

ADOPTED BUDGET

Fiscal Year 2019-2020



LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

**LONG BEACH COMMUNITY COLLEGE DISTRICT
2019-2020 Adopted Budget**

Submitted by:

Reagan Ferragamo Romali, Ph.D.
Superintendent-President

To the:

Board of Trustees
Vivian Malauulu, President

Uduak-Joe Ntuk, Vice President
Dr. Virginia Baxter, Member

Douglas W. Otto, Member
Sunny Zia, Member

September 11, 2019

Long Beach Community College District

2019- 2020 Adopted Budget

Table of Contents

Superintendent’s Message	1
Budget Assumptions and Implications	11
Summary of All Expenditures and Other Outgo by Fund	18
Unrestricted General Fund (Fund #01)	19
Restricted General Fund (Fund #12)	26
Restricted Parking Program	37
Student Health Centers	39
Associated Student Body Fund (Fund #72).....	41
Capital Projects Fund (Fund #41)	44
Child and Adult Development (Fund #33)	49
Contract/ Community Education Fund (Fund #59)	53
General Obligation Bond Funds	57
Measure E (Fund #46)	63
Measure LB (Fund #47)	66
Retiree Health Fund (Fund #79)	69
Self Insurance Fund (Fund #61)	72
Student Financial Aid Fund (Fund #74)	76
Student Representation Fee Fund (Fund #71)	79
Veterans Stadium Operations Fund (Fund #58)	81

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

September 11, 2019

Board of Trustees
Long Beach, California 90808

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

On June 27, 2019, Governor Newsom signed his first State Budget, which continues and expands upon many of the themes from Governor Brown including supporting the Student Centered Funding Formula (SCFF), expanding the California College Promise Program and continuing commitments to build reserves and pay down state liabilities. The Budget includes an \$81 billion dollar investment in Proposition 98 (K-14 education), which is an increase of \$3 billion over last year. Along with continuing deposits into the state rainy day fund, the Budget includes a first time deposit of \$389 million into the Public School System Stabilization Account. The Budget also includes a one-time \$3.15 billion non-Proposition 98 appropriation to provide pension relief to school employers.

2019-20 is the second year of the Student Centered Funding Formula (SCFF). Adjustments to the formula continue. Districts state-wide have worked to improve funding metrics. As a result, 2018-19 initial (period 1) revenues earned by districts exceeded state revenue available. The state responded by adjusting and limiting degree and transfer counts for the Student Success Allocation portion of the SCFF. The hold harmless funding was extended an additional year to 2021-22 to allow districts to adjust to these changes. The Chancellor's Office and other stakeholders continue to advocate for provisions by which the state would provide additional General Fund Support if SCFF costs increase or if offsetting revenues do not materialize.

Highlights of the State Budget and estimates for LBCC are detailed below:

- SCFF funding increase of \$265 million, which includes the COLA (cost of living adjustment) allocation below.
- \$230 million (3.26%) COLA, which is \$4.0 million for LBCC.

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

- Maintain SCFF Allocations — The formula will continue to provide 70% base allocation, 20% for equity allocation, and 10% for the student success allocation again in 2019-20 (a 70-20-10 split).
 - Base Grants (70%) — District base grants determined by three-year rolling average of credit FTES enrollment. Noncredit, special admit credit and incarcerated credit FTES are funded at existing rates.
 - Supplemental Grant (20%) — Supplemental grants based on the number of low-income students that the district enrolls reflecting three factors: (1) headcount of all students who receive a College Promise Grant fee waiver (formerly known as the BOG Waiver); (2) Pell Grant recipient headcount enrollment; and (3) AB540 students per the California Dream Grant application.
 - Student Success Incentive Grant (10%) — Funding based on an elaborate point system derived from the following measures:
 - Progress
 - Transfer-level mathematics and English within first year
 - Outcomes
 - AA/AS degrees
 - Transfer to any accredited 4-year institution
 - ADT
 - Credit certificates 18 units or greater
 - 9 CTE units
 - Wages
 - Regional living wage after one year
 - “Summer Shift” – continues. This provision continues the district’s ability to choose the fiscal year in which to report specified summer FTES for summer enrollment that overlaps fiscal years.
 - Stability funding – continues. Total apportionment will be equal to the greater of the current year or prior year apportionment calculated.
 - Hold Harmless Provision – extended to four years. Districts that do not earn apportionment equal to 2017-18 funding under the new formula would be held harmless to at least 2017-18 funding levels plus COLA for 2018-19, 2019-20, 2020-21 and 2021-22.

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

- \$37 million California College Promise – continues for a second year. \$1,501,080 for LBCC.
- Strong Workforce Program – (\$7 million) decrease, mainly removing one-time sources.
- \$10 million (3.26%) COLA for categorical programs (DSPS, EOPS, CARE, CalWORKs, and Child Care Tax Bailout).
- \$4 million (3.26%) COLA for the Adult Education Block Grant.
- \$13.5 million for Deferred Maintenance and Instructional Equipment. \$233,663 for LBCC.
- 59 (20 continuing and 39 new) Proposition 51 facilities bond projects are approved in the State Budget. \$552 million is allocated in the 2019-20 budget. Two LBCC projects, which were approved in the 2017-18 budget, continue as well as one new project:
 - Buildings M & N Classroom Building at LAC
 - Construction Trades Phase 1, Building MM at PCC
 - Buildings G & H, Music Theatre Complex at LAC
- Student Equity and Achievement (SEA) Program - consolidation of the Student Success and Support Program (SSSP), the Student Equity, and the Basic Skills Programs. No funding change.
- \$18 million Student Success Completion Grant.
- (\$14 million) decrease Student Financial Aid Administration Allocation to remove prior-year one-time funding.
- \$3.15 billion one-time non-Proposition 98 contribution to provide pension relief to school districts.
 - STRS and PERS rate increases for 2019-20 were both reduced by about 1%, which reduces LBCC estimated expense increases by \$538,000 for STRS and \$366,000 for PERS.

The Adopted Budget includes 13 funds totaling \$1.2 billion and is based on the attached budget assumptions developed by the Budget Advisory Committee.

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

Unrestricted General Fund

We continue to strategically evaluate staffing and potential reorganizations. We are hiring fifteen (fourteen in the unrestricted general fund) new full-time faculty for 2019-20. The estimated budget increase is \$1,752,116 for salary and benefits.

Previously negotiated salary agreements are included in the Adopted Budget. Part-time faculty received a 2% ongoing increase for the 2018-19 fiscal year. Full-time classified employees received a 2.71% increase (the greater of 2.15% or funded COLA) effective for 2018-19 fiscal year; and will receive an increase of 3.26% (the greater of 2.35% or funded COLA) for 2019-20. Full-time faculty received a 1.5% on-schedule increase effective for 2018-19 along with an increase in the minimum amount of reassigned time for department heads to 50% from 20% and increased lab parity to 0.9 from 0.75; and a 1.85% on-schedule increase effective for 2019-20.

The 2018-19 Adopted Budget included an operating deficit of (\$3.6) million. Due to various factors, we were able to eliminate the deficit and create a surplus of \$6.0 million with an ending fund balance of \$36.2 million at June 30, 2019. The major changes include \$0.6 million increase in state apportionment funding due to the reduction from 0.5% to 0% deficit factor; \$2.7 million increase in STRS On-behalf revenue due to late contributions by the state; \$0.6 million increase in other revenue, mainly interest income; \$3.7 million in salary and benefit savings due to vacancies and reorganizations; and \$2.0 million in reduced supplies, operating expenses and equipment expenditures due to cost reduction measures and not all purchase orders spent by June 30, 2019. Late STRS contributions made by the state on behalf of our employees increased our state revenues and benefit expenses by \$2.7 million, but do not change our net surplus.

I am recommending a proposed Adopted Budget with an operating deficit of \$3.6 million resulting in a \$32.6 million (22.9%) ending fund balance at June 30, 2020. The lack of significant apportionment revenue increases, increased budgets to cover new hires, refilling vacancies, increased pay rates, increased health insurance premiums and pension cost increases contribute to the deficit. Much of the recent funding provided has been one-time or non-discretionary funding. The new funding formula adds to our budget challenges. We

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

know that pension contributions will continue to increase significantly in future years, so we need to continue deficit reduction strategies.

Of the \$3.6 million budget deficit in the 2019-20 Adopted Budget, \$1.2 million is one-time expenditures, including carryover funds for Business Process Reviews and mandated cost projects.

The remaining \$2.4 million of the deficit is a structural deficit, related to ongoing expenditures. Without additional enrollment growth in future years, and the uncertainty of funding in future years due to the SCFF, we will need to reduce our expenditures in order to address the deficit. That work continues. In order to better explain the operating deficit, I have provided more details below for both revenue and expenditure changes.

Revenues: Major increase / (decrease):

Changes from 2018-19 - Unaudited Actuals		Comments
Apportionment	\$3,355,865	The increase is the net of: <ul style="list-style-type: none"> • \$4.0 million 3.26% COLA • (\$0.6) million decrease due to the 0.5% estimated deficit factor
Other State Revenue	(\$1,608,757)	The decrease is due mainly to the (\$1.6) million decrease in STRS on-behalf payments, which were high in 2018-19 due to the one-time contribution by the state.

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

Expenditures: Major increases / (decreases):

Changes from 2018-19 – Unaudited Actuals		Comments
Total Academic Salaries	\$3,337,281	The increase is due mainly to hiring 14 new full-time faculty, step increases and negotiated salary increases.
Total Classified Salaries	\$3,251,950	The increase is due to negotiated salary increases, step and column increases, and the assumption that vacancies will be filled.
Total Benefits	\$2,576,264	The increase is due to the increase in positions, salaries, and increases to certain benefit rates, most notably the 0.82% for STRS, the 1.659% for PERS, the 1.6% increase to health and welfare benefits.
Contracted Services and Operating Expenses	\$1,433,686	The increase is due mainly to increases in professional services, utilities and other services expenses.
One-Time Expenses	\$347,820	The increase is mainly due to continuing projects from 2018-19, which have budgets that carry over into 2019-20 including student financial aid consulting, ECS forms development for Admissions and Records, Degree Planning software, catalog and curriculum management software, security training software and benefits administration software implementation.

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

Reserves

Board Policy requires a minimum 5.5% reserve in the Unrestricted General Fund. Therefore, \$7.9 million has been budgeted for this purpose. \$13.6 million has been reserved for the Institutional Effectiveness goal of 9.5% (15% when combined with the 5.5% Board minimum). Additionally, \$2.4 million is reserved for business process review expenditures planned for future years, and \$2.9 million has been reserved for vacation and load banking. \$5.8 million is reserved for economic uncertainties. 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.

Restricted General Fund

The total Restricted General Fund budget is \$46.9 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, CalWORKs, Career Technical Education, Innovation in Higher Education and other state-supported programs. This fund also includes the locally funded Parking Program and the Student Health Centers.

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

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

bond projects. \$83.5 million of those bonds were refunded in December 2017, which will provide \$21.4 million in savings to taxpayers over the life of the bonds. 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. We plan to issue up to \$130 million in new bonds in the fall of 2019 to continue construction and renovation plans. One district-wide, three Pacific Coast Campus, and five Liberal Arts Campus major projects are planned for the 2019-20 fiscal year.

Other Funds

Other funds are balanced. In the Capital Projects Fund, the State Budget has provided scheduled maintenance funds. As noted above, our Buildings M and N, Construction Trades Phase 1 (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

The Student Centered Funding Formula (SCFF) continues to evolve. We have made and continue to make great strides to improve our SCFF measures; however, we are still considered a hold harmless district under the formula. We are working against the counter cyclical nature of community college attendance, in which our attendance drops as the economy improves. Outreach and marketing efforts continue as we work to get back to 20,000 full-time equivalent students (FTES) over the next few years. Through Guided Pathways, the expanded College Promise and many other initiatives, we hope to continue to improve student success metrics related to the Chancellor's Office's *Vision for Success*. Long Beach City College provides great opportunities

Long Beach Community College District
2019-2020 Adopted Budget

Superintendent's Message

for our students and our community. We are thankful for the Governor's investment in education including the contributions toward pension relief.

As we work toward the goals of the Chancellor's *Vision for Success* and our strategic plan, we also continue to face the following challenges:

- **Enrollment** – 2019-20 target resident FTES is 19,375. The near-term goal is to reach 20,000 FTES; however, declining enrollment is a challenge throughout the state. Outreach and marketing efforts have increased to help improve enrollment. The new funding formula includes other metrics, but FTES remains the single largest factor to our funding.
- **Pension Obligations** – The Governor's contributions to STRS have reduced employer rate increases for 2019-20, but STRS and PERS obligations will continue to increase in the upcoming years and will continue to be a significant budget consideration.
- **Deficit Spending** – as noted above, the 2019-20 Adopted Budget includes a \$3.6 million deficit. \$1.2 million of that is due to one-time projects. Expenditure budgets have increased \$11.3 million above actual 2018-19 expenditures. State revenue funding has not kept up with natural expense increases. We will continue deficit reduction measures to ensure that structural deficits do not become unmanageable.

**Long Beach Community College District
2019-2020 Adopted Budget**

Superintendent's Message

- **SCFF Metrics** – Great efforts have been made to try to increase revenue under the Student Centered Funding Formula (SCFF). Workshops have been provided to help improve completion and Pell Grant application counts. We had the largest graduating class in school history in 2019. However, the Chancellor's Office has limited success metric increases to 10% per year. As the SCFF continues to be re-evaluated, future revisions to the formula, which may constrain our revenue, could occur.

Respectfully submitted,

A handwritten signature in blue ink that reads "Reagan Romali". The signature is written in a cursive style with a period at the end.

Reagan F. Romali, Ph.D.
Superintendent-President

**Long Beach Community College District
2019-2020 Adopted 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 2018-19. There will be potential budget redirections in response to both the State's budget impact and the priority as identified by the College Planning Committee (CPC) for 2019-20 Institutional Priorities as follows:

In compliance with all regulations and laws, and in alignment with the Strategic Plan goals: innovate to achieve equitable student success, accelerate college readiness and close equity gaps, build community, and invest in people and support structures for transformation, the College will primarily focus on:

- Creating and implementing guided pathways,
- Maintaining fiscal viability,
- Expanding our profile within the community to enhance enrollment,
- Closing equity gaps in student success through innovation,
- Expanding our community outreach to attract and retain a diverse and talented workforce, as well as strengthening and expanding diverse local industry partnerships,
- Increasing student retention, completion, and transfer,
- and implementing our Strategic Enrollment Management Plan, Technology Plan, Deficit Reduction Plan, Integrated Energy Master Plan, and Facilities Master Plan.

**Long Beach Community College District
2019-2020 Adopted Budget**

Budget Assumptions and Implications

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

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

- A. Deficit spending will be minimized.
- B. Our resident FTES targets will be 19,375.42 (18,826.00 credit, 107.79 non-credit, and 441.63 enhanced non-credit). The target for non-resident FTES is 342.58, which brings combined resident and non-resident FTES to 19,718.00. Non-resident FTES is funded solely from non-resident student fees and is not included in state apportionment calculations. 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
2019-2020 Adopted Budget**

Budget Assumptions and Implications

- H. The Governor's Budget includes some changes to the funding formula. 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 for the next four years. The budget year 2019-20 is the second year of the four-year hold harmless period.

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 at \$2,417,087 as of June 30, 2019.
- 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 \$534,813.

**Long Beach Community College District
2019-2020 Adopted 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 to offset a possible short fall from apportionment revenues.
- B. We are budgeting a 3.26% COLA based on the Governor's Budget. Period 2 (P-2) apportionment report shows that calculated funding for LBCCD under the Student Centered Funding Formula (SCFF) is less than prior year apportionment plus COLA. Therefore, we are provided hold harmless funding. The hold harmless clause provides funding at the prior year level, plus a COLA increase.
- C. It is expected that we will be funded at our prior year (2018-19) funding level plus COLA based on the new formula. This would provide no additional growth revenue. Any excess revenue will go toward deficit reduction and/or facilities and technology reserves.
- D. Categorically funded programs (such as the SEA Program, Student Equity, 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.
- F. Any block grants will be for one-time purposes and will not incur on-going costs into the future. The State Budget includes a \$13.5 million allocation for the deferred maintenance and

**Long Beach Community College District
2019-2020 Adopted Budget**

Budget Assumptions and Implications

instructional equipment block grant. \$233,663, which we have split equally between instructional equipment and scheduled maintenance.

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. This includes 15 new full-time faculty positions.

**Long Beach Community College District
2019-2020 Adopted 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: +3.5% | Delta Dental PPO: -0.8% |
| Blue Cross HMO: +3.5% | Delta Dental HMO: 0% |
| Kaiser: -4.05% | VSP: +1.4% |
| Mental Health Network EAP: +4.41% | Basic Life/AD&D: 0% |
- These increases/decreases combined currently result in a 1.6% blended rate increase.
- E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the rates are as follows: PERS 19.721% (1.659% increase), STRS 17.100% (0.820% increase), Workers' Compensation 1.764% (0.043% decrease), SUI 0.05% (no change), and Retiree Benefits 5.763% (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 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

**Long Beach Community College District
2019-2020 Adopted Budget**

Budget Assumptions and Implications

Health Benefits as noted in the actuarial letter as of June 30, 2017 is \$4,112,718. This represents approximately 5.763% 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
2019-2020 Adopted Budget
Summary of All Expenditures & Other Outgo by Fund**

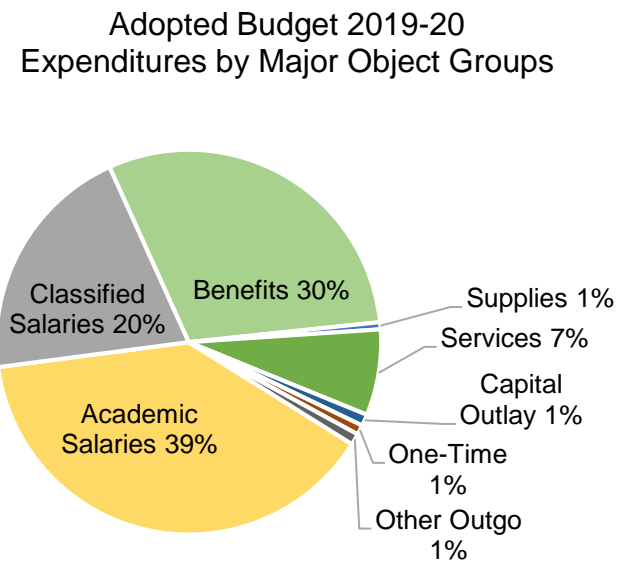
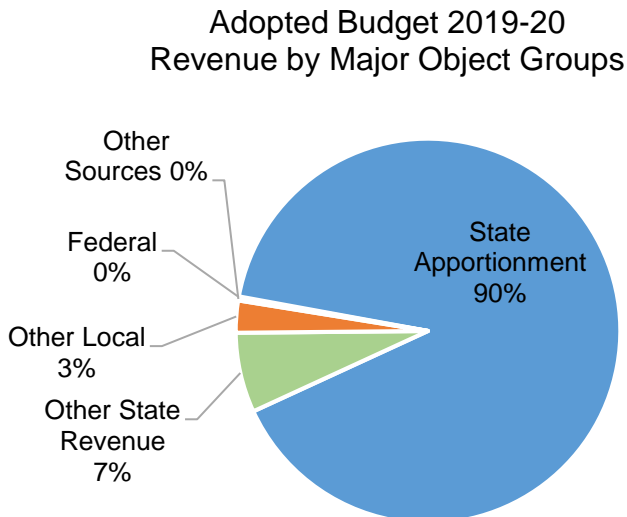
	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
UNRESTRICTED GENERAL FUND	\$ 137,226,191	\$ 131,544,391	\$ 142,843,910	\$ 11,299,519	9%
RESTRICTED GENERAL FUND	\$ 42,854,469	\$ 32,533,956	\$ 46,875,262	\$ 14,341,306	44%
ASSOCIATED STUDENT BODY FUND	\$ 1,152,735	\$ 975,333	\$ 1,153,631	\$ 178,298	18%
CAPITAL PROJECTS FUND	\$ 34,874,751	\$ 8,504,615	\$ 36,373,303	\$ 27,868,688	328%
CHILD AND ADULT DEVELOPMENT FUND	\$ 2,015,409	\$ 1,892,684	\$ 2,127,805	\$ 235,121	12%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 1,379,841	\$ 247,843	\$ 970,122	\$ 722,279	291%
GENERAL OBLIGATION BOND FUND 2008 MEASURE E	\$ 96,160,773	\$ 12,538	\$ 95,915,217	\$ 95,902,679	764896%
GENERAL OBLIGATION BOND FUND 2016 MEASURE LB	\$ 806,944,081	\$ 32,869,881	\$ 779,389,453	\$ 746,519,572	2271%
RETIREE HEALTH FUND	\$ 3,858,891	\$ 3,465,845	\$ 3,813,258	\$ 347,413	10%
SELF INSURANCE FUND	\$ 1,197,543	\$ 908,924	\$ 1,358,410	\$ 449,486	49%
STUDENT FINANCIAL AID FUND	\$ 45,451,069	\$ 43,755,213	\$ 46,199,275	\$ 2,444,062	6%
STUDENT REPRESENTATION FUND	\$ 59,000	\$ 43,807	\$ 56,960	\$ 13,153	30%
VETERANS STADIUM OPERATIONS FUND	\$ 1,303,217	\$ 1,207,560	\$ 1,310,287	\$ 102,727	9%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,174,477,970	\$ 257,962,590	\$ 1,158,386,893	\$ 900,424,303	349%

Long Beach Community College District
2019-2020 Adopted 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 2018-19 Budget included a change, in which funding is based on a combination of FTES (70%), low-income students served (20%) and student success metrics (10%). 2018-19 is the first year of funding under this new Student Centered Funding Formula (SCFF). The SCFF continues to evolve in the initial years of implementation.

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
2019-2020 Adopted Budget
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ 30,220,553	\$ 30,220,553	\$ 36,212,646	\$ 5,992,093	20%
REVENUE					
Federal Revenue	\$ 140,000	\$ 143,479	\$ 140,000	\$ (3,479)	-2%
State Principal Apportionment					
State General Apportionment	\$ 65,008,283	\$ 61,924,220	\$ 65,288,878	\$ 3,364,658	5%
Education Protection Account	16,531,103	18,396,958	18,396,958	0	0%
Full Time Faculty Hiring	0	839,358	839,358	0	0%
Property Taxes	33,290,883	34,169,386	34,161,565	(7,821)	0%
Enrollment Fee Revenue @ 98%	6,904,068	7,017,141	7,017,141	0	0%
Sub Total	\$ 121,734,337	\$ 122,347,063	\$ 125,703,900	\$ 3,356,837	3%
Prior Year Adjustment					
Prior Year Recalculation	\$ 0	\$ 136,047	\$ 0	\$ (136,047)	-100%
Prior Year Adjustment for Education Protection Account	0	(135,075)	0	135,075	-100%
Sub Total Prior Year Adjustment	\$ 0	\$ 972	\$ 0	\$ (972)	-100%
Total State Principal Apportionment	\$ 121,734,337	\$ 122,348,035	\$ 125,703,900	\$ 3,355,865	3%
Other State Revenue					
California College Promise Administration	\$ 343,534	\$ 349,534	\$ 310,110	\$ (39,424)	-11%
Mandated Cost Reimbursement	554,961	545,693	595,023	49,330	9%
Part-time Faculty Compensation	388,141	337,661	408,529	70,868	21%
State Lottery	2,856,165	3,160,509	3,032,613	(127,896)	-4%
STRS On-Behalf Payments	3,898,092	6,568,119	5,006,484	(1,561,635)	-24%
Total Other State Revenue	\$ 8,040,893	\$ 10,961,516	\$ 9,352,759	\$ (1,608,757)	-15%

**Long Beach Community College District
2019-2020 Adopted Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
Local Revenue					
From LBCC Auxiliary	\$ 106,154	\$ 111,474	\$ 111,474	\$ 0	0%
Enrollment Fee Revenue @ 2%	140,899	143,207	143,207	0	0%
International Student Fees	840,000	886,418	975,000	88,582	10%
Nonresident Tuition Fees	1,200,000	1,124,759	1,237,000	112,241	10%
Materials Fees	162,148	147,765	147,435	(330)	0%
Summer Recreation Program	37,000	61,486	61,000	(486)	-1%
Other Local Revenue	895,700	1,253,299	1,076,400	(176,899)	-14%
Total Local Revenue	<u>\$ 3,381,901</u>	<u>\$ 3,728,408</u>	<u>\$ 3,751,516</u>	<u>\$ 23,108</u>	<u>1%</u>
TOTAL REVENUE	<u>\$ 133,297,131</u>	<u>\$ 137,181,438</u>	<u>\$ 138,948,175</u>	<u>\$ 1,766,737</u>	<u>1%</u>
OTHER FINANCING SOURCES					
Sale of Surplus Equipment	\$ 25,000	\$ 29,338	\$ 0	\$ (29,338)	-100%
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 15,675	\$ 5,708	\$ 3,043	\$ (2,665)	-47%
From Capital Projects Fund (Rent from East Campus)	320,000	320,000	320,000	0	0%
TOTAL OTHER FINANCING SOURCES	<u>\$ 360,675</u>	<u>\$ 355,046</u>	<u>\$ 323,043</u>	<u>\$ (32,003)</u>	<u>-9%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$ 133,657,806</u>	<u>\$ 137,536,484</u>	<u>\$ 139,271,218</u>	<u>\$ 1,734,734</u>	<u>1%</u>

**Long Beach Community College District
2019-2020 Adopted Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 25,015,396	\$ 24,458,640	\$ 26,372,506	\$ 1,913,866	8%
Academic Administrator Salaries	4,052,422	3,909,842	3,818,443	(91,399)	-2%
Department Head/Coordinator Salaries	2,876,193	3,017,530	3,193,544	176,014	6%
Full Time Counselor Salaries	2,469,536	2,427,356	2,586,733	159,377	7%
Full Time Librarian Salaries	650,852	650,852	674,248	23,396	4%
Academic Hourly Instructional Salaries	17,892,024	16,739,702	17,399,019	659,317	4%
Academic Hourly Non-Instructional Salaries	1,200,320	821,043	1,275,872	454,829	55%
Librarian Hourly Salaries	442,685	401,304	443,185	41,881	10%
TOTAL ACADEMIC SALARIES	\$ 54,599,428	\$ 52,426,269	\$ 55,763,550	\$ 3,337,281	6%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 16,680,499	\$ 15,445,548	\$ 17,316,772	\$ 1,871,224	12%
Classified Manager/Supervisor Salaries	5,520,948	5,130,813	5,965,964	835,151	16%
Confidential Salaries	1,193,966	941,106	1,289,775	348,669	37%
Classified Instructional Salaries	2,671,295	2,347,259	2,779,260	432,001	18%
Classified Hourly Non-Instructional Salaries	603,315	1,205,300	830,858	(374,442)	-31%
Classified Hourly Instructional Salaries	846,619	702,272	841,619	139,347	20%
TOTAL CLASSIFIED SALARIES	\$ 27,516,642	\$ 25,772,298	\$ 29,024,248	\$ 3,251,950	13%
BENEFITS					
Benefits	\$ 38,952,985	\$ 39,234,690	\$ 41,810,954	\$ 2,576,264	7%
Early Retirement Incentives	1,173,891	1,173,891	1,173,891	0	0%
TOTAL BENEFITS	\$ 40,126,876	\$ 40,408,581	\$ 42,984,845	\$ 2,576,264	6%

**Long Beach Community College District
2019-2020 Adopted Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Commencement Expenses	\$ 19,905	\$ 6,148	\$ 16,818	\$ 10,670	174%
Instructional Supplies (Contract/Community Education Profit Share Account)	4,883	5,366	5,605	239	4%
Instructional Material Fees	208,207	112,669	188,500	75,831	67%
Fuel	61,975	59,741	61,975	2,234	4%
Hospitality	80,283	45,723	82,859	37,136	81%
Other Supplies	476,927	399,884	497,870	97,986	25%
TOTAL SUPPLIES AND MATERIALS	\$ 852,180	\$ 629,531	\$ 853,627	\$ 224,096	36%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,975,789	\$ 3,769,279	\$ 4,121,346	\$ 352,067	9%
Travel and Conferences	269,571	174,837	281,147	106,310	61%
Air Quality Management District Site Fees	35,000	32,448	35,000	2,552	8%
Staff Development	21,562	1,697	24,994	23,297	1373%
Dues and Memberships	195,260	156,301	195,085	38,784	25%
Insurance	11,356	180	11,356	11,176	6209%
Utilities	2,885,731	2,695,214	2,939,538	244,324	9%
Rents, Building Repair, Maintenance and Equipment Repair	1,117,338	968,994	1,129,644	160,650	17%
Environmental Health Fees	930	3,671	930	(2,741)	-75%
Audit	135,300	112,165	127,800	15,635	14%
Legal Services	247,213	126,318	247,213	120,895	96%
Fingerprinting	3,000	5,589	6,500	911	16%
Postage	109,696	37,160	85,331	48,171	130%
Credit Card Fees	230,000	286,328	285,000	(1,328)	0%
Online Software Licensing	852,019	979,677	1,065,119	85,442	9%
Other Services and Expenses	874,137	373,244	869,263	496,019	133%
Indirect Costs	(1,025,791)	(831,695)	(1,100,173)	(268,478)	32%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 9,938,111	\$ 8,891,407	\$ 10,325,093	\$ 1,433,686	16%

**Long Beach Community College District
2019-2020 Adopted Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Buildings and Additions	\$ 3,500	\$ 5,736	\$ 3,500	\$ (2,236)	-39%
Library Books	162,331	81,643	55,142	(26,501)	-32%
Equipment	1,075,956	712,889	855,312	142,423	20%
Lease/Purchase	468,512	461,776	476,512	14,736	3%
TOTAL CAPITAL OUTLAY	\$ 1,710,299	\$ 1,262,044	\$ 1,390,466	\$ 128,422	10%
ONE-TIME EXPENDITURES FOR MANDATED COSTS AND BUSINESS PROCESS REVIEWS					
Academic Hourly Non-Instructional Salaries	\$ 14,027	\$ 450	\$ 14,136	\$ 13,686	3041%
Classified Hourly Non-Instructional Salaries	8,436	2,508	5,353	2,845	113%
Classified Hourly Instructional Salaries	441	0	0	0	na
Benefits	4,151	400	3,894	3,494	874%
Fuel	100	0	0	0	na
Hospitality	9,313	2,461	7,841	5,380	219%
Other Supplies	9,324	4,161	1,239	(2,922)	-70%
Professional Services	782,309	605,061	916,349	311,288	51%
Travel and Conferences	10,282	9,446	9,281	(165)	-2%
Staff Development	1,988	0	0	0	na
Rents, Building Repair, Maintenance and Equipment Repair	128	0	0	0	na
Dues and Memberships	0	8,100	0	(8,100)	-100%
Insurance	0	789	395	(394)	-50%
Postage	0	5,663	0	(5,663)	-100%
Online Software Licensing	21,261	140,016	84,153	(55,863)	-40%
Other Services and Expenses	65,735	0	19,693	19,693	na
Buildings and Additions	0	84	0	(84)	-100%
Equipment	109,160	39,122	103,747	64,625	165%
TOTAL ONE-TIME EXPENDITURES	\$ 1,036,655	\$ 818,261	\$ 1,166,081	\$ 347,820	43%
TOTAL EXPENDITURES	\$ 135,780,191	\$ 130,208,391	\$ 141,507,910	\$ 11,299,519	9%

**Long Beach Community College District
2019-2020 Adopted Budget
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>UNAUDITED ACTUAL 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Child and Adult Development Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
To Self Insurance Fund	1,186,000	1,186,000	1,186,000	0	0%
To Student Financial Aid Fund					
Return to Title IV District Contribution	110,000	0	0	0	na
TOTAL OTHER OUTGO	\$ 1,446,000	\$ 1,336,000	\$ 1,336,000	\$ 0	0%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 137,226,191	\$ 131,544,391	\$ 142,843,910	\$ 11,299,519	9%
OPERATING SURPLUS/(DEFICIT)	\$ (3,568,385)	\$ 5,992,093	\$ (3,572,692)	\$ (9,564,785)	-160%
Plus Beginning Balance	30,220,553	30,220,553	36,212,646	5,992,093	20%
ENDING BALANCE	\$ 26,652,168	\$ 36,212,646	\$ 32,639,954	\$ (3,572,692)	-10%
FUND BALANCE CLASSIFICATIONS					
Unassigned Reserves					
Board Mandated Reserve	\$ 7,547,441	\$ 7,234,942	\$ 7,856,415	\$ 621,473	9%
Additional Reserve for Institutional Effectiveness Goal	12,803,902	12,496,717	13,570,171	1,073,454	9%
Economic Uncertainties	0	10,006,774	5,815,556	(4,191,218)	-42%
Assigned Reserves					
Reserve for Business Process Reviews	3,393,599	2,682,955	2,445,912	(237,043)	-9%
Reserve for New Full-Time Faculty	0	839,358	0	(839,358)	-100%
Vacation and Loadbanking Reserve	2,907,226	2,951,900	2,951,900	0	0%
TOTAL FUND BALANCE	\$ 26,652,168	\$ 36,212,646	\$ 32,639,954	\$ (3,572,692)	-10%

**Long Beach Community College District
2019-2020 Adopted 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 Innovation in Higher Education, Strong Workforce Program, College Promise Innovation Grant, 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.

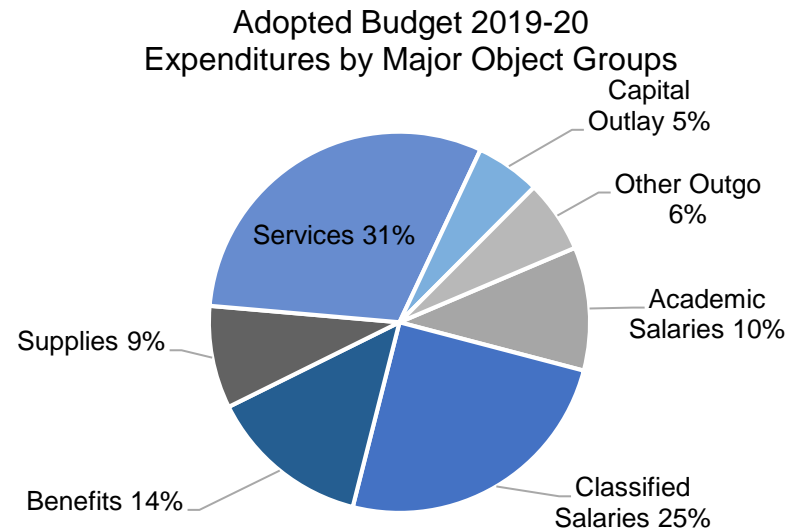
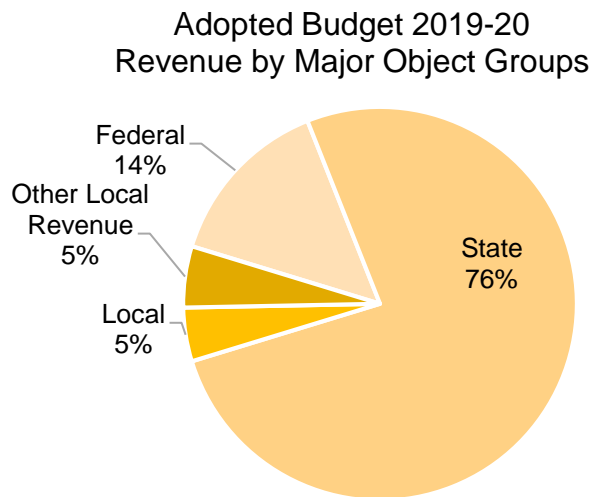
Parking and Student Health Programs

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
2019-2020 Adopted 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.



**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ 4,739,721	\$ 4,739,721	\$ 4,899,052	\$ 159,331	3%
REVENUE					
Federal Revenue					
Federal Work Study	\$ 792,722	\$ 570,193	\$ 766,828	\$ 196,635	34%
Foster & Kinship Care	104,534	110,070	90,700	(19,370)	-18%
Temporary Assistance for Needy Families (TANF)	110,579	110,579	110,484	(95)	0%
Title IV Upward Bound	319,597	297,571	312,060	14,489	5%
Trio-Student Support Services	238,336	249,467	268,024	18,557	7%
Veterans Chapter 33 Veterans Affairs	180,000	201,207	180,000	(21,207)	-11%
Veterans 33 Certifications	0	0	10,560	10,560	na
College Advancement and Economic Development					
Career Technical Education Transitions	41,377	41,377	46,195	4,818	12%
CSULA Construction Pre-Apprenticeship Program	0	79,398	100,602	21,204	27%
Small Business Development Center Network	2,273,360	2,861,539	3,495,184	633,645	22%
Small Business Administration Portable Assistance Grant	0	13,728	0	(13,728)	-100%
VTEA, Perkins Title I-C	790,387	790,387	772,119	(18,268)	-2%
Total Federal Revenue	\$ 4,850,892	\$ 5,325,516	\$ 6,152,756	\$ 827,240	16%

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
State Restricted Revenue					
Adult Education	\$ 1,184,235	\$ 0	\$ 1,222,842	\$ 1,222,842	na
Block Grant Instructional Equipment & Library Materials	472,595	18,246	116,831	98,585	540%
California College Promise	848,424	321,243	1,501,080	1,179,837	367%
CalWorks	655,229	662,589	679,891	17,302	3%
Campus Safety and Sexual Assault	34,592	13,900	0	(13,900)	-100%
Certified Nursing Assistant Program	0	9,597	102,903	93,306	972%
Community Sexual Exploit of Children (CSEC)	5,500	0	0	0	na
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	280,119	237,590	(42,529)	-15%
Cooperative Agencies Resource for Education	100,215	106,198	129,159	22,961	22%
CTE Online Pathways	0	0	500,000	500,000	na
Disabled Students Programs & Services	1,252,734	1,538,558	1,705,041	166,483	11%
Deaf and Hard of Hearing (DHH)	290,334	379,995	379,759	(236)	0%
DPSS CalWorks Supplemental	129,750	129,750	129,750	0	0%
Equal Employment Opportunity	40,000	0	45,000	45,000	na
Extended Opportunity Programs & Services	1,224,378	1,226,224	1,388,247	162,023	13%
Financial Aid Technology Program	233,342	89,331	62,637	(26,694)	-30%
Foster & Kinship Care	127,764	135,880	138,033	2,153	2%
Full-Time Student Success Grant	1,211,155	0	0	0	na
Guided Pathways	684,328	40,492	570,273	529,781	1308%
Hunger Free Campus Support	0	0	188,109	188,109	na
Incarcerated Re-entry Program	0	0	100,000	100,000	na
Mental Health Services	136,273	80,592	174,021	93,429	116%
Nursing Education Program	0	0	90,581	90,581	na
Promises That Count	30,000	30,000	0	(30,000)	-100%
Restricted Lottery	1,002,495	0	1,070,334	1,070,334	na
Strong Workforce Program	1,915,329	0	1,175,189	1,175,189	na
Strong Workforce Regional Funding	868,363	0	983,369	983,369	na

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
STRS On-Behalf Payments	\$ 224,033	\$ 377,486	\$ 296,436	\$ (81,050)	-21%
Student Equity Program	2,424,793	1,906,249	0	(1,906,249)	-100%
Student Equity and Achievement Program	0	0	5,742,223	5,742,223	1933%
Student Equity and Achievement Program - Basic Skills	795,400	297,106	765,977	468,871	158%
Student Financial Aid Administration Allowance	912,666	912,666	844,279	(68,387)	-7%
Student Success and Support Program Credit	3,146,650	3,050,674	0	(3,050,674)	-100%
Student Success and Support Program Non-Credit	141,357	141,357	0	(141,357)	-100%
Teacher Preparation Pipeline Program (Education Futures Initiative)	90,000	46,541	0	(46,541)	-100%
Veteran Resource Center	0	0	172,877	172,877	na
Vision for Success Professional Development Classified	0	0	97,658	97,658	na
College Advancement and Economic Development					
California Apprenticeship Initiative Program	406,058	268,643	182,482	(86,161)	-32%
CSULA Construction Pre-Apprenticeship Program	95,147	0	0	0	na
Deputy Sector Navigator (CTE Pathways Program)	51,851	0	0	0	na
GO-BIZ Capital Infusion Grant	0	1,039,457	2,659,833	1,620,376	156%
Heavy Duty Equipment Pre-Apprenticeship Program	261,097	185,950	0	(185,950)	-100%
Industry Driven Regional Collaboratives Truck Driving	0	18,679	41,994	23,315	125%
Port of Long Beach California Energy Commission	44,700	36,252	0	(36,252)	-100%
Port of Long Beach Microgrid Program	0	13,333	81,134	67,801	509%
Foundation Grants					
Model Approaches to Partnership in Parenting/Family to Family Program	8,174	0	0	0	na
Total State Restricted Revenue	\$ 21,048,961	\$ 13,357,107	\$ 23,575,532	\$ 10,218,425	77%

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 25,000	\$ 0	\$ 25,000	\$ 25,000	na
CA Catalyst LBCC Undocumented Community Coalition	0	125,000	131,000	6,000	5%
Child Development Consortium	25,000	23,300	25,000	1,700	7%
College Promise Tours	25,000	16,117	25,000	8,883	55%
LBCC Auxiliary Student Success Grant	0	35,459	0	(35,459)	-100%
Pritzker Foster Care Initiative	0	1,615	38,385	36,770	2277%
Puente	1,500	1,500	1,500	0	0%
Public Education & Government - City of Long Beach	106,189	0	100,236	100,236	na
Region 8 Conference	15,700	25,000	0	(25,000)	-100%
VITA Program	0	4,318	0	(4,318)	-100%
College Advancement and Economic Development					
10,000 Small Business Program	1,003,113	1,509,487	988,830	(520,657)	-34%
Maritime Center of Excellence	0	60,000	0	(60,000)	-100%
Nuts, Bolts and Thingamajigs Manufacturing	5,220	2,749	12,461	9,712	353%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	0	0	134,783	134,783	na
Total Local Revenue	\$ 1,206,722	\$ 1,804,545	\$ 1,482,195	\$ (322,350)	-18%
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 1,181,854	\$ 1,125,000	\$ (56,854)	-5%
Student Health Fees	1,200,500	1,235,778	1,200,500	(35,278)	-3%
Total Other Local Revenue	\$ 2,325,500	\$ 2,417,632	\$ 2,325,500	\$ (92,132)	-4%

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
Prior Year Carryover					
Federal Revenue					
B and B Commerce Market Development Cooperation Program	\$ 12,937	\$ 0	\$ 0	\$ 0	na
Small Business Development Center Network	1,304,673	1,316,556	368,606	(947,950)	-72%
Small Business Administration Portable Assistance Grant	0	0	75,000	75,000	na
Veteran Resource Center	71,895	0	0	0	na
Total Federal Revenue	\$ 1,389,505	\$ 1,316,556	\$ 443,606	\$ (872,950)	-66%
State Revenue					
Adult Education	\$ 2,119,050	\$ 1,763,181	\$ 1,540,106	\$ (223,075)	-13%
Block Grant Instructional Equipment & Library Materials	520,077	520,077	454,349	(65,728)	-13%
California College Promise	0	0	527,181	527,181	na
Campus Safety and Sexual Assault	0	0	20,692	20,692	na
College Promise Innovation Grant	472,272	182,672	289,600	106,928	59%
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	0	254,328	254,328	na
Equal Employment Opportunity	42,798	37,438	55,360	17,922	48%
Financial Aid Technology Program	0	0	142,255	142,255	na
Guided Pathways	367,746	367,746	620,391	252,645	69%
Hunger Free Campus Support	40,805	40,805	0	(40,805)	-100%
Innovation in Higher Education	743,693	180,217	563,476	383,259	213%
Institutional Effectiveness Partnership Initiative	198,366	198,366	0	(198,366)	-100%
Model Approaches to Partnership in Parenting/Family to Family Program	53,657	10,296	81,962	71,666	696%
Pritzker Foster Care Initiative	31,822	0	0	0	na
Nursing Education Program	0	45,388	45,193	(195)	0%
Mental Health Services	0	0	179,780	179,780	na
Restricted Lottery	1,869,236	1,045,753	2,163,306	1,117,553	107%
SB 1070 - CTE Pathways Program	12,390	12,385	0	(12,385)	-100%
Strong Workforce Program	2,517,737	1,800,864	2,716,586	915,722	51%
Strong Workforce Regional Funding	1,067,941	588,828	578,169	(10,659)	-2%

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
Student Equity Program	\$ 360,917	\$ 360,917	\$ 0	\$ (360,917)	-100%
Student Equity and Achievement Program	0	0	1,112,814	1,112,814	na
Student Equity and Achievement Program - Basic Skills	262,266	291,689	0	(291,689)	-100%
Student Success and Support Program Credit	25,339	25,339	0	(25,339)	-100%
Teacher Preparation Pipeline Program (Education Futures Initiative)	0	0	11,316	11,316	na
Veteran Resource Center	0	71,230	89,960	18,730	26%
College Advancement and Economic Development					
Deputy Sector Navigator (CTE Pathways Program)	0	556,001	155,956	(400,045)	-72%
Heavy Duty Equipment Pre-Apprenticeship Program	0	0	86,027	86,027	na
Total State Revenue	\$ 10,706,112	\$ 8,099,192	\$ 11,688,807	\$ 3,589,615	44%
Local Revenue					
10,000 Small Business Program	\$ 1,869	\$ 0	\$ 1,847	\$ 1,847	na
Anthem Blue Cross Wellness Program	27,477	6,882	45,595	38,713	563%
CA Endowment Health Path	423,673	118,881	297,435	178,554	150%
College Promise Tours	1,484	1,484	2,484	1,000	67%
James Irvine Grant	28,832	28,816	0	(28,816)	-100%
Pritzker Foster Care Initiative	0	31,822	0	(31,822)	-100%
Public Education & Government - City of Long Beach	163,177	85,885	181,461	95,576	111%
Smoke Free Truth Initiative	1,285	1,285	0	(1,285)	-100%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	124,039	97,684	29,255	(68,429)	-70%
Total Local Revenue	\$ 771,836	\$ 372,739	\$ 558,077	\$ 185,338	50%
Total Prior Year Carryover	\$ 12,867,453	\$ 9,788,487	\$ 12,690,490	\$ 2,902,003	30%
TOTAL REVENUE	\$ 42,299,528	\$ 32,693,287	\$ 46,226,473	\$ 13,533,186	41%

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE	
				AMOUNT	PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 0	\$ 227,963	\$ 0	\$ (227,963)	-100%
Academic Administrator Salaries	781,469	703,511	959,847	256,336	36%
Department Head/Coordinator Salaries	673,131	582,264	684,969	102,705	18%
Full Time Counselor Salaries	894,902	843,482	989,794	146,312	17%
Academic Hourly Instructional Salaries	177,081	145,374	210,982	65,608	45%
Academic Hourly Non-Instructional Salaries	1,296,261	1,349,928	2,064,427	714,499	53%
TOTAL ACADEMIC SALARIES	\$ 3,822,844	\$ 3,852,522	\$ 4,910,019	\$ 1,057,497	27%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 4,998,844	\$ 4,196,039	\$ 5,859,826	\$ 1,663,787	40%
Classified Manager/Supervisor Salaries	2,654,576	2,404,215	2,425,379	21,164	1%
Classified Instructional Salaries	23,154	16,339	223,296	206,957	1267%
Classified Hourly Non-Instructional Salaries	1,944,638	2,273,031	2,219,956	(53,075)	-2%
Classified Hourly Instructional Salaries	1,061,965	1,131,368	924,758	(206,610)	-18%
TOTAL CLASSIFIED SALARIES	\$ 10,683,177	\$ 10,020,992	\$ 11,653,215	\$ 1,632,223	16%
BENEFITS	\$ 5,646,504	\$ 5,376,635	\$ 6,437,391	\$ 1,060,756	20%
SUPPLIES AND MATERIALS					
Instructional Supplies	\$ 2,837,401	\$ 1,037,197	\$ 3,243,154	\$ 2,205,957	213%
Fuel	3,100	1,772	3,500	1,728	98%
Hospitality	196,913	135,535	213,109	77,574	57%
Other Supplies	688,080	238,800	617,763	378,963	159%
TOTAL SUPPLIES AND MATERIALS	\$ 3,725,494	\$ 1,413,304	\$ 4,077,526	\$ 2,664,222	189%

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 5,064,377	\$ 5,938,089	\$ 8,262,522	\$ 2,324,433	39%
Travel and Conferences	433,918	263,364	426,724	163,360	62%
Staff Development	8,608	600	1,500	900	150%
Dues and Memberships	43,475	29,575	31,677	2,102	7%
Insurance	130,300	97,033	130,251	33,218	34%
Utilities	1,500	1,260	1,000	(260)	-21%
Rents, Building Repair, Maintenance and Equipment Repair	242,348	147,958	245,554	97,596	66%
Fingerprinting	3,356	2,361	13,200	10,839	459%
Postage	4,587	57,021	16,499	(40,522)	-71%
Online Software Licensing	488,004	613,591	649,192	35,601	6%
Credit Card Fees	12,000	23,051	13,000	(10,051)	-44%
Other Services and Expenses	7,723,236	244,436	3,389,166	3,144,730	1287%
Indirect Costs	1,061,736	894,444	1,169,288	274,844	31%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 15,217,445	\$ 8,312,783	\$ 14,349,573	\$ 6,036,790	73%
CAPITAL OUTLAY					
Site Improvement	\$ 0	\$ 170,824	\$ 4,000	\$ (166,824)	-98%
Building Fixtures	6,500	0	18,881	18,881	na
Library Books	5,000	0	0	0	na
Equipment	1,940,836	2,354,092	2,547,707	193,615	8%
Lease/Purchase	1,500	0	0	0	na
TOTAL CAPITAL OUTLAY	\$ 1,953,836	\$ 2,524,916	\$ 2,570,588	\$ 45,672	2%
TOTAL EXPENDITURES	\$ 41,049,300	\$ 31,501,152	\$ 43,998,312	\$ 12,497,160	40%

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
OTHER OUTGO					
Payments to Students	\$ 594,014	\$ 1,032,804	\$ 2,876,950	\$ 1,844,146	179%
INTERFUND TRANSFERS OUT					
To Student Financial Aid Fund	1,211,155	0	0	0	na
TOTAL OTHER OUTGO	<u>\$ 1,805,169</u>	<u>\$ 1,032,804</u>	<u>\$ 2,876,950</u>	<u>\$ 1,844,146</u>	<u>179%</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ 42,854,469	\$ 32,533,956	\$ 46,875,262	\$ 14,341,306	44%
OPERATING SURPLUS/(DEFICIT)	\$ (554,941)	\$ 159,331	\$ (648,789)	\$ (808,120)	-507%
Plus Beginning Balance	4,739,721	4,739,721	4,899,052	159,331	3%
ENDING BALANCE	<u>\$ 4,184,780</u>	<u>\$ 4,899,052</u>	<u>\$ 4,250,263</u>	<u>\$ (648,789)</u>	<u>-13%</u>
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Reserve for Parking Program	3,616,821	3,855,327	3,778,223	(77,104)	-2%
Reserve for Student Health Fees	567,959	1,043,725	472,040	(571,685)	-55%
TOTAL FUND BALANCE	<u>\$ 4,184,780</u>	<u>\$ 4,899,052</u>	<u>\$ 4,250,263</u>	<u>\$ (648,789)</u>	<u>-13%</u>

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted Parking Program**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	<u>\$ 3,665,942</u>	<u>\$ 3,665,942</u>	<u>\$ 3,855,327</u>	<u>\$ 189,385</u>	<u>5%</u>
REVENUE					
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 1,181,854	\$ 1,125,000	\$ (56,854)	-5%
TOTAL REVENUE	<u>\$ 1,125,000</u>	<u>\$ 1,181,854</u>	<u>\$ 1,125,000</u>	<u>\$ (56,854)</u>	<u>-5%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 115,289	\$ 71,277	\$ 122,522	\$ 51,245	72%
Classified Manager/Supervisor Salaries	15,096	12,161	15,425	3,264	27%
Classified Hourly Non-Instructional Salaries	84,000	91,137	94,000	2,863	3%
TOTAL CLASSIFIED SALARIES	<u>\$ 214,385</u>	<u>\$ 174,575</u>	<u>\$ 231,947</u>	<u>\$ 57,372</u>	<u>33%</u>
BENEFITS	\$ 77,880	\$ 54,324	\$ 84,392	\$ 30,068	55%
SUPPLIES AND MATERIALS					
Fuel	\$ 3,000	\$ 1,262	\$ 3,000	\$ 1,738	138%
Other Supplies	90,700	(14,825)	80,000	94,825	-640%
TOTAL SUPPLIES AND MATERIALS	<u>\$ 93,700</u>	<u>\$ (13,563)</u>	<u>\$ 83,000</u>	<u>\$ 96,563</u>	<u>-712%</u>

**Long Beach Community College District
2019-2020 Adopted Budget
Restricted Parking Program**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 200,000	\$ 177,186	\$ 200,000	\$ 22,814	13%
Rents, Building Repair, Maintenance and Equipment Repair	184,000	119,079	184,000	64,921	55%
Fingerprinting	200	0	200	200	na
Postage	200	40	4,000	3,960	9900%
Credit Card Fees	12,000	23,051	13,000	(10,051)	-44%
Other Services and Expenses	125,000	80,909	125,000	44,091	54%
Indirect Costs	243,756	206,044	249,565	43,521	21%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 765,156	\$ 606,309	\$ 775,765	\$ 169,456	28%
CAPITAL OUTLAY					
Site Improvement	\$ 0	\$ 170,824	\$ 4,000	\$ (166,824)	-98%
Building Fixtures	3,000	0	3,000	3,000	na
Equipment	20,000	0	20,000	20,000	na
TOTAL CAPITAL OUTLAY	\$ 23,000	\$ 170,824	\$ 27,000	\$ (143,824)	-84%
TOTAL EXPENDITURES	\$ 1,174,121	\$ 992,469	\$ 1,202,104	\$ 209,635	21%
OPERATING SURPLUS/(DEFICIT)	\$ (49,121)	\$ 189,385	\$ (77,104)	\$ (266,489)	-141%
Plus Beginning Balance	3,665,942	3,665,942	3,855,327	189,385	5%
ENDING BALANCE	\$ 3,616,821	\$ 3,855,327	\$ 3,778,223	\$ (77,104)	-2%

**Long Beach Community College District
2019-2020 Adopted Budget
Student Health Centers**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 1,073,779	\$ 1,073,779	\$ 1,043,725	\$ (30,054)	-3%
REVENUE					
Other Local Revenue					
Student Health Fees	\$ 1,200,500	\$ 1,235,778	\$ 1,200,500	\$ (35,278)	-3%
TOTAL REVENUE	<u>\$ 1,200,500</u>	<u>\$ 1,235,778</u>	<u>\$ 1,200,500</u>	<u>\$ (35,278)</u>	<u>-3%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 64,000	\$ 56,359	\$ 0	\$ (56,359)	-100%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 648,970	\$ 546,265	\$ 775,624	\$ 229,359	42%
Classified Manager/Supervisor Salaries	55,224	55,685	57,986	2,301	4%
Classified Hourly Non-Instructional Salaries	111,000	19,215	51,000	31,785	165%
TOTAL CLASSIFIED SALARIES	<u>\$ 815,194</u>	<u>\$ 621,165</u>	<u>\$ 884,610</u>	<u>\$ 263,445</u>	<u>42%</u>
BENEFITS	\$ 393,580	\$ 327,719	\$ 447,934	\$ 120,215	37%
SUPPLIES AND MATERIALS					
Hospitality	\$ 10,000	\$ 1,460	\$ 4,000	\$ 2,540	174%
Other Supplies	55,000	44,886	56,000	11,114	25%
TOTAL SUPPLIES AND MATERIALS	<u>\$ 65,000</u>	<u>\$ 46,346</u>	<u>\$ 60,000</u>	<u>\$ 13,654</u>	<u>29%</u>

**Long Beach Community College District
2019-2020 Adopted Budget
Student Health Centers**

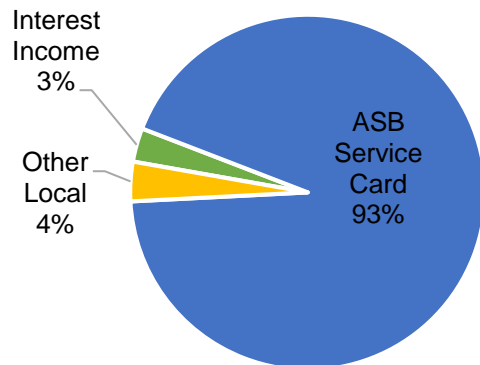
	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 40,000	\$ 11,226	\$ 35,000	\$ 23,774	212%
Travel and Conferences	11,500	1,198	43,500	42,302	3531%
Staff Development	8,000	0	1,500	1,500	na
Dues and Memberships	20,000	1,230	10,000	8,770	713%
Insurance	130,000	96,426	130,000	33,574	35%
Online Software Licensing	25,000	12,550	25,000	12,450	99%
Indirect Costs	119,046	88,314	123,641	35,327	40%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 353,546	\$ 210,944	\$ 368,641	\$ 157,697	75%
CAPITAL OUTLAY					
Equipment	\$ 15,000	\$ 3,299	\$ 11,000	\$ 7,701	233%
TOTAL EXPENDITURES	\$ 1,706,320	\$ 1,265,832	\$ 1,772,185	\$ 506,353	40%
OPERATING SURPLUS/(DEFICIT)	\$ (505,820)	\$ (30,054)	\$ (571,685)	\$ (541,631)	1802%
Plus Beginning Balance	1,073,779	1,073,779	1,043,725	(30,054)	-3%
ENDING BALANCE	\$ 567,959	\$ 1,043,725	\$ 472,040	\$ (571,685)	-55%

Long Beach Community College District
2019-2020 Adopted Budget

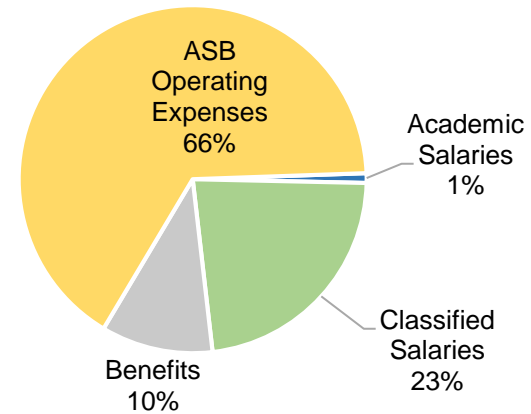
Associated Student Body Fund

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.

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Associated Student Body Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ <u>2,622,439</u>	\$ <u>2,622,439</u>	\$ <u>2,675,520</u>	\$ <u>53,081</u>	<u>2%</u>
REVENUE					
Local Revenue					
College Services Card Fee	\$ 930,000	\$ 910,521	\$ 910,000	\$ (521)	0%
Other Local Income	45,000	83,551	35,000	(48,551)	-58%
Interest & Investment Income	11,500	34,342	30,000	(4,342)	-13%
TOTAL REVENUE	\$ <u>986,500</u>	\$ <u>1,028,414</u>	\$ <u>975,000</u>	\$ <u>(53,414)</u>	<u>-5%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 10,395	\$ 6,885	\$ 10,395	\$ 3,510	51%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 220,450	\$ 177,152	\$ 202,593	\$ 25,441	14%
Classified Hourly Non-Instructional Salaries	32,279	28,570	42,868	14,298	50%
Classified Hourly Instructional Salaries	0	0	17,857	17,857	na
TOTAL CLASSIFIED SALARIES	\$ <u>252,729</u>	\$ <u>205,722</u>	\$ <u>263,318</u>	\$ <u>57,596</u>	<u>28%</u>
BENEFITS	\$ 118,848	97,100	\$ 119,871	\$ 22,771	23%

**Long Beach Community College District
2019-2020 Adopted Budget
Associated Student Body Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE	
				AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Other Services and Expenses	\$ 770,763	\$ 665,626	\$ 760,047	\$ 94,421	14%
TOTAL EXPENDITURES	\$ 1,152,735	\$ 975,333	\$ 1,153,631	\$ 178,298	18%
OPERATING SURPLUS/(DEFICIT)	\$ (166,235)	\$ 53,081	\$ (178,631)	\$ (231,712)	-437%
Plus Beginning Balance	2,622,439	2,622,439	2,675,520	53,081	2%
ENDING BALANCE	\$ 2,456,204	\$ 2,675,520	\$ 2,496,889	\$ (178,631)	-7%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 2,456,204	\$ 2,675,520	\$ 2,496,889	\$ (178,631)	-7%

**Long Beach Community College District
2019-2020 Adopted 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 construction projects including our Buildings M and N restoration project at LAC, Building MM, the Construction Trades 1 project at PCC, and the Buildings G and H Music/Theater Complex at LAC. Funding from State Capital Outlay funds are included in the 2019-20 budget for work on those projects.

Reserves

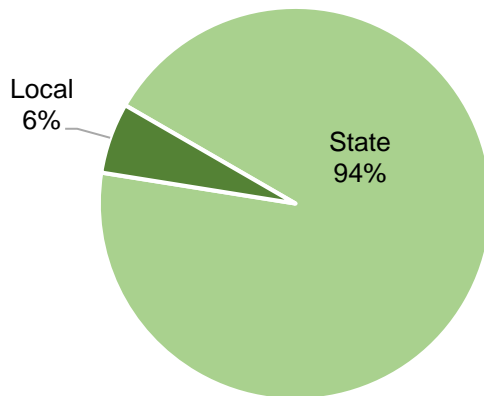
A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-88 and at PCC in 1988-89.

Long Beach Community College District
2019-2020 Adopted Budget

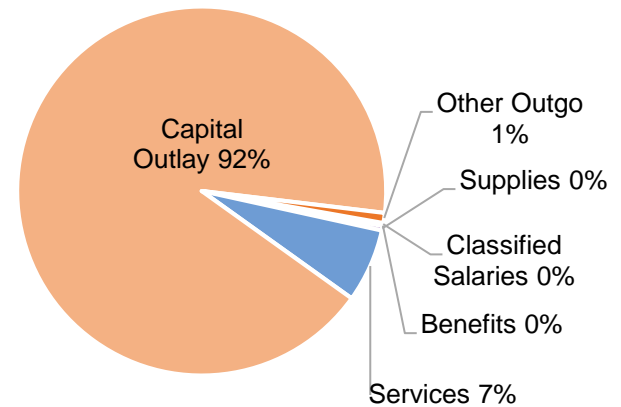
Capital Projects Fund

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

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Capital Projects Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	<u>\$ 21,910,894</u>	<u>\$ 21,910,894</u>	<u>\$ 18,549,727</u>	<u>\$ (3,361,167)</u>	<u>-15%</u>
REVENUE					
State					
Buildings M & N Project	\$ 27,520,152	\$ 2,319,346	\$ 25,200,806	\$ 22,881,460	987%
Construction Trades 1 Pacific Coast Campus	320,345	317,211	6,712,000	6,394,789	2016%
Music/Theatre Complex (Bldg G & H)	0	0	1,681,000	1,681,000	na
Scheduled Maintenance - Block Grant	0	0	116,832	116,832	na
Total State Revenue	<u>\$ 27,840,497</u>	<u>\$ 2,636,557</u>	<u>\$ 33,710,638</u>	<u>\$ 31,074,081</u>	<u>1179%</u>
Local Revenue					
Interest	\$ 289,015	\$ 419,427	\$ 399,844	\$ (19,583)	-5%
Energy Rebate Program	30,000	2,489	5,000	2,511	101%
Redevelopment Revenue	1,000,000	1,069,359	1,000,000	(69,359)	-6%
International Student Fees	150,000	159,718	64,000	(95,718)	-60%
Nonresident Tuition Fees	150,000	282,515	113,000	(169,515)	-60%
Rent from East Campus (Los Coyotes)	500,000	573,383	500,000	(73,383)	-13%
Total Local Revenue	<u>\$ 2,119,015</u>	<u>\$ 2,506,891</u>	<u>\$ 2,081,844</u>	<u>\$ (425,047)</u>	<u>-17%</u>
TOTAL REVENUE	<u>\$ 29,959,512</u>	<u>\$ 5,143,448</u>	<u>\$ 35,792,482</u>	<u>\$ 30,649,034</u>	<u>596%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 65,696	\$ 56,339	\$ 65,268	\$ 8,929	16%
BENEFITS	\$ 34,162	\$ 29,296	\$ 34,592	\$ 5,296	18%

**Long Beach Community College District
2019-2020 Adopted Budget
Capital Projects Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Other Supplies	\$ 100,537	\$ 46,450	\$ 140,495	\$ 94,045	202%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 883,399	\$ 935,543	\$ 1,664,456	\$ 728,913	78%
Insurance	100,000	14,109	0	(14,109)	-100%
Building Repair, Maintenance and Equipment Repair	631,683	283,364	475,892	192,528	68%
Legal Services	100,000	21,025	100,000	78,975	376%
Appraisals	20,000	0	20,000	20,000	na
Postage	100	0	100	100	na
Online Software Licensing - Fusion	22,493	24,109	25,627	1,518	6%
Other Services	30,000	3,770	60,000	56,230	1492%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 1,787,675	\$ 1,281,920	\$ 2,346,075	\$ 1,064,155	83%
CAPITAL OUTLAY					
Site Improvement	\$ 154,700	\$ 967,455	\$ 111,020	\$ (856,435)	-89%
Buildings and Additions	29,723,223	1,880,766	28,463,993	26,583,227	1413%
Architect Fees	824,000	2,284,070	2,307,377	23,307	1%
Engineering Fees	176,000	74,674	76,000	1,326	2%
Inspection Fees	65,000	112,347	1,026,982	914,635	814%
Building Fixtures	130,000	292,366	169,560	(122,806)	-42%
Equipment	1,493,758	1,158,932	1,311,941	153,009	13%
TOTAL CAPITAL OUTLAY	\$ 32,566,681	\$ 6,770,610	\$ 33,466,873	\$ 26,696,263	394%
TOTAL EXPENDITURES	\$ 34,554,751	\$ 8,184,615	\$ 36,053,303	\$ 27,868,688	341%

**Long Beach Community College District
2019-2020 Adopted Budget
Capital Projects Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>UNAUDITED ACTUAL 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	\$ 320,000	\$ 320,000	\$ 320,000	\$ 0	0%
TOTAL OTHER OUTGO	<u>\$ 320,000</u>	<u>\$ 320,000</u>	<u>\$ 320,000</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL EXPENDITURE & OTHER OUTGO	\$ 34,874,751	\$ 8,504,615	\$ 36,373,303	\$ 27,868,688	328%
OPERATING SURPLUS/(DEFICIT)	\$ (4,915,239)	\$ (3,361,167)	\$ (580,821)	\$ 2,780,346	-83%
Plus Beginning Balance	21,910,894	21,910,894	18,549,727	(3,361,167)	-15%
ENDING BALANCE	<u>\$ 16,995,655</u>	<u>\$ 18,549,727</u>	<u>\$ 17,968,906</u>	<u>\$ (580,821)</u>	<u>-3%</u>
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	318,648	0	(318,648)	-100%
Reserve for Clean Energy Prop 39	0	2,966	0	(2,966)	-100%
Reserve for Redevelopment Project	2,786,613	3,039,818	3,039,818	0	0%
Reserve for International Student Fees Project	699,642	743,928	657,928	(86,000)	-12%
Reserve for Nonresident Tuition Project	919,228	1,116,706	1,079,706	(37,000)	-3%
Committed Reserve					
Committed for Los Coyotes Project	1,433,654	1,598,317	1,598,317	0	0%
Committed for Energy Rebate Program	216,536	223,899	122,899	(101,000)	-45%
Committed for Mandated Cost Projects	0	435,051	0	(435,051)	-100%
Committed for other future projects	5,939,982	6,070,394	6,470,238	399,844	7%
TOTAL FUND BALANCE	<u>\$ 16,995,655</u>	<u>\$ 18,549,727</u>	<u>\$ 17,968,906</u>	<u>\$ (580,821)</u>	<u>-3%</u>

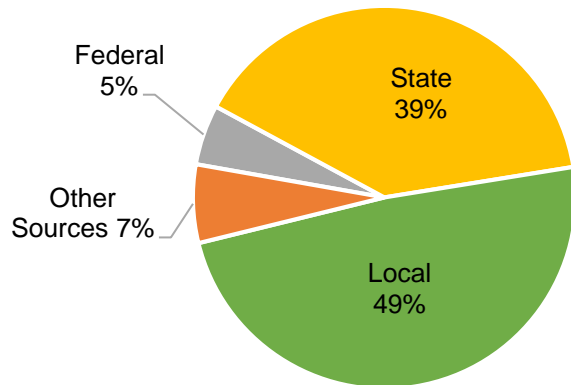
Long Beach Community College District
2019-2020 Adopted Budget

Child and Adult Development Fund

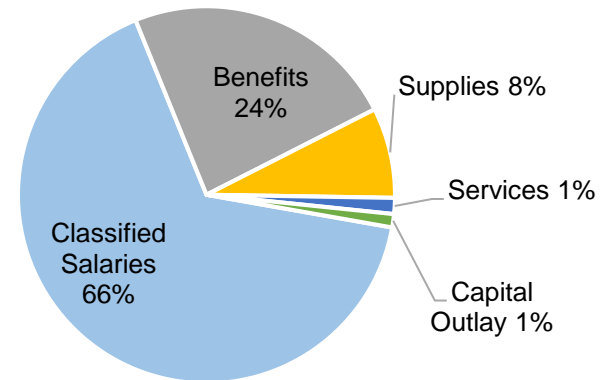
The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality childcare and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings, and interfund transfers from the Unrestricted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

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Child and Adult Development Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ 1,515,246	\$ 1,515,246	\$ 1,876,640	\$ 361,394	24%
REVENUE					
Federal Revenue					
Child Care Food Program	\$ 58,400	\$ 63,798	\$ 58,400	\$ (5,398)	-8%
Federal Child Care Contract	46,000	44,242	57,254	13,012	29%
Total Federal Revenue	\$ 104,400	\$ 108,040	\$ 115,654	\$ 7,614	7%
State Revenue					
Child Care Permissive Tax Bail	\$ 56,583	\$ 56,583	\$ 58,426	\$ 1,843	3%
State Child Development Food	1,600	1,765	1,600	(165)	-9%
State General Child Care Contract	80,051	102,151	99,607	(2,544)	-2%
State Preschool Contract	702,001	683,052	737,605	54,553	8%
Total State Revenue	\$ 840,235	\$ 843,551	\$ 897,238	\$ 53,687	6%
Local Revenue					
Fees	\$ 1,000,000	\$ 1,102,580	\$ 1,050,000	\$ (52,580)	-5%
Interest	33,549	38,185	31,721	(6,464)	-17%
Quality Rating & Improvement System Child Care Alliance of Los Angeles	20,462	9,722	16,740	7,018	72%
Quality Rating & Improvement System Child Care Alliance of Los Angeles (PCC)	2,000	2,000	6,000	4,000	200%
Total Local Revenue	\$ 1,056,011	\$ 1,152,487	\$ 1,104,461	\$ (48,026)	-4%
TOTAL REVENUE	\$ 2,000,646	\$ 2,104,078	\$ 2,117,353	\$ 13,275	1%

**Long Beach Community College District
2019-2020 Adopted Budget
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>UNAUDITED ACTUAL 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>CHANGE</u>	
				<u>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	 \$ 2,150,646	 \$ 2,254,078	 \$ 2,267,353	 \$ 13,275	 1%
 EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 181,068	\$ 179,373	\$ 185,646	\$ 6,273	3%
Classified Non-Instructional Salaries	948,357	867,615	999,929	132,314	15%
Classified Hourly Non-Instructional Salaries	207,200	227,117	220,500	(6,617)	-3%
TOTAL CLASSIFIED SALARIES	<u>\$ 1,336,625</u>	<u>\$ 1,274,105</u>	<u>\$ 1,406,075</u>	<u>\$ 131,970</u>	<u>10%</u>
 BENEFITS	 \$ 470,242	 \$ 440,947	 \$ 503,406	 \$ 62,459	 14%
 SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 168,513	\$ 130,864	\$ 164,827	\$ 33,963	26%
 CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 2,000	\$ 1,953	\$ 6,657	\$ 4,704	241%
Travel and Conferences	19,385	7,765	15,470	7,705	99%
Dues and Memberships	600	0	600	600	na
Rents, Building Repair, Maintenance and Equipment Repair	1,000	679	1,000	321	47%
Postage	844	398	500	102	26%
Other Services and Expenses	3,200	2,651	5,000	2,349	89%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	<u>\$ 27,029</u>	<u>\$ 13,446</u>	<u>\$ 29,227</u>	<u>\$ 15,781</u>	<u>117%</u>

**Long Beach Community College District
2019-2020 Adopted Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE	
				AMOUNT	PERCENT
CAPITAL OUTLAY					
Buildings and Additions	\$ 0	\$ 3,160	\$ 0	\$ (3,160)	-100%
Equipment	13,000	30,162	24,270	(5,892)	-20%
TOTAL CAPITAL OUTLAY	\$ 13,000	\$ 33,322	\$ 24,270	\$ (9,052)	-27%
TOTAL EXPENDITURES	\$ 2,015,409	\$ 1,892,684	\$ 2,127,805	\$ 235,121	12%
OPERATING SURPLUS/(DEFICIT)	\$ 135,237	\$ 361,394	\$ 139,548	\$ (221,846)	-61%
Plus Beginning Balance	1,515,246	1,515,246	1,876,640	361,394	24%
ENDING BALANCE	\$ 1,650,483	\$ 1,876,640	\$ 2,016,188	\$ 139,548	7%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 1,650,483	\$ 1,876,640	\$ 2,016,188	\$ 139,548	7%

Long Beach Community College District
2019-2020 Adopted Budget

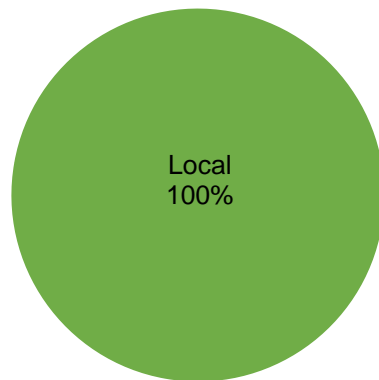
Contract/Community Education Fund

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.

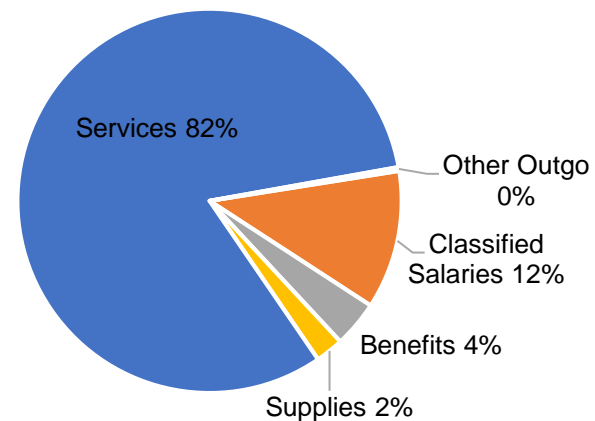
On April 1, 2014, \$200,000 was loaned from the Unrestricted General Fund to the Contract and Community Education Fund. This loan will be paid back over twenty years with principal and interest payments to be made by June 30 each year. Interest will be based on the Los Angeles County Office of Education rate. As of June 30, 2019, the remaining principal balance is \$147,500.

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.

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Contract/Community Education Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	<u>\$ 360,600</u>	<u>\$ 360,600</u>	<u>\$ 487,664</u>	<u>\$ 127,064</u>	<u>35%</u>
REVENUE					
Local Revenue					
Small Business Development Center Program Income	\$ 49,899	\$ 2,252	\$ 49,899	\$ 47,647	2116%
Cash Match Program	809,491	66,828	890,420	823,592	1232%
Community Education	163,134	146,083	87,121	(58,962)	-40%
Contract Education	97,060	130,857	45,743	(85,114)	-65%
Interest	20,562	28,887	26,850	(2,037)	-7%
TOTAL REVENUE	<u>\$ 1,140,146</u>	<u>\$ 374,907</u>	<u>\$ 1,100,033</u>	<u>\$ 725,126</u>	<u>193%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 0	\$ 2,524	\$ 0	\$ (2,524)	-100%
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 311,831	\$ 115,046	\$ 59,436	\$ (55,610)	-48%
Classified Instructional Salaries	0	695	0	(695)	-100%
Classified Hourly Non-Instructional Salaries	24,330	67,120	53,800	(13,320)	-20%
TOTAL CLASSIFIED SALARIES	<u>\$ 336,161</u>	<u>\$ 182,861</u>	<u>\$ 113,236</u>	<u>\$ (69,625)</u>	<u>-38%</u>
BENEFITS	\$ 165,072	\$ 68,795	\$ 37,957	\$ (30,838)	-45%
SUPPLIES AND MATERIALS					
Hospitality	\$ 3,120	\$ 1,686	\$ 4,500	\$ 2,814	167%
Other Supplies	12,000	11,117	18,405	7,288	66%
TOTAL SUPPLIES AND MATERIALS	<u>\$ 15,120</u>	<u>\$ 12,803</u>	<u>\$ 22,905</u>	<u>\$ 10,102</u>	<u>79%</u>

**Long Beach Community College District
2019-2020 Adopted Budget
Contract/Community Education Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 845,898	\$ 9,550	\$ 828,056	\$ 818,506	8571%
Travel and Conferences	11,750	390	8,250	7,860	2015%
Staff Development	1,000	0	1,000	1,000	na
Dues and Memberships	7,700	0	2,700	2,700	na
Utilities	0	8,841	5,400	(3,441)	-39%
Rents, Building Repair, Maintenance and Equipment Repair	827	540	1,000	460	85%
Interest Expenses	0	2,371	0	(2,371)	-100%
Fingerprinting	621	281	426	145	52%
Postage	500	74	0	(74)	-100%
Online Software Licensing	10,462	11,655	15,264	3,609	31%
Other Services and Expenses	2,000	1,980	0	(1,980)	-100%
Indirect Costs	(35,945)	(62,749)	(69,115)	(6,366)	10%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 844,813	\$ (27,067)	\$ 792,981	\$ 820,048	-3030%
CAPITAL OUTLAY					
Equipment	\$ 3,000	\$ 2,219	\$ 0	\$ (2,219)	-100%
TOTAL EXPENDITURES	\$ 1,364,166	\$ 242,135	\$ 967,079	\$ 724,944	299%

**Long Beach Community College District
2019-2020 Adopted Budget
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>UNAUDITED ACTUAL 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 15,675	\$ 5,708	\$ 3,043	\$ (2,665)	-47%
TOTAL OTHER OUTGO	<u>\$ 15,675</u>	<u>\$ 5,708</u>	<u>\$ 3,043</u>	<u>\$ (2,665)</u>	<u>-47%</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,379,841	\$ 247,843	\$ 970,122	\$ 722,279	291%
OPERATING SURPLUS/(DEFICIT)	\$ (239,695)	\$ 127,064	\$ 129,911	\$ 2,847	2%
Plus Beginning Balance	360,600	360,600	487,664	127,064	35%
ENDING BALANCE	<u>\$ 120,905</u>	<u>\$ 487,664</u>	<u>\$ 617,575</u>	<u>\$ 129,911</u>	<u>27%</u>
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 120,905	\$ 487,664	\$ 617,575	\$ 129,911	27%

**Long Beach Community College District
2019-2020 Adopted 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.

On August 5, 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 \$2.3 million in future property taxes.

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 \$3.7 million in future property taxes.

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. This refunding saves District taxpayers approximately \$21.4 million in future property taxes.

**Long Beach Community College District
2019-2020 Adopted Budget**

General Obligation Bond Funds

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.

A total not to exceed \$130 million in 2016 election, 2019 Series C General Obligation Bonds are planned to be issued in the fall of 2019 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, the Pacific Coast Campus and the Liberal Arts Campus. The description below outlines some of the larger projects planned for the fiscal year 2019-20.

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-2C consists of the installation of phase change materials (PCM) as an HVAC control

**Long Beach Community College District
2019-2020 Adopted Budget**

General Obligation Bond Funds

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.

Pacific Coast Campus

Parking Structure – Building P2

The project includes the new construction of an approximately 550 vehicle parking structure at the corner of Walnut Avenue and Pacific Coast Highway. The parking structure will include photovoltaic solar panels on the top of the structure. The project is currently being reviewed by the Division of State Architects (DSA), and utilizes the design-build delivery method. Construction is anticipated to start in Fall 2019.

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 compliance, HVAC system replacement, lighting, plumbing, and aesthetic improvements. The project is currently being reviewed by the DSA. Construction is anticipated to start in Spring 2020.

ADA Building Barrier Removal Project

This project will address Americans with Disabilities Act (ADA) barrier items identified in LBCC's Title II ADA Transition Plan Survey. The scope of this project prioritizes areas of the campus in coordination with the 2041 Master Plan; this project will address Buildings AA, BB, CC, DD, EE, GG, HH, II, JJ, UU, LL, YY, NN, and KK. The project is currently under construction with phased night and weekend work for loud noise activities to mitigate the impacts to the Faculty and Staff.

**Long Beach Community College District
2019-2020 Adopted Budget**

General Obligation Bond Funds

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 and are both currently in design.

Auditorium – Building J

Building J involves the complete renovation of this 37,878 gross square foot auditorium building that was built in 1956. The project will include adding 14,119 gross square feet in the northwest corner as a second floor addition to accommodate dance and theater classes, storage and offices. In addition, the project will include the installation of air conditioning systems as well as general refurbishment of the aging facility to improve electrical power systems, address plumbing issues, provide enhanced telecommunication capability, upgrade lighting and make aesthetic improvements. ADA compliance items to be updated will include a new elevator for access to the basement area and second floor. In addition, the auditorium and lobby space will have a fire suppression system installed along with a voice annunciated fire alarm system. Construction began in January 2018 and will be complete in Summer 2020.

Kinesiology Labs and Aquatic Center – 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 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

**Long Beach Community College District
2019-2020 Adopted Budget**

General Obligation Bond Funds

along Carson Street to better accommodate its increased space needs. This project is being reviewed by the DSA. Construction is anticipated to start in Summer 2019.

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 \$21 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, laboratory facilities, a modern technology center for the computer information systems and business technology departments, 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. This project will utilize a design-build delivery method. C.W. Driver is the Design-Build entity and the project is currently in design.

Central Plant Expansion – Building X

The Central Plant Expansion project is meant to address the demands of future building growth, as outlined in the 2041 Facilities Master Plan (FMP), and best energy management practices. New buildings at LAC that will be coming online will increase the demands on the existing central plant, thus reducing the effectiveness of the existing central plant to serve the LAC. This project, which will modify the existing central plant, includes replacement of an existing 300 ton chiller with a new 900 ton chiller, replacement of the existing eight chilled water and condenser water pumps, and replacement of the four existing cooling

**Long Beach Community College District
2019-2020 Adopted Budget**

General Obligation Bond Funds

towers. These upgrades will maintain redundancy in the chilled water system for LAC. The project is currently being reviewed by the DSA and construction is anticipated to begin in Fall 2019.

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 \$17.5 million will be provided to help 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. Architectural selection is in process and the project will start design in the Fall of 2019.

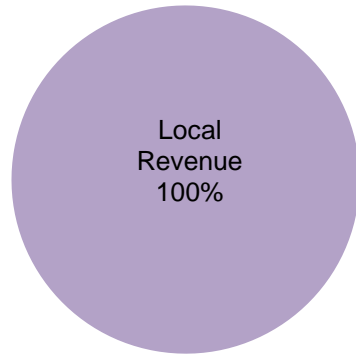
Long Beach Community College District
2019-2020 Adopted Budget

General Obligation Bond Funds

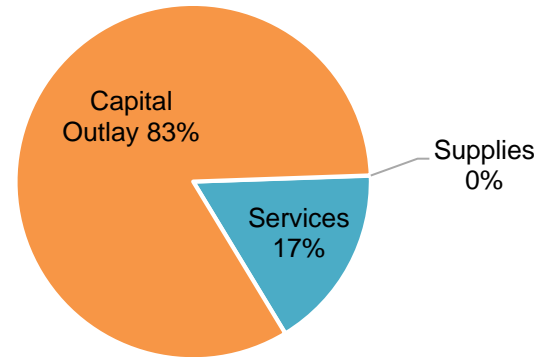
2008 Measure E

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.

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
General Obligation Bond Fund
2008 Measure E**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ <u>12,600</u>	\$ <u>12,600</u>	\$ <u>62</u>	\$ <u>(12,538)</u>	<u>-100%</u>
REVENUE					
Bond Proceeds	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
Interest	80	0	0	0	na
TOTAL REVENUE	\$ <u>151,412,404</u>	\$ <u>0</u>	\$ <u>151,412,324</u>	\$ <u>151,412,324</u>	<u>na</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Hourly Non-Instructional Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	na
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 28,033	\$ 0	\$ 28,033	\$ 28,033	na
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 13,348,939	\$ 0	\$ 13,480,678	\$ 13,480,678	na
Insurance	1,183,047	0	2,016,492	2,016,492	na
Rents, Building Repair, Maintenance and Equipment Repair	186,740	0	154,073	154,073	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	315,127	0	309,381	309,381	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>15,233,123</u>	\$ <u>0</u>	\$ <u>16,159,894</u>	\$ <u>16,159,894</u>	<u>na</u>

**Long Beach Community College District
2019-2020 Adopted Budget
General Obligation Bond Fund
2008 Measure E**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>UNAUDITED ACTUAL 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Site Improvements	\$ 6,770,370	\$ 0	\$ 6,313,426	\$ 6,313,426	na
Buildings and Additions	69,651,311	12,538	70,409,041	70,396,503	561465%
Equipment	4,477,936	0	3,004,823	3,004,823	na
TOTAL CAPITAL OUTLAY	\$ 80,899,617	\$ 12,538	\$ 79,727,290	\$ 79,714,752	635785%
TOTAL EXPENDITURES	\$ 96,160,773	\$ 12,538	\$ 95,915,217	\$ 95,902,679	764896%
OPERATING SURPLUS/(DEFICIT)	\$ 55,251,631	\$ (12,538)	\$ 55,497,107	\$ 55,509,645	-442731%
Plus Beginning Balance	12,600	12,600	62	(12,538)	-100%
ENDING BALANCE	\$ 55,264,231	\$ 62	\$ 55,497,169	\$ 55,497,107	89511463%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 55,264,231	\$ 62	\$ 55,497,169	\$ 55,497,107	89511463%

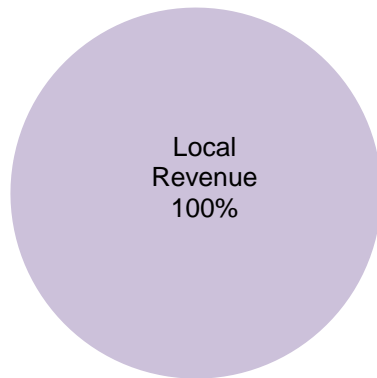
Long Beach Community College District
2019-2020 Adopted Budget

General Obligation Bond Funds

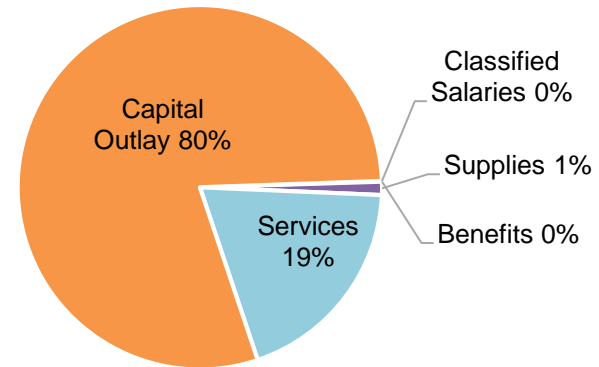
2016 Measure LB

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.

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
General Obligation Bond Fund
2016 Measure LB**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>54,519,191</u>	\$ <u>54,519,191</u>	\$ <u>22,543,406</u>	\$ <u>(31,975,785)</u>	<u>-59%</u>
REVENUE					
Bond Proceeds	\$ 768,210,000	\$ 0	\$ 768,210,000	\$ 768,210,000	na
Interest	803,093	894,096	1,743,805	849,709	95%
TOTAL REVENUE	\$ <u>769,013,093</u>	\$ <u>894,096</u>	\$ <u>769,953,805</u>	\$ <u>769,059,709</u>	<u>86015%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 268,340	\$ 164,546	\$ 258,834	\$ 94,288	57%
Classified Non-Instructional Salaries	64,040	64,040	68,648	4,608	7%
Classified Hourly Non-Instructional Salaries	9,935	24,195	19,623	(4,572)	-19%
TOTAL CLASSIFIED SALARIES	\$ <u>342,315</u>	\$ <u>252,781</u>	\$ <u>347,105</u>	\$ <u>94,324</u>	<u>37%</u>
BENEFITS	\$ 174,029	\$ 121,768	\$ 175,919	\$ 54,151	44%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 9,134,911	\$ 49,027	\$ 9,114,384	\$ 9,065,357	18491%

**Long Beach Community College District
2019-2020 Adopted Budget
General Obligation Bond Fund
2016 Measure LB**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 104,658,050	\$ 5,076,056	\$ 104,403,653	\$ 99,327,597	1957%
Insurance	19,769,520	851,388	18,919,782	18,068,394	2122%
Rents, Building Repair, Maintenance and Equipment Repair	2,964,783	130,561	3,506,824	3,376,263	2586%
Legal	790,083	64,396	870,686	806,290	1252%
Postage	9,834	108	10,026	9,918	9183%
Online Software Licensing	1,000,000	4,996	1,510,004	1,505,008	30124%
Other Services and Expenses	20,906,184	43,806	20,229,770	20,185,964	46080%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 150,098,454	\$ 6,171,311	\$ 149,450,745	\$ 143,279,434	2322%
CAPITAL OUTLAY					
Site Improvements	\$ 59,477,924	\$ 867,414	\$ 60,276,590	\$ 59,409,176	6849%
Buildings and Additions	484,642,661	21,610,381	457,369,705	435,759,324	2016%
Equipment	103,073,787	3,797,199	102,655,005	98,857,806	2603%
TOTAL CAPITAL OUTLAY	\$ 647,194,372	\$ 26,274,994	\$ 620,301,300	\$ 594,026,306	2261%
TOTAL EXPENDITURES	\$ 806,944,081	\$ 32,869,881	\$ 779,389,453	\$ 746,519,572	2271%
OPERATING SURPLUS/(DEFICIT)	\$ (37,930,988)	\$ (31,975,785)	\$ (9,435,648)	\$ 22,540,137	-70%
Plus Beginning Balance	54,519,191	54,519,191	22,543,406	(31,975,785)	-59%
ENDING BALANCE	\$ 16,588,203	\$ 22,543,406	\$ 13,107,758	\$ (9,435,648)	-42%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 16,588,203	\$ 22,543,406	\$ 13,107,758	\$ (9,435,648)	-42%

**Long Beach Community College District
2019-2020 Adopted 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, 2017, the total actuarially determined liability (Total OPEB Liability – TOL) for current and future retirees is \$37,170,840. The Actuary determined that the Annual Required Contribution (ARC) is \$4,112,718 or 5.763% of covered payroll. An Actuarial study to be dated June 30, 2019 is in progress. It will be completed in the fall of 2019.

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 3.27% of the 5.763% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$4,112,718 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 2018-19 federally funded salaries is \$51,706 which will be deposited into the irrevocable trust in September 2019.

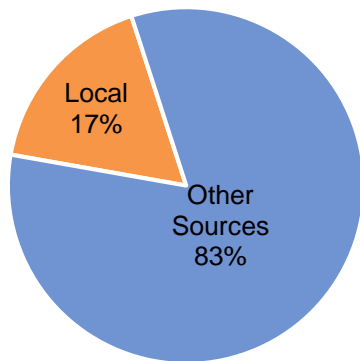
The ARC amount noted above is a \$1,041,264 decrease from the prior actuarial study. Several factors impact the ARC valuation, including: 1) changes in the number of participants, 2) effects of regulation changes, 3) changes in health insurance premiums, and 4) changes in the investment in the irrevocable trust. Participants have increased due to significant hiring in recent years. 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 (1.6% in 2019-20) impact the ARC. Assets in the irrevocable trust increased \$6 million since the previous study, which contributes to the decrease in the ARC. We implemented GASB 74 and 75 for the 2016-17 fiscal year, which required presenting full unfunded OPEB liabilities on our audited financial statements. As of June 30, 2019, the market value of the investment in the irrevocable trust was \$8,623,949 (\$8,028,816 cost).

Long Beach Community College District
2019-2020 Adopted Budget

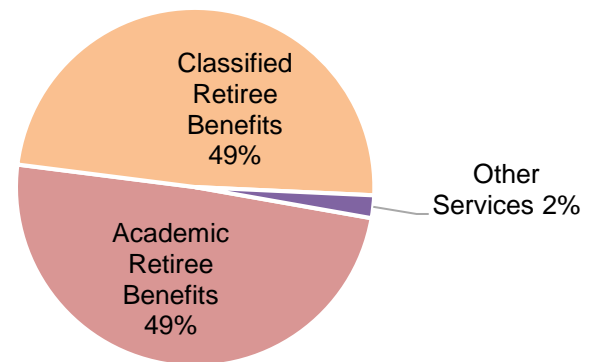
Retiree Health Fund

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

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Retiree Health Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	<u>\$ 29,986,615</u>	<u>29,986,615</u>	<u>\$ 31,500,303</u>	<u>\$ 1,513,688</u>	<u>5%</u>
REVENUE					
Local Revenue					
Interest	\$ 280,000	\$ 421,777	\$ 417,000	\$ (4,777)	-1%
Dividend Income	328,800	445,038	440,000	(5,038)	-1%
TOTAL REVENUE	<u>\$ 608,800</u>	<u>\$ 866,815</u>	<u>\$ 857,000</u>	<u>\$ (9,815)</u>	<u>-1%</u>
OTHER FINANCING SOURCES					
From Composite Benefits Rate	\$ 2,332,879	\$ 2,332,879	\$ 2,332,879	\$ 0	0%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,779,839	1,779,839	1,779,839	0	0%
TOTAL OTHER FINANCING SOURCES	<u>\$ 4,112,718</u>	<u>\$ 4,112,718</u>	<u>\$ 4,112,718</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$ 4,721,518</u>	<u>\$ 4,979,533</u>	<u>\$ 4,969,718</u>	<u>\$ (9,815)</u>	<u>0%</u>
EXPENDITURES					
Academic Retiree Benefits	\$ 1,728,439	\$ 1,685,436	\$ 1,877,384	\$ 191,948	11%
Classified Retiree Benefits	2,058,452	1,707,748	1,857,874	150,126	9%
Other Services and Expenses	72,000	72,661	78,000	5,339	7%
TOTAL EXPENDITURES	<u>\$ 3,858,891</u>	<u>\$ 3,465,845</u>	<u>\$ 3,813,258</u>	<u>\$ 347,413</u>	<u>10%</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$ 862,627</u>	<u>\$ 1,513,688</u>	<u>\$ 1,156,460</u>	<u>\$ (357,228)</u>	<u>-24%</u>
Plus Beginning Balance	29,986,615	29,986,615	31,500,303	1,513,688	5%
ENDING BALANCE	<u>\$ 30,849,242</u>	<u>\$ 31,500,303</u>	<u>\$ 32,656,763</u>	<u>\$ 1,156,460</u>	<u>4%</u>
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Futuris Irrevocable Trust	\$ 8,576,446	\$ 8,623,949	\$ 9,115,655	\$ 491,706	6%
Committed Reserve					
Actuarial Accrued Liability	22,272,796	22,876,354	23,541,108	664,754	3%
TOTAL FUND BALANCE	<u>\$ 30,849,242</u>	<u>\$ 31,500,303</u>	<u>\$ 32,656,763</u>	<u>\$ 1,156,460</u>	<u>4%</u>

**Long Beach Community College District
2019-2020 Adopted 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 for insurance are as follows:

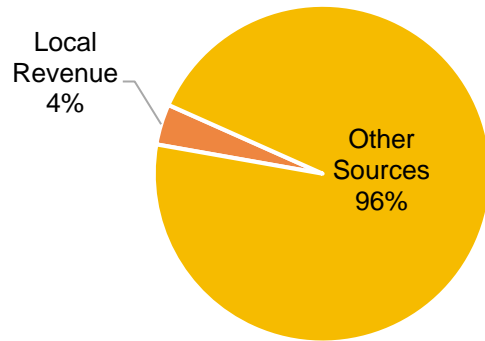
- Liability \$10,000
- Property \$ 5,000
- Student Professional Liability \$ 5,000
- Crime \$ 2,500
- Cyber Liability \$25,000
- Equipment Breakdown \$ 5,000

Long Beach Community College District
2019-2020 Adopted Budget

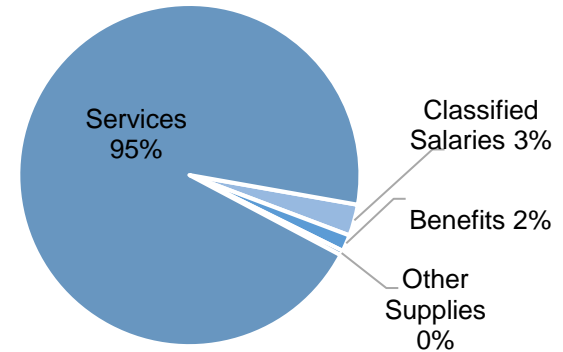
Self Insurance Fund

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

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ 3,441,199	\$ 3,441,199	\$ 3,772,267	\$ 331,068	10%
REVENUE					
Interest	\$ 41,370	\$ 53,992	\$ 48,115	\$ (5,877)	-11%
TOTAL REVENUE	\$ 41,370	\$ 53,992	\$ 48,115	\$ (5,877)	-11%
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	\$ 1,186,000	\$ 1,186,000	\$ 1,186,000	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 1,227,370	\$ 1,239,992	\$ 1,234,115	\$ (5,877)	0%
EXPENDITURES					
Classified Non-Instructional Salaries	\$ 38,811	\$ 39,111	\$ 40,257	\$ 1,146	3%
Benefits	20,182	20,338	21,336	998	5%
Other Supplies	3,000	723	6,000	5,277	730%
Professional Services	8,500	1,203	8,500	7,297	607%
Travel and Conferences	2,900	1,423	2,900	1,477	104%
Dues and Memberships	150	150	150	0	0%
Insurance Premiums Casualty/Liability	936,000	773,985	1,084,267	310,282	40%
Miscellaneous Insurance Expense	122,000	70,251	132,000	61,749	88%
Legal Services	50,000	0	47,000	47,000	na
Online Software Licensing	5,000	1,240	5,000	3,760	303%
Other Services and Expenses	11,000	500	11,000	10,500	2100%
TOTAL EXPENDITURES	\$ 1,197,543	\$ 908,924	\$ 1,358,410	\$ 449,486	49%

**Long Beach Community College District
2019-2020 Adopted Budget
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
OPERATING SURPLUS/(DEFICIT)	\$ 29,827	\$ 331,068	\$ (124,295)	\$ (455,363)	-138%
Plus Beginning Balance	3,441,199	3,441,199	3,772,267	331,068	10%
ENDING BALANCE	\$ 3,471,026	\$ 3,772,267	\$ 3,647,972	\$ (124,295)	-3%
 FUND BALANCE CLASSIFICATIONS					
Committed Reserve	\$ 3,471,026	\$ 3,772,267	\$ 3,647,972	\$ (124,295)	-3%

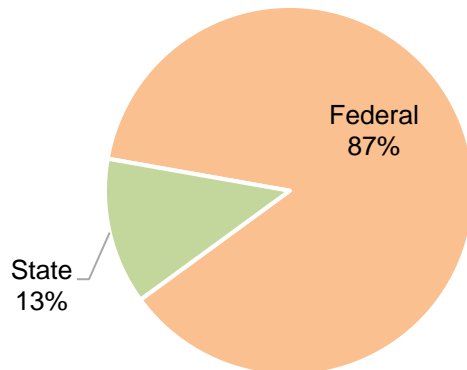
**Long Beach Community College District
2019-2020 Adopted Budget**

Student Financial Aid Fund

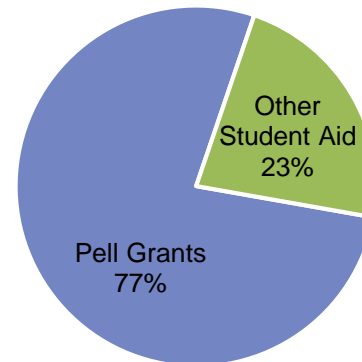
Effective July 1, 1984, the District was required to maintain a separate fund for the deposit and direct payment of government-funded Student Financial Aid. Included in the Student Financial Aid Fund are: Extended Opportunity Programs and Services (EOPS); Perkins Loans (formerly NDSL); Federal Supplemental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

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.

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Student Financial Aid Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
REVENUE					
Federal Revenue					
Americorps National Service Awards	\$ 80,000	\$ 84,594	\$ 80,000	\$ (4,594)	-5%
Pell Grants	35,778,847	34,457,753	35,778,847	1,321,094	4%
Supplemental Education Opportunity Grants (SEOG)	944,733	1,002,834	942,097	(60,737)	-6%
W. D. Ford Direct Stafford Loan	3,480,000	2,615,846	3,480,000	864,154	33%
Total Federal Revenue	\$ 40,283,580	\$ 38,161,027	\$ 40,280,944	\$ 2,119,917	6%
State Revenue					
Cal Grants	\$ 2,900,000	\$ 3,104,052	\$ 2,900,000	\$ (204,052)	-7%
Community College Completion Grant	407,657	0	0	0	na
Cooperative Agencies Resources Education (CARE)	138,000	141,200	138,000	(3,200)	-2%
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	20,643	50,000	29,357	142%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Student Success Completion	0	1,613,371	2,224,753	611,382	38%
Total State Revenue	\$ 3,846,334	\$ 5,279,943	\$ 5,713,430	\$ 433,487	8%
Prior Year Carryover					
Full-Time Student Success Grant	\$ 0	\$ 20,500	\$ 0	\$ (20,500)	-100%
Community College Completion Grant	0	110,250	0	(110,250)	-100%
Student Success Completion	0	183,493	204,901	21,408	12%
Total Prior Year Carryover	\$ 0	\$ 314,243	\$ 204,901	\$ (109,342)	-35%
TOTAL REVENUE	\$ 44,129,914	\$ 43,755,213	\$ 46,199,275	\$ 2,444,062	6%

**Long Beach Community College District
2019-2020 Adopted Budget
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>UNAUDITED ACTUAL 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Restricted General Fund					
Full-Time Student Success Grant	\$ 1,211,155	\$ 0	\$ 0	\$ 0	na
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 110,000	\$ 0	\$ 0	\$ 0	na
TOTAL OTHER FINANCING SOURCES	\$ 1,321,155	\$ 0	\$ 0	\$ 0	na
TOTAL REVENUE AND OTHER SOURCES	\$ 45,451,069	\$ 43,755,213	\$ 46,199,275	\$ 2,444,062	6%
EXPENDITURES					
Americorps National Service Awards	\$ 80,000	\$ 84,594	\$ 80,000	\$ (4,594)	-5%
Cal Grants	2,900,000	3,104,052	2,900,000	(204,052)	-7%
Cooperative Agencies Resources Education (CARE)	138,000	141,200	138,000	(3,200)	-2%
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	20,643	50,000	29,357	142%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Community College Completion Grant	407,657	110,250	0	(110,250)	-100%
Full-Time Student Success Grant	1,211,155	20,500	0	(20,500)	-100%
Pell Grants	35,878,847	34,457,753	35,778,847	1,321,094	4%
Student Success Completion	0	1,796,864	2,429,654	632,790	35%
Supplemental Education Opportunity Grants (SEOG)	944,733	1,002,834	942,097	(60,737)	-6%
W. D. Ford Direct Stafford Loan	3,490,000	2,615,846	3,480,000	864,154	33%
TOTAL EXPENDITURES	\$ 45,451,069	\$ 43,755,213	\$ 46,199,275	\$ 2,444,062	6%
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%

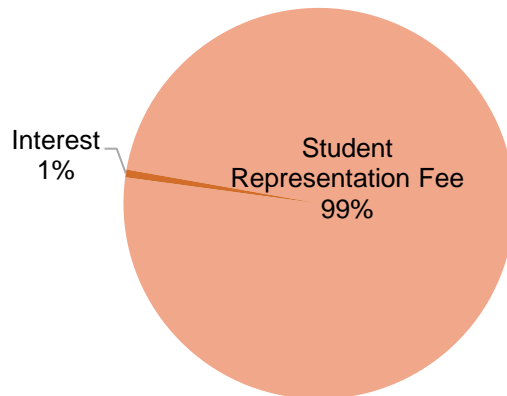
**Long Beach Community College District
2019-2020 Adopted Budget**

Student Representation Fee Fund

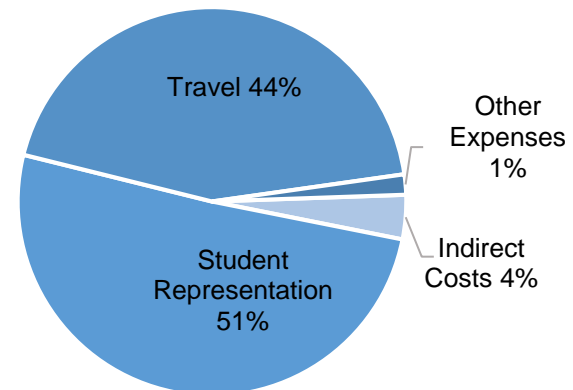
The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One dollar (\$1) of every two dollar (\$2) fee collected shall be expended to establish and provide support for governmental 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.

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Student Representation Fee Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE	
				AMOUNT	PERCENT
BEGINNING BALANCE	\$ 55,157	\$ 55,157	\$ 73,423	\$ 18,266	33%
REVENUE					
Local Revenue					
Student Representation Fee	\$ 66,000	\$ 61,931	\$ 62,000	\$ 69	0%
Interest	560	142	400	258	182%
TOTAL REVENUE	\$ 66,560	\$ 62,073	\$ 62,400	\$ 327	1%
EXPENDITURES					
SUPPLIES & MATERIALS					
Fuel	\$ 0	\$ 62	\$ 100	\$ 38	61%
Other Supplies	800	0	800	800	na
TOTAL SUPPLIES AND MATERIALS	\$ 800	\$ 62	\$ 900	\$ 838	1352%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 31,000	\$ 29,284	\$ 28,900	\$ (384)	-1%
Travel and Conferences	25,000	12,779	25,000	12,221	96%
Postage	200	0	60	60	na
Indirect Costs	2,000	1,682	2,100	418	25%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 58,200	\$ 43,745	\$ 56,060	\$ 12,315	28%
TOTAL EXPENDITURES	\$ 59,000	\$ 43,807	\$ 56,960	\$ 13,153	30%
OPERATING SURPLUS/(DEFICIT)	\$ 7,560	\$ 18,266	\$ 5,440	\$ (12,826)	-70%
Plus Beginning Balance	55,157	55,157	73,423	18,266	33%
ENDING BALANCE	\$ 62,717	\$ 73,423	\$ 78,863	\$ 5,440	7%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 62,717	\$ 73,423	\$ 78,863	\$ 5,440	7%

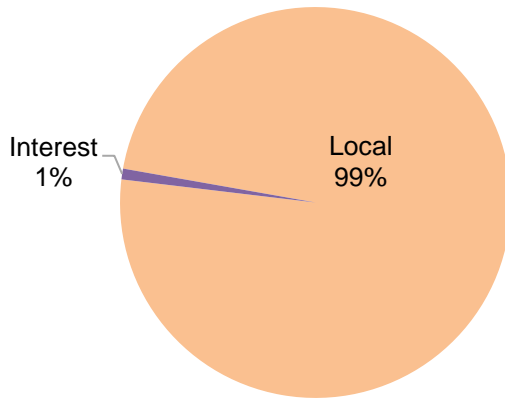
Long Beach Community College District
2019-2020 Adopted Budget

Veterans Stadium Operations Fund

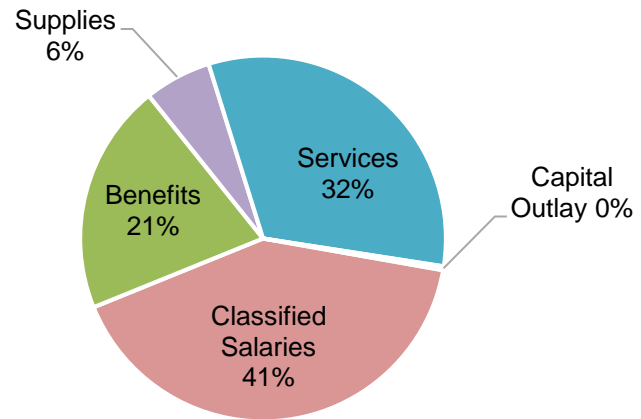
This Special Revenue Fund is 100% self-supporting. Revenues are derived from the rental of Veterans Stadium to high schools, community groups, antique and auto markets, vehicle sales, commercial filming, and miscellaneous events.

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.

Adopted Budget 2019-20
Revenue by Major Object Groups



Adopted Budget 2019-20
Expenditures by Major Object Groups



**Long Beach Community College District
2019-2020 Adopted Budget
Veterans' Stadium Operations Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
BEGINNING BALANCE	\$ <u>654,080</u>	\$ <u>654,080</u>	\$ <u>793,369</u>	\$ <u>139,289</u>	<u>21%</u>
REVENUES					
Local Revenue	\$ 1,400,000	\$ 1,331,619	\$ 1,400,000	\$ 68,381	5%
Interest	12,047	15,230	12,540	(2,690)	-18%
TOTAL REVENUE	\$ <u>1,412,047</u>	\$ <u>1,346,849</u>	\$ <u>1,412,540</u>	\$ <u>65,691</u>	<u>5%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 105,086	\$ 105,086	\$ 108,239	\$ 3,153	3%
Classified Non-Instructional Salaries	394,433	362,270	386,100	23,830	7%
Classified Hourly Non-Instructional Salaries	44,909	78,804	44,000	(34,804)	-44%
TOTAL CLASSIFIED SALARIES	\$ <u>544,428</u>	\$ <u>546,160</u>	\$ <u>538,339</u>	\$ <u>(7,821)</u>	<u>-1%</u>
BENEFITS	\$ 265,139	\$ 252,482	\$ 267,280	\$ 14,798	6%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 39,550	\$ 42,297	\$ 72,650	\$ 30,353	72%
Fuel	5,000	1,807	5,000	3,193	177%
TOTAL SUPPLIES AND MATERIALS	\$ <u>44,550</u>	\$ <u>44,104</u>	\$ <u>77,650</u>	\$ <u>33,546</u>	<u>76%</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 184,800	\$ 98,035	\$ 92,591	\$ (5,444)	-6%
Travel and Conferences	2,500	0	4,900	4,900	na
Utilities	205,000	179,065	220,000	40,935	23%
Rents, Building Repair Maintenance and Equipment Repair	41,500	41,709	66,000	24,291	58%
Postage	100	18	100	82	456%
Other Services and Expenses	15,200	33,875	39,000	5,125	15%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>449,100</u>	\$ <u>352,702</u>	\$ <u>422,591</u>	\$ <u>69,889</u>	<u>20%</u>

**Long Beach Community College District
2019-2020 Adopted Budget
Veterans' Stadium Operations Fund**

	ADOPTED BUDGET 2018-2019	UNAUDITED ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Equipment	\$ 0	\$ 12,112	\$ 4,427	\$ (7,685)	-63%
TOTAL EXPENDITURES	\$ 1,303,217	\$ 1,207,560	\$ 1,310,287	\$ 102,727	9%
OPERATING SURPLUS/(DEFICIT)	\$ 108,830	\$ 139,289	\$ 102,253	\$ (37,036)	-27%
Plus Beginning Balance	654,080	654,080	793,369	139,289	21%
ENDING BALANCE	\$ 762,910	\$ 793,369	\$ 895,622	\$ 102,253	13%
FUND BALANCE CLASSIFICATIONS					
Committed Reserve	\$ 762,910	\$ 793,369	\$ 895,622	\$ 102,253	13%