



LASSEN COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET for
Fiscal Year Ending June 30, 2021
submitted July 14, 2020

LCCD 2020-21 TENTATIVE BUDGET

TABLE OF CONTENTS

Board of Trustees	3
Budget Principles, Guidelines, and Priorities.	4
Budget Key Assumptions.....	5
General Fund Revenues [FUND11&12].....	6
General Fund Expenditures [FUND 11&12]	7
General Fund Balance [FUND 11&12]	8
Bookstore [FUND 31].....	9
Cafeteria [FUND 32].....	10
Dormitory [FUND 35]	11
Associated Student Body [FUND 35].....	12

LCCD 2020-21 TENTATIVE BUDGET
BOARD OF TRUSTEES

Ms. Sophia Wages, President

Mr. Shaun Giese, Vice President

Ms. Kim Dieter, Trustee

Mr. Louis Hamilton, Jr, Trustee

Mr. Buck Parks, Trustee

Mr. Tim Purdy, Trustee

Mr. Alan Siemer, Trustee

Mr. Christian Richer, Student Trustee

LCCD 2020-21 TENTATIVE BUDGET

PRINCIPLES, GUIDELINES and PRIORITIES

PRINCIPLES

- **Transparency**
- **Broad participation Balanced Conservative**
- **Complete**
- **Comprehensive**

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 as a deficit may be reduced during budget year but will be consistent with policy to sustain operations during periods of cash-flow shortfalls and protect LCCD assets and Fund Balance.**
- **Updated budgetary alignments with District Student Success Initiatives (to drive increased access, retention, and completion, transfer, and career success for all students.**

LCCD 2020-21 TENTATIVE BUDGET

KEY ASSUMPTIONS

- Primarily based on Joint Analysis of Enacted 2020-21 Budget [July2, 2020] and State Budget and P2 [June 30, 2020].
- Includes anticipated revenue deferrals, removal of cola, and a hedge on anticipated revenue shortfalls consistent with overall Proposition 98 estimates and CCC Proposition 98 funding declines.
- Maintains the Student Centered Funding Formula [SCFF] 70/20/10 percentage distribution of Base/Supplemental/Student Success categories constant. [No material structural changes to the SCFF].
- Anticipates deferred revenues in 2020-21 and 2021-2022.
- Removes any budget year enrollment growth.
- Extends the emergency apportionment throughout 2020-2021 under emergency conditions under Title 5, Section 58146 through 2020-21.
- Includes CalPERS estimated employer contributions from 22.67% to 20.7% in 2020-21 and from 24.6% to 22.84% in 2021-22 and reduces CalSTRS estimated employer contributions from 18.41% to 16.15% in 2020-21 and from 17.9% to 16.02% in 2021-22.
- Maintains categorical programs at or near prior year 2019-20 spending levels.
- Requires a portion of the Student Equity and Achievement Program to be used to support or establish food pantries or food distribution programs.
- Does not include expenses nor reimbursements from the Covid-19 pandemic with OES / FEMA assistance. Offsetting anticipated expenditures.
- Meets state law on full -time faculty obligation [75% of instructional hours in each district should be taught by full-time faculty].
- Anticipates meeting the Fifty Percent Law under a trailer bill that exempts COVID-19-related expenditures through June 30, 2021.
- Incorporates Trailer bill language that expresses the Legislature's intent that maintains certain classified employees in the 2020-21 fiscal year with a classification in nutrition, transportation, or custodial services.

LASSEN COMMUNITY COLLEGE DISTRICT
Tentative Revenues for Fiscal Year Ending June 30, 2021

GENERAL FUND REVENUES	UNRESTRICTED REVENUE [FUND 11]	UNRESTRICTED REVENUE [FUND 12]	TENTATIVE 2020-21 BUDGET
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	10,528,933		10,528,933
STATE GENERAL APPORTIONMENT - EPA	1,286,049		1,286,049
ENROLLMENT ADMIN. FEE	24,394		24,394
MANDATED COSTS	48,440		48,440
FON	83,323		83,323
CAL WORKS		156,422	156,422
EXTENDED OPPORTUNITY PROGRAMS & SERVICES		418,050	418,050
COOPERATIVE AGENCY RESOURCES & EDUCATION		62,740	62,740
DISABLED STUDENT SERVICES & PROGRAMS (DSPS)		207,457	207,457
STUDENT SUCCESS		1,746,303	1,746,303
STUDENT EQUITY		434,818	
GUIDED PATHWAYS		310,000	310,000
KINSHIP EDUCATION		60,506	60,506
STUDENT FINANCIAL AID ADMIN and Tech Support		364,939	364,939
FACULTY AND STAFF DIVERSITY		50,000	50,000
SCHEDULED MAINTENANCE		36,677	36,677
STRONG WORKFORCE		622,681	622,681
STATE PART-TIME FACULTY ALLOCATION	69,371		
HOMEOWNERS' EXEMPTIONS TAXES	25,000		25,000
STATE LOTTERY PROCEEDS	255,000	40,080	295,080
ADULT EDUCATOIN		917,570	917,570
CTE ONLINE PATHWAYS		404,250	404,250
FORMERLY INCARCERATED STUDENT GRANT		113,636	113,636
OTHER STATE INCOME		12,779	12,779
STATE REVENUES	12,320,510	5,958,908	18,279,418
SECURED TAXES	1,822,664		1,822,664
SUPPLEMENTAL ROLL TAXES	10,000		10,000
UNSECURED TAXES	99,750		99,750
CONTRACT INSTRUCTIONAL SERVICES	6,200		6,200
COPPERVALE 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	313,449		313,449
HEALTH SERVICE FEES	15,000		15,000
MATERIAL FEES			
STUDENT RECORDS	8,000		8,000
NON-RESIDENT TUITION	600,000		600,000
OFF-CAMPUS WORKSTUDY	14,130		14,130
LIBRARY FINES	250		250
OTHER LOCAL INCOME	139,300		139,300
LOCAL REVENUES	3,197,263	-	3,197,263
OTHER INTERFUND REVENUE/OTHER OUTGO	24,000	486,509	510,509
TOTAL REVENUE	15,581,773	6,941,336	22,523,109

LASSEN COMMUNITY COLLEGE DISTRICT
Tentative Expenditures for Fiscal Year Ending June 30, 2021

GENERAL FUND EXPENDITURES	UNRESTRICTED EXPENSES [FUND 11]	UNRESTRICTED EXPENSES [FUND 12]	TENTATIVE 2020-21 BUDGET
INSTRUCTIONAL SALARIES	2,830,360	50,000	2,880,360
NON-INSTRUCTIONAL SALARIES	889,366	330,331	1,219,697
HOURLY INSTRUCTIONAL	1,473,189	145,000	1,618,189
HOURLY NON-INSTRUCTIONAL	158,055	71,500	229,555
TOTAL ACADEMIC SALARIES	5,350,970	596,831	5,947,801
ADMIN/CLASSIFIED NON-INSTRUCTIONAL SALARY	3,061,320	1,093,826	4,155,146
ADMIN/CLASSIFIED INSTRUCTIONAL SALARIES	417,743	-	417,743
HOURLY ADMIN/CLASSIFIED NON-INSTRUCTIONAL	76,040	374,933	450,973
HOURLY ADMIN/CLASSIFIED INSTRUCTIONAL	7,000	34,731	41,731
TOTAL CLASSIFIED SALARIES	3,562,103	1,503,490	5,065,593
STATE TEACHERS RETIREMENT SYSTEM (STRS)	860,994	84,358	945,352
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	717,347	215,295	932,642
OASDI	218,568	71,102	289,670
HEALTH BENEFITS	2,045,895	419,893	2,465,788
UNEMPLOYMENT INSURANCE	53,223	10,515	63,738
WORKMEN'S COMPENSATION	310,919	71,582	382,501
MEDICARE	128,917	26,425	155,342
TOTAL EMPLOYEE BENEFITS	4,335,863	899,170	5,235,033
PERIODICALS	4,000	-	4,000
SUPPLIES	216,360	97,036	313,396
DUPLICATING	51,928	3,600	55,528
VEHICLE EXPENSE	55,837	-	55,837
MEAL CARDS	-	5,000	5,000
TOTAL SUPPLIES	328,125	105,636	433,761
CONTRACT SERVICES	254,398	891,959	1,146,357
TRAVEL	271,859	249,622	521,481
DUES & MEMBERSHIPS	92,942	-	92,942
INSURANCES	220,126	-	220,126
UTILITIES	642,387	2,500	644,887
LICENSES, REPAIRS & MAINTENANCE	832,514	127,000	959,514
LEGAL & AUDIT	365,000	-	365,000
POSTAGE	45,255	1,450	46,705
OTHER OPERATING	171,744	404,494	576,238
TOTAL OTHER OPERATING EXPENSES	2,896,225	1,677,025	4,573,250
TOTAL OPERATING EXPENSES	16,473,286	4,782,152	21,255,438
SITE & SITE IMPROVEMENTS	-	-	-
LIBRARY BOOKS	56,120	55,500	111,620
EQUIPMENT	118,611	477,113	595,724
TOTAL CAPITAL EXPENSES	174,731	532,613	707,344
TOTAL EXPENDITURES	16,648,017	5,314,765	21,962,782
PASS THROUGH TRANSFERS	-	-	434,818
OTHER STUDENT AID	5,000	103,995	108,995
INTERFUND TRANSFERS	50,000	230,946	280,946
TOTAL OTHER OUTGO	55,000	334,941	824,759
TOTAL EXPECTED GENERAL FUND EXPENDITURES	16,703,017	5,649,706	22,787,541

LASSEN COMMUNITY COLLEGE DISTRICT
Tentative Fund Balance for Fiscal Year Ending June 30, 2021

GENERAL FUND EXPENDITURES	UNRESTRICTED EXPENSES [FUND 11]	UNRESTRICTED EXPENSES [FUND 12]	TENTATIVE 2020-21 BUDGET
TOTAL GENERAL FUND REVENUES	15,581,773	6,941,336	22,523,109
TOTAL GENERAL FUND EXPENSES	(16,703,017)	5,649,706	(11,053,311)
INCREASE (DECREASE) IN FUND BALANCE	(1,121,244) -		(1,121,244)
BEGINNING UNRESTRICTED FUND BALANCE	4,361,256 -		4,361,256
ENDING FUND 11 and 12 BALANCES	\$ 3,240,012 -		\$ 3,240,012

LASSEN COMMUNITY COLLEGE DISTRICT
BOOKSTORE - FUND 31

2020-2021
Budget

Revenue:	
New Book Sales	206,619
Used Book Sales	121,254
Supplies Sales	7,585
Food Sales	130,000
Emblematic Sales	11,000
Miscellaneous Income	-
Total Revenue	476,458
Cost of Sales	(412,461)
Gross Profit (Loss)	65,397
Expenditures:	
Student Workers	16,640
Benefits	1,400
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	2,350
Equipment Repairs	577
Software Licenses	11,500
Total Expenditures	65,397
Net Profit/Loss	-

LASSEN COMMUNITY COLLEGE DISTRICT
CATERIA - FUND 32

2020-2021
Budget

Revenue:	
Food Sales	175,000
Commissions	2,500
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Total Revenue:	177,500
Cost of Sales	82,500
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Gross Profit or (Loss)	95,000
Expenditures:	
Classified Salaries	40,372
Staff Benefits	32,000
Supplies, Postage and Duplicating	5,500
Repairs and Maintenance	4,750
Utilities	3,250
Other Operating Expenses	4,129
Inter-Fund Transfer Re-payment	5,000
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Net Profit/Loss	-

**LASSEN COMMUNITY COLLEGE DISTRICT
DORMITORY - FUND 35**

**2020-2021
Budget**

Revenue:	
Room Fees	389,886
Interest Income	-
Miscellaneous Income	15,933
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Total Revenue:	405,819
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Expenditures:	
Classified and Student Worker Salaries	145,806
Staff Benefits	47,342
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	-
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Total Expenditures:	405,819
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Net Profit/Loss	<u><u>-</u></u>

LASSEN COMMUNITY COLLEGE DISTRICT

2020-2021

ASSOCIATE STUDENT BODY - FUND 71

Budget

Revenue:

ASB Cards and Vending Sales	-
Contributions	200
Interest Income	10
Activity Fee	4,000

Total Revenue:	4,210
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Expenditures:

Supplies, Postage and Duplicating	
Travel	-
Activity Fees	(4,000)
Other	(210)

Total Expenditures:	(4,210)
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Net Profit/Loss	<u><u>-</u></u>
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