

TENTATIVE BUDGET

Fiscal Year 2021-2022



LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

**LONG BEACH COMMUNITY COLLEGE DISTRICT
2021-2022 Tentative Budget**

Submitted by:

Mike Muñoz, Ed.D.
Interim Superintendent-President

To the:

Board of Trustees
Uduak-Joe Ntuk, President

Herlinda Chico, Vice President
Dr. Virginia Baxter, Member

Vivian Malauulu, Member
Sunny Zia, Member

June 23, 2021

Long Beach Community College District

2021-2022 Tentative Budget

Table of Contents

Superintendent’s Message	1
Budget Assumptions and Implications	12
Summary of All Expenditures and Other Outgo by Fund	19
Unrestricted General Fund (Fund #01)	20
Restricted General Fund (Fund #12)	28
Restricted Parking Program	39
Student Health Centers	41
Associated Student Body Fund (Fund #72).....	43
Capital Projects Fund (Fund #41)	46
Child and Adult Development (Fund #33)	51
Contract/ Community Education Fund (Fund #59)	55
General Obligation Bond Funds	59
Measure E (Fund #46)	66
Measure LB (Fund #47)	69
Retiree Health Fund (Fund #79)	72
Self Insurance Fund (Fund #61)	75
Student Financial Aid Fund (Fund #74)	79
Student Representation Fee Fund (Fund #71)	82
Veterans Stadium Operations Fund (Fund #58)	85

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

June 23, 2021

Board of Trustees
Long Beach, California 90808

Board President, Members of the Board, and Members of the Community:

In normal circumstances, the California State Budget can be a wild ride. The progressive tax structure and the state's heavy reliance on the highest earners can cause major swings in state revenue. In this COVID era, which is far from normal, the swings have been even more dramatic. The steep drop in the economy due to the pandemic induced recession of March 2020 has been followed with the V-shaped recovery that was quicker than expected. However, the recovery has been bifurcated. The pandemic caused hardships and unemployment for millions of Californians. However, the highest earners have escaped the negative impacts of the pandemic, which has resulted in huge income tax payments and an equally huge state budget surplus.

Governor Newsom's January Budget, which is the basis for this Tentative Budget was a great improvement over the prior year recession-impacted budget. The Governor's May Revise Budget reflects the swift economic recovery. The swing from a \$54.0 billion deficit a year ago to the current-year surplus of \$75.7 billion is truly remarkable. In the May Revise Budget, the Governor proposes a 4.05% cost of living (COLA), which is the compounded result of last year's 2.31% statutory, but unfunded COLA and this year's 1.70% calculated rate. Other positives in the May Revise that we hope to see at least to some degree in the final budget are the block grant for deferred maintenance; the full elimination of apportionment deferrals and the continued funding of state capital projects including two of our projects.

For Fall 2020, Chancellor Oakley issued Executive Order 2020-05 temporarily deferring all full-time faculty obligation (FON) penalties until further notice. No FON penalty is currently budgeted, but it is a concern. The status of FON requirements will be monitored going forward.

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

The Tentative Budget is substantially based on the Governor's January Budget, but the May Revise COLA increase is included in budgeted apportionment. The May Revise Budget is currently the best approximation of what will be included in the final enacted budget. So, we include here highlights of the Governor's May Revise Budget and estimates for LBCCD where applicable:

Ongoing Unrestricted

- Cost of Living Adjustment (COLA) of 4.05% - \$296.5 million
 - **\$5.1 million** for LBCC
- 0.5% Enrollment Growth funds – \$23.6 million
 - No growth is anticipated for LBCC

Categorical Programs

- Cost of Living Adjustment (COLA) of 1.70% for select categorical programs (DSPS, EOPS, CalWORKs, and Child Care Tax Bailout) - \$8.4 million
 - **\$143,000** for LBCC

New and Expanded Programs

- Expansion of Zero Cost Textbooks - \$115 million one-time
- Basic Need Centers - \$60 million ongoing
 - \$30 million targeted for mental health and access to technology
- Student Housing - \$4 billion one-time
 - 60% for community colleges
- Dual Enrollment – \$77.5 million one-time
 - \$2.5 million for instructional materials
 - \$75 million for fiscal incentives
- Vocational Training for ESL - \$50 million ongoing
- Regional Workforce Partnerships - \$330 million one-time

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

- Work-Based Learning Models and Programs - \$30 million one-time
- COVID-19 Block Grant - \$50 million one-time
- Program Pathways Technology and Program Mapping - \$10 million ongoing
- Common Course Numbering - \$10 million one-time

Other One-Time

- \$314.1 million for Deferred Maintenance. About **\$5.3 million** for LBCC
- STRS and PERS Contributions - The Budget does not include contributions of state funds to STRS and PERS to reduce employer contributions as in recent years.
- \$1.45 billion to pay 2020-21 deferrals. Deferrals are completely eliminated for community colleges in 2021-22.

Capital Facilities

- \$577.9 million in capital outlay projects including two of our ongoing projects:
 - **\$20.6 million** for the Music/Theatre Complex (Buildings G & H) at LAC
 - **\$14.8 million** for the Construction Trades Phase 2, Building MM at PCC.

The Tentative Budget includes 13 funds totaling \$1.1 billion and is based on the attached budget assumptions developed by the Budget Advisory Committee.

Unrestricted General Fund

The total Unrestricted General Fund budget is \$146.5 million. Staff recruitment has been reinstated after it was halted due to the closure of campuses. 4 new full-time faculty are budgeted for the 2021-22 fiscal year. Prior negotiated salary agreements are carried forward in the Tentative Budget. Any subsequent agreements will be included in the Adopted Budget or revised budgets during the fiscal year.

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

The 2020-21 Adopted Budget included an operating deficit of (\$6.6) million. Due to increased apportionment revenue and salary and other expense savings, the estimated actual deficit for 2020-21 is reduced to (\$2.2) million. Current year apportionment is below budget, but the prior year adjustment received this year due to a reduced deficit factor results in a \$0.9 million increase in total apportionment revenue. Vacancy, reassignment and reduced activity savings have resulted in \$2.6 million in salary and benefit savings. Reduced or postponed spending in non-salary accounts results in \$0.9 million in savings for a total of \$4.4 million in deficit reduction.

I am recommending a Tentative Budget with an operating deficit of (\$2.0) million resulting in a \$35.0 million (23.9%) ending fund balance at June 30, 2022. Of the (\$2.0) million budget deficit in the 2021-22 Tentative Budget, \$1.0 million is one-time expenditures, including carryover funds for Business Process Reviews and mandated cost projects. The remaining (\$1.0) million of the deficit is a structural deficit, related to ongoing expenditures. Some of the expense increases include inflation, step, column increases and pension rate increases. More details about revenue and expense changes are detailed below to better explain the operating deficit.

Revenues: Major increases/(decreases):

Changes from 2020-21 - Estimated Actuals		Comments
Apportionment	\$3.4 million	The increase is the net of: <ul style="list-style-type: none"> • \$5.1 million increase due to the 4.05% catch-up COLA • \$0.4 million increase due to the deficit factor decreasing from 0.85% to 0.50% • (\$2.1) million decrease in prior year apportionment adjustments

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

Expenditures: Major increases/(decreases):

Changes from 2020-21 - Estimated Actuals		Comments
Total Academic Salaries	\$1.1 million	The increase is due to step and column increases and hiring 4 new full-time faculty.
Total Classified Salaries	\$2.4 million	The increase is due to step and column increases; 10 academic support positions increased to 12-month assignments; and reflects the budgeting of currently vacant positions.
Total Benefits	\$2.6 million	The increase is due to increases to certain benefit rates, most notably 2.30% for PERS, 0.77% for STRS and 1.18% State Unemployment Insurance (SUI); as well as the increase to statutory benefits due to increased payroll.
Contracted Services and Operating Expenses	(\$4.1) million	The decrease is due mainly to the net of the \$0.2 million increase in travel & conference expense, the (\$0.4) million decrease in election costs (elections are held every other year), the \$0.8 million increase in software licenses and other services and expenses, and the impact of increased indirect cost allowance (\$4.7) million due to additional HEERF funding indirect costs.

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

Changes from 2020-21 - Estimated Actuals		Comments
Capital Outlay	\$0.7 million	The increase is due mainly to increases in budgeted equipment expenses.
One-Time Expenditures	\$0.3 million	The increase is due to plans to complete projects delayed by the campus shutdown and resulting focus on transitioning to remote work and learning.
Other Outgo	\$0.2 million	The increase is due to the transfer of \$150,000 to the Restricted General Fund for the Student Health Services program to help serve additional student health needs.

Reserves

Board Policy requires a minimum 5.5% reserve in the Unrestricted General Fund. Therefore, \$8.1 million has been budgeted for this purpose. The Institutional Effectiveness long-term goal is 9.5% (15% when combined with the 5.5% Board minimum). The short-term goal is 7.0% (12.5% when combined with the 5.5% Board minimum). \$13.9 million is budgeted for the institutional effectiveness goal. \$8.4 million is budgeted for economic uncertainty. Additionally, \$1.5 million is reserved for business process review expenditures planned for future years, and \$3.1 million has been reserved for vacation and load banking. If it becomes necessary to use any reserves, it will be formally reported to the Board in the Fiscal Services agenda items. The Quarterly Budget Performance Reports will also identify the use of any reserves.

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

Restricted General Fund

The total Restricted General Fund budget is \$75.7 million. Included in this fund are programs funded from external sources. The revenue from these sources must be used for the purposes specified by the external funding sources. Included in this fund are: the Small Business Development Centers, Perkins Grants, Adult Education, state categorical funds for Disabled Students Programs and Services (DSPS), Equal Opportunity Programs and Services (EOPS), Student Equity and Achievement (SEA) Program, Strong Workforce, Guided Pathways, the Student Financial Aid Administration Allowance, CaWORKs, Career Technical Education, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the COVID-19 Response Block Grants and other programs. This fund also includes the locally funded Parking Program and the Student Health Centers. In addition to the CARES Act, the Federal government has provided two additional waves of COVID-19 aid. The three programs are now referred to as Higher Education Emergency Relief Fund (HEERF) I, II and III. HEERF II provides the following funding for COVID related expense and lost revenue reimbursement:

HEERF II Award	
Student Aid Allocation	7,331,529
Institutional Allocation	22,669,530
Minority Serving Institution (MSI) Allocatic	1,748,052
Total	<hr/> <hr/> 31,749,111

More recently HEERF III funds have been allocated and will be processed and included in the 2021-22 Adopted budget. The HEERF III allocation for LBCC is \$52 million, half of which must be used for direct student aid.

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

General Obligation Bond Funds

A total of \$440 million in bonds was authorized under the 2008 Measure E bonds. The first \$48.4 million of these bonds were sold in July 2008. The District issued the second series of general obligation bonds totaling \$237 million in December 2012 to repay the \$150 million Bond Anticipation Notes (BAN) and to fund ongoing bond projects. A total of \$850 million in bonds was authorized under 2016 Measure LB. \$3.2 million from 2008 Measure E and \$81.8 million from 2016 Measure LB were issued in September 2016 for a total of \$85 million. In October 2019, \$130 million in 2016 election bonds were issued to continue construction and renovation plans. Current plans are for the issuance of \$150 million in measure LB bonds in November 2021 to continue construction and renovation projects. When issuance plans are further developed, they will be included in the 2021-22 Adopted Budget. District-wide, Pacific Coast Campus, and Liberal Arts Campus major projects are planned for the 2021-22 fiscal year. Major projects are summarized in the Bond Fund narrative.

Other Funds

Other funds are balanced. The Capital Projects Fund accounts for capital projects and expenditures not funded by local bonds. Buildings M and N, Construction Trades Phases 1 & 2 (Building MM), and Buildings G/H – Music/Theatre Complex projects have been approved for state capital outlay funding. Certain redevelopment revenues must be split between property tax revenue and restricted capital outlay revenue. This capital outlay portion is recorded in the Capital Projects Fund. Please see the following pages for more specific information about other funds.

Next Steps

This Tentative Budget provides the District with spending authority for the beginning of the 2021-22 fiscal year. When the final State Budget is enacted in June we will have a clearer picture of available resources. That

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

and final 2020-21 data will be used to complete the Adopted Budget, which will go to the Board for approval in September.

We continue to closely monitor guidance from city and county health officials. We are developing plans for returning to our campuses. The Re-Opening Steering Committee has been formed with representation from all constituency groups. We all look forward to returning to campus, however we are proceeding with caution. We continue working to provide our students and our community with the educational services they need. Outreach, marketing, Guided Pathways, the College Promise, and other initiatives continue to help improve student success metrics related to the Chancellor's Office's *Vision for Success*. Community colleges play a pivotal role in every economic recovery. LBCCD has assisted the community in various ways during this pandemic, including providing facilities for city efforts like drive up COVID-19 testing.

We offer a hearty congratulations to all of our students, faculty and staff. This has been a tough year, but we did it. We worked through an unprecedented pandemic and the related disruptions and transitions. That is a testament to the great efforts that continue at Long Beach City College. The proposed State Budget invests in community colleges to create lasting opportunities for our students, which will help strengthen the state and lead to a more equitable recovery. As we navigate these difficult times, we face the following challenges:

- **Enrollment Management** – Declining enrollment trends throughout the state were exacerbated by the pandemic. Some districts are reporting enrollment declines of 30% to 40%. The difficulties of transitioning to remote learning have especially impacted our most disadvantaged students. Our continuing outreach, student engagement and marketing efforts have helped mitigate our enrollment decline. As of our period 2 (P-2) attendance report, resident full-time equivalent student (FTES) counts are down 3%.

**Long Beach Community College District
2021-2022 Tentative Budget**

Superintendent's Message

- **Pension Obligations** – The Governor's Budget does not include contributions to reduce district PERS and STRS expenses as we have seen in prior years. Current and future years' rate increases continue to pose significant budget challenges.
- **SCFF Metrics** – Statewide enrollment declines have negatively impacted revenue calculated by the student centered funding formula (SCFF). Great efforts have been made to try to increase SCFF metrics, which have mitigated enrollment declines. The SCFF is not significantly changed in the State Budget. The formula provides protections including hold harmless protection, which extends through 2023-24, as well as emergency COVID-19 protection, which allows districts to use prior year attendance data in decline years. We continue to work to improve SCFF metrics (enrollment, student success and serving low-income students).
- **Fiscal Cliff** – Protections in the SCFF are helpful, but they are temporary. Many districts are having difficulties planning for future years with potential significant drops in apportionment revenue (fiscal cliff) due to the end of hold harmless protections after 2023-24 and the end of COVID emergency protections after 2021-22.
- **SERP Implementation** – The Supplemental Employee Retirement Program (SERP) provides incentives for eligible retirees and potential salary savings, but it also presents challenges. The resulting reorganization and additional recruiting increase workloads. Short-term and long-term vacancies and the loss of institutional knowledge present opportunities as well as challenges for remaining staff.
- **COVID Funding** – Combining HEERF I, II & III funding along with state COVID relief funds, we will receive in excess of \$100 million over the past two years and into the upcoming budget year. While

Long Beach Community College District
2021-2022 Tentative Budget

Superintendent's Message

these funds are welcome and needed, they also present new workload and compliance requirements for our staff to manage that did not exist pre-pandemic.

- **State Budget Concerns** – While the May Revise is extremely positive for the budget year, there are concerns about sustainability. The Legislative Analyst Office (LAO) warns “This is an extraordinary amount of funding. The bureaucracy’s ability to allocate this funding in a timely and effective way likely will be significantly constrained... Moreover, state departments’ ability to oversee this new spending likely will be limited...”
- **Returning to Campus** – While the immediate campus closure and transition to remote learning and work has been challenging, the current plans to return back to our campuses pose difficult challenges of their own. Our Re-Opening Steering Committee continues to work hard on plans to maintain the safety of students and employees as we work through the proper steps to provide the combination of online and in-person education that our students need.

Respectfully submitted,



Dr. Mike Muñoz
Interim Superintendent-President

**Long Beach Community College District
2021-2022 Tentative Budget**

Budget Assumptions and Implications

The following Budget Assumptions and Implications were recommended by the Budget Advisory Committee (BAC).

I. ORGANIZATION

The organization of the budget will be the same as 2020-21. There will be potential budget redirections in response to both the State's budget impact and the priority as identified by the College Planning Council (CPC) for 2021-22 Institutional Priorities as follows:

In alignment with the California Community Colleges Chancellor's Office Vision for Success and Long Beach City College's Strategic Plan goals, the College will primarily focus on:

- Implementing guided cross-functional teams to close equity gaps in student success,
- Maintaining fiscal viability,
- Expanding outreach to increase enrollment and retain students,
- Ensuring antiracist and inclusive pedagogy and services,
- Attracting and retaining a diverse and antiracist workforce,
- Establishing and strengthening relationships with local community organizations,
- Managing and learning from the COVID-19 pandemic to enhance emergency operations planning and training,

**Long Beach Community College District
2021-2022 Tentative Budget**

Budget Assumptions and Implications

- And committing to continue to expand and improve the use of instructional technology and workplace efficiencies in online and face-to-face courses.

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

The Tentative Budget is based on the Governor's January budget.

- A. Deficit spending will be minimized.
- B. Our resident FTES targets will be 20,116.00 (19,350.00 credit, 190.00 special admits, 61.00 non-credit, and 515.00 enhanced non-credit). The impact of FTES on apportionment is reduced under the new funding formula (see II. H. below), but it is still the largest single factor on our income.
- C. Carryover will only exist for the one-time allocations provided in previous years specific to the One-Time Mandated Cost items, technology refresh, professional development, instructional equipment, and mobile application deployment. All other unexpended funds will become part of the ending balance and will be budgeted in the subsequent budget year.
- D. Expenditure of one-time monies will be based on the College Priorities, as derived from the planning process.
- E. Essential operational and maintenance functions of the college will be funded.
- F. Total Cost of Ownership principles shall be employed in departmental planning and budgeting processes.
- G. Any expense eligible to be funded using categorical or grant dollars will be budgeted in the eligible categorical or grant program.

**Long Beach Community College District
2021-2022 Tentative Budget**

Budget Assumptions and Implications

- H. The Governor's Budget includes the Student Centered Funding Formula (SCFF) with few changes. The formula calls for 70% of funding to be based on FTES, 20% based on low-income students served, and 10% based on student-centered success metrics. The formula includes a hold harmless clause that allows districts to receive at least the same funding received in 2017-18 plus ongoing COLA. The 2020-21 Budget Act expanded hold harmless two more years to 2023-24.

III. RESERVE ASSUMPTIONS

- A. The District will maintain an unrestricted reserve for contingencies of 5.5% of unrestricted expenditures and other outgo in accordance with Board policy. The fiscal stability trigger established by the Chancellor's Office is a minimum prudent unrestricted general fund balance reserve of 5% (calculated as a percentage of expenditures and other outgo).
- B. To comply with the Chancellor's Office guidelines, Institutional Effectiveness reserve goals have been established. The short-term goal is 12.5% and the long-term goal is 15% (including the 5.5% Board minimum).
- C. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked, times the average hourly teaching rate, times 17.5 weeks. This liability is estimated at \$2,606,444 as of June 30, 2021.
- D. A restricted liability reserve is included for year-end vacation liability. This reserve is equivalent to three months' accrued vacation pay based on the hours of vacation on the District books as of June 30 for each employee. This liability is estimated at \$438,972.

**Long Beach Community College District
2021-2022 Tentative Budget**

Budget Assumptions and Implications

IV. FEDERAL REVENUE CHANGES

Any increases or decreases in federal income for a project or program will be accompanied by corresponding increases or decreases in expenditures.

V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS

- A. A 0.5% deficit factor will be included based on prior years' experiences, which is an offset apportionment revenue generally due to shortfalls in the local revenue components of general apportionment.
- B. We are budgeting a 4.05% COLA (compounded rate of the 2.31% prior year unfunded COLA and the 1.70% budget year calculated COLA) for apportionment revenue based on the Governor's May Revise Budget.
- C. We will be funded at our prior year (2019-20) funding level plus COLA as noted above. Any excess revenue will go toward deficit reduction and/or facilities and technology reserves.
- D. Categorically funded programs (such as the SEA Program, EOPS, DSPS, etc.) income estimates will reflect figures in the State Budget.
- E. Estimates for lottery income are those provided by the California Community Colleges Chancellor's Office. Approximately 25% of the lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses.

**Long Beach Community College District
2021-2022 Tentative Budget**

Budget Assumptions and Implications

- F. Any block grants will be for one-time purposes and will not incur on-going costs into the future. The State Budget does not include funding for the deferred maintenance and instructional equipment block grant.

VI. LOCAL REVENUE ASSUMPTIONS

- A. Local revenue sources are interest, facilities rental, publications, and surplus items. Total interest income, with the interest rate provided by Los Angeles County Treasurer, will be budgeted conservatively.
- B. Excess income generated over the costs of operations and established reserves from international students or District sponsored events that generate additional revenue, will be placed in the Unrestricted General Fund. Excess income from facilities rental operations over the costs of operations and established reserves may be placed in the Capital Projects Fund.
- C. Special Revenue Fund budgets, such as Community/Contract Education, and Veterans Stadium Operations will generate sufficient income to cover expenses.

VII. EXPENSE ASSUMPTIONS

- A. All budgeted appropriations will be available for expenditure.
- B. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution, except those identified within the line item budgets.
- C. Salary expenses will be budgeted to cover all board approved salary changes; step and column increases; and longevity increments for all employees. Only vacant positions deemed absolutely essential will be budgeted. Four full-time faculty positions are being recruited based on the Hiring Priorities Committee list.

**Long Beach Community College District
2021-2022 Tentative Budget**

Budget Assumptions and Implications

- D. Health and welfare benefit costs will be estimated using the best information available, including multi-year trends. The rate increases/decreases are as follows:

Blue Cross PPO: 0%	Delta Dental PPO: 0%
Blue Cross HMO: 0%	Delta Dental HMO: 0%
Kaiser: -3.7%	VSP: -5.0%
Mental Health Network EAP: 0%	Basic Life/AD&D: 0%

These increases/decreases combined currently result in a 1.1% blended rate decrease.

- E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the rates are as follows: PERS 23.00% (2.30% increase), STRS 16.92% (0.77% increase), Workers' Compensation 1.636% (0.10% decrease), SUI 1.23% (1.18% increase), and Retiree Benefits 5.47% (no change).
- F. Any purchases initiated during the year will be completed before the end of the year.
- G. The part-time hourly budget will contain sufficient dollars to meet the FTES target in accordance with the class schedules.
- H. Throughout the year, any savings incurred from vacant classified positions may be transferred to cover the cost of a limited-term employee (LTE) while the permanent position is in recruitment.
- I. Faculty substitutes will be provided as needed to meet minimum course requirements as funds are available.
- J. GASB 74 and 75 require districts to report their full retiree health benefits on their audited financial statements. Consequently, the Annual Required Contribution (ARC) is no longer

**Long Beach Community College District
2021-2022 Tentative Budget**

Budget Assumptions and Implications

included in actuarial studies. For budgeting purposes, we have requested and received a letter from our actuary with the amount of our ARC if it was still required. The ARC for the Retiree Health Benefits as noted in the actuarial letter as of June 30, 2019 is \$4,136,003. This represents approximately 5.47% of covered payroll.

- K. Unspent funds budgeted for Business Process Reviews will be carried over to the next fiscal year. Budget is for reviews and to implement recommendations in the areas of Admissions and Records, Degree Audit, Counseling, Cashiering, Human Resources, Payroll and Fiscal Services.

VIII. OTHER ASSUMPTIONS

- A. All grants will be carefully evaluated as to the “District match(es)” and any financial obligation beyond the term of the grant so as not to place a burden on the budget in future years.

**Long Beach Community College District
2021-2022 Tentative Budget
Summary of All Expenditures & Other Outgo by Fund**

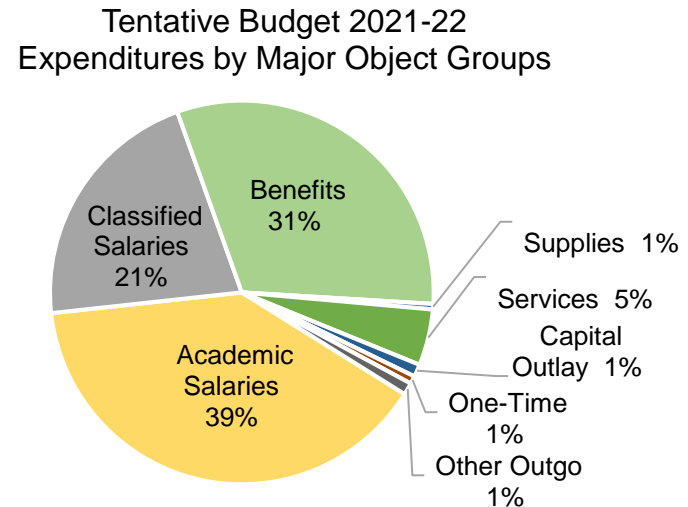
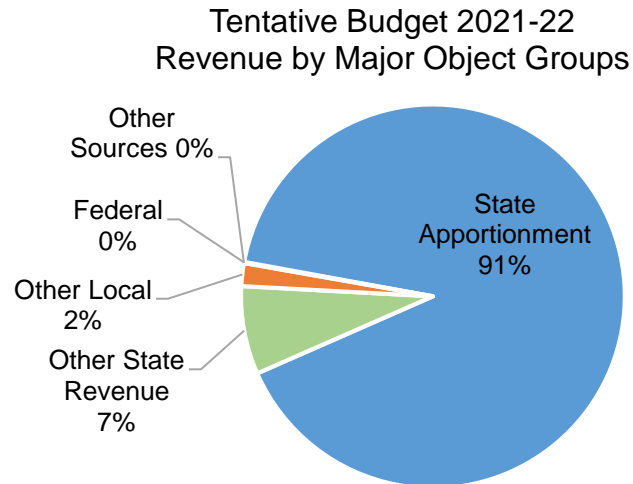
	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 146,870,436	\$ 143,315,983	\$ 146,507,407	\$ 3,191,424	2%
RESTRICTED GENERAL FUND	\$ 61,440,300	\$ 46,412,593	\$ 75,655,323	\$ 29,242,730	63%
ASSOCIATED STUDENT BODY FUND	\$ 1,192,730	\$ 790,172	\$ 1,155,919	\$ 365,747	46%
CAPITAL PROJECTS FUND	\$ 32,970,884	\$ 19,381,105	\$ 35,298,230	\$ 15,917,125	82%
CHILD AND ADULT DEVELOPMENT FUND	\$ 2,133,508	\$ 1,809,535	\$ 2,152,662	\$ 343,127	19%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 1,175,117	\$ (5,827)	\$ 1,152,916	\$ 1,158,743	19886%
GENERAL OBLIGATION BOND FUND 2008 MEASURE E	\$ 128,090,977	\$ 0	\$ 128,040,160	\$ 128,040,160	na
GENERAL OBLIGATION BOND FUND 2016 MEASURE LB	\$ 732,407,729	\$ 78,098,281	\$ 655,955,559	\$ 577,857,278	740%
RETIREE HEALTH FUND	\$ 3,160,607	\$ 2,456,804	\$ 2,730,245	\$ 273,441	11%
SELF INSURANCE FUND	\$ 1,552,548	\$ 1,486,692	\$ 1,678,184	\$ 191,492	13%
STUDENT FINANCIAL AID FUND	\$ 56,176,022	\$ 64,450,571	\$ 59,562,229	\$ (4,888,342)	-8%
STUDENT REPRESENTATION FUND	\$ 53,650	\$ 26,416	\$ 53,031	\$ 26,615	101%
VETERANS STADIUM OPERATIONS FUND	\$ 1,499,916	\$ 1,267,405	\$ 1,454,413	\$ 187,008	15%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,168,724,424	\$ 359,489,730	\$ 1,111,396,278	\$ 751,906,548	209%

**Long Beach Community College District
2021-2022 Tentative Budget**

Unrestricted General Fund

The Unrestricted General Fund is used for the operating expenses of the District. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue. It is a combination of student enrollment fees, local property taxes and state apportionment revenue. Under the previous funding formula, apportionment was based mainly on full-time equivalent students (FTES). The Student Centered Funding Formula (SCFF) began in 2018-19 and allocates funding based on a combination of FTES (70% statewide), low-income students served (20%) and student success metrics (10%).

The pie charts below present a graphic picture of the Unrestricted General Fund budgeted revenues and expenditures broken out by the major account groups. As noted above, state apportionment includes state and local revenue components.



**Long Beach Community College District
2021-2022 Tentative Budget
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
BEGINNING BALANCE	<u>\$ 39,184,203</u>	<u>\$ 39,184,203</u>	<u>\$ 37,006,987</u>	<u>\$ (2,177,216)</u>	<u>-6%</u>
REVENUE					
Federal Revenue	\$ 140,000	\$ 140,000	\$ 140,000	\$ 0	0%
State Principal Apportionment					
State General Apportionment	\$ 62,411,015	\$ 59,928,382	\$ 65,461,564	\$ 5,533,182	9%
Education Protection Account	21,481,747	21,481,747	21,481,747	0	0%
Property Taxes	37,081,932	37,081,932	37,081,932	0	0%
Enrollment Fee Revenue @ 98%	5,469,317	6,769,665	6,769,665	0	0%
Sub Total	<u>\$ 126,444,011</u>	<u>\$ 125,261,726</u>	<u>\$ 130,794,908</u>	<u>\$ 5,533,182</u>	<u>4%</u>
Prior Year Adjustment					
Prior Year Recalculation	\$ 0	\$ 2,243,748	\$ 0	\$ (2,243,748)	-100%
Prior Year Adjustment for Education Protection Account	0	(144,071)	0	144,071	-100%
Sub Total Prior Year Adjustment	<u>0</u>	<u>2,099,677</u>	<u>0</u>	<u>(2,099,677)</u>	<u>-100%</u>
Total State Principal Apportionment	\$ 126,444,011	\$ 127,361,403	\$ 130,794,908	\$ 3,433,505	3%

**Long Beach Community College District
2021-2022 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
Other State Revenue					
California College Promise Administration	\$ 310,110	\$ 300,052	\$ 300,052	\$ 0	0%
Full Time Faculty Hiring	839,358	839,358	839,358	0	0%
Mandated Cost Reimbursement	595,023	595,023	595,023	0	0%
Part-time Faculty Compensation	410,987	423,431	423,431	0	0%
State Lottery	2,975,400	2,975,400	2,876,850	(98,550)	-3%
STRS On-Behalf Payments	5,662,789	5,662,789	5,704,393	41,604	1%
Total Other State Revenue	<u>\$ 10,793,667</u>	<u>\$ 10,796,053</u>	<u>\$ 10,739,107</u>	<u>\$ (56,946)</u>	<u>-1%</u>
Local Revenue					
From LBCC Auxiliary	\$ 117,048	\$ 122,875	\$ 122,875	\$ 0	0%
Enrollment Fee Revenue @ 2%	111,619	138,156	138,156	0	0%
International Student Fees	645,433	534,037	534,037	0	0%
Nonresident Tuition Fees	1,252,418	1,361,247	1,361,247	0	0%
Materials Fees	100,553	87,344	50,427	(36,917)	-42%
Other Local Revenue	637,600	578,652	576,400	(2,252)	0%
Total Local Revenue	<u>\$ 2,864,671</u>	<u>\$ 2,822,311</u>	<u>\$ 2,783,142</u>	<u>\$ (39,169)</u>	<u>-1%</u>
TOTAL REVENUE	<u>\$ 140,242,349</u>	<u>\$ 141,119,767</u>	<u>\$ 144,457,157</u>	<u>\$ 3,337,390</u>	<u>2%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>ESTIMATED ACTUAL 2020-2021</u>	<u>TENTATIVE BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER FINANCING SOURCES					
Sale of Surplus Equipment	\$ 19,000	\$ 19,000	\$ 0	\$ (19,000)	-100%
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 1,351	\$ 0	\$ 0	\$ 0	na
TOTAL OTHER FINANCING SOURCES	<u>\$ 20,351</u>	<u>\$ 19,000</u>	<u>\$ 0</u>	<u>\$ (19,000)</u>	<u>-100%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 140,262,700	\$ 141,138,767	\$ 144,457,157	\$ 3,318,390	2%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 26,770,343	\$ 26,871,786	\$ 27,401,392	\$ 529,606	2%
Academic Administrator Salaries	3,805,325	3,926,578	4,140,487	213,909	5%
Department Head/Coordinator Salaries	3,372,152	3,258,410	3,328,770	70,360	2%
Full Time Counselor Salaries	2,397,232	2,408,872	2,460,543	51,671	2%
Full Time Librarian Salaries	675,916	682,717	685,946	3,229	0%
Academic Hourly Instructional Salaries	17,649,482	17,468,437	17,649,482	181,045	1%
Academic Hourly Non-Instructional Salaries	1,522,476	1,548,222	1,591,923	43,701	3%
Librarian Hourly Salaries	443,185	424,031	443,185	19,154	5%
TOTAL ACADEMIC SALARIES	<u>\$ 56,636,111</u>	<u>\$ 56,589,053</u>	<u>\$ 57,701,728</u>	<u>\$ 1,112,675</u>	<u>2%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 17,956,201	\$ 16,656,226	\$ 18,289,475	\$ 1,633,249	10%
Classified Manager/Supervisor Salaries	6,292,709	6,085,859	6,634,461	548,602	9%
Confidential Salaries	1,300,543	1,247,717	1,374,795	127,078	10%
Classified Instructional Salaries	2,903,285	2,710,721	2,958,580	247,859	9%
Classified Hourly Non-Instructional Salaries	814,301	1,316,371	817,327	(499,044)	-38%
Classified Hourly Instructional Salaries	1,081,337	702,109	1,077,377	375,268	53%
TOTAL CLASSIFIED SALARIES	\$ 30,348,376	\$ 28,719,003	\$ 31,152,015	\$ 2,433,012	8%
BENEFITS					
Benefits	\$ 43,093,859	\$ 42,190,031	\$ 45,351,841	\$ 3,161,810	7%
Early Retirement Incentives	1,204,342	1,217,988	682,024	(535,964)	-44%
TOTAL BENEFITS	\$ 44,298,201	\$ 43,408,019	\$ 46,033,865	\$ 2,625,846	6%
SUPPLIES AND MATERIALS					
Commencement Expenses	\$ 11,851	\$ 1,553	\$ 11,851	\$ 10,298	663%
Instructional Supplies Lost/Damage Calculators	330	0	480	480	na
Instructional Supplies (Contract/Community Education Profit Share	1,765	3,484	0	(3,484)	-100%
Instructional Material Fees	149,381	76,802	23,855	(52,947)	-69%
Fuel	61,975	52,387	61,975	9,588	18%
Hospitality	78,701	0	78,638	78,638	na
Other Supplies	501,411	569,206	500,931	(68,275)	-12%
TOTAL SUPPLIES AND MATERIALS	\$ 805,414	\$ 703,432	\$ 677,730	\$ (25,702)	-4%

**Long Beach Community College District
2021-2022 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 4,602,465	\$ 4,402,883	\$ 4,576,317	\$ 173,434	4%
Travel and Conferences	281,926	24,660	281,669	257,009	1042%
Air Quality Management District Site Fees	35,000	35,000	35,000	0	0%
Staff Development	27,396	54,333	32,396	(21,937)	-40%
Dues and Memberships	194,939	198,042	194,939	(3,103)	-2%
Utilities	2,939,538	2,945,408	2,939,538	(5,870)	0%
Rents, Building Repair, Maintenance and Equipment Repair	1,099,085	1,029,117	1,099,010	69,893	7%
Environmental Health Fees	930	1,639	930	(709)	-43%
Audit	120,000	128,185	125,000	(3,185)	-2%
Election	450,000	450,000	0	(450,000)	-100%
Legal Services	352,268	695,545	597,213	(98,332)	-14%
TRANS Cost of Issuance	0	37,325	0	(37,325)	-100%
Fingerprinting	8,570	9,170	8,570	(600)	-7%
Postage	85,331	88,154	105,331	17,177	19%
Credit Card Fees	285,150	264,850	285,150	20,300	8%
Online Software Licensing	1,474,340	1,640,101	1,895,909	255,808	16%
Other Services and Expenses	857,673	381,354	834,920	453,566	119%
Indirect Costs	(1,841,489)	(1,356,203)	(6,070,963)	(4,714,760)	-348%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 10,973,122	\$ 11,029,563	\$ 6,940,929	\$ (4,088,634)	-37%
CAPITAL OUTLAY					
Buildings and Additions	\$ 3,500	\$ 1,200	\$ 1,200	\$ 0	0%
Library Books	62,818	62,818	39,846	(22,972)	-37%
Equipment	824,154	442,571	1,144,379	701,808	159%
Lease/Purchase	353,311	361,011	355,111	(5,900)	-2%
TOTAL CAPITAL OUTLAY	\$ 1,243,783	\$ 867,600	\$ 1,540,536	\$ 672,936	78%

**Long Beach Community College District
2021-2022 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
ONE-TIME EXPENDITURES FOR MANDATED COSTS AND BUSINESS PROCESS REVIEWS					
Academic Hourly Non-Instructional Salaries	\$ 14,252	\$ 0	\$ 9,359	\$ 9,359	na
Classified Manager/Supervisor Salaries		6,586	20,746	14,160	215%
Classified Hourly Non-Instructional Salaries	110,353	105,000	110,105	5,105	5%
Benefits	16,378	16,157	28,179	12,022	74%
Hospitality	7,766	0	7,468	7,468	na
Other Supplies	1,427	965	1,242	277	29%
Professional Services	381,644	72,519	317,403	244,884	338%
Travel and Conferences	6,943	528	5,408	4,880	924%
Staff Development	0	298	0	(298)	-100%
Online Software Licensing	584,201	347,778	387,423	39,645	11%
Other Services and Expenses	9,693	0	9,693	9,693	na
Equipment	96,772	113,482	77,578	(35,904)	-32%
TOTAL ONE-TIME EXPENDITURES	\$ 1,229,429	\$ 663,313	\$ 974,604	\$ 311,291	47%
TOTAL EXPENDITURES	\$ 145,534,436	\$ 141,979,983	\$ 145,021,407	\$ 3,041,424	2%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Child and Adult Development Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
To Restricted General Fund (Student Health Services)	0	0	150,000	150,000	na
To Self Insurance Fund	1,186,000	1,186,000	1,186,000	0	0%
TOTAL OTHER OUTGO	\$ 1,336,000	\$ 1,336,000	\$ 1,486,000	\$ 150,000	11%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 146,870,436	\$ 143,315,983	\$ 146,507,407	\$ 3,191,424	2%
OPERATING SURPLUS/(DEFICIT)	\$ (6,607,736)	\$ (2,177,216)	\$ (2,050,250)	\$ 126,966	-6%
Plus Beginning Balance	39,184,203	39,184,203	37,006,987	(2,177,216)	-6%
ENDING BALANCE	\$ 32,576,467	\$ 37,006,987	\$ 34,956,737	\$ (2,050,250)	-6%

**Long Beach Community College District
2021-2022 Tentative Budget
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>ESTIMATED ACTUAL 2020-2021</u>	<u>TENTATIVE BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
FUND BALANCE CLASSIFICATIONS					
Unassigned Reserves					
Board Mandated Reserve	\$ 8,077,874	\$ 7,882,379	\$ 8,057,907	\$ 175,528	2%
Additional Reserve for Institutional Effectiveness Goal	13,952,691	13,615,018	13,918,204	303,186	2%
Economic Uncertainties	5,356,640	11,458,432	8,441,867	(3,016,565)	-26%
Assigned Reserves					
Reserve for Business Process Reviews	1,901,831	1,005,742	1,493,343	487,601	48%
Vacation and Loadbanking Reserve	3,287,431	3,045,416	3,045,416	0	0%
TOTAL FUND BALANCE	\$ 32,576,467	\$ 37,006,987	\$ 34,956,737	\$ (2,050,250)	-6%

**Long Beach Community College District
2021-2022 Tentative Budget**

Restricted General Fund

The Restricted General Fund contains budgets for the federal and state categorical programs, grants, student health, and parking programs. The use of revenues for these programs is restricted to specific purposes. For example, student health fee revenues can only be used to support programs to improve students' health. Similarly, restricted lottery revenue can only be used to purchase instructional materials.

Revenue

Revenues are broken down by funding source: federal, state and local. In some cases, the funding agency requires local matching funds. For example, the State requires a 4:1 local match for the Deaf/Hard-of-Hearing Grant. These matching funds are provided by the Unrestricted General Fund. Generally, grant revenues equal expenditures since most grant funds are not considered earned until appropriate grant expenses have been made. Major new grants in recent years include the CARES Act (HEERF), Title V DESTINO grant, Strong Workforce Program, Guided Pathways, Adult Education Regional Consortium, and the California College Promise Program.

Indirect Costs

Many of the grant/categorical programs allow the college to use some (typically 4%) of the restricted dollars to pay for indirect (overhead) costs incurred to operate the grant/categorical programs.

Parking and Student Health Programs

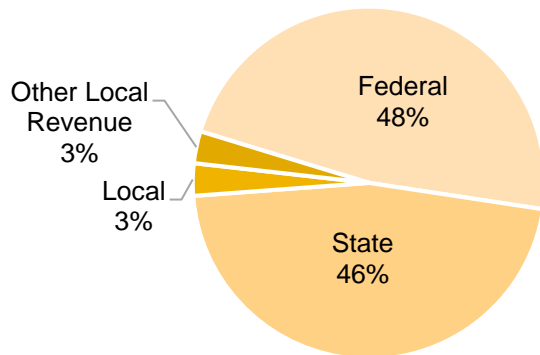
For informational purposes, the Restricted Parking Program Budget and the Student Health Center Budget are presented in detail following the full Restricted General Fund.

Long Beach Community College District
2021-2022 Tentative Budget

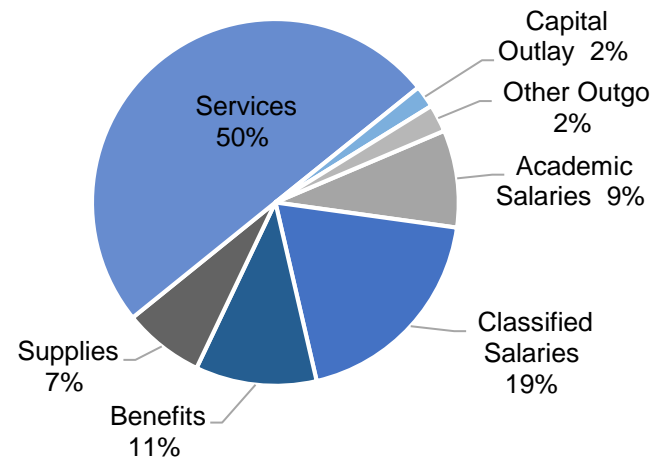
Restricted General Fund

The pie charts below present a graphic picture of the Restricted General Fund budgeted revenues and expenditures broken out by the major account groups.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	\$ 4,856,860	\$ 4,856,860	\$ 4,500,729	\$ (356,131)	-7%
REVENUE					
Federal Revenue					
Coronavirus Response and Relief Supplemental Appropriations Act HEERF II	\$ 0	\$ 2,034,896	\$ 0	\$ (2,034,896)	-100%
Coronavirus Response and Relief Supplemental Appropriations Act Minority Serving HEERF II	0	127,200	0	(127,200)	-100%
COVID 19 Block Grant (Federal)	953,906	953,906	0	(953,906)	-100%
Federal Work Study	794,377	794,377	876,736	82,359	10%
Foster & Kinship Care	84,451	84,451	84,451	0	0%
Temporary Assistance for Needy Families (TANF)	111,845	108,372	108,372	0	0%
Title V Destino Program	600,000	79,164	450,000	370,836	468%
Title IV Upward Bound	385,660	368,058	321,976	(46,082)	-13%
Trio-Student Support Services	261,727	259,936	284,603	24,667	9%
Veterans Chapter 33 Veterans Affairs	180,000	200,000	250,000	50,000	25%
College Advancement and Economic Development					
Small Business Development Center Network	0	485,465	0	(485,465)	-100%
VTEA, Perkins Title I-C	850,631	850,631	941,232	90,601	11%
Total Federal Revenue	\$ 4,222,597	\$ 6,346,456	\$ 3,317,370	\$ (3,029,086)	-48%

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
State Restricted Revenue					
Adult Education	\$ 1,250,845	\$ 0	\$ 1,250,845	\$ 1,250,845	na
California College Promise	1,459,151	818,163	1,459,151	640,988	78%
CalWorks	654,930	548,161	634,753	86,592	16%
CA Advanced Supply Chain Analysis & Diversification Effort (CASCADE)	0	10,000	0	(10,000)	-100%
College Housing and Insecure Pilot Program	680,000	0	700,000	700,000	na
Cooperating Agencies Foster Youth Education Support (CAFYES)	201,952	225,915	192,039	(33,876)	-15%
Cooperative Agencies Resource for Education	122,701	156,433	148,611	(7,822)	-5%
COVID 19 Block Grant (State)	1,170,932	50,000	0	(50,000)	-100%
Disabled Students Programs & Services	1,629,878	1,594,724	1,728,738	134,014	8%
Deaf and Hard of Hearing (DHH)	361,428	443,917	421,721	(22,196)	-5%
DPSS CalWorks Supplemental	129,750	129,750	129,750	0	0%
Equal Employment Opportunity	40,000	0	40,000	40,000	na
Extended Opportunity Programs & Services	1,318,835	1,283,795	1,271,855	(11,940)	-1%
Financial Aid Technology Program	62,804	62,804	55,807	(6,997)	-11%
Foster & Kinship Care	128,271	128,271	128,271	0	0%
Guided Pathways	228,109	0	228,109	228,109	na
Incarcerated Re-entry Program	46,109	35,976	22,645	(13,331)	-37%
Nursing Education Program	90,581	74,653	90,581	15,928	21%
Restricted Lottery	971,964	971,964	939,771	(32,193)	-3%
Strong Workforce Program Local	1,188,536	0	1,495,287	1,495,287	na
Strong Workforce Regional Funding	544,161	190,407	1,303,760	1,113,353	585%
STRS On-Behalf Payments	411,066	411,066	469,663	58,597	14%
Student Equity and Achievement Program	5,742,223	4,007,133	5,742,223	1,735,090	43%
Student Equity and Achievement Program - Basic Skills	765,977	552,362	765,977	213,615	39%
Student Financial Aid Administration Allowance	861,956	861,956	861,956	0	0%
Veteran Resource Center	17,699	0	0	0	na

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET <u>2020-2021</u>	ESTIMATED ACTUAL <u>2020-2021</u>	TENTATIVE BUDGET <u>2021-2022</u>	CHANGE	
				<u>AMOUNT</u>	<u>PERCENT</u>
College Advancement and Economic Development					
Deputy Sector Navigator (Global Trade)	\$ 0	\$ 357,635	\$ 0	\$ (357,635)	-100%
GO-BIZ Capital Infusion Grant	0	605,000	0	(605,000)	-100%
Total State Restricted Revenue	<u>\$ 20,079,858</u>	<u>\$ 13,520,085</u>	<u>\$ 20,081,513</u>	<u>\$ 6,561,428</u>	<u>49%</u>
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 25,000	\$ 0	\$ 25,000	\$ 25,000	na
Apostle Family Foundation Program	0	53,681	0	(53,681)	-100%
Burton Book Fund	1,600	1,600	0	(1,600)	-100%
CA Catalyst LBCC Undocumented Community Coalition	100,000	100,000	0	(100,000)	-100%
Child Development Consortium	25,000	30,981	30,000	(981)	-3%
City of Long Beach CARES Act Grant	0	19,000	0	(19,000)	-100%
College to Career (C2C)	517,686	517,686	517,686	0	na
Puente	1,500	1,500	1,500	0	0%
Public Education & Government - City of Long Beach	100,236	0	99,600	99,600	na
Transfer Pathways Mapper Project	12,500	3,660	0	(3,660)	-100%

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
College Advancement and Economic Development					
10,000 Small Business Program	\$ 0	\$ 381,928	\$ 0	\$ (381,928)	-100%
Maritime Center of Excellence	81,992	14,208	0	(14,208)	-100%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	0	0	0	0	na
Total Local Revenue	\$ 865,514	\$ 1,124,244	\$ 673,786	\$ (450,458)	-40%
Other Local Revenue					
Parking Permits and Meters	\$ 850,000	\$ 908,000	\$ 1,000,000	\$ 92,000	10%
Student Health Fees	1,200,500	1,200,500	1,200,500	0	0%
Total Other Local Revenue	\$ 2,050,500	\$ 2,108,500	\$ 2,200,500	\$ 92,000	4%
Prior Year Carryover					
Federal Revenue					
Coronavirus Aid, Relief, and Economic Security Act (CARES)	\$ 4,276,851	\$ 3,832,921	\$ 443,930	\$ (3,388,991)	-88%
Coronavirus Aid, Relief, and Economic Security Act (CARES) Minority Serving	816,315	170,737	645,578	474,841	278%
Coronavirus Response and Relief Supplemental Appropriations Act HEERF II	0	0	20,634,634	20,634,634	na
Coronavirus Response and Relief Supplemental Appropriations Act Minority Serving HEERF II	0	0	1,612,136	1,612,136	na
Title V Destino Program	427,839	427,839	520,836	92,997	22%
SBA SBDC COVID 2020 (CARES ACT) Program	6,107,933	2,232,487	3,875,446	1,642,959	74%
Small Business Development Center Network	4,202,566	3,522,229	4,675,071	1,152,842	33%
VA 33 Certifications	19,771	5,452	24,639	19,187	352%
Total Federal Revenue	\$ 15,851,275	\$ 10,191,665	\$ 32,432,270	\$ 22,240,605	218%

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
State Revenue					
Adult Education	\$ 1,587,489	\$ 941,812	\$ 1,896,522	\$ 954,710	101%
Block Grant Instructional Equipment & Library Materials	336,302	113,029	223,273	110,244	98%
CA Advanced Supply Chain Analysis & Diversification Effort (CASCADE)	0	0	7,500	7,500	na
California College Promise	1,073,144	1,073,144	630,488	(442,656)	-41%
CalFresh Outreach	0	0	53,672	53,672	na
CalWorks	0	0	120,000	120,000	na
Campus Safety and Sexual Assault	19,792	12,250	7,542	(4,708)	-38%
Certified Nursing Assistant Program	89,639	0	0	0	na
College Housing and Insecure Pilot Program	663,926	619,215	714,711	95,496	15%
Cooperative Agencies Resource for Education	25,443	25,443	0	(25,443)	-100%
Cooperating Agencies Foster Youth Education Support (CAFYES)	99,676	34,248	65,428	31,180	91%
Cooperating Agencies Foster Youth Education Support (Set Aside)	4,923	4,923	0	(4,923)	-100%
COVID 19 Block Grant (State)	0	0	1,120,932	1,120,932	na
CTE Online Pathways	168,930	168,930	0	(168,930)	-100%
Dream Resource Liason Support	0	0	76,739	76,739	na
Disabled Students Programs & Services	0	0	225,000	225,000	na
Extended Opportunity Programs & Services	116,620	116,620	55,000	(61,620)	-53%
Equal Employment Opportunity	70,219	21,462	88,757	67,295	314%
Financial Aid Technology Program	118,444	118,444	0	(118,444)	-100%
Guided Pathways	716,610	354,133	590,586	236,453	67%
Hunger Free Campus Support	113,867	94,190	19,677	(74,513)	-79%
Incarcerated Re-entry Program	11,159	11,159	10,133	(1,026)	-9%
Model Approaches to Partnership in Parenting/Family to Family Program	79,352	24,377	58,593	34,216	140%
Nursing Education Program	0	0	73,404	73,404	na
Mental Health Services	110,771	110,771	0	(110,771)	-100%
Restricted Lottery	2,380,662	552,423	1,328,239	775,816	140%
Strong Workforce Program Local	2,286,252	1,297,066	2,484,473	1,187,407	92%
Strong Workforce Regional Funding	415,664	440,664	353,754	(86,910)	-20%

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
Student Equity and Achievement Program	\$ 1,456,225	\$ 1,502,025	\$ 1,948,705	\$ 446,680	30%
Student Retention and Outreach	0	0	242,756	242,756	na
Veteran Resource Center	304,517	193,240	422,837	229,597	119%
Vision for Success Professional Development Classified	80,438	0	80,438	80,438	na
College Advancement and Economic Development					
Deputy Sector Navigator (Global Trade)	252,868	331,650	242,365	(89,285)	-27%
GO-BIZ Capital Infusion Grant	2,976,138	2,976,138	1,540,300	(1,435,838)	-48%
Industry Driven Regional Collaboratives Truck Driving	41,042	23,295	17,747	(5,548)	-24%
Port of Long Beach Microgrid Program	37,434	0	37,434	37,434	na
Total State Revenue	\$ 15,637,546	\$ 11,160,651	\$ 14,737,005	\$ 3,576,354	32%
Local Revenue					
10,000 Small Business Program	\$ 1,190,669	\$ 1,282,741	\$ 976,973	\$ (305,768)	-24%
Anthem Blue Cross Wellness Program	64,819	21,767	68,052	46,285	213%
Apostle Family Foundation Program	0	0	66,264	66,264	na
CA Endowment Health Path	198,379	161,511	36,868	(124,643)	-77%
City of Long Beach CARES Act Grant	0	0	26,000	26,000	na
College Promise Tours	11,224	3,660	4,344	684	19%
Maritime Center of Excellence	0	0	67,784	67,784	na
Pritzker Foster Care Initiative	20,000	1,361	40,139	38,778	2849%
Public Education & Government - City of Long Beach	150,397	123,821	126,177	2,356	2%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	141,038	10,000	131,038	121,038	1210%
Transfer Pathways Mapper Project	0	0	8,840	8,840	na
Total Local Revenue	\$ 1,776,526	\$ 1,604,861	\$ 1,552,479	\$ (52,382)	-3%
Total Prior Year Carryover	\$ 33,265,347	\$ 22,957,177	\$ 48,721,754	\$ 25,764,577	112%
TOTAL REVENUE	\$ 60,483,816	\$ 46,056,462	\$ 74,994,923	\$ 28,938,461	63%

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>ESTIMATED ACTUAL 2020-2021</u>	<u>TENTATIVE BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 0	\$ 0	\$ 150,000	\$ 150,000	na
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 60,483,816	\$ 46,056,462	\$ 75,144,923	\$ 29,088,461	63%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Administrator Salaries	\$ 887,569	\$ 679,780	\$ 840,342	\$ 160,562	24%
Department Head/Coordinator Salaries	608,773	562,874	593,719	30,845	5%
Full Time Counselor Salaries	1,210,589	1,146,851	1,193,847	46,996	4%
Academic Hourly Instructional Salaries	211,745	79,314	141,145	61,831	78%
Academic Hourly Non-Instructional Salaries	2,812,860	2,352,496	3,728,925	1,376,429	59%
TOTAL ACADEMIC SALARIES	\$ 5,731,536	\$ 4,821,315	\$ 6,497,978	\$ 1,676,663	35%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 6,286,618	\$ 5,210,276	\$ 6,333,708	\$ 1,123,432	22%
Classified Manager/Supervisor Salaries	2,880,329	2,534,516	3,147,898	613,382	24%
Classified Instructional Salaries	217,582	65,596	274,185	208,589	318%
Classified Hourly Non-Instructional Salaries	2,785,167	2,792,255	3,433,184	640,929	23%
Classified Hourly Instructional Salaries	1,067,874	1,016,939	1,323,356	306,417	30%
TOTAL CLASSIFIED SALARIES	\$ 13,237,570	\$ 11,619,582	\$ 14,512,331	\$ 2,892,749	25%
BENEFITS	\$ 7,314,443	\$ 6,286,229	\$ 8,087,103	\$ 1,800,874	29%

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
SUPPLIES AND MATERIALS					
Instructional Supplies	\$ 3,431,394	\$ 1,375,054	\$ 2,257,791	\$ 882,737	64%
Fuel	3,200	1,800	3,000	1,200	67%
Hospitality	183,346	70,351	106,847	36,496	52%
Other Supplies	953,765	1,739,935	3,018,491	1,278,556	73%
TOTAL SUPPLIES AND MATERIALS	\$ 4,571,705	\$ 3,187,140	\$ 5,386,129	\$ 2,198,989	69%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 15,744,693	\$ 11,058,166	\$ 13,841,486	\$ 2,783,320	25%
Travel and Conferences	464,883	31,988	224,280	192,292	601%
Staff Development	20,000	56,667	44,131	(12,536)	-22%
Dues and Memberships	37,417	49,345	65,175	15,830	32%
Insurance	131,737	99,124	130,250	31,126	31%
Utilities	87,250	212,126	455,419	243,293	115%
Rents, Building Repair, Maintenance and Equipment Repair	235,400	153,143	196,450	43,307	28%
Fingerprinting	12,250	15,830	16,850	1,020	6%
Postage	8,500	48,340	8,151	(40,189)	-83%
Online Software Licensing	988,032	2,010,881	1,033,672	(977,209)	-49%
Credit Card Fees	28,000	2,000	20,000	18,000	900%
Other Services and Expenses	6,320,597	1,539,486	15,713,198	14,173,712	921%
Indirect Costs	1,895,715	1,430,563	6,103,006	4,672,443	327%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 25,974,474	\$ 16,707,659	\$ 37,852,068	\$ 21,144,409	127%

**Long Beach Community College District
2021-2022 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
CAPITAL OUTLAY					
Building Fixtures	\$ 7,300	\$ 4,976	\$ 2,000	\$ (2,976)	-60%
Library Books	0	52,475	0	(52,475)	-100%
Equipment	2,521,179	2,164,701	1,481,476	(683,225)	-32%
TOTAL CAPITAL OUTLAY	\$ 2,528,479	\$ 2,222,152	\$ 1,483,476	\$ (738,676)	-33%
TOTAL EXPENDITURES	\$ 59,358,207	\$ 44,844,077	\$ 73,819,085	\$ 28,975,008	65%
OTHER OUTGO					
Payments to Students	\$ 2,082,093	\$ 1,305,516	\$ 1,591,238	\$ 285,722	22%
INTERFUND TRANSFERS OUT					
To Veterans' Stadium Operations Fund	0	263,000	245,000	(18,000)	-7%
TOTAL OTHER OUTGO	\$ 2,082,093	\$ 1,568,516	\$ 1,836,238	\$ 267,722	17%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 61,440,300	\$ 46,412,593	\$ 75,655,323	\$ 29,242,730	63%
OPERATING SURPLUS/(DEFICIT)	\$ (956,484)	\$ (356,131)	\$ (510,400)	\$ (154,269)	-43%
Plus Beginning Balance	4,856,860	4,856,860	4,500,729	(356,131)	-7%
ENDING BALANCE	\$ 3,900,376	\$ 4,500,729	\$ 3,990,329	\$ (510,400)	-11%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Reserve for Parking Program	3,684,510	4,076,055	3,909,307	(166,748)	-4%
Reserve for Student Health Fees	215,866	424,674	81,022	(343,652)	-81%
TOTAL FUND BALANCE	\$ 3,900,376	\$ 4,500,729	\$ 3,990,329	\$ (510,400)	-11%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	<u>\$ 4,076,083</u>	<u>\$ 4,076,083</u>	<u>\$ 4,076,055</u>	<u>\$ (28)</u>	<u>0%</u>
REVENUE					
Other Local Revenue					
Parking Permits and Meters	\$ 850,000	\$ 908,000	\$ 1,000,000	\$ 92,000	10%
TOTAL REVENUE	<u>\$ 850,000</u>	<u>\$ 908,000</u>	<u>\$ 1,000,000</u>	<u>\$ 92,000</u>	<u>10%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 136,594	\$ 64,000	\$ 124,971	\$ 60,971	95%
Classified Manager/Supervisor Salaries	11,623	11,778	12,448	670	6%
Classified Hourly Non-Instructional Salaries	94,000	96,640	77,000	(19,640)	-20%
TOTAL CLASSIFIED SALARIES	<u>\$ 242,217</u>	<u>\$ 172,418</u>	<u>\$ 214,419</u>	<u>\$ 42,001</u>	<u>24%</u>
BENEFITS	\$ 91,317	\$ 52,517	\$ 86,965	\$ 34,448	66%
SUPPLIES AND MATERIALS					
Fuel	\$ 3,000	\$ 1,800	\$ 3,000	\$ 1,200	67%
Other Supplies	80,000	60,000	75,000	15,000	25%
TOTAL SUPPLIES AND MATERIALS	<u>\$ 83,000</u>	<u>\$ 61,800</u>	<u>\$ 78,000</u>	<u>\$ 16,200</u>	<u>26%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted Parking Program**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 236,980	\$ 236,980	\$ 247,539	\$ 10,559	4%
Utilities	0	15,000	15,000	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	182,000	149,000	162,000	13,000	9%
Fingerprinting	0	0	300	300	na
Postage	5,000	0	5,000	5,000	na
Credit Card Fees	28,000	2,000	20,000	18,000	900%
On Line Serv-Sftwr Licensing	1,300	1,300	1,300	0	0%
Other Services and Expenses	100,000	15,000	85,000	70,000	467%
Indirect Costs	257,759	188,513	242,225	53,712	28%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 811,039	\$ 607,793	\$ 778,364	\$ 170,571	28%
CAPITAL OUTLAY					
Site Improvement	\$ 0	\$ 0	\$ 0	\$ 0	na
Building Fixtures	2,000	2,000	2,000	0	0%
Equipment	12,000	11,500	7,000	(4,500)	-39%
TOTAL CAPITAL OUTLAY	\$ 14,000	\$ 13,500	\$ 9,000	\$ (4,500)	-33%
TOTAL EXPENDITURES	\$ 1,241,573	\$ 908,028	\$ 1,166,748	\$ 258,720	28%
OPERATING SURPLUS/(DEFICIT)	\$ (391,573)	\$ (28)	\$ (166,748)	\$ (166,720)	na
Plus Beginning Balance	4,076,083	4,076,083	4,076,055	(28)	0%
ENDING BALANCE	\$ 3,684,510	\$ 4,076,055	\$ 3,909,307	\$ (166,748)	-4%

**Long Beach Community College District
2021-2022 Tentative Budget
Student Health Centers**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	\$ <u>780,777</u>	\$ <u>780,777</u>	\$ <u>424,674</u>	\$ <u>(356,103)</u>	<u>-46%</u>
REVENUE					
Other Local Revenue					
Student Health Fees	\$ <u>1,200,500</u>	\$ <u>1,200,500</u>	\$ <u>1,200,500</u>	\$ <u>0</u>	<u>0%</u>
TOTAL REVENUE	\$ <u>1,200,500</u>	\$ <u>1,200,500</u>	\$ <u>1,200,500</u>	\$ <u>0</u>	<u>0%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 0	\$ 0	\$ 150,000	\$ 150,000	na
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ <u>1,200,500</u>	\$ <u>1,200,500</u>	\$ <u>1,350,500</u>	\$ <u>150,000</u>	<u>12%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 800,185	\$ 738,488	\$ 752,449	\$ 13,961	2%
Classified Manager/Supervisor Salaries	59,726	60,522	62,747	2,225	4%
Classified Hourly Non-Instructional Salaries	<u>29,000</u>	<u>29,000</u>	<u>25,000</u>	<u>(4,000)</u>	<u>-14%</u>
TOTAL CLASSIFIED SALARIES	\$ <u>888,911</u>	\$ <u>828,010</u>	\$ <u>840,196</u>	\$ <u>12,186</u>	<u>1%</u>
BENEFITS	\$ 467,832	\$ 434,945	\$ 459,759	\$ 24,814	6%
SUPPLIES AND MATERIALS					
Hospitality	\$ 4,000	\$ 0	\$ 1,000	\$ 1,000	na
Other Supplies	<u>56,000</u>	<u>32,542</u>	<u>56,000</u>	<u>23,458</u>	<u>72%</u>
TOTAL SUPPLIES AND MATERIALS	\$ <u>60,000</u>	\$ <u>32,542</u>	\$ <u>57,000</u>	\$ <u>24,458</u>	<u>75%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Student Health Centers**

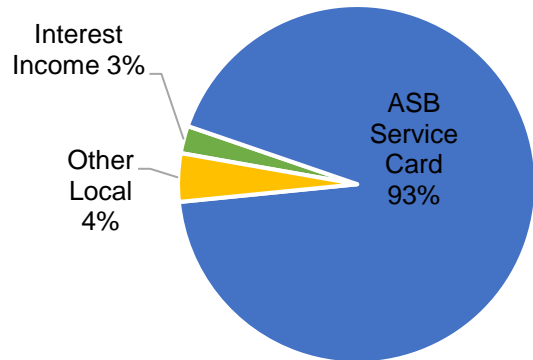
	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 35,000	\$ 18,250	\$ 30,000	\$ 11,750	64%
Travel and Conferences	11,500	1,000	10,000	9,000	900%
Staff Development	2,000	982	2,000	1,018	104%
Dues and Memberships	5,000	2,572	5,000	2,428	94%
Insurance	130,000	98,887	130,000	31,113	31%
Online Software Licensing	30,000	28,039	30,000	1,961	7%
Indirect Costs	123,168	108,600	118,197	9,597	9%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 336,668	\$ 258,330	\$ 325,197	\$ 66,867	26%
CAPITAL OUTLAY					
Equipment	\$ 12,000	\$ 2,776	\$ 12,000	\$ 9,224	332%
TOTAL EXPENDITURES	\$ 1,765,411	\$ 1,556,603	\$ 1,694,152	\$ 137,549	9%
OPERATING SURPLUS/(DEFICIT)	\$ (564,911)	\$ (356,103)	\$ (343,652)	\$ 12,451	3%
Plus Beginning Balance	780,777	780,777	424,674	(356,103)	-46%
ENDING BALANCE	\$ 215,866	\$ 424,674	\$ 81,022	\$ (343,652)	-81%

Long Beach Community College District
2021-2022 Tentative Budget

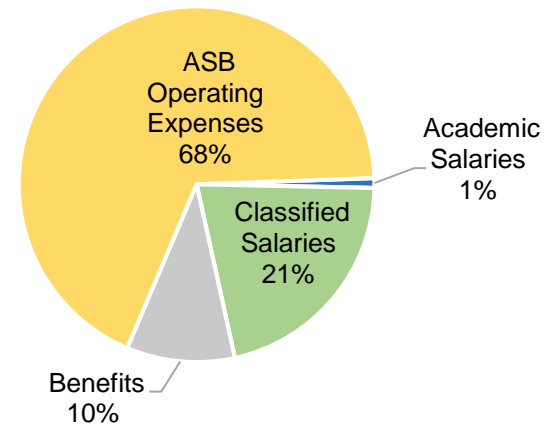
Associated Student Body Fund

The Associated Student Body Fund is used to account for moneys held in trust by the district for organized student body associations established pursuant to EC §76060. The fund is supported by student fee and fundraising revenue. The fund also includes student clubs, which are accounted for in liability trust accounts.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Associated Student Body Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>2,853,900</u>	\$ <u>2,853,900</u>	\$ <u>2,957,411</u>	\$ <u>103,511</u>	<u>4%</u>
REVENUE					
Local Revenue					
College Services Card Fee	\$ 750,000	\$ 873,683	\$ 750,000	\$ (123,683)	-14%
Other Local Income	35,100	5,000	35,100	30,100	602%
Interest & Investment Income	35,000	15,000	20,000	5,000	33%
TOTAL REVENUE	\$ <u>820,100</u>	\$ <u>893,683</u>	\$ <u>805,100</u>	\$ <u>(88,583)</u>	<u>-10%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 10,260	\$ 1,620	\$ 10,260	\$ 8,640	533%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 204,465	\$ 135,054	\$ 184,630	\$ 49,576	37%
Classified Hourly Non-Instructional Salaries	47,742	112,268	47,163	(65,105)	-58%
Classified Hourly Instructional Salaries	13,392	5,000	13,392	8,392	168%
TOTAL CLASSIFIED SALARIES	\$ <u>265,599</u>	\$ <u>252,322</u>	\$ <u>245,185</u>	\$ <u>(7,137)</u>	<u>-3%</u>
BENEFITS	\$ 120,110	86,230	\$ 113,670	\$ 27,440	32%

**Long Beach Community College District
2021-2022 Tentative Budget
Associated Student Body Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Other Services and Expenses	\$ 796,761	\$ 450,000	\$ 786,804	\$ 336,804	75%
TOTAL EXPENDITURES	\$ 1,192,730	\$ 790,172	\$ 1,155,919	\$ 365,747	46%
OPERATING SURPLUS/(DEFICIT)	\$ (372,630)	\$ 103,511	\$ (350,819)	\$ (454,330)	-439%
Plus Beginning Balance	2,853,900	2,853,900	2,957,411	103,511	4%
ENDING BALANCE	\$ 2,481,270	\$ 2,957,411	\$ 2,606,592	\$ (350,819)	-12%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 2,481,270	\$ 2,957,411	\$ 2,606,592	\$ (350,819)	-12%

**Long Beach Community College District
2021-2022 Tentative Budget**

Capital Projects Fund

Revenue

Primary revenue sources for the Capital Projects Fund are state capital project funds, scheduled maintenance block grant, interfund transfers, interest earnings, redevelopment fee revenue, international student capital outlay fees, nonresident capital outlay fees, and rental income.

Redevelopment fee revenue received under AB1290 must be split between property tax revenue and capital revenue. 47.5% of AB1290 revenue is unrestricted, but must be reported as property taxes and applied against the District's apportionment revenue in the Unrestricted General Fund. The remaining 52.5% of AB1290 revenue is restricted, and must be used "for educational facilities," including furnishings, fixtures, and equipment normally associated with such facilities. Accordingly, it is recorded as revenue in the Capital Projects Fund. The Governor eliminated the state's Redevelopment Agencies (RDAs) as of February 1, 2012. Successor Agencies have been established to wind down the activities of the RDAs. Now current and future pass-through payments come to school districts through the Auditor-Controller.

Education Code Section 76141 allows districts to charge nonresident and international students a capital outlay fee. Revenue from the capital outlay fees can be expended only for purposes of capital outlay, maintenance, and equipment. Therefore, the capital outlay fees collected from nonresident and international student fees are recorded in the Capital Projects Fund.

In November 2016, voters approved Proposition 51 to authorize the sale of state construction bonds. The State Budget includes funding for ongoing construction projects including our Buildings M and N restoration project at LAC; Building MM, the Construction Trades Phases 1 & 2 project at PCC; and the Buildings G and H Music/Theater Complex at LAC. Funding from State Capital Outlay funds are included in the 2021-22 budget for work on those projects.

Long Beach Community College District
2021-2022 Tentative Budget

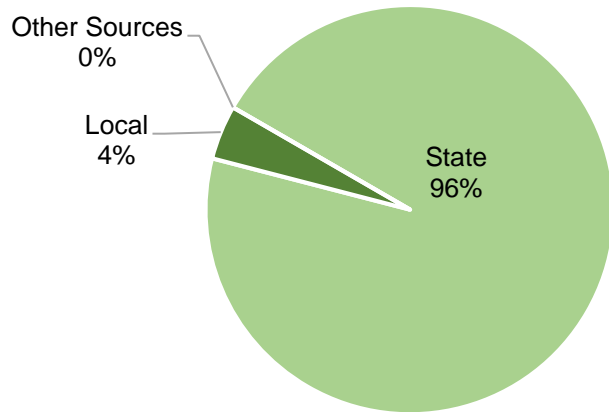
Capital Projects Fund

Reserves

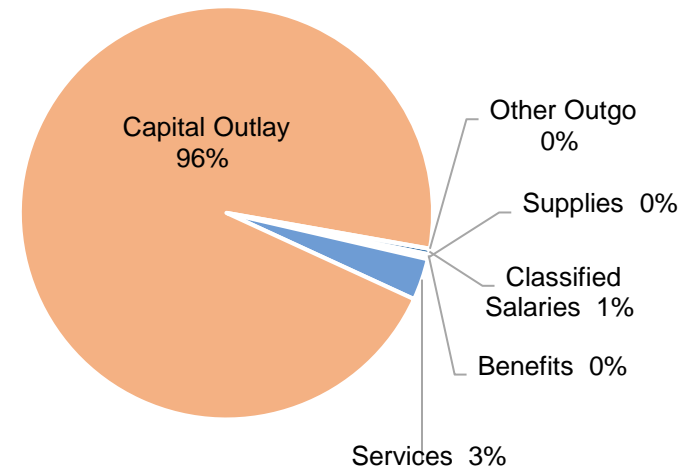
A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-88 and at PCC in 1988-89.

The pie charts below present a graphic picture of the Capital Projects Fund budgeted revenues and expenditures broken out by the major account groups.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	<u>\$ 18,910,463</u>	<u>\$ 18,910,463</u>	<u>\$ 18,915,929</u>	<u>\$ 5,466</u>	<u>0%</u>
REVENUE					
State					
Buildings M & N Project	\$ 21,591,831	\$ 13,479,825	\$ 8,112,006	\$ (5,367,819)	-40%
Construction Trades Phase 1 Pacific Coast Campus	6,712,000	2,730,642	3,981,358	1,250,716	46%
Construction Trades Phase 2 Pacific Coast Campus	1,585,000	548,229	719,771	171,542	31%
Music/Theatre Complex (Bldg G & H)	797,518	797,518	20,609,000	19,811,482	2484%
Total State Revenue	<u>\$ 30,686,349</u>	<u>\$ 17,556,214</u>	<u>\$ 33,422,135</u>	<u>\$ 15,865,921</u>	<u>90%</u>
Local Revenue					
Interest	\$ 277,500	\$ 100,000	\$ 150,000	\$ 50,000	50%
Energy Rebate Program	30,000	30,000	30,000	0	0%
Redevelopment Revenue	1,000,000	1,000,000	1,000,000	0	0%
International Student Fees	119,295	100,000	100,000	0	0%
Nonresident Tuition Fees	220,357	220,357	220,357	0	0%
Rent from East Campus (Los Coyotes)	350,000	350,000	0	(350,000)	-100%
Total Local Revenue	<u>\$ 1,997,152</u>	<u>\$ 1,800,357</u>	<u>\$ 1,500,357</u>	<u>\$ (300,000)</u>	<u>-17%</u>
OTHER FINANCING SOURCES					
Proceeds from Sale of Land (Los Coyotes Property)	\$ 0	\$ 30,000	\$ 0	\$ (30,000)	-100%
TOTAL REVENUE	<u>\$ 32,683,501</u>	<u>\$ 19,386,571</u>	<u>\$ 34,922,492</u>	<u>\$ 15,535,921</u>	<u>80%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 62,567	\$ 0	\$ 66,546	\$ 66,546	na
Classified Hourly Non-Instructional Salaries	109,004	109,004	89,897	(19,107)	-18%
TOTAL CLASSIFIED SALARIES	<u>\$ 171,571</u>	<u>\$ 109,004</u>	<u>\$ 156,443</u>	<u>\$ 47,439</u>	<u>44%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Capital Projects Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
BENEFITS	\$ 46,866	\$ 13,080	\$ 48,953	\$ 35,873	274%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 85,704	\$ 85,209	\$ 85,495	\$ 286	0%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 1,597,359	\$ 405,838	\$ 844,898	\$ 439,060	108%
Building Repair, Maintenance and Equipment Repair	277,812	288,395	221,503	(66,892)	-23%
Legal Services	100,000	100,000	0	(100,000)	-100%
Appraisals	20,000	20,000	0	(20,000)	-100%
Online Software Licensing - Fusion	26,000	28,763	29,000	237	1%
Other Services	65,000	60,000	55,000	(5,000)	-8%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 2,086,171	\$ 902,996	\$ 1,150,401	\$ 247,405	27%
CAPITAL OUTLAY					
Site Improvement	\$ 145,000	\$ 157,863	\$ 140,000	\$ (17,863)	-11%
Buildings and Additions	25,691,560	16,080,896	30,776,812	14,695,916	91%
Architect Fees	2,200,631	824,658	644,313	(180,345)	-22%
Engineering Fees	91,000	2,625	11,000	8,375	319%
Inspection Fees	987,589	824,774	698,044	(126,730)	-15%
Building Fixtures	150,000	140,000	150,000	10,000	7%
Equipment	1,314,792	240,000	1,436,769	1,196,769	499%
TOTAL CAPITAL OUTLAY	\$ 30,580,572	\$ 18,270,816	\$ 33,856,938	\$ 15,586,122	85%
TOTAL EXPENDITURES	\$ 32,970,884	\$ 19,381,105	\$ 35,298,230	\$ 15,917,125	82%

**Long Beach Community College District
2021-2022 Tentative Budget
Capital Projects Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	\$ 0	\$ 0	\$ 0	\$ 0	na
TOTAL OTHER OUTGO	\$ 0	\$ 0	\$ 0	\$ 0	na
TOTAL EXPENDITURE & OTHER OUTGO	\$ 32,970,884	\$ 19,381,105	\$ 35,298,230	\$ 15,917,125	82%
OPERATING SURPLUS/(DEFICIT)	\$ (287,383)	\$ 5,466	\$ (375,738)	\$ (381,204)	-6974%
Plus Beginning Balance	18,910,463	18,910,463	18,915,929	5,466	0%
ENDING BALANCE	\$ 18,623,080	\$ 18,915,929	\$ 18,540,191	\$ (375,738)	-2%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for Block Grant	0	101,932	0	(101,932)	-100%
Reserve for Redevelopment Project	3,441,166	3,474,952	3,474,053	(899)	0%
Reserve for International Student Fees Project	672,413	653,118	603,118	(50,000)	-8%
Reserve for Nonresident Tuition Project	1,102,509	1,102,509	1,172,866	70,357	6%
Committed Reserve					
Committed for Los Coyotes Project	1,626,380	1,626,380	1,626,380	0	0%
Committed for Energy Rebate Program	163,434	120,096	44,096	(76,000)	-63%
Committed for Mandated Cost Projects	0	367,264	0	(367,264)	-100%
Committed for other future projects	6,617,178	6,469,678	6,619,678	150,000	2%
TOTAL FUND BALANCE	\$ 18,623,080	\$ 18,915,929	\$ 18,540,191	\$ (375,738)	-2%

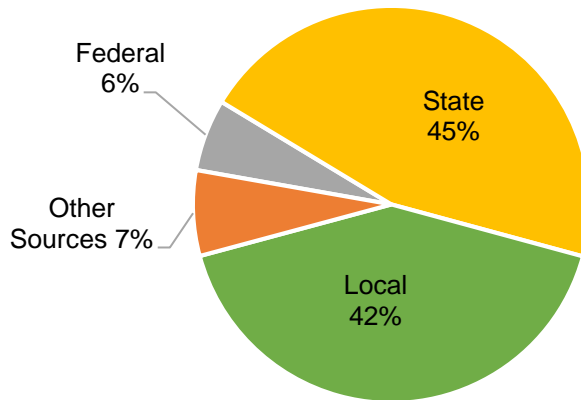
Long Beach Community College District
2021-2022 Tentative Budget

Child and Adult Development Fund

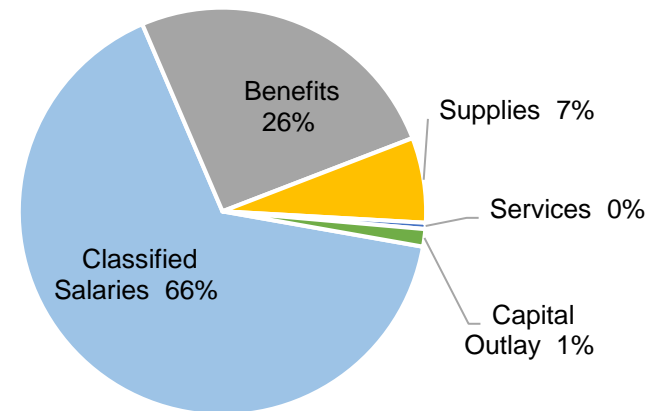
The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality childcare and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings, and interfund transfers from the Unrestricted General Fund.

The pie charts below present a graphic picture of the Child and Adult Development Fund budgeted revenues and expenditures broken out by the major account groups.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Child and Adult Development Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	<u>\$ 1,974,354</u>	<u>\$ 1,974,354</u>	<u>\$ 1,749,045</u>	<u>\$ (225,309)</u>	<u>-11%</u>
REVENUE					
Federal Revenue					
Child Care Food Program	\$ 58,400	\$ 58,400	\$ 58,400	\$ 0	0%
Federal Child Care Contract	68,045	68,045	68,045	0	0%
Total Federal Revenue	<u>\$ 126,445</u>	<u>\$ 126,445</u>	<u>\$ 126,445</u>	<u>\$ 0</u>	<u>0%</u>
State Revenue					
Child Care Permissive Tax Bail	\$ 58,426	\$ 58,426	\$ 58,426	\$ 0	0%
State Assembly Bill 82 - Stipend	0	0	39,139	39,139	na
State Child Development Food	1,600	1,600	1,600	0	0%
State General Child Care Contract	118,379	118,379	118,379	0	0%
State Preschool Contract	761,964	764,014	764,014	0	0%
Total State Revenue	<u>\$ 940,369</u>	<u>\$ 942,419</u>	<u>\$ 981,558</u>	<u>\$ 39,139</u>	<u>4%</u>
Local Revenue					
Fees	\$ 875,000	\$ 320,000	\$ 860,000	\$ 540,000	169%
Interest	26,900	26,900	26,900	0	0%
Quality Rating & Improvement System Child Care Alliance of Los Angeles	18,592	9,436	9,156	(280)	-3%
Quality Rating & Improvement System Child Care Alliance of Los Angeles (PCC)	9,026	9,026	0	(9,026)	-100%
Total Local Revenue	<u>\$ 929,518</u>	<u>\$ 365,362</u>	<u>\$ 896,056</u>	<u>\$ 530,694</u>	<u>145%</u>
TOTAL REVENUE	<u>\$ 1,996,332</u>	<u>\$ 1,434,226</u>	<u>\$ 2,004,059</u>	<u>\$ 569,833</u>	<u>40%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>ESTIMATED ACTUAL 2020-2021</u>	<u>TENTATIVE BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
TOTAL OTHER FINANCING SOURCES	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 2,146,332	\$ 1,584,226	\$ 2,154,059	\$ 569,833	36%
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 192,173	\$ 196,017	\$ 200,329	\$ 4,312	2%
Classified Non-Instructional Salaries	1,062,404	956,584	1,069,222	112,638	12%
Classified Hourly Non-Instructional Salaries	146,500	70,994	146,500	75,506	106%
TOTAL CLASSIFIED SALARIES	<u>\$ 1,401,077</u>	<u>\$ 1,223,595</u>	<u>\$ 1,416,051</u>	<u>\$ 192,456</u>	<u>16%</u>
BENEFITS	\$ 524,091	\$ 484,640	\$ 550,776	\$ 66,136	14%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 172,618	\$ 90,148	\$ 145,377	\$ 55,229	61%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 1,159	\$ 1,159	\$ 740	\$ (419)	-36%
Travel and Conferences	8,500	200	2,800	2,600	1300%
Dues and Memberships	600	600	600	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	1,107	1,226	449	(777)	-63%
Postage	1,000	250	1,000	750	300%
Other Services and Expenses	5,000	5,000	5,000	0	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	<u>\$ 17,366</u>	<u>\$ 8,435</u>	<u>\$ 10,589</u>	<u>\$ 2,154</u>	<u>26%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Equipment	\$ 18,356	\$ 2,717	\$ 29,869	\$ 27,152	999%
TOTAL EXPENDITURES	\$ 2,133,508	\$ 1,809,535	\$ 2,152,662	\$ 343,127	19%
OPERATING SURPLUS/(DEFICIT)	\$ 12,824	\$ (225,309)	\$ 1,397	\$ 226,706	-101%
Plus Beginning Balance	1,974,354	1,974,354	1,749,045	(225,309)	-11%
ENDING BALANCE	\$ 1,987,178	\$ 1,749,045	\$ 1,750,442	\$ 1,397	0%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 1,987,178	\$ 1,749,045	\$ 1,750,442	\$ 1,397	0%

Long Beach Community College District
2021-2022 Tentative Budget

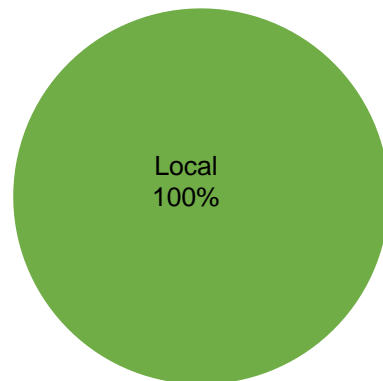
Contract/Community Education Fund

This Special Revenue Fund is used to record the financial transactions of Contract and Community Education programs and other income generating programs. The programs are managed by the Office of Workforce and Economic Development. These program revenues, generated from economic and resource development activities, are unrestricted or designated for specific purposes. The District's policy is to devote these revenues to the operation and expansion of the Contract and Community Education programs.

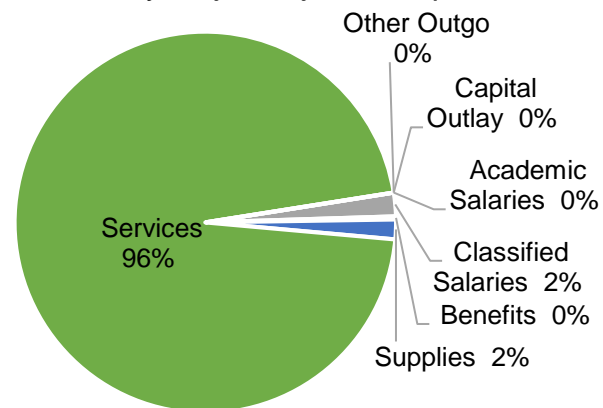
On April 1, 2014, \$200,000 was loaned from the Unrestricted General Fund to the Contract and Community Education Fund. This loan was scheduled to be paid back over twenty years with principal and interest payments to be made by June 30 each year. Interest is based on the Los Angeles County Office of Education rate. Additional principal payments have been made to reduce the balance. As of June 30, 2021, the remaining principal balance is \$68,500.

The pie charts below present a graphic picture of the Contract/Community Education Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Contract/Community Education Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
BEGINNING BALANCE	<u>\$ 613,665</u>	<u>\$ 613,665</u>	<u>\$ 737,568</u>	<u>\$ 123,903</u>	<u>20%</u>
REVENUE					
Local Revenue					
Small Business Development Center Program Income	\$ 49,899	\$ 0	\$ 49,899	\$ 49,899	na
Cash Match Program	1,075,987	8,851	1,067,136	1,058,285	11957%
Community Education	124,821	94,425	95,000	575	1%
Contract Education	8,000	0	0	0	na
Interest	14,800	14,800	15,000	200	1%
Total Local Revenue	<u>\$ 1,273,507</u>	<u>\$ 118,076</u>	<u>\$ 1,227,035</u>	<u>\$ 1,108,959</u>	<u>939%</u>
TOTAL REVENUE	<u>\$ 1,273,507</u>	<u>\$ 118,076</u>	<u>\$ 1,227,035</u>	<u>\$ 1,108,959</u>	<u>939%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 4,800	\$ 300	\$ 0	(\$ 300)	-100%
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 0	\$ 0	\$ 0	0	na
Classified Hourly Non-Instructional Salaries	46,000	22,228	23,000	772	3%
TOTAL CLASSIFIED SALARIES	<u>\$ 46,000</u>	<u>\$ 22,228</u>	<u>\$ 23,000</u>	<u>\$ 772</u>	<u>3%</u>
BENEFITS	\$ 6,576	\$ 2,733	\$ 2,990	257	9%

**Long Beach Community College District
2021-2022 Tentative Budget
Contract/Community Education Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Hospitality	\$ 4,500	\$ 0	\$ 4,500	\$ 4,500	na
Other Supplies	16,005	89	14,750	14,661	16473%
TOTAL SUPPLIES AND MATERIALS	\$ 20,505	\$ 89	\$ 19,250	\$ 19,161	21529%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 1,110,736	\$ 19,414	\$ 1,102,235	\$ 1,082,821	5578%
Travel and Conferences	6,750	0	6,750	6,750	na
Staff Development	1,000	0	1,000	1,000	na
Dues and Memberships	1,500	0	1,500	1,500	na
Utilities	8,650	8,650	8,650	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	0	5	50	45	900%
Fingerprinting	500	72	500	428	594%
Postage	500	40	500	460	1150%
Online Software Licensing	20,475	10,864	14,055	3,191	29%
Other Services and Expenses	0	129	0	(129)	-100%
Indirect Costs	(54,226)	(70,351)	(27,564)	42,787	61%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 1,095,885	\$ (31,177)	\$ 1,107,676	\$ 1,138,853	3653%
CAPITAL OUTLAY					
Equipment	\$ 0	\$ 0	\$ 0	\$ 0	na
TOTAL EXPENDITURES	\$ 1,173,766	\$ (5,827)	\$ 1,152,916	\$ 1,158,743	19886%

**Long Beach Community College District
2021-2022 Tentative Budget
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>ESTIMATED ACTUAL 2020-2021</u>	<u>TENTATIVE BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 1,351	\$ 0	\$ 0	\$ 0	na
TOTAL OTHER OUTGO	<u>\$ 1,351</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>na</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,175,117	\$ (5,827)	\$ 1,152,916	\$ 1,158,743	19886%
OPERATING SURPLUS/(DEFICIT)	\$ 98,390	\$ 123,903	\$ 74,119	\$ (49,784)	-40%
Plus Beginning Balance	613,665	613,665	737,568	123,903	20%
ENDING BALANCE	<u>\$ 712,055</u>	<u>\$ 737,568</u>	<u>\$ 811,687</u>	<u>\$ 74,119</u>	<u>10%</u>
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 712,055	\$ 737,568	\$ 811,687	\$ 74,119	10%

**Long Beach Community College District
2021-2022 Tentative Budget**

General Obligation Bond Funds

2008 Measure E General Obligation Bonds

A total of \$440 million was authorized under 2008 Measure E in February 2008 by the voters. The first \$48.4 million of the 2008 Measure E General Obligation Bonds (Series A) were sold in July 2008. Bond Anticipation Notes (BAN) totaling \$150 million were issued in January 2010. The BAN was repaid as scheduled in January 2013. On December 12, 2012, \$237 million in 2008 Election, 2012 Series B bonds were issued. \$150 million of the proceeds were used to pay the BAN principal. The remaining proceeds paid for BAN interest and bond construction projects.

On February 25, 2014, \$11,825,000 in 2008 Election, 2014 Series C refunding bonds (federally taxable) were issued. These bonds were used for a partial advance refunding of the 2008 Election, 2008 Series A bonds. This refunding saves District taxpayers approximately \$2.3 million in future property taxes (\$0.8 million net present value – NPV).

On August 28, 2014, \$43,200,000 in 2002 Election, 2014 Series E refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2002 Election, 2007 Series D bonds. This refunding saves District taxpayers approximately \$3.1 million in future property taxes (\$2.3 million NPV).

On June 9, 2015, \$32,545,000 in 2015 Series F refunding bonds were issued. The bonds were used to effect the current refunding of a portion of the 2005 Series B bonds and the advanced refunding of a portion of the 2008 Series A bonds. This refunding saves District taxpayers approximately \$4.6 million in future property taxes (\$3.7 million NPV).

On September 7, 2016, \$3.2 million in federally taxable, 2016 Series D general obligation bonds were sold to continue to fund the construction projects.

On December 14, 2017, \$83,490,000 in 2008 Election, 2017 Series G refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2008 Election, 2012 Series B bonds.

**Long Beach Community College District
2021-2022 Tentative Budget**

General Obligation Bond Funds

This refunding saves District taxpayers approximately \$38.4 million in future property taxes (\$21.4 million NPV).

On October 8, 2019, \$67,415,000 in 2019 Series H Refunding Bonds (Federally Taxable) were issued. The net proceeds of the Series H Bonds are being used for the advance refunding of a portion of the 2002 Election Series A and the advance refunding of a portion of the 2008 Election, 2012 Series B bonds. This refunding saves District taxpayers \$23.1 million in future property taxes (\$8.7 million NPV).

On March 25, 2021, \$84,615,000 in 2021 Series I Refunding Bonds (Federally Taxable) were issued. The net proceeds of the Series I Bonds are being used for the advance refunding of a portion of four outstanding issuances – 2002 Election, 2012 Series A; 2008 Election, 2008 Series B; 2002 Election, 2014 Series E; and 2002 & 2008 Election, 2015 Series F Bonds. This refunding saves District taxpayers \$4.9 million in future property taxes (\$4.2 million NPV).

2016 Measure LB General Obligation Bonds

A total of \$850 million was authorized under 2016 Measure LB in June 2016 by the voters. On September 7, 2016, \$80.8 million (\$9.0 million federally taxable, 2016 Series A and \$72.8 million tax exempt, 2016 Series B) General Obligation Bonds were sold to continue to fund construction projects.

On October 8, 2019, \$130,000,000 in 2016 Election, 2019 Series C general obligation bonds were issued to continue to fund construction projects.

2008 Measure E and 2016 Measure LB Projects

The projects funded by the 2008 Measure E and the 2016 Measure LB will continue to further the modernization of Long Beach City College in accordance with the 2041 Unified Master Plan on two campuses,

**Long Beach Community College District
2021-2022 Tentative Budget**

General Obligation Bond Funds

the Pacific Coast Campus and the Liberal Arts Campus. The description below outlines some of the larger projects planned for the fiscal year 2021-22.

Districtwide Projects

Energy Efficiency Measure 2

The Energy Efficiency Measure 2 (EEM-2) projects are the second phase of projects within the Long Beach City College Integrated Energy Master Plan. EEM 2 comprises of four separate projects referenced as EEM 2A, 2B, 2C and 2D. EEM-2A has identified deep energy retrofits that will require Division of State Architect approval and will complement the low-cost measures that have already been implemented. EEM-2B consists of a solar panel car port structures at both the Liberal Arts Campus and Pacific Coast Campus and will dramatically reduce the purchased energy expenditures at both campuses, thus reducing General Fund expenditures. EEM-2B is currently in the preliminary design and planning stage. EEM-2C consists of the installation of phase change materials (PCM) as an HVAC control strategy, which reduces the energy consumption required to maintain and stabilize the indoor environment. EEM-2D consists of the installation of Electrical Vehicle Charging Stations at both LAC and PCC, to encourage the use of electrical vehicles for commuting faculty, students and staff. EEM-2D has been completed.

Pacific Coast Campus

Construction Trades Phase 1 – Building MM

This project involves a major renovation of the existing 13,288 gross square foot facility, which was constructed in 1957, as well as construction of a new 4,531 gross square foot addition to the building. The previously submitted and approved final project proposal (FPP) has been funded in the Governor’s budget for 2017/2018. State funding of nearly \$7 million will be provided to help offset the construction cost of this project. Renovation includes upgrading of the facility including electrical systems, data communication systems, ADA access

**Long Beach Community College District
2021-2022 Tentative Budget**

General Obligation Bond Funds

compliance, HVAC system replacement, lighting, plumbing, and aesthetic improvements.. Construction started in Fall 2020 and is expected to be completed in Summer 2022.

Construction Trades Phase II – Building MM

This project includes demolition of the east wing of the MM building and the south wing of the MM building and the construction of 19,383 gross square feet (GSF) with 14,740 assignable square feet (ASF) comprised of 2,000 ASF lecture, 8,800 ASF lab, 2,090 ASF office, and 1,850 of other space to be constructed on the demolition site. The new structures will include program space for Trades and Industrial Technology, Horticulture, Interdisciplinary, Underwater Robotics, and Archeology (Anthropology) courses. The previously submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2020/2021. State funding of approximately \$16 million will be provided to help offset the construction cost of this project. The project is currently in the design phase. Construction is anticipated to start in Fall 2022.

Liberal Arts Campus

ADA Site and Building Barrier Removal Projects

These projects will address ADA barrier items identified in LBCC's most recent Title II ADA Transition Plan Survey. The scope of these projects prioritize areas of the campus in coordination with the 2041 Master Plan. These projects will address Buildings A, C, D, I, L, T, V, X, Z, P1 Parking Structure, Exterior Pathways, and Exterior Features. The projects will be bid out separately. ADA Building Barrier Removal is currently at DSA for plan check review and ADA Site Barrier Removal started construction and is expected to be completed Fall 2021.

Kinesiology Labs and Aquatic Center (KLAC) – Building W

This project is a renovation of the physical education outdoor playing fields to better accommodate instructional needs as well as intercollegiate athletics. Scope of work includes demolition of the existing spaces for new construction, to include supporting structures and utilities, of the following spaces: Aquatics Center, a

**Long Beach Community College District
2021-2022 Tentative Budget**

General Obligation Bond Funds

full size soccer practice field, full size soccer field, six tennis courts, five sand volleyball courts, parking stalls and softball field. The Aquatic Center portion of the project involves construction of a new 50 meter x 25 yard pool. Scope of work also includes construction of support structure that is approximately 12,000 square feet to provide showers, locker rooms, storage, pool equipment and office space. The new pool will be constructed along Carson Street to better accommodate its increased space needs. Construction began in February 2020 and will be complete Spring 2022.

Liberals Arts Classroom Building – Building M

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor’s budget for 2017/2018. State funding of nearly \$27 million will be provided to help offset the construction cost of this project. This project will replace two buildings (Buildings M & N) constructed in 1935. The current facilities are aging and in need of significant repair. The heating and cooling systems are outdated and the electrical systems are insufficient to meet current demands for technology and those teaching methodologies supported by these new technologies. ADA compliant access has also been a problem with Building M that requires attention.

The project scope includes construction of an 81,970 gross square foot building to provide new classrooms, computer lab facilities, a modern technology workshops, faculty offices, and support areas for general education instruction. Included within the new building will be meeting/conference areas as well as some larger classrooms to support educational objectives. The building will house the Language Arts Dept., Computer Office Studies Dept., DSPS and Writing Resource Success Center Group. This project will utilize a design-build delivery method. C.W. Driver is the Design-Build entity and the project is currently in construction and will be complete Fall 2022.

Liberals Arts Classroom Building – Buildings G/H Music Theater/Complex

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor’s budget for 2019/2020. State funding of \$22 million will be provided to help

**Long Beach Community College District
2021-2022 Tentative Budget**

General Obligation Bond Funds

offset the construction cost of this project. This project will demolish two adjacent buildings, buildings G and H constructed in 1952 and 1980, respectively. Building G is currently 66 years of age and had some renovations completed in 1993, but continues to struggle to meet both instructional as well as ADA compliance needs. The replacement building will address two critical goals of the College: (1) modernize existing facilities that are of significant age, and (2) improve the efficiency of the heating and electrical systems that are outdated and no longer support the academic needs. The scope will include 37,494 ASF of reconstructed space. This project supports the academic programs of Music, Theatre Arts and Radio/Television. The project is currently in the design phase and construction is anticipated to begin in Spring 2022.

Building E – College Center

This project was pushed out a couple of years to allow for the state funded projects to move up in priority due to the state submittal timeline constraints. The College Center is a two story, 50,276 gross square foot building that was constructed in 1968. The facility houses the campus food service, kitchen, dining area, and offices. The offices house several support programs such as student government offices, veteran's center and international students. Other than a minor cosmetic renovation in 1991, the building is overdue for a major renovation. This project represents a comprehensive effort to update the building program, operational building systems and make interior improvements for more efficient use of the facility.

More specific scope of work includes a comprehensive renovation, replacement or upgrade of building operational systems including: electrical distribution along with replacement of the original oil control switch, plumbing and fixtures, HVAC system, fire alarm and overhead sprinkler system, and lighting. Any upgrades related to ADA compliance and structural safety shall also be addressed as well as aesthetic improvements to modernize the facility.

**Long Beach Community College District
2021-2022 Tentative Budget**

General Obligation Bond Funds

Building S – Veterans Stadium

This project moved up on the priority list due to safety concerns from numerous areas of spalling and cracking concrete that were addressed by an emergency repair project for the stadium. The safety issues were mitigated; however, the facility has exceeded 70 years of age and it is imperative that improvements be made to this aging stadium.

This important community sports facility, which was constructed in 1949, requires major renovation or reconstruction to address issues related to ADA access, water intrusion and structural upgrading of the facility to meet Division of State Architect (DSA) seismic requirement. Prior to commencement of the project, a comprehensive engineering analysis of the structure and mechanical systems shall be required. Due to the nature of this facility as a stadium it is often occupied by hundreds of spectators and participants.

Long Beach Community College District
2021-2022 Tentative Budget

General Obligation Bond Funds

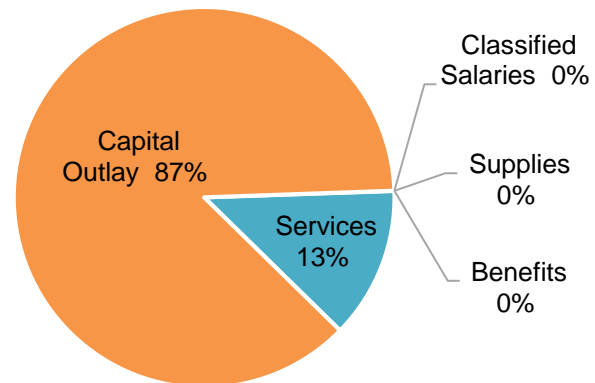
2008 Measure E

The pie charts below present a graphic picture of the 2008 Measure E General Obligation Bond Fund (Fund #46) budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources. Bond fund budgets include plans for their entire remaining approved funds. Measure LB funds are currently being used for ongoing construction projects. So, we do not expect activity in the Measure E fund for several years.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
General Obligation Bond Fund
2008 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 132	\$ 132	\$ 132	\$ 0	0%
REVENUE					
Bond Proceeds	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
Interest	0	0	0	0	na
TOTAL REVENUE	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
EXPENDITURES					
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 28,033	\$ 0	\$ 27,635	\$ 27,635	na
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 14,542,832	\$ 0	\$ 13,433,973	\$ 13,433,973	na
Insurance	2,016,492	0	2,016,492	2,016,492	na
Rents, Building Repair, Maintenance and Equipment Repair	64,366	0	64,366	64,366	na
Legal	187,898	0	187,898	187,898	na
Postage	1,773	0	1,773	1,773	na
Online Software Licensing	9,599	0	9,599	9,599	na
Other Services and Expenses	261,020	0	760,802	760,802	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 17,083,980	\$ 0	\$ 16,474,903	\$ 16,474,903	na

**Long Beach Community College District
2021-2022 Tentative Budget
General Obligation Bond Fund
2008 Measure E**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>ESTIMATED ACTUAL 2020-2021</u>	<u>TENTATIVE BUDGET 2021-2022</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Site Improvements	\$ 3,549,498	\$ 0	\$ 3,699,498	\$ 3,699,498	na
Buildings and Additions	104,424,643	0	102,207,155	102,207,155	na
Equipment	3,004,823	0	5,630,969	5,630,969	na
TOTAL CAPITAL OUTLAY	\$ 110,978,964	\$ 0	\$ 111,537,622	\$ 111,537,622	na
TOTAL EXPENDITURES	\$ 128,090,977	\$ 0	\$ 128,040,160	\$ 128,040,160	na
OPERATING SURPLUS/(DEFICIT)	\$ 23,321,347	\$ 0	\$ 23,372,164	\$ 23,372,164	na
Plus Beginning Balance	132	132	132	0	0%
ENDING BALANCE	\$ 23,321,479	\$ 132	\$ 23,372,296	\$ 23,372,164	177,062
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 23,321,479	\$ 132	\$ 23,372,296	\$ 23,372,164	17706185%

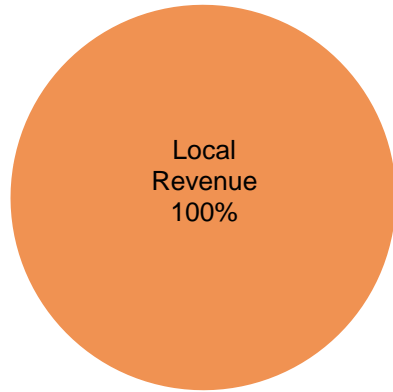
Long Beach Community College District
2021-2022 Tentative Budget

General Obligation Bond Funds

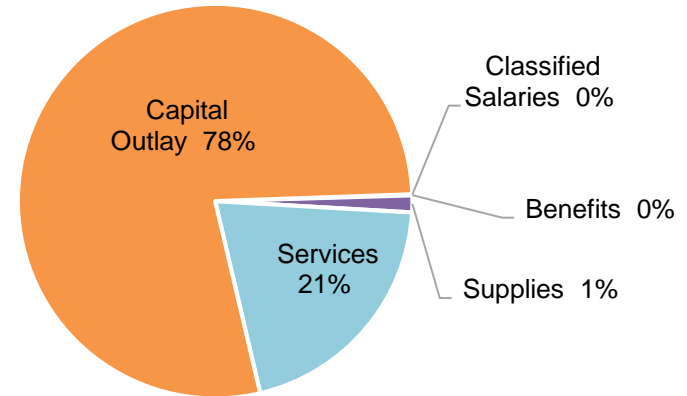
2016 Measure LB

The pie charts below present a graphic picture of the 2016 Measure LB General Obligation Bond Fund (Fund #47) budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
General Obligation Bond Fund
2016 Measure LB**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
BEGINNING BALANCE	<u>\$ 100,638,741</u>	<u>\$ 100,638,741</u>	<u>\$ 23,656,159</u>	<u>\$ (76,982,582)</u>	<u>-76%</u>
REVENUE					
Bond Proceeds	\$ 638,210,000	\$ 0	\$ 638,210,000	\$ 638,210,000	na
Interest	1,115,699	1,115,699	569,726	(545,973)	-49%
TOTAL REVENUE	<u>\$ 639,325,699</u>	<u>\$ 1,115,699</u>	<u>\$ 638,779,726</u>	<u>\$ 637,664,027</u>	<u>57154%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 271,156	\$ 271,156	\$ 269,071	\$ (2,085)	-1%
Classified Non-Instructional Salaries	72,699	72,699	72,699	0	0%
Classified Hourly Non-Instructional Salaries	17,126	1,552	22,474	20,922	1348%
TOTAL CLASSIFIED SALARIES	<u>\$ 360,981</u>	<u>\$ 345,407</u>	<u>\$ 364,244</u>	<u>\$ 18,837</u>	<u>5%</u>
BENEFITS	\$ 187,737	\$ 185,868	\$ 194,313	\$ 8,445	5%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 9,089,051	\$ 17,095	\$ 9,071,803	\$ 9,054,708	52967%

**Long Beach Community College District
2021-2022 Tentative Budget
General Obligation Bond Fund
2016 Measure LB**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 101,170,329	\$ 5,758,516	\$ 96,280,495	\$ 90,521,979	1572%
Insurance	16,827,896	2,145,258	15,551,429	13,406,171	625%
Rents, Building Repair, Maintenance and Equipment Repair	3,219,126	76,984	3,142,142	3,065,158	3982%
Legal	1,378,096	44,322	1,333,774	1,289,452	2909%
Postage	9,987	30	9,957	9,927	33090%
Online Software Licensing	1,435,774	433,988	1,076,786	642,798	148%
Other Services and Expenses	17,623,144	47,817	16,542,166	16,494,349	34495%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 141,664,352	\$ 8,506,915	\$ 133,936,749	\$ 125,429,834	1474%
CAPITAL OUTLAY					
Site Improvements	\$ 18,784,897	\$ 2,105,827	\$ 16,479,070	\$ 14,373,243	683%
Buildings and Additions	458,355,557	64,467,604	396,663,791	332,196,187	515%
Equipment	103,965,154	2,469,565	99,245,588	96,776,023	3919%
TOTAL CAPITAL OUTLAY	\$ 581,105,608	\$ 69,042,996	\$ 512,388,449	\$ 443,345,453	642%
TOTAL EXPENDITURES	\$ 732,407,729	\$ 78,098,281	\$ 655,955,558	\$ 577,857,277	740%
OPERATING SURPLUS/(DEFICIT)	\$ (93,082,030)	\$ (76,982,582)	\$ (17,175,832)	\$ 59,806,750	-78%
Plus Beginning Balance	100,638,741	100,638,741	23,656,159	(76,982,582)	-76%
ENDING BALANCE	\$ 7,556,711	\$ 23,656,159	\$ 6,480,327	\$ (17,175,832)	-73%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 7,556,711	\$ 23,656,159	\$ 6,480,327	\$ (17,175,832)	-73%

**Long Beach Community College District
2021-2022 Tentative Budget**

Retiree Health Fund

Retiree current health benefit costs and liabilities for future costs are budgeted and recorded in the Retiree Health Fund. Retiree health benefits are often referred to as Other Post-Employment Benefits (OPEB). As of our most recent actuarial study dated June 30, 2019, the total actuarially determined liability (Total OPEB Liability – TOL) for current and future retirees is \$36,301,571. Due to the implementation of GASB 74/75, the Annual Required Contribution (ARC) is no longer part of the actuarial study. For budgeting purposes, our actuary has provided a calculation of the Actuarially determined ARC, which is \$4,136,003 or 5.47% of covered payroll.

Per the Chancellor's Office accounting advisory dated June 14, 2010, categorical programs can only be charged OPEB (Other Post-Employment Benefits) costs for current eligible employees. Therefore, only 3.10% of the 5.47% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$4,136,003 into the Retiree Health Fund.

On January 24, 2006, the Board of Trustees authorized participation in the Futuris Program, which provides professional investment management services for the irrevocable trust portion of the Retiree Health Fund. Our contribution for the ARC normal costs related to 2019-20 federally funded salaries was \$55,428 which was deposited into the irrevocable trust in September 2020. A similar amount is expected to be deposited for 2020-21 federal salaries after the 2020-21 fiscal year closes.

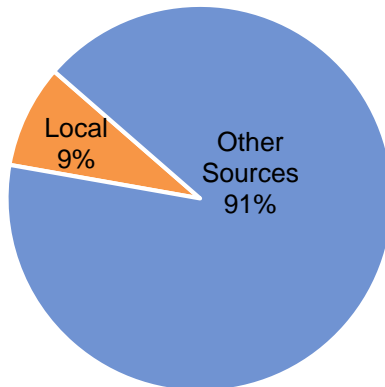
The ARC amount noted above is a minor change from the prior actuarial study. Several factors impact the ARC valuation, including: 1) changes in the number of participants, 2) effects of regulation changes, 3) changes in health insurance premiums, and 4) changes in the investment in the irrevocable trust. With the implementation of GASB 68 & 71 for pension liabilities in 2014-15 and the implementation of GASB 74 and 75 for retiree health liabilities, actuaries are compelled to use similar assumptions and methodologies to those used by STRS and PERS actuaries. Increases in health insurance premiums impact the ARC. Increases to assets in the irrevocable trust decreases the overall liability and the ARC. We implemented GASB 74 and 75 for the 2016-17 fiscal year, which requires presenting full unfunded OPEB liabilities on our audited financial statements. As of April 30, 2021, the market value of the investment in the irrevocable trust was \$10,764,039.

Long Beach Community College District
2021-2022 Tentative Budget

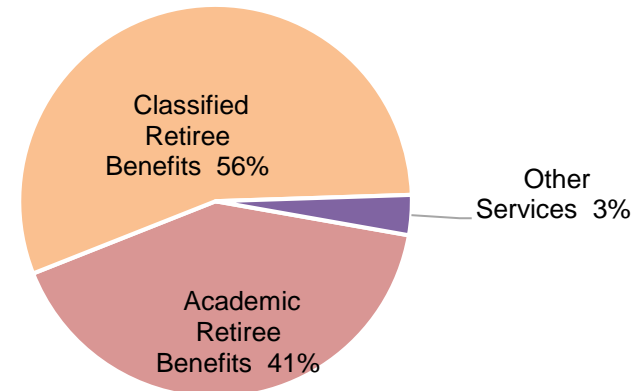
Retiree Health Fund

The pie charts below present a graphic picture of the Retiree Health Fund budgeted revenues and expenditures broken out by the major account groups.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Retiree Health Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 33,693,008	33,693,008	\$ 35,762,607	\$ 2,069,599	6%
REVENUE					
Local Revenue					
Interest	\$ 190,400	\$ 190,400	\$ 190,400	\$ 0	0%
Dividend Income	200,000	200,000	200,000	0	0%
TOTAL REVENUE	\$ 390,400	\$ 390,400	\$ 390,400	\$ 0	0%
OTHER FINANCING SOURCES					
From Composite Benefits Rate	\$ 2,345,973	\$ 2,345,973	\$ 2,345,973	\$ 0	0%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,790,030	1,790,030	1,790,030	0	0%
TOTAL OTHER FINANCING SOURCES	\$ 4,136,003	\$ 4,136,003	\$ 4,136,003	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 4,526,403	\$ 4,526,403	\$ 4,526,403	\$ 0	0%
EXPENDITURES					
Academic Retiree Benefits	\$ 1,348,611	\$ 1,077,121	\$ 1,125,434	\$ 48,313	4%
Classified Retiree Benefits	1,726,996	1,291,366	1,514,811	223,445	17%
Other Services and Expenses	85,000	88,317	90,000	1,683	2%
TOTAL EXPENDITURES	\$ 3,160,607	\$ 2,456,804	\$ 2,730,245	\$ 273,441	11%
OPERATING SURPLUS/(DEFICIT)	\$ 1,365,796	\$ 2,069,599	\$ 1,796,158	\$ (273,441)	-13%
Plus Beginning Balance	33,693,008	33,693,008	35,762,607	2,069,599	6%
ENDING BALANCE	\$ 35,058,804	\$ 35,762,607	\$ 37,558,765	\$ 1,796,158	5%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Futuris Irrevocable Trust	\$ 9,270,806	\$ 9,100,378	\$ 9,100,378	\$ 0	0%
Committed Reserve					
Actuarial Accrued Liability	25,787,998	26,662,229	28,458,387	1,796,158	7%
TOTAL FUND BALANCE	\$ 35,058,804	\$ 35,762,607	\$ 37,558,765	\$ 1,796,158	5%

**Long Beach Community College District
2021-2022 Tentative Budget**

Self Insurance Fund

Education Code Section 72506(d) authorizes community college districts to establish a separate self insurance fund for the purpose of covering the property and liability claims of the District, its officers, agents, and employees. The District belongs to the Statewide Association of Community Colleges (SWACC) Joint Powers Authority for up to \$1,000,000 comprehensive liability insurance and up to \$250,000 for property insurance coverage. The District belongs to the School's Association for Excess Risk (SAFER) Joint Powers Authority for excess insurance coverage for liability losses in excess of \$1,000,000 up to \$50,000,000, and in excess of \$250,000 up to \$250,250,000 for excess property coverage. These pools have stabilized the cost of insurance coverage in recent years.

Our deductibles (member retained limit) for insurance are as follows:

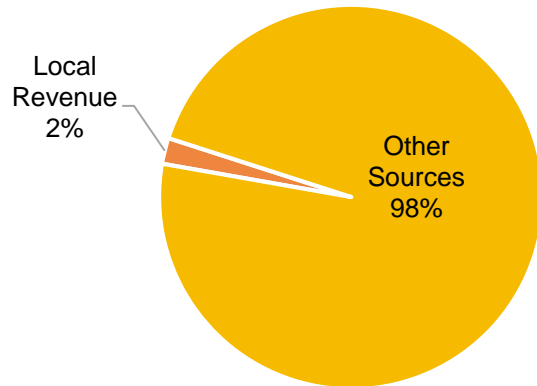
- Liability \$10,000
- Property \$ 5,000
- Student Professional Liability \$ 5,000
- Crime \$ 2,500
- Cyber Liability \$25,000
- Equipment Breakdown \$ 5,000

Long Beach Community College District
2021-2022 Tentative Budget

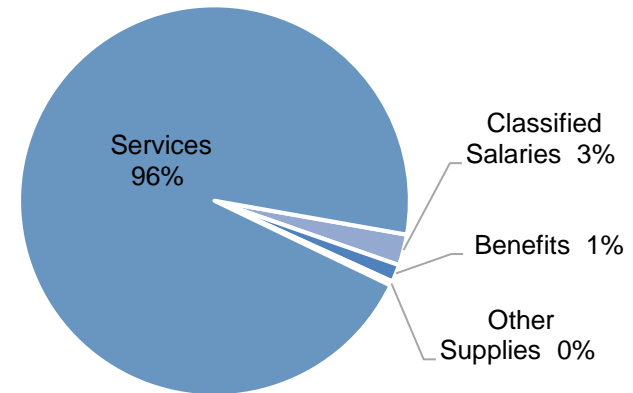
Self Insurance Fund

The pie charts below present a graphic picture of the Self Insurance Fund budgeted revenues and expenditures broken out by the major account groups.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	<u>\$ 3,854,979</u>	<u>\$ 3,854,979</u>	<u>\$ 3,580,787</u>	<u>\$ (274,192)</u>	<u>-7%</u>
REVENUE					
Interest	\$ 26,500	\$ 26,500	\$ 26,500	\$ 0	0%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 1,186,000	\$ 1,186,000	\$ 1,186,000	\$ 0	0%
TOTAL OTHER FINANCING SOURCES	<u>\$ 1,186,000</u>	<u>\$ 1,186,000</u>	<u>\$ 1,186,000</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$ 1,212,500</u>	<u>\$ 1,212,500</u>	<u>\$ 1,212,500</u>	<u>\$ 0</u>	<u>0%</u>
EXPENDITURES					
Classified Non-Instructional Salaries	\$ 43,083	\$ 43,083	\$ 43,083	\$ 0	0%
Benefits	23,265	23,265	24,126	861	4%
Other Supplies	6,000	6,000	6,000	0	0%
Professional Services	8,500	3,500	8,500	5,000	143%
Travel and Conferences	3,200	100	3,200	3,100	3100%
Staff Development	0	248	0	(248)	-100%
Dues and Memberships	150	150	150	0	0%
Insurance Premiums Casualty/Liability	1,247,750	1,247,750	1,372,525	124,775	10%
Miscellaneous Insurance Expense	157,600	156,390	157,600	1,210	1%
Legal Services	47,000	0	47,000	47,000	na
Online Software Licensing	5,000	5,206	5,000	(206)	-4%
Other Services and Expenses	11,000	1,000	11,000	10,000	1000%
TOTAL EXPENDITURES	<u>\$ 1,552,548</u>	<u>\$ 1,486,692</u>	<u>\$ 1,678,184</u>	<u>\$ 191,492</u>	<u>13%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
OPERATING SURPLUS/(DEFICIT)	\$ (340,048)	\$ (274,192)	\$ (465,684)	\$ (191,492)	70%
Plus Beginning Balance	3,854,979	3,854,979	3,580,787	(274,192)	-7%
ENDING BALANCE	\$ 3,514,931	\$ 3,580,787	\$ 3,115,103	\$ (465,684)	-13%
FUND BALANCE CLASSIFICATIONS					
Committed Reserve	\$ 3,514,931	\$ 3,580,787	\$ 3,115,103	\$ (465,684)	-13%

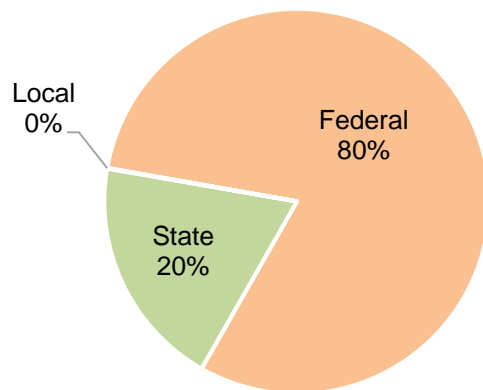
Long Beach Community College District
2021-2022 Tentative Budget

Student Financial Aid Fund

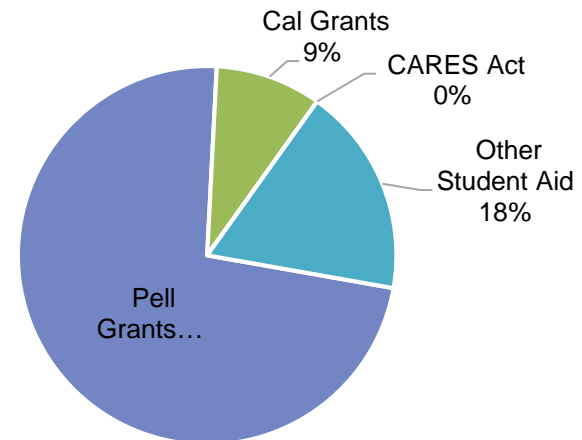
Effective July 1, 1984, the District was required to maintain a separate fund for the deposit and direct payment of government-funded Student Financial Aid. Included in the Student Financial Aid Fund are: Extended Opportunity Programs and Services (EOPS); Perkins Loans (formerly NDSL); Federal Supplemental Education Opportunity Grants (FSEOG); Cal Grants; Federal Pell Grants; Cooperative Agencies Resources Education (CARE) program; the W. D. Ford Direct Stafford Loans; and Federal CARES Act funding for student emergency aid.

The pie charts below present a graphic picture of the Student Financial Aid Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the expense chart below, all of the expense in this fund is for student aid.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Student Financial Aid Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>0</u>	<u>0%</u>
REVENUE					
Federal Revenue					
Americorps National Service Awards	\$ 110,000	\$ 41,349	\$ 80,000	\$ 38,651	93%
Coronavirus Aid, Relief, and Economic Security Act (CARES) HEERF I	3,665,764	4,026,029	0	(4,026,029)	-100%
Coronavirus Response & Relief Supplemental Appropriations Act HEERF II	0	7,331,529	0	(7,331,529)	-100%
Pell Grants	41,000,000	39,837,514	43,500,000	3,662,486	9%
Supplemental Education Opportunity Grants (SEOG)	998,306	1,158,306	1,047,140	(111,166)	-10%
W. D. Ford Direct Stafford Loan	3,268,000	2,513,241	3,300,000	786,759	31%
Total Federal Revenue	\$ <u>49,042,070</u>	\$ <u>54,907,968</u>	\$ <u>47,927,140</u>	\$ <u>(6,980,828)</u>	<u>-13%</u>
State Revenue					
Cal Grants	\$ 4,200,000	\$ 5,787,687	\$ 5,400,000	\$ (387,687)	-7%
California College Promise	0	10,500	0	(10,500)	-100%
Cooperative Agencies Resources Education (CARE)	138,000	138,000	138,000	0	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
Disaster Relief Emergency	0	183,624	0	(183,624)	-100%
Emergency Financial Assistance Allocations	0	0	2,205,540	2,205,540	na
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Homeless and Housing Insecure Pilot	40,000	20,000	30,000	10,000	50%
Restricted Lottery for Student Basic Needs	0	0	500,000	500,000	na
Student Equity and Achievement Program	50,000	4,700	20,000	15,300	326%
Student Success Completion	2,224,753	2,918,115	2,866,149	(51,966)	-2%
Total State Revenue	\$ <u>7,103,430</u>	\$ <u>9,513,303</u>	\$ <u>11,610,366</u>	\$ <u>2,097,063</u>	<u>22%</u>
Local Revenue					
Pritzker Foster Care Initiative	\$ 30,522	\$ 29,300	\$ 24,723	\$ (4,577)	-16%
TOTAL REVENUE	<u>\$ 56,176,022</u>	<u>\$ 64,450,571</u>	<u>\$ 59,562,229</u>	<u>\$ (4,888,342)</u>	<u>-8%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Student Financial Aid Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
EXPENDITURES					
Americorps National Service Awards	\$ 110,000	\$ 41,349	\$ 80,000	\$ 38,651	93%
Cal Grants	4,200,000	5,787,687	5,400,000	(387,687)	-7%
California College Promise	0	10,500	0	(10,500)	-100%
Cooperative Agencies Resources Education (CARE)	138,000	138,000	138,000	0	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
Coronavirus Aid, Relief, and Economic Security Act (CARES) HEERF I	3,665,764	4,026,029	0	(4,026,029)	-100%
Coronavirus Response & Relief Supplemental Appropriations Act HEERF II	0	7,331,529	0	(7,331,529)	-100%
Disaster Relief Emergency	0	183,624	0	(183,624)	-100%
Emergency Financial Assistance Allocations	0	0	2,205,540	2,205,540	na
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Homeless and Housing Insecure Pilot	40,000	20,000	30,000	10,000	50%
Pell Grants	41,000,000	39,837,514	43,500,000	3,662,486	9%
Pritzker Foster Care Initiative	30,522	29,300	24,723	(4,577)	-16%
Restricted Lottery for Student Basic Needs	0	0	500,000	500,000	na
Student Equity and Achievement Program	50,000	4,700	20,000	15,300	326%
Student Success Completion	2,224,753	2,918,115	2,866,149	(51,966)	-2%
Supplemental Education Opportunity Grants (SEOG)	998,306	1,158,306	1,047,140	(111,166)	-10%
W. D. Ford Direct Stafford Loan	3,268,000	2,513,241	3,300,000	786,759	31%
TOTAL EXPENDITURES	\$ 56,176,022	\$ 64,450,571	\$ 59,562,229	\$ (4,888,342)	-8%
OPERATING SURPLUS/(DEFICIT)					
	\$ 0	\$ 0	\$ 0	\$ 0	na
Plus Beginning Balance	121,523	121,523	121,523	0	0%
ENDING BALANCE	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%

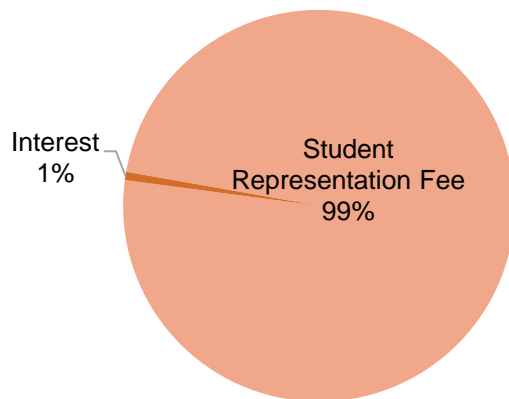
**Long Beach Community College District
2021-2022 Tentative Budget**

Student Representation Fee Fund

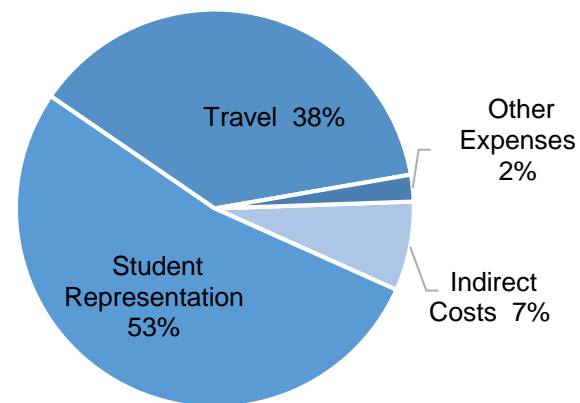
The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One dollar (\$1) of every two-dollar (\$2) fee collected shall be expended to establish and provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the state government. The remaining dollar will be distributed to the Board of Governors to be expended on the establishment and to support the operations of a statewide community college student organization, recognized by the Board of Governors of the California Community Colleges.

Fees collected pursuant to EC §76060.5 shall be under the custody of the district's chief fiscal officer and, subject to approval of the governing board, shall be deposited or invested in one or more of the following ways: in an insured bank, state-chartered savings and loan association, credit union, centralized State Treasury system, or other depository or investment as authorized by EC §76063. The funds collected are deposited at Farmers and Merchants Bank in a fully insured account.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Student Representation Fee Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>86,226</u>	\$ <u>86,226</u>	\$ <u>117,257</u>	\$ <u>31,031</u>	<u>36%</u>
REVENUE					
Local Revenue					
Student Representation Fee	\$ 55,000	\$ 57,062	\$ 56,000	\$ (1,062)	-2%
Interest	300	385	385	0	0%
TOTAL REVENUE	\$ <u>55,300</u>	\$ <u>57,447</u>	\$ <u>56,385</u>	\$ <u>(1,062)</u>	<u>-2%</u>
EXPENDITURES					
SUPPLIES & MATERIALS					
Fuel	\$ 300	\$ 0	\$ 300	\$ 300	na
Other Supplies	800	0	800	800	na
TOTAL SUPPLIES AND MATERIALS	\$ <u>1,100</u>	\$ <u>0</u>	\$ <u>1,100</u>	\$ <u>1,100</u>	<u>na</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Travel and Conferences	\$ 25,000	\$ 1,000	\$ 20,000	\$ 19,000	1900%
Postage	50	0	50	50	na
Indirect Costs	3,850	1,000	3,850	2,850	285%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>28,900</u>	\$ <u>2,000</u>	\$ <u>23,900</u>	\$ <u>21,900</u>	<u>1095%</u>
OTHER OUTGO					
To Board of Governors	\$ 23,650	24,416	28,031	3,615	15%
TOTAL EXPENDITURES	\$ <u>53,650</u>	\$ <u>26,416</u>	\$ <u>53,031</u>	\$ <u>26,615</u>	<u>101%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Student Representation Fee Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
OPERATING SURPLUS/(DEFICIT)	\$ 1,650	\$ 31,031	\$ 3,354	\$ (27,677)	-89%
Plus Beginning Balance	86,226	86,226	117,257	31,031	36%
ENDING BALANCE	\$ 87,876	\$ 117,257	\$ 120,611	\$ 3,354	3%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 87,876	\$ 117,257	\$ 120,611	\$ 3,354	3%

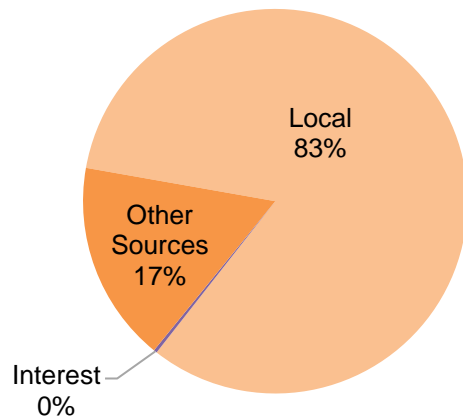
Long Beach Community College District
2021-2022 Tentative Budget

Veterans Stadium Operations Fund

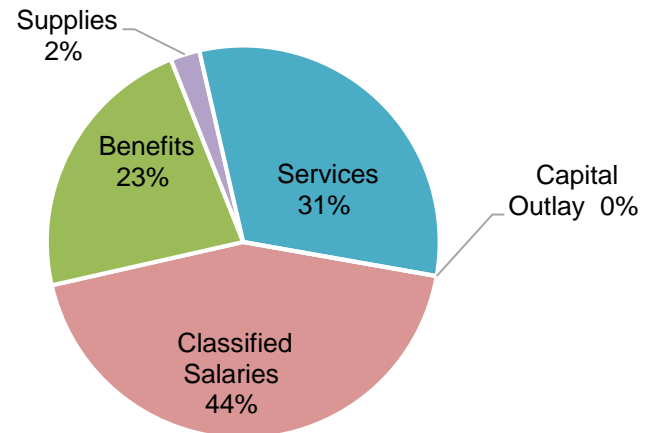
This Special Revenue Fund is intended to be self-supporting. However, the COVID-19 pandemic and the resulting campus shutdown have severely decreased revenue. Revenues are derived from the rental of Veterans Stadium to high schools, community groups, antique and auto markets, vehicle sales, commercial filming, and miscellaneous events.

The pie charts below present a graphic picture of the Veterans Stadium Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Tentative Budget 2021-22
Revenue by Major Object Groups



Tentative Budget 2021-22
Expenditures by Major Object Groups



**Long Beach Community College District
2021-2022 Tentative Budget
Veterans' Stadium Operations Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
BEGINNING BALANCE	\$ <u>510,629</u>	\$ <u>510,629</u>	\$ <u>510,124</u>	\$ <u>(505)</u>	<u>0%</u>
REVENUES					
Local Revenue	\$ 1,000,000	\$ 1,000,000	\$ 1,200,000	\$ 200,000	20%
Interest	3,900	3,900	4,000	100	3%
TOTAL REVENUE	\$ <u>1,003,900</u>	\$ <u>1,003,900</u>	\$ <u>1,204,000</u>	\$ <u>200,100</u>	<u>20%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Restricted General Fund (HEERF II)	\$ 0	\$ 263,000	\$ 245,000	\$ (18,000)	-7%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ <u>1,003,900</u>	\$ <u>1,266,900</u>	\$ <u>1,449,000</u>	\$ <u>182,100</u>	<u>14%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 97,167	\$ 82,406	\$ 99,110	\$ 16,704	20%
Classified Non-Instructional Salaries	415,110	415,956	471,155	55,199	13%
Classified Hourly Non-Instructional Salaries	85,000	62,705	65,000	2,295	4%
TOTAL CLASSIFIED SALARIES	\$ <u>597,277</u>	\$ <u>561,067</u>	\$ <u>635,265</u>	\$ <u>74,198</u>	<u>13%</u>
BENEFITS	\$ 286,830	\$ 276,640	\$ 327,798	\$ 51,158	18%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 48,450	\$ 34,060	\$ 30,050	\$ (4,010)	-12%
Fuel	5,000	5,000	5,000	0	0%
TOTAL SUPPLIES AND MATERIALS	\$ <u>53,450</u>	\$ <u>39,060</u>	\$ <u>35,050</u>	\$ <u>(4,010)</u>	<u>-10%</u>

**Long Beach Community College District
2021-2022 Tentative Budget
Veterans' Stadium Operations Fund**

	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	TENTATIVE BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 175,000	\$ 92,500	\$ 120,000	\$ 27,500	30%
Travel and Conferences	2,200	0	2,200	2,200	na
Utilities	243,000	223,773	243,000	19,227	9%
Rents, Building Repair Maintenance and Equipment Repair	71,000	46,250	71,000	24,750	54%
Postage	100	100	100	0	0%
Other Services and Expenses	65,000	28,015	20,000	(8,015)	-29%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 556,300	\$ 390,638	\$ 456,300	\$ 65,662	17%
CAPITAL OUTLAY					
Equipment	\$ 6,059	\$ 0	\$ 0	\$ 0	na
TOTAL EXPENDITURES	\$ 1,499,916	\$ 1,267,405	\$ 1,454,413	\$ 187,008	15%
OPERATING SURPLUS/(DEFICIT)	\$ (496,016)	\$ (505)	\$ (5,413)	\$ (4,908)	-972%
Plus Beginning Balance	510,629	510,629	510,124	(505)	0%
ENDING BALANCE	\$ 14,613	\$ 510,124	\$ 504,711	\$ (5,413)	-1%
FUND BALANCE CLASSIFICATIONS					
Committed Reserve	\$ 14,613	\$ 510,124	\$ 504,711	\$ (5,413)	-1%