) – October 28, 2010 – Cheryl Aschenbach/Monna Walters & Liona Baker**
17. **Fiscal Operations NIPR (Information) - October 28, 2010 - Dave Clausen**
18. **Auxiliary Services (Bookstore) NIPR (Information) – October 28, 2010 – Dave Clausen**
19. **Civility – Students and Staff (Consultation) – October 28, 2010 – Dr. Houston**
20. **Automotive Technology (Information) - October 2010**
21. **Human Services IPR (Information) – October 2010**

**LASSEN COMMUNITY COLLEGE DISTRICT**



**2010-11  
ADOPTED BUDGET**

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**LASSEN COMMUNITY COLLEGE DISTRICT  
BUDGET PRINCIPLES, PRIORITIES, AND KEY POINTS  
2010-11**

**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, expanding services and access (growth).
- Transfer resources from indirect (internal) services to prioritize services that directly support student success and program growth.
- 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 reserve level equal to 2 months of operating expenses (approx \$2.25 million or 16.7% reserve).
- 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**

- Projects enrollment with growth of 2.25% to 1773 credit FTES and 21 non-credit FTES, and assumes restoration dollars will remain available to fund this increase of 15 FTES.
- Due to the fact the Governor's budget has not been signed, a 2.25% growth model along with no negative COLA or workload reduction has been assumed. There is a strong likelihood that there will be mid-year cuts. A contingency of \$686,548 has been established, assuming the growth will be removed and an additional 5% workload or COLA reduction will occur. If the growth and workload reduction do not occur, those contingencies will be used for one time expenditures during the 2010-11 budget year. Included in this projection is \$100,000 in ongoing savings from FY 09-10 and FY 10-11 faculty retirements. If not required for potential mid-year cuts these funds will be negotiated with LCFA as faculty compensation.
- A reserve for insurance contingency has been established to recognize credits for adjusted workman's compensation and liability insurance fees. These funds (\$246,206) will be available during the 2010-11 budget year for one-time expenses related to staffing and projects that will strengthen our accuracy and potential risk management issues within HR and the Business Office.
- Recognizes that repayments, under the Resolution Agreement with the California Community Colleges Chancellor's Office, will not be due until the FY 2011-12 year because of prior authority for recovery costs to offset repayments.
- Assumes categorical program and grant funding levels consistent with 2009-10. Any legislated increases or reductions will be included in the 2010-11 revised budget.
- Cash flow may dictate changes in expenditure timing; current deferrals will continue and there is a potential for additional apportionment deferrals.

<b>Lassen Community College District General Fund Revenues</b>	<b>Unrestricted Revenue</b>	<b>Restricted Revenue</b>	<b>Adopted Budget</b>
Higher Education Act	\$ -	\$ -	\$ -
College Work Study	-	347,818	347,818
Other Federal Revenues	116,000	136,744	252,744
<b>TOTAL FEDERAL REVENUE</b>	<b>\$116,000</b>	<b>\$484,562</b>	<b>\$600,562</b>
State General Apportionment	\$10,307,874	0	\$10,307,874
Enrollment Admin. Fee	7,914	-	7,914
Basic Skills	-	146,000	146,000
Cal Works	-	125,000	125,000
Extended Opportunity Programs and Services (EOPS) Cooperative Agency Resources and Education (CARE)	-	248,341	248,341
Disabled Student Services and Programs (DSPS)	-	38,746	38,746
Matriculation	-	213,330	213,330
Kinship Education	-	55,582	55,582
Student Financial Aid Admin.	-	67,407	67,407
Faculty and Staff Diversity	-	147,168	147,168
State Part-time Faculty Allocation	-	7,000	7,000
State Part-time Faculty Allocation	25,000	-	25,000
Homeowners' Exemptions Taxes	15,000	-	15,000
State Lottery Proceeds	155,000	15,000	170,000
Other State Income	-	133,117	133,117
<b>TOTAL STATE REVENUE</b>	<b>\$10,510,788</b>	<b>\$1,196,691</b>	<b>\$11,707,479</b>
Secured Taxes	\$ 1,601,059	\$ -	\$ 1,601,059
Supplemental Roll Taxes	43,530	-	43,530
Unsecured Taxes	99,750	-	99,750
Contract Instructional Services	5,000	-	5,000
Coppervale Income	15,000	-	15,000
Rentals and Leases	15,000	-	15,000
Interest	25,000	-	25,000
Community Services	5,000	-	5,000
Enrollment Fees	325,000	-	325,000

	5,000	-	5,000
			\$
Non-Resident Tuition	80,000	-	80,000
			\$
Other Student Fees & Charges	-	-	-
			\$
Off-Campus Workstudy	3,000	7,500	10,500
			\$
Library Fines	250	-	250
			\$
Other Local Income	114,300	0	114,300
			\$
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 2,367,889</b>	<b>\$ 7,500</b>	<b>\$ 2,375,389</b>
<b>TOTAL REVENUE</b>	<b>\$12,994,677</b>	<b>\$1,688,753</b>	<b>\$14,683,430</b>

Lassen Community College District General Fund Expenses	Unrestricted Fund 11	Restricted Fund 12	Adopted Budget
INSTRUCTIONAL SALARIES	2,073,898	65,479	2,139,377
NON-INSTRUCTIONAL SALARIES	969,120	147,309	1,116,429
HOURLY INSTRUCTIONAL WAGES	828,391	1,800	830,191
HOURLY NON-INSTRUCTIONAL WAGES	285,792	10,000	295,792
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,157,201</b>	<b>224,588</b>	<b>4,381,789</b>
ADMIN/CLASSIFIED NON-INSTRUCTIONAL SALARIES	2,293,965	344,293	2,638,258
ADMIN/CLASSIFIED INSTRUCTIONAL SALARIES	133,568	0	133,568
HOURLY ADMIN/CLASSIFIED NON-INSTRUCTIONAL WAGES	160,216	368,935	529,151
HOURLY ADMIN/CLASSIFIED INSTRUCTIONAL WAGES	0	0	0
<b>TOTAL CLASSIFIED SALARIES</b>	<b>2,587,749</b>	<b>713,228</b>	<b>3,300,977</b>
STATE TEACHERS RETIREMENT SYSTEM	416,016	18,528	434,544
PUBLIC EMPLOYEES RETIREMENT SYSTEM	254,223	31,159	285,382
OLD AGE, SURVIVORS & DIS. INSURANCE	150,694	23,063	173,757
HEALTH BENEFITS	1,679,174	134,943	1,814,117
STATE UNEMPLOYMENT INSURANCE	29,790	2,691	32,481
WORKERS COMPENSATION INSURANCE	93,095	29,084	122,179
MEDICARE	96,296	8,671	104,967
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,719,288</b>	<b>248,139</b>	<b>2,967,427</b>
PERIODICALS	2,612	0	2,612
SUPPLIES	217,383	78,789	296,172





<b>TOTAL SUPPLIES</b>	<b>336,707</b>	<b>82,489</b>	<b>419,196</b>
CONTRACT SERVICES	319,149	124,292	443,441
TRAVEL AND CONFERENCE	178,560	29,000	207,560
DUES & MEMBERSHIPS	60,618	0	60,618
INSURANCE	13,594	0	13,594
UTILITIES	732,217	0	732,217
LICENCES, REPAIRS AND MAINTENANCE	426,804	1,000	427,804
LEGAL & AUDIT	142,000	0	142,000
POSTAGE	32,076	2,760	34,836
OTHER OPERATING	135,800	104,159	239,959
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>2,040,818</b>	<b>261,211</b>	<b>2,302,029</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>11,841,763</b>	<b>1,529,655</b>	<b>13,371,418</b>
SITE AND SITE IMPROVEMENTS	2,000	0	2,000
LIBRARY BOOKS	179,150	15,000	194,150
NEW AND REPLACEMENT EQUIPMENT	35,216	60,354	95,570
<b>TOTAL CAPITAL EXPENSES</b>	<b>216,366</b>	<b>75,354</b>	<b>291,720</b>
<b>TOTAL EXPENDITURES</b>	<b>12,058,129</b>	<b>1,605,009</b>	<b>13,663,138</b>
STUDENT FINANCIAL AID	0	3,017	3,017
OTHER PAYMENTS TO STUDENTS	0	80,727	80,727
CHANCELLOR'S OFFICE RESOLUTION AGREEMENT REPAYMENTS	0	0	0
<b>TOTAL OTHER OUTGO</b>	<b>-</b>	<b>83,744</b>	<b>83,744</b>
<b>TOTAL EXPENDITURES</b>	<b>12,058,129</b>	<b>1,688,753</b>	<b>13,746,882</b>
<b>RESERVES:</b>			
RESERVE FOR POTENTIAL MID-YEAR CUTS	690,342	0	690,342
RESERVE FOR INSURANCE CONTINGENCIES	246,206	0	246,206
<b>TOTAL RESERVES</b>	<b>936,548</b>	<b>0</b>	<b>936,548</b>
<b>TOTAL EXPECTED GENERAL FUND EXPENDITURES</b>	<b>12,994,677</b>	<b>1,688,753</b>	<b>14,683,430</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,994,677</b>	<b>1,688,753</b>	<b>14,683,430</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>12,994,677</b>	<b>1,688,753</b>	<b>14,683,430</b>

Four-year General Fund Trend Analysis 2007-08 through Adopted 2010-10 budget (as of October 12, 2010)

	Audited		Audited		Difference Year to Year 07-08 / 08-09	Adopted		Difference Year to Year 08-09 / 09-10	Adopted		Difference Year to Year 09-10 / 10-11
	Actuals	Percent	Actuals	Percent		Budget	Percent		Budget	Percent	
	2007-08	of Total	2008-2009	of Total		2009-109	of Total		2010-11	of Total	
<b>Revenues</b>											
Federal	\$708,709	5%	\$593,808	4%	-16%	\$459,568	3%	-23%	\$600,562	4%	31%
State	\$10,929,271	78%	\$11,491,929	77%	5%	\$11,616,368	80%	1%	\$11,707,479	80%	1%
Local	\$2,304,784	17%	\$2,744,233	19%	19%	\$2,449,772	17%	-11%	\$2,375,389	16%	-3%
<b>Total Revenues</b>	<b>\$13,942,764</b>	<b>100%</b>	<b>\$14,829,970</b>	<b>100%</b>	<b>6%</b>	<b>\$14,525,708</b>	<b>100%</b>	<b>-2%</b>	<b>\$14,683,430</b>	<b>100%</b>	<b>1%</b>

<b>Expenditures</b>											
Academic Salaries	\$4,526,504	31%	\$4,787,081	33%	6%	\$4,779,071	33%	0%	\$4,381,789	30%	-8%
Classified Salaries	\$3,285,586	23%	\$3,167,463	22%	-4%	\$3,158,128	22%	0%	\$3,300,977	22%	5%
Employee Benefits	\$2,865,987	20%	\$2,845,224	20%	-1%	\$3,043,566	21%	7%	\$2,967,427	20%	-3%
Supplies	\$403,964	3%	\$356,761	2%	-12%	\$488,774	3%	37%	\$419,196	3%	-14%

Lassen Community College District

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<b>Other</b>											
Operating Expenses	\$2,745,315	19%	\$2,274,873	16%	-17%	\$2,286,598	16%	1%	\$2,302,029	16%	1%
Capital outlay	\$520,825	4%	\$396,900	3%	-24%	\$377,145	3%	-5%	\$291,720	2%	-23%
Other Outgo	\$225,820	2%	\$573,641	4%	154%	\$393,279	3%	-31%	\$83,744	1%	-79%
Reserve for Contingency									936,548	6%	100%
<b>Total Expenditures</b>	<b>\$14,574,001</b>	<b>100%</b>	<b>\$14,401,943</b>	<b>100%</b>	<b>-1%</b>	<b>\$14,526,561</b>	<b>100%</b>	<b>1%</b>	<b>\$14,683,430</b>	<b>100%</b>	<b>-2%</b>
Excess/(Deficiency)	(\$631,237)		\$428,027	**		(\$853)	***		\$0	***	
Unrestricted Component			\$375,800								
Restricted Component			\$62,227								
Audit Adjustment	(\$100,939)										
Excess/(Deficiency)	(\$732,176)										
Ending Fund Balance	\$1,757,761		\$2,185,788			\$2,181,546			\$2,181,546	est.	
Percent of Expenditures	12.06%		15.18%			15.02%			14.86%		

\* Difference due to change in accounting method to recognize the state loan repayment and cost of state trustee

LASSEN COLLEGE BOOKSTORE - FUND 31

2010/2011  
Budgeted

Revenue:		
New Book Sales	\$	320,000
Used Book Sales		225,000
Supplies Sales		60,000
Food Sales		40,000
Emblematic Sales		10,000
Miscellaneous Income		5,000
<hr/>		
Total Revenue:	\$	660,000
<hr/>		
Cost of Sales	\$	400,000
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Gross Profit or (Loss)	\$	260,000
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Expenditures:		
Classified Staff and Student Worker Salaries and Wages	\$	150,000
Staff Benefits		60,000
Utilities and Overhead		7,000
Bank Fees		9,000
Postage		10,000
Supplies and Duplicating		6,000
Cash Over and Short		1,000
Other Operating Expenses		7,000
Inter-Fund Transfer Re-payment		10,000
<hr/>		
Total Expenditures:	\$	260,000
<hr/>		
Net Profit/Loss	\$	-



LASSEN COLLEGE CAFETERIA - FUND 32

		2010/2011 <u>Budgeted</u>
		-
Revenue:		
Food Sales	\$	370,000
Commissions		5,000
Total Revenue:	\$	375,000
Cost of Sales		
	\$	175,000
Gross Profit or (Loss)		
	\$	200,000
Expenditures:		
Classified Salaries	\$	95,000
Staff Benefits		55,000
Supplies, Postage and Duplicating		15,000
Repairs and Maintenance		10,000
Utilities		7,000
Other Operating Expenses		8,000
Capital Outlay		10,000
Total Expenditures:	\$	200,000
Net Profit/Loss		
	\$	-

**CHILD DEVELOPMENT CENTER - FUND 33**

		2010/2011	
		<u>Budgeted</u>	
Revenue:			
General Child Care	\$	180,000	
State Preschool and Food Program		100,000	
Child Development Services		40,000	
Federal Revenue		14,000	
Interest Income		1,000	
Total Income:		335,000	
Expenditures:			
Staff Salaries and Wages	\$	200,000	
Staff Benefits		100,000	
Meals		25,000	
Supplies		2,000	
Capital Outlay		3,000	
Other Operating Expenses		5,000	
Total Expenditures:		\$ 335,000	
Net Profit/Loss		\$ -	

LASSEN COLLEGE DORMITORY - FUND 35

2010/2011  
Budgeted

-		
Revenue:		
Room Fees	\$	232,000
Interest Income		500
Miscellaneous Income		1,500
Total Revenue:		\$ 234,000
Expenditures:		
Classified and Student Worker Salaries	\$	85,000
Staff Benefits		30,000
Utilities		47,000
Capital Outlay		20,200
Current Year Bond Payments		31,800
Supplies, Postage and Duplicating		10,000
Contract Services		10,000
Total Expenditures:		\$ 234,000
Net Profit/Loss		\$ -



ASSOCIATED STUDENTS - FUND 71

2010/2011  
Budgeted

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Revenue:		
	ASB Cards and Vending Sales	\$ 2,340
	Interest Income	200
	Other	1,260
	<b>Total Revenue:</b>	<b>\$ 3,800</b>
Expenditures:		
	Supplies, Postage and Duplicating	1,200
	Travel	2,000
	Other	600
	<b>Total Expenditures:</b>	<b>\$ 3,800</b>
<b>Net Profit/Loss</b>		<b>\$ -</b>

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CALIFORNIA COMMUNITY COLLEGES  
 GANN LIMIT WORKSHEET – ADOPTED BUDGET  
 2010/2011

DISTRICT NAME: Lassen Community College  
 DATE: October 12, 2010

I. 2010-11 APPROPRIATIONS LIMIT:			
A.	2009-10 Appropriations Limit		\$ <u>12,630,898</u>
B.	2010-11 Price Factor:	0.9746	
C.	Population Factor:		
1.	2008-09 Second Period Actual FTES	1562.35	
2.	2009-10 Second Period Actual FTES	1753.49	
3.	2010-11 Population change factor (line C.2 divided by line C.1)	1.122341	
D.	2009-10 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3)		\$ 13,816,104
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.	2010-11 Appropriations Limit		\$ <u>13,816,104</u>
II. 2010-11 APPROPRIATIONS SUBJECT TO LIMIT:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 10,307,874
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield Tax, etc.)	15,000	
C.	Local Property Taxes	1,744,339	
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.	2010-11 Appropriations Subject to Limit		\$ <u>12,067,213</u>

## Executive Summary

The primary purpose of the Lassen Community College Food Services is to provide meal service for the students in residence, students who come to campus to study and to provide food services to staff, faculty and college programs seeking food services in the course of their programs. Food services is in the midst of a grand experiment during the 2010-11 year providing food services in new ways seeking to better serve our clients. Based on student forums, survey and other types of feedback the college run food service program implemented significant changes in the menu, pricing and the methods of food service. The cafeteria has become a wireless internet site and provides continuous food services for nearly 12 hours per day. The goal of these changes are two fold; 1) food services is providing a more varied menu and service that rivals restaurants in the area and 2) food services is implementing a more cost efficient operation seeking to improve its profitability to at least a break even position. The number of people who eat in the cafeteria on our campus and the small to medium number of students in the residence halls creates a challenge to the food service operation in terms of volume of meals purchased.

One of the major problems identified in this non-instructional program review is how profitability is determined or assigned to food services. The college datatel integrated software system apportions student payments on their accounts in a priority order where the last dollar paid or not paid is applied towards food service charges. This means that food service revenues carry an unfair amount of the college debt and it skews the annual fund balance accounting showing food services consistently in a negative year-end balance. A couple of alternate approaches have been suggested but each of these have their pros and cons. Moving forward the institution will need to grapple with this issue.

The ongoing review and monitoring of the major changes currently being enacted will require nominal adjustments to the delivery and pricing of services. A menu adjustment and service adjustment is scheduled for October 18, 2010. Changes will be implemented that respond to student suggestions, concerns and needs. The program changes outlined in the following prioritized list of recommendations will guide food services as they seek to meet the needs of our campus community in the future.

### **Prioritized Recommendations**

1. Purchase needed equipment and supplies for the Café in October 2010.
2. Survey residence hall students, general students and faculty/staff in October and March. Use the results to make appropriate changes to food services.
3. Use the survey results from the under spending students and informal student feedback to “spice up” the café menu in October 2010.
4. Add more healthy options to the café menu during the October 18, 2010 menu and services adjustment.

5. Monitor and assess the human labor costs of offering Café type service to each table in the café. Continue to monitor the staffing needs of the department, considering more efficient ways of serving a café menu style while limiting demands on student help in the café and behind the scenes.
6. Purchase a Point of Sale system to track meal program usage and inventory by November 2010.
7. By the middle of the fall 2010 term evaluate the roles of the ambassadors in the total food service experience seeking to reduce the initial levels of support for the food service operation while speeding up the delivery of food ordered by the customer.
8. Work with the dorm store and the dorm club to assist as they provide club services to the dorm students on the weekend.
9. Evaluate student usage of Cougar Cash monthly.
10. Evaluate Café profitability and prices quarterly
11. Remedy all future Health Department finding in a timely manner.
12. By the end of the 2010/2011-program year evaluate the marrying of the Lassen College Ambassador Program and food services to determine whether it is a “good fit”.
13. Work with IT and the Business Office to find a solution for the revenue accounting issues.
14. Consider combining the Dorm and Food Service budgets into one fund account seeking to price the combination of services to more effectively assure the institution of a break even financial position for these services.
15. Consider not having food services and dormitory exist within the “star” account in Datatel. This would require collection of fees to occur outside of the normal distribution of financial aid but would allow funds collected to go directly against charges incurred by the student. Uncollected tuition and fees would increase but the accounting of costs against collected fees for dorms and food service would reflect more accurately.
16. Continue to find cost cutting strategies that will reduce the expenses without harming services to students.