

ADOPTED BUDGET

Fiscal Year 2009-2010



LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

**LONG BEACH COMMUNITY COLLEGE DISTRICT
2009-2010 Adopted Budget**

Submitted by:

Eloy O. Oakley
Superintendent-President

To the:

Board of Trustees
Mark J. Bowen, President

Tom J. Clark, Vice President
Jeffrey Kellogg, Member

Douglas W. Otto, Member
Roberto Uranga, Member

September 8, 2009

Long Beach Community College District
2009–2010 Adopted Budget

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**Long Beach Community College District
2008-2009 Adopted Budget**

Superintendent's Message

September 8, 2009

Board of Trustees
Long Beach, California 90808

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

The 2009-2010 Adopted Budget is attached for your review and approval. Governor Schwarzenegger signed the State Budget on July 28, 2009. The budget makes significant cuts to all of public education. The Adopted Budget is based on this budget and the budget assumptions (attached) developed by the Budget Advisory Committee. Additionally, the Adopted Budget was prepared using the board's budget guidelines to include a board mandated reserve of 5.5%. The district budget includes fourteen funds totaling \$520,628,669.

Unrestricted General Fund

For the California community college system, the State budget cuts totaled \$754 million this year. These cuts will be partially offset with one-time revenues generated from increasing student fees from \$20 to \$26 per unit and federal American Recovery & Reinvestment Act (ARRA) funds. At this point, we still don't know how much the State will receive in ARRA funds but no one expects it to equal the \$130 million put in the State budget. In response to this revenue reduction, the Chancellor's Office has adjusted districts' base workload measures commensurate with reductions in general apportionment revenues by 3.39%. This adjustment acknowledges that significant budget cuts will reduce the capacity of community colleges to offer courses and reduces workload expectations accordingly.

Specifically for LBCC, it means an additional \$3.5 million reduction in unrestricted general fund revenues in 2009-2010; deferrals of \$17.8 million dollars into July 2010; reductions in Lottery and Part-Time Faculty Compensation funds; and spending down our reserves by over \$7.5 million.

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Superintendent's Message

Amid all the grim economic news, I am pleased to report that LBCC has taken several steps to respond to these cuts. LBCC remains fiscally strong and in a firm position to continue to serve our students. Collaboratively, the College has identified over \$5.3 million in expenditure reductions as detailed below:

- Phased in furloughs for the President, Vice Presidents, Administrators and Managers - \$395,000 savings.
- An additional reduction of 2% in the President's and Vice President's compensation - \$14,700 savings.
- A reduction of 50% in travel and conferences - \$132,000
- A reduction of 12% in the number of sections offered for fall with additional class section reductions planned for spring & summer 2010 - \$2.1 million full-year savings.
- Implementation of a 4/10 summer work schedule - \$199,000 savings.
- Temporary elimination of the dedicated evening dean assignments - \$86,000 savings.
- A Supplemental Early Retirement Program (SERP) incentive for eligible faculty – savings depends on participation and will reduce the 2009-10 operating deficit upon implementation.
- A reduction in the number of sabbaticals in the 2010-11 fiscal year to no more than four – savings will occur next year.
- A reduction in non-contractual, non-academic senate related faculty reassigned time - \$114,000 savings.
- Reduction in marketing and community outreach - \$63,000 savings.
- Eliminated mailing the class schedules to every home within the District - \$151,000 savings.
- Received voluntary reductions from several departments - \$528,000 savings.
- Applying for Federal Work Study match waiver - \$200,000 savings.
- Instituted a hiring moratorium on all positions not already under recruitment - \$891,000 savings.
- Reducing part-time classified salaries and overtime by 50% - \$449,000 savings identified.

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Superintendent's Message

Unfortunately, these cuts will also have a significant impact on our employees. In addition to the administrative and management team salary reductions, a number of our part-time faculty will experience reductions in teaching assignments and a number of talented classified employees will be subject to a layoff process. The layoffs will primarily involve categorically funded positions. Regardless, these are critical employees who serve important roles and such layoffs are regrettable and will certainly impact our service to students.

All of these challenges present us with difficult choices. I firmly believe that if we make thoughtful, fair and student-centered choices, we will come out of this crisis a stronger, more vibrant college. I believe that we will overcome these challenges and find opportunities to build a better Long Beach City College. These are challenging times but the great talent, professionalism, collegiality and commitment to student success that exemplifies LBCC will make the difference in pulling us through these times and continue to feed our desire to create community at our college.

Considering these financially uncertain times, the attached proposed budget is based on fiscally conservative assumptions. Specifically, there is no state appropriation for a cost of living adjustment (COLA) and a 2% deficit factor has been applied. We are budgeting student enrollment at 20,712 FTES based on the Chancellor's Office's preliminary workload reduction of 3.39%. These budget development assumptions were discussed with the Budget Advisory Committee on August 20, 2009.

On an encouraging note, we close the 2008-09 fiscal year with an unaudited Unrestricted General Fund ending balance of \$14,748,879 due to minimal deficit spending. Departments were able to reduce spending in anticipation of state budget cuts and the entire college community worked admirably to reduce the operating deficit.

I am recommending a proposed Adopted Budget that is balanced by using \$7,507,861 of the \$14,748,879 unaudited ending fund balance in order to continue our student success programs. Although the District is planning to deficit spend in fiscal year 2009-10, we are doing so strategically in order to maintain our focus

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Superintendent's Message

on student success. This will result in an anticipated 2009-10 ending fund balance of \$7,241,018 which is 6.4% of budgeted expenditures and other outgo. However, with the on-going uncertainty of State Basic Skills Initiative (BSI) Funds, the District will need to continue to identify other funding sources to ensure the effective implementation of the Student Success Plan.

Expenditures

Major increases/<decreases> in expenditures are:

Change from 2008-09 Unaudited Actuals		Comments
Full-Time Teaching Salaries	\$508,436	Factors increasing full-time teaching salaries are automatic step and column increases and salaries for two replacements and one new faculty member.
Part-Time Teaching Salaries	<\$1,845,945>	Cuts have been implemented to reduce class sections due to the state budget situation.
Classified Full Time Salaries	\$1,027,056	Changes caused by automatic step increases and filling critical vacant positions.
Employee Benefits	\$452,493	Factors causing the increase in employee benefits costs are rising health insurance premiums (9.27%) and a slight PERS rate increase.
Contract Services and Operating Expenses	\$2,063,729	Major increases include utilities in new buildings, election costs and increase in other contracts.

**Long Beach Community College District
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Superintendent's Message

Reserves

The board has adopted guidelines requiring a 5.5% reserve in the Unrestricted General Fund, so \$6,229,598 has been budgeted for this purpose. Additionally, \$296,456 has been reserved for facilities operations and maintenance needs, \$278,613 has been reserved for Technology Replacement and Support, \$428,351 has been reserved for economic uncertainties, and \$8,000 has been placed in a contingency reserve for the Personnel Commission. If it becomes necessary to use any reserves it will be formally reported to the board in the Finance agenda items. The Quarterly Budget Performance Reports will also review the use of any reserves.

Restricted General Fund

The total Restricted General Fund budget is \$20,894,562. 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 source. Included in this fund are: Federal Title IV & V, the Small Business Development Centers, Vocational and Applied Technology Act, State Categorical Fund for Basic Skills, Disabled Students Programs and Services, Equal Opportunity Programs and Services, Matriculation, the Student Financial Aid Administration Allowance, Cal Works, Career Technical Education and other state supported programs. This fund also includes the locally funded Parking Program and the Student Health Centers.

The state budget has enacted devastating cuts to categorical programs, including DSPS, EOPS, Matriculation, and Economic & Workforce Development funds ranging from 16% to 32% assuming the full funding from federal ARRA sources are received by the State. If the State does not receive the full amount budgeted for ARRA sources, the percentage cuts will increase proportionately. We anticipate receiving the final categorical allocations by October at which time we will bring budget adjustments to the Board for approval.

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Superintendent's Message

General Obligation Bond Funds

The district has \$17.0 million remaining from the 2002 Measure E funds. Three projects remain to be completed with the 2002 funds: (1) the South Quad Complex is substantially complete and will be ready for occupancy by the end of 2009; (2) the PCC Technical Building phase 1 is approximately 85% complete; and (3) the Multidisciplinary Academic Building (MDAB) will be the final project completed under the 2002 Measure E funds.

The second sale of 2008 Measure E bonds is scheduled for November 2009. This bond issuance is expected not to exceed \$50 million. These proceeds are budgeted to fund three major projects at the Pacific Coast Campus and six at the Liberal Arts Campus.

Other Funds

Other funds are balanced. Their reserves have been impacted by the current economic crisis. In the Capital Projects fund, the state budget reduced scheduled maintenance funds. Please see the following pages for more specific information about other funds.

Next Steps

As you know, the Adopted Budget represents a major milestone in the annual financial management cycle. The Adopted Budget provides the college administration with spending authority to operate the college during the 2009-10 fiscal year.

Unfortunately, the cuts included in this Adopted Budget will not be the end. The recently signed State budget is based on optimistic state revenue projections (such as property tax and other tax revenue), the full draw down of American Recovery & Reinvestment Act funds and accounting maneuvers that will require further action in the 2010-2011 budget year. Thus, I fully anticipate that when the Governor releases the State's January budget projections, midyear cuts, as well as cuts in the 2010-2011 budget, will be proposed.

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2009-2010 Adopted Budget**

Superintendent's Message

Although significant steps are included in this budget, more significant reductions will need to be made in order to bridge the severity of the current and future cuts. It will be crucial for the College to work together through the Budget Advisory Committee, negotiating teams, and other shared governance groups to make these cuts in a fair and transparent way that maintains our core mission and commitment to student success.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Eloy O. Oakley', with a stylized flourish at the end.

Eloy O. Oakley
Superintendent-President

**Long Beach City College
2009-2010 Budget Development
Assumptions and Implications**

I. ORGANIZATION

There will be budget redirections and potential reductions in response to both the State's budget impact and the priorities as identified by the College Planning Committee (CPC) for 2009-10 College Priorities. The organization of the budget will be the same as 2008-09.

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

These assumptions will be used for budget development:

- A. Deficit spending will be minimized.
- B. The Unrestricted General Fund ending balance will only be used to fund ongoing or recurring expenditures if an ending balance of 6% (of total expenditure and other outgo) can be maintained for the current fiscal year and two succeeding fiscal years.
- C. Carryover will only exist for the Technology Master Plan and Facilities Improvement Funds. 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. The impact of state funding reductions which may arise from a decline in enrollment will be addressed by pursuing higher levels of efficiency and productivity, re-configuring organization structures, and making prudent reductions in college operations and programs based on the Planning Process and the College Priorities.

**Long Beach City College
2009-2010 Budget Development
Assumptions and Implications**

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES (continued)

- G. Any expense eligible to be funded using categorical or grant dollars will be budgeted in the eligible categorical or grant program.

III. RESERVE ASSUMPTIONS

- A. The District will maintain an unrestricted reserve for contingencies of 5.0% of unrestricted expenditures and other outgo. The fiscal stability triggers used by the System Office are a 3% reserve (as a percentage of expenditures and other outgo) for the minimum level and a 5% reserve for the prudent level. In accordance with Board direction, we have provided for a 5.5% contingency reserve based on unrestricted expenditures and other outgo.
- B. A stability reserve will exist in the event the District is unable to restore our FTES to our 2007-08 base. Due to budget constraints, we were unable to fund this reserve in 2009-10.
- 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. Due to budget constraints, we were unable to fund this reserve for 2009-10.
- D. A restricted liability reserve is included for year-end vacation liability. This reserve is equivalent to three months' accrual vacation pay based on the hours of vacation on the District books as of June 30 for each employee. Due to budget constraints, we were unable to fund this reserve for 2009-10.

IV. FEDERAL REVENUE CHANGES

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

**Long Beach City College
2009-2010 Budget Development
Assumptions and Implications**

V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS

- A. A 2% deficit factor will be included to offset a possible short fall from apportionment revenues.
- B. The Cost of Living Adjustment (COLA) in the Governor's budget for any year will be included as projected state income for that year and become part of the apportionment base for succeeding years. For the current year, we are expecting no COLA (0%).
- C. The college is expected to go into stabilization in 2008-09 and not reach our base amount of 21,499 FTES. In actuality, we reported 21,499 FTES for the 2008-09 fiscal year. The college is committed to an enrollment management plan that supports growth. The Fall class schedule has been developed assuming a 1-1.5% growth factor; this equates to a 2009-10 FTES target of 21,499. The enrollment management plan strategies will continue to be used to recommend the courses and number of sections to be offered for individual schools. (Subsequent note: State budget cuts have caused significant reductions in class sections offered in 2009-10. Consequently, we are budgeting student enrollment at 20,712 FTES based on the Chancellor's Office's preliminary workload reduction of 3.39%, as discussed with the Budget Advisory Committee on August 20, 2009.)
- D. EOPS, DSPS, Basic Skills and other categorically funded program income estimates will reflect figures in the State budget.
- E. Estimates for lottery income are those provided by the School Services of California. Approximately 9.5% of lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses. In order to maintain instructional supply accounts at the same level of 2008-09, it will take an estimated contribution from the Unrestricted General Fund totaling \$470,862.

**Long Beach City College
2009-2010 Budget Development
Assumptions and Implications**

V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS (continued)

- F. Any block grants which may include but are not limited to instructional equipment, scheduled maintenance, instructional supplies, student services and library materials will be for one-time purposes.

VI. LOCAL REVENUE ASSUMPTIONS

- A. Local revenue sources are interest, facilities rental, sale of schedules, 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.
- B. Special Revenue Fund budgets, such as Community/Contract Education, and Stadium Operations will generate sufficient income to cover expenses.

VII. EXPENSE ASSUMPTIONS

- A. All budgeted appropriations will be expended.
- C. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution.
- D. Salary expenses will be increased to cover all board approved salary increases; step and column increases; and longevity increments for all employees.

**Long Beach City College
2009-2010 Budget Development
Assumptions and Implications**

VII. EXPENSE ASSUMPTIONS (continued)

E. Health and welfare benefit costs will be escalated using the best information available, including multi-year trends. Currently, the known rate increases are as follows:

Blue Cross PPO – 6.9%	Delta Dental PPO – 7.6%
Blue Cross HMO – 13%	Delta Dental HMO – 0%
Kaiser – 12%	VSP – <5.1%>

These increases combined currently result in a 9.27% blended rate.

E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the known rates are as follows: PERS 9.709%, STRS 8.25%, Workers' Compensation 1.5316%, SUI .3%, Retiree Benefits 4.02%.

F. The budget includes hiring 3 new full-time faculty. We currently have 333 full-time faculty and our full-time faculty obligation is 326.

G. Any purchases initiated during the year will be completed before the end of the year.

H. The part-time hourly budget will contain sufficient dollars to meet the FTES target in accord with the enrollment management plan.

I. Cost of substitutes for an absent classified employee (on a long-term basis) who is on paid leave may be offset by savings from vacant classified positions.

J. Faculty substitutes will be provided as needed to meet minimum course requirements as funds are available.

**Long Beach City College
2009-2010 Budget Development
Assumptions and Implications**

VII. EXPENSE ASSUMPTIONS (continued)

- K. The Annual Required Contributions (ARC) for the Retiree Health Benefits as noted in the actuarial study dated January 2008 is \$2,303,765. This represents approximately 4.02% of payroll.
- L. Travel and conference budgets will be reduced by 50% from the levels provided in the 2008-09 Adopted Budget.
- M. Mileage allowance provided to the Executive Team will be reduced by 50% for the 2009-10 fiscal year.

VIII. OTHER ASSUMPTIONS

- A. The District will continue to improve the accuracy and timeliness of FTES estimates and state reporting of student FTES and enrollment to ensure the District maximizes its unrestricted general fund and categorical revenue.
- B. The District will continue to monitor the number of positive attendance classes and non-credit courses, changing these to census and credit, where possible, to maximize apportionment income.
- C. All grants will be carefully evaluated as to the "District match(s)" 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
2009-2010 Adopted Budget
Summary of All Expenditures & Other Outgo by Fund**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 117,502,242	\$ 112,715,507	\$ 113,265,418	\$ 549,911	0%
RESTRICTED GENERAL FUND	\$ 22,342,736	\$ 23,305,201	\$ 20,894,562	\$ (2,410,639)	-10%
CAPITAL PROJECTS FUND	\$ 41,042,637	\$ 38,617,145	\$ 17,176,160	\$ (21,440,985)	-56%
CHILD AND ADULT DEVELOPMENT FUND	\$ 1,354,797	\$ 1,404,943	\$ 1,909,207	\$ 504,264	36%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 596,592	\$ 500,103	\$ 722,006	\$ 221,903	44%
COP DEBT SERVICE FUND	\$ 41,129,923	\$ 40,677,365	\$ 0	\$ (40,677,365)	-100%
GENERAL OBLIGATION BOND FUNDS	\$ 422,852,881	\$ 108,135,714	\$ 321,359,017	\$ 213,223,303	197%
RETIREE HEALTH FUND	\$ 2,344,609	\$ 2,303,115	\$ 2,422,765	\$ 119,650	5%
SELF INSURANCE FUND	\$ 878,683	\$ 845,824	\$ 960,132	\$ 114,308	14%
STUDENT FINANCIAL AID FUND	\$ 28,906,510	\$ 33,311,445	\$ 40,883,928	\$ 7,572,483	23%
VETERANS STADIUM OPERATIONS FUND	\$ 931,577	\$ 850,595	\$ 1,035,474	\$ 184,879	22%
TOTAL EXPENDITURES & OTHER OUTGO	<u>\$ 679,883,187</u>	<u>\$ 362,666,957</u>	<u>\$ 520,628,669</u>	<u>\$ 157,961,712</u>	<u>44%</u>

**Long Beach Community College District
2009-2010 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 generated from student enrollment fees, local property taxes and state apportionment revenue. For 2009-10, the apportionment revenue is estimated to be \$97,270,605 which is based on 20,712 full-time equivalent students (FTES).

**Long Beach Community College District
2009-2010 Adopted Budget
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	<u>\$ 14,882,492</u>	<u>\$ 14,882,492</u>	<u>\$ 14,748,879</u>	<u>\$ (133,613)</u>	<u>-1%</u>
REVENUE					
Federal Revenue	\$ 130,000	\$ 122,804	\$ 122,000	\$ (804)	-1%
State Principal Apportionment					
State General Apportionment	88,760,766	85,918,373	82,362,942	(3,555,431)	-4%
Property Taxes	10,020,190	11,401,653	10,279,541	(1,122,112)	-10%
Enrollment Fee Revenue	3,335,042	4,114,282	4,628,122	513,840	12%
Sub Total	<u>\$ 102,115,998</u>	<u>\$ 101,434,308</u>	<u>\$ 97,270,605</u>	<u>\$ (4,163,703)</u>	<u>-4%</u>
Prior Year Recalculation	0	1,067,508	0	(1,067,508)	-100%
Total State Principal Apportionment	<u>\$ 102,115,998</u>	<u>\$ 102,501,816</u>	<u>\$ 97,270,605</u>	<u>\$ (5,231,211)</u>	<u>-5%</u>
Other State Revenue					
Part-time Faculty Compensation	\$ 835,264	\$ 925,299	\$ 629,203	\$ (296,096)	-32%
State Lottery	2,553,638	2,491,512	2,299,143	(192,369)	-8%
Enrollment Fee Waiver Administration	114,397	108,717	108,717	0	0%
Total Other State Revenue	<u>\$ 3,503,299</u>	<u>\$ 3,525,528</u>	<u>\$ 3,037,063</u>	<u>\$ (488,465)</u>	<u>-14%</u>

**Long Beach Community College District
2009-2010 Adopted Budget
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>UNAUDITED ACTUAL 2008-2009</u>	<u>ADOPTED BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Local Revenue					
From LBCC Auxiliary	\$ 74,250	\$ 74,250	\$ 125,000	\$ 50,750	68%
Rent from East Campus	455,000	470,450	500,000	29,550	6%
International Students Fees	1,769,196	1,842,641	1,842,000	(641)	0%
Nonresident Tuition	847,765	902,091	900,000	(2,091)	0%
Materials and Off-Campus Facility Use Fees	76,933	102,807	89,316	(13,491)	-13%
Summer Recreation Program	63,880	85,487	85,000	(487)	-1%
Other Local Revenue	1,521,000	1,367,800	1,148,216	(219,584)	-16%
Total Local Revenue	\$ 4,808,024	\$ 4,845,526	\$ 4,689,532	\$ (155,994)	-3%
TOTAL REVENUE	\$ 110,557,321	\$ 110,995,674	\$ 105,119,200	\$ (5,876,474)	-5%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Capital Projects Fund	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
From Contract Education/Community Education Fund					
Instructional Departments	\$ 8,710	\$ 22,723	\$ 10,000	\$ (12,723)	-56%
Indirect Costs	24,310	21,236	37,670	16,434	77%
Total From Contract Education/Community Education Fund	\$ 33,020	\$ 43,959	\$ 47,670	\$ 3,711	8%
From Restricted General Fund					
Indirect Costs	\$ 545,111	\$ 491,190	\$ 590,687	\$ 99,497	20%
Prior Year Recalculation for DSPS program	0	51,071	0	(51,071)	-100%
Total From Restricted General Fund	545,111	542,261	590,687	48,426	9%
TOTAL OTHER FINANCING SOURCES	\$ 1,578,131	\$ 1,586,220	\$ 638,357	\$ (947,863)	-60%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 112,135,452	\$ 112,581,894	\$ 105,757,557	\$ (6,824,337)	-6%

**Long Beach Community College District
2009-2010 Adopted Budget
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>UNAUDITED ACTUAL 2008-2009</u>	<u>ADOPTED BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 23,988,545	\$ 23,411,698	\$ 23,920,134	\$ 508,436	2%
Academic Administrator Salaries	4,375,389	4,074,069	3,962,372	(111,697)	-3%
Department Head/Coordinator Salaries	2,095,914	2,164,284	2,055,735	(108,549)	-5%
Full Time Counselor Salaries	2,177,525	1,786,247	1,917,281	131,034	7%
Full Time Librarian Salaries	463,209	487,175	491,159	3,984	1%
Academic Hourly Instructional Salaries	15,607,752	15,339,459	13,493,514	(1,845,945)	-12%
Academic Hourly Non-Instructional Salaries	575,243	757,718	723,618	(34,100)	-5%
Librarian Hourly Salaries	425,883	409,040	355,565	(53,475)	-13%
TOTAL ACADEMIC SALARIES	\$ 49,709,460	\$ 48,429,690	\$ 46,919,378	\$ (1,510,312)	-3%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 21,764,069	\$ 21,183,476	\$ 22,210,532	\$ 1,027,056	5%
Classified Instructional Salaries	3,796,442	3,185,884	3,077,608	(108,276)	-3%
Classified Hourly Non-Instructional Salaries	723,121	1,107,407	567,705	(539,702)	-49%
Classified Hourly Instructional Salaries	407,678	229,326	140,510	(88,816)	-39%
TOTAL CLASSIFIED SALARIES	\$ 26,691,310	\$ 25,706,093	\$ 25,996,355	\$ 290,262	1%
BENEFITS					
Benefits	\$ 23,605,165	\$ 22,768,986	\$ 23,259,879	\$ 490,893	2%
Early Retirement Incentives	834,384	834,384	795,984	(38,400)	-5%
TOTAL BENEFITS	\$ 24,439,549	\$ 23,603,370	\$ 24,055,863	\$ 452,493	2%

**Long Beach Community College District
2009-2010 Adopted Budget
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
SUPPLIES AND MATERIALS					
Commencement Expenses	\$ 16,750	\$ 17,645	\$ 16,750	\$ (895)	-5%
Instructional Supplies, Duplicating and Software	0	45,885	0	(45,885)	-100%
Instructional Supplies, Duplicating and Software from Profit Sharing	0	3,066	0	(3,066)	-100%
Instructional Material Fees	76,933	72,698	78,817	6,119	8%
Other Supplies	1,074,593	885,986	1,119,758	233,772	26%
Fuel	77,575	53,229	75,075	21,846	41%
TOTAL SUPPLIES AND MATERIALS	\$ 1,245,851	\$ 1,078,509	\$ 1,290,400	\$ 211,891	20%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,693,417	\$ 3,599,977	\$ 3,485,453	\$ (114,524)	-3%
Travel and Conferences	280,507	201,796	132,605	(69,191)	-34%
Air Quality Management District Site Fees	41,220	31,480	35,000	3,520	11%
Staff Development	29,653	2,733	22,075	19,342	708%
Dues and Memberships	122,775	122,559	154,526	31,967	26%
Insurance Property Liability	0	792	0	(792)	-100%
Utilities and Housekeeping	4,038,065	2,778,542	3,557,214	778,672	28%
Rents, Building Repair, Maintenance and Equipment Repair	932,506	834,625	947,711	113,086	14%
Environmental Health Fees	1,603	850	930	80	9%
Audit	100,530	100,754	126,250	25,496	25%
Election	0	6,763	350,000	343,237	5075%
Legal	472,000	302,443	365,200	62,757	21%
Fingerprinting	12,000	8,462	12,000	3,538	42%
Postage	322,373	171,202	226,317	55,115	32%
Credit Card Fees	190,164	183,752	220,164	36,412	20%
Online Software Licensing	155,403	169,046	159,006	(10,040)	-6%
Other Services and Expenses	1,723,205	819,633	1,604,687	785,054	96%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 12,115,421	\$ 9,335,409	\$ 11,399,138	\$ 2,063,729	22%
CAPITAL OUTLAY					

**Long Beach Community College District
2009-2010 Adopted Budget
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
Buildings and Additions	\$ 1,720	\$ 35,574	\$ 16,075	\$ (19,499)	-55%
Library Books	5,657	9,593	3,805	(5,788)	-60%
Equipment	67,062	1,114,595	148,204	(966,391)	-87%
Lease/Purchase	185,884	188,025	250,500	62,475	33%
TOTAL CAPITAL OUTLAY	\$ 260,323	\$ 1,347,787	\$ 418,584	\$ (929,203)	-69%
TOTAL EXPENDITURES	\$ 114,461,914	\$ 109,500,858	\$ 110,079,718	\$ 578,860	1%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund	\$ 234,079	\$ 0	\$ 0	\$ 0	na
To Child and Adult Development Fund	\$ 359,089	\$ 494,266	\$ 577,417	\$ 83,151	17%
To Restricted General Fund					
DSPA District Contribution	\$ 563,168	\$ 563,168	\$ 533,858	\$ (29,310)	-5%
DSPA Excess Costs	0	137,312	0	(137,312)	-100%
Deaf/Hard of Hearing District Match (4:1)	50,000	50,000	34,000	(16,000)	-32%
EOPS District Match	272,879	285,467	278,101	(7,366)	-3%
Federal Work Study District Contribution	188,455	289,424	88,928	(200,496)	-69%
Instructional Supplies	252,846	271,085	470,862	199,777	74%
Instructional Equipment & Library Materials Block Grant District Match (3:1)	68,978	41,712	34,217	(7,495)	-18%
Veteran's Services	83,834	84,753	93,317	8,564	10%
Total To Restricted General Fund	\$ 1,480,160	\$ 1,722,921	\$ 1,533,283	\$ (189,638)	-11%

**Long Beach Community College District
2009-2010 Adopted Budget
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
To Self Insurance Fund	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
To Student Financial Aid Fund					
Return to Title IV District Contribution	\$ 92,000	\$ 122,462	\$ 25,000	\$ (97,462)	-80%
Never Attend Award	0	0	75,000	75,000	na
Total To Student Financial Aid Fund	\$ 92,000	\$ 122,462	\$ 100,000	\$ (22,462)	-18%
TOTAL OTHER OUTGO	\$ 3,040,328	\$ 3,214,649	\$ 3,185,700	\$ (28,949)	-1%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 117,502,242	\$ 112,715,507	\$ 113,265,418	\$ 549,911	0%
OPERATING SURPLUS/(DEFICIT)	\$ (5,366,790)	\$ (133,613)	\$ (7,507,861)	\$ (7,374,248)	5519%
Plus Beginning Balance	14,882,492	14,882,492	14,748,879	(133,613)	-1%
ENDING BALANCE	\$ 9,515,702	\$ 14,748,879	\$ 7,241,018	\$ (7,507,861)	-51%
DESIGNATED RESERVES					
5.5% Board Mandated Reserve	\$ 5,875,112	\$ 6,199,353	\$ 6,229,598	\$ 30,245	0%
Reserve for Facilities Maintenance	510,679	296,456	296,456	0	0%
Reserve for Technology Replacement and Support	1,000,000	278,613	278,613	0	0%
Vacation and Loadbanking Reserve	718,913	718,913	0	(718,913)	-100%
Economic Uncertainties	1,402,998	7,247,544	428,351	(6,819,193)	-94%
Reserve for Contingencies	8,000	8,000	8,000	0	0%
TOTAL DESIGNATED RESERVES	\$ 9,515,702	\$ 14,748,879	\$ 7,241,018	\$ (7,507,861)	-51%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

**Long Beach Community College District
2009-2010 Adopted Budget**

Restricted General Fund

The Restricted General Fund contains budgets for the state categorical programs, grants, student health, and parking programs. The use of revenues for these programs is restricted to specific uses. 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.

Other Financing Sources

In some cases, the funding agency requires local matching funds. These matching funds come from the Unrestricted General Fund, and they are shown in the Restricted General Fund as Other Financing Sources. The state-funded Deaf/Hard-of-Hearing Grant is an example, where the State requires a 4:1 local match.

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. These dollars are budgeted under "Outgoing Interfund Transfers to the Unrestricted General Fund."

Parking and Student Health Programs

For informational purposes, the Parking Program Budget and the Student Health Center Budget are presented on pages 31 and 33, respectively.

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ 3,017,607	\$ 3,017,607	\$ 3,253,990	\$ 236,383	8%
REVENUE					
Federal Revenue					
Federal Work Study	\$ 502,545	\$ 576,304	\$ 741,071	\$ 164,767	29%
Title IV Project Launch	257,447	259,348	267,845	8,497	3%
Title IV Upward Bound	688,226	589,274	555,293	(33,981)	-6%
Title V Hispanic Serving Institutions (Cooperative)	888,838	759,442	154,578	(604,864)	-80%
Title V Skills Grant	1,201,214	760,296	1,006,218	245,922	32%
Trio-Student Support Services	238,407	244,878	239,917	(4,961)	-2%
Veteran's Services	8,029	3,210	3,000	(210)	-7%
Economic Development					
Greater Avenue for Independent (TANF)	\$ 214,073	\$ 215,071	\$ 158,722	\$ (56,349)	-26%
Small Business Development Center Network	2,286,636	2,933,310	5,019,373	2,086,063	71%
Vocational & Applied Technology Act IIBI Technical Preparation	81,405	78,274	55,355	(22,919)	-29%
Vocational and Applied Technology Act	1,093,197	1,091,876	888,780	(203,096)	-19%
Total Federal Revenue	\$ 7,460,017	\$ 7,511,283	\$ 9,090,152	\$ 1,578,869	21%

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
State Restricted Revenue					
Basic Skills	\$ 551,578	\$ 0	\$ 328,527	\$ 328,527	na
California Articulation Numbers	0	2,169	0	(2,169)	-100%
Cooperative Agencies Resource for Education	70,569	49,526	21,750	(27,776)	-56%
Disabled Students Programs & Services and Deaf/Hard of Hearing	1,283,974	1,660,413	1,094,353	(566,060)	-34%
Extended Opportunity Programs & Services	1,177,277	1,229,064	1,033,539	(195,525)	-16%
Faculty & Staff Diversity	19,503	14,516	14,682	166	1%
Foster & Kinship Care	149,890	164,064	159,064	(5,000)	-3%
Instructional Equipment & Library Materials Block Grant	206,935	246,946	0	(246,946)	-100%
Matriculation	1,224,090	1,242,072	893,662	(348,410)	-28%
Non-Credit Matriculation	254,881	251,677	171,140	(80,537)	-32%
Restricted Lottery	411,179	297,453	289,982	(7,471)	-3%
Student Financial Aid Administration Allowance	767,980	852,465	581,908	(270,557)	-32%
Technology Infrastructure & Telecommunications	32,399	6,727	24,504	17,777	264%
Economic Development					
Advanced Transportation Technology & Energy Center (ATTEC)	\$ 205,000	\$ 205,000	\$ 144,976	\$ (60,024)	-29%
California Transportation and Logistics Institute	117,300	75,694	36,216	(39,478)	-52%
CalWorks	915,908	1,102,891	675,297	(427,594)	-39%
Career Technical Education Community Collaborative	0	9,989	364,362	354,373	3548%
Career Technical Education Construction Collaborative	369,700	153,729	215,971	62,242	40%
Career Technical Education Project - Santa Monica College	0	11,779	38,221	26,442	224%
Center for International Trade/Development (CITD)	205,000	139,390	139,400	10	0%
DPSS Calworks Supplemental	260,820	212,373	204,493	(7,880)	-4%
D.P.S.S. Careers in Child Care	160,000	77,567	0	(77,567)	-100%
Governor's CTE Initiative Equipment for Allied Health	0	74,608	0	(74,608)	-100%
Health Care Administrators	88,209	86,871	0	(86,871)	-100%
Los Angeles Universal Pre-School	216,785	192,568	124,190	(68,378)	-36%
National Science Foundation Internet Security Collaborative	19,220	1,597	0	(1,597)	-100%
Nursing Expansion Grant	221,000	192,008	150,280	(41,728)	-22%

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
Nursing Expansion, Assessment & Remediation & Equipment Grant	\$ 689,074	\$ 689,074	\$ 0	\$ (689,074)	-100%
Nursing Faculty Recruitment & Retention	56,542	52,026	34,206	(17,820)	-34%
Port Opportunities Program (IDRC)	125,688	121,304	0	(121,304)	-100%
Chancellor Office Small Business Development Center	50,000	48,077	35,360	(12,717)	-26%
SB70 Architecture Grant Building Information Modeling	125,000	112,788	0	(112,788)	-100%
SB70 Logistics Grant	58,872	48,256	0	(48,256)	-100%
Strengthening Career Technical Education Programs (JDIF)	122,943	122,943	0	(122,943)	-100%
Workforce Investment Act Governor's Nursing Initiative for Associate RN Program	219,964	269,965	149,576	(120,389)	-45%
Workforce Investment Act (WIA) Logistics Partnership	76,287	19,633	0	(19,633)	-100%
Workplace Learning Resource Center (WPLRC)	205,000	205,000	139,400	(65,600)	-32%
Young Entrepreneurs Project (YEP-CITD)	43,726	61,203	32,520	(28,683)	-47%
Young Entrepreneurs Project (YEP-SBDC)	53,726	78,717	24,648	(54,069)	-69%
Foundation Grants					
Model Approaches to Partnership in Parenting/Family to Family Program	23,716	21,194	26,348	5,154	24%
Total State Restricted Revenue	\$ 10,779,735	\$ 10,403,336	\$ 7,148,575	\$ (3,254,761)	-31%
Local Revenue					
Child Development Consortium	\$ 13,750	\$ 15,000	\$ 10,580	\$ (4,420)	-29%
Early Childhood Mentor Program	150	700	150	(550)	-79%
Pacific Hospital Trust	0	14,323	17,510	3,187	22%
Youth Empowerment Strategies for Success	166,998	165,092	177,838	12,746	8%
Economic Development					
Clean Truck Program Port of Long Beach	\$ 304,563	\$ 306,999	\$ 207,103	\$ (99,896)	-33%
Elder Care Jobs to Careers	18,124	18,748	0	(18,748)	-100%
First5LA Good Beginnings Never End	200,000	76,511	0	(76,511)	-100%
Total Local Revenue	\$ 703,585	\$ 597,373	\$ 413,181	\$ (184,192)	-31%

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
Other Local Revenue					
Horticulture Donation	\$ 18,301	\$ 13,919	\$ 0	\$ (13,919)	-100%
Parking Permits and Meters	800,000	797,623	800,000	2,377	0%
Student Health Fees	800,000	932,230	922,000	(10,230)	-1%
Total Other Local Revenue	\$ 1,618,301	\$ 1,743,772	\$ 1,722,000	\$ (21,772)	-1%
Prior Year Carryover					
Federal Revenue					
Small Business Development Center Network	\$ 66,743	\$ 16,113	\$ 0	\$ (16,113)	-100%
State Revenue					
Basic Skills	\$ 1,676,121	\$ 1,107,231	\$ 1,051,678	\$ (55,553)	-5%
California Articulation Numbers	0	411	1,831	1,420	345%
Career Technical Equipment	250,000	0	0	0	na
Center for International Trade/Development (CITD)	34,721	34,721	65,609	30,888	89%
Cooperative Agencies Resource for Education	0	0	6,810	6,810	na
Extended Opportunity Programs & Services	0	0	27,813	27,813	na
Faculty & Staff Diversity	28,376	0	35,451	35,451	na
FII Planetarium Improvements	7,083	7,083	0	(7,083)	-100%
Instructional Equipment & Library Materials Block Grant	263,078	0	420,944	420,944	na
Los Angeles Universal Pre-School	110,147	110,147	0	(110,147)	-100%
Restricted Lottery	114,308	114,308	0	(114,308)	-100%
Staff Development	53,627	49,828	3,799	(46,029)	-92%
Student Financial Aid Administration Allowance	0	15,348	3,282	(12,066)	-79%
Matriculation	0	0	72,137	72,137	na
Technology Infrastructure & Telecommunications	38,053	38,053	29,309	(8,744)	-23%
Workplace Learning Resource Center (WPLRC)	60,131	62,510	0	(62,510)	-100%
Total State Revenue	\$ 2,635,645	\$ 1,539,640	\$ 1,718,663	\$ 179,023	12%

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
Local Revenue					
Child Development Consortium	\$ 0	\$ 7,146	\$ 0	\$ (7,146)	-100%
Horticulture Donation	0	0	4,382	4,382	na
Pacific Hospital Trust	6,867	0	34	34	na
Total Local Revenue	\$ 6,867	\$ 7,146	\$ 4,416	\$ (2,730)	-38%
Total Prior Year Carryover	\$ 2,709,255	\$ 1,562,899	\$ 1,723,079	\$ 160,180	10%
TOTAL REVENUE	\$ 23,270,893	\$ 21,818,663	\$ 20,096,987	\$ (1,721,676)	-8%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS FROM UNRESTRICTED GENERAL FUND					
DSPS District Contribution	\$ 563,168	\$ 563,168	\$ 533,858	\$ (29,310)	-5%
DSPS Excess Costs	0	137,312	0	(137,312)	-100%
Deaf/Hard of Hearing District Match (4:1)	50,000	50,000	34,000	(16,000)	-32%
EOPS District Match	272,879	285,467	278,101	(7,366)	-3%
Federal Work Study District Contribution	188,455	289,424	88,928	(200,496)	-69%
Instructional Supplies	252,846	271,085	470,862	199,777	74%
Instructional Equipment & Library Materials Block Grant District Match (3:1)	68,978	41,712	34,217	(7,495)	-18%
Veteran's Services	83,834	84,753	93,317	8,564	10%
TOTAL OTHER FINANCING SOURCES	\$ 1,480,160	\$ 1,722,921	\$ 1,533,283	\$ (189,638)	-11%
TOTAL REVENUE AND OTHER SOURCES	\$ 24,751,053	\$ 23,541,584	\$ 21,630,270	\$ (1,911,314)	-8%

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>UNAUDITED ACTUAL 2008-2009</u>	<u>ADOPTED BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 130,351	\$ 433,589	\$ 260,801	\$ (172,788)	-40%
Academic Administrator Salaries	372,300	340,220	300,858	(39,362)	-12%
Department Head/Coordinator Salaries	586,417	688,613	568,364	(120,249)	-17%
Full Time Counselor Salaries	655,444	607,021	711,017	103,996	17%
Academic Hourly Instructional Salaries	479,253	861,245	472,292	(388,953)	-45%
Academic Hourly Non-Instructional Salaries	1,287,625	1,296,724	835,437	(461,287)	-36%
TOTAL ACADEMIC SALARIES	\$ 3,511,390	\$ 4,227,412	\$ 3,148,769	\$ (1,078,643)	-26%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 4,350,167	\$ 4,053,269	\$ 4,096,596	\$ 43,327	1%
Classified Instructional Salaries	74,196	265,203	29,031	(236,172)	-89%
Classified Hourly Non-Instructional Salaries	2,298,858	2,490,336	1,929,285	(561,051)	-23%
Classified Hourly Instructional Salaries	520,436	898,648	326,738	(571,910)	-64%
TOTAL CLASSIFIED SALARIES	\$ 7,243,657	\$ 7,707,456	\$ 6,381,650	\$ (1,325,806)	-17%
BENEFITS	\$ 2,911,647	\$ 3,050,360	\$ 2,693,269	\$ (357,091)	-12%
SUPPLIES AND MATERIALS					
Books	\$ 5,065	\$ 7,791	\$ 4,600	\$ (3,191)	-41%
Instructional Supplies	986,771	843,250	773,336	(69,914)	-8%
Other Supplies	714,740	492,725	390,946	(101,779)	-21%
Fuel	2,200	334	0	(334)	-100%
TOTAL SUPPLIES AND MATERIALS	\$ 1,708,776	\$ 1,344,100	\$ 1,168,882	\$ (175,218)	-13%

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,133,194	\$ 3,477,271	\$ 4,404,030	\$ 926,759	27%
Travel and Conferences	348,827	271,739	258,862	(12,877)	-5%
Staff Development	34,062	3,233	11,100	7,867	243%
Dues and Memberships	18,770	34,403	23,702	(10,701)	-31%
Insurance	75,430	78,109	78,353	244	0%
Utilities and Housekeeping	1,190	701	0	(701)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	153,857	114,246	190,554	76,308	67%
Postage	43,898	33,949	20,382	(13,567)	-40%
Online Software Licensing	88,327	150,255	77,324	(72,931)	-49%
Other Services and Expenses	166,004	76,654	58,472	(18,182)	-24%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 4,063,559	\$ 4,240,560	\$ 5,122,779	\$ 882,219	21%
CAPITAL OUTLAY					
Site Improvements	\$ 58,301	\$ 33,781	\$ 44,382	\$ 10,601	31%
Buildings and Additions	2,500	29,630	20,000	(9,630)	-33%
Library Books	0	74,583	51,890	(22,693)	-30%
Equipment	1,827,313	1,527,097	1,376,090	(151,007)	-10%
TOTAL CAPITAL OUTLAY	\$ 1,888,114	\$ 1,665,091	\$ 1,492,362	\$ (172,729)	-10%
SUBTOTAL	\$ 21,327,143	\$ 22,234,979	\$ 20,007,711	\$ (2,227,268)	-10%
Payments to Students	470,482	527,961	296,164	(231,797)	-44%
TOTAL EXPENDITURES	\$ 21,797,625	\$ 22,762,940	\$ 20,303,875	\$ (2,459,065)	-11%

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>UNAUDITED ACTUAL 2008-2009</u>	<u>ADOPTED BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Categorical/Grant Indirect Costs	\$ 545,111	\$ 491,190	\$ 590,687	\$ 99,497	20%
Prior Year Recalculation for DSPS program	0	51,071	0	(51,071)	-100%
TOTAL OTHER OUTGO	<u>\$ 545,111</u>	<u>\$ 542,261</u>	<u>\$ 590,687</u>	<u>\$ 48,426</u>	<u>9%</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ 22,342,736	\$ 23,305,201	\$ 20,894,562	\$ (2,410,639)	-10%
OPERATING SURPLUS/(DEFICIT)	\$ 2,408,317	\$ 236,383	\$ 735,708	\$ 499,325	211%
Plus Beginning Balance	3,017,607	3,017,607	3,253,990	236,383	8%
ENDING BALANCE	<u>\$ 5,425,924</u>	<u>\$ 3,253,990</u>	<u>\$ 3,989,698</u>	<u>\$ 735,708</u>	<u>23%</u>
DESIGNATED RESERVES					
Reserve for Career Technical Equipment	\$ 250,000	\$ 0	\$ 0	0	na
Reserve for Basic Skills	2,178,864	0	931,891	931,891	na
Reserve for Parking Program	2,826,743	2,912,236	2,885,375	(26,861)	-1%
Reserve for Student Health Fees	170,317	341,754	172,432	(169,322)	-50%
TOTAL DESIGNATED RESERVES	<u>\$ 5,425,924</u>	<u>\$ 3,253,990</u>	<u>\$ 3,989,698</u>	<u>\$ 735,708</u>	<u>23%</u>
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	0	na

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted Parking Program**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
BEGINNING BALANCE	\$ 2,617,933	\$ 2,617,933	\$ 2,912,236	\$ 294,303	11%
REVENUE					
Other Local Revenue					
Parking Permits and Meters	\$ 800,000	\$ 797,623	\$ 800,000	\$ 2,377	0%
TOTAL REVENUE	<u>\$ 800,000</u>	<u>\$ 797,623</u>	<u>\$ 800,000</u>	<u>\$ 2,377</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 98,652	\$ 85,891	\$ 87,489	\$ 1,598	2%
Classified Hourly Non-Instructional Salaries	46,000	46,331	50,000	3,669	8%
TOTAL CLASSIFIED SALARIES	<u>\$ 144,652</u>	<u>\$ 132,222</u>	<u>\$ 137,489</u>	<u>\$ 5,267</u>	<u>4%</u>
BENEFITS	\$ 40,403	\$ 34,966	\$ 35,745	\$ 779	2%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 85,100	\$ 36,118	\$ 35,100	\$ (1,018)	-3%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,000	\$ 4,950	\$ 142,565	\$ 137,615	2780%
Rents, Building Repair, Maintenance and Equipment Repair	140,000	105,423	183,000	77,577	74%
Postage	100	2	100	98	4900%
Online Software Licensing	0	295	1,200	905	307%
Other Services and Expenses	5,200	16,750	35,000	18,250	109%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	<u>\$ 148,300</u>	<u>\$ 127,420</u>	<u>\$ 361,865</u>	<u>\$ 234,445</u>	<u>184%</u>

**Long Beach Community College District
2009-2010 Adopted Budget
Restricted Parking Program**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 40,000	\$ 22,645	\$ 40,000	\$ 17,355	77%
Buildings and Additions	0	23,932	20,000	(3,932)	-16%
Equipment	10,000	21,524	25,000	3,476	16%
TOTAL CAPITAL OUTLAY	\$ 50,000	\$ 68,101	\$ 85,000	\$ 16,899	25%
TOTAL EXPENDITURES	\$ 468,455	\$ 398,827	\$ 655,199	\$ 256,372	64%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 122,735	\$ 104,493	\$ 171,662	\$ 67,169	64%
TOTAL OTHER OUTGO	\$ 122,735	\$ 104,493	\$ 171,662	\$ 67,169	64%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 591,190	\$ 503,320	\$ 826,861	\$ 323,541	64%
OPERATING SURPLUS/(DEFICIT)	\$ 208,810	\$ 294,303	\$ (26,861)	\$ (321,164)	-109%
Plus Beginning Balance	2,617,933	2,617,933	2,912,236	294,303	11%
ENDING BALANCE	\$ 2,826,743	\$ 2,912,236	\$ 2,885,375	\$ (26,861)	-1%

**Long Beach Community College District
2009-2010 Adopted Budget
Student Health Centers**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>399,674</u>	\$ <u>399,674</u>	\$ <u>341,754</u>	\$ <u>(57,920)</u>	<u>-14%</u>
REVENUE					
Other Local Revenue					
Student Health Fees	\$ 800,000	\$ 932,230	\$ 922,000	\$ (10,230)	-1%
TOTAL REVENUE	\$ <u>800,000</u>	\$ <u>932,230</u>	\$ <u>922,000</u>	\$ <u>(10,230)</u>	<u>-1%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Department Head/Coordinator Salaries	\$ 90,849	\$ 90,849	\$ 90,849	\$ 0	0%
Academic Hourly Non-Instructional Salaries	50,000	50,816	55,000	4,184	8%
TOTAL ACADEMIC SALARIES	\$ <u>140,849</u>	\$ <u>141,665</u>	\$ <u>145,849</u>	\$ <u>4,184</u>	<u>3%</u>
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 398,005	\$ 380,959	\$ 455,225	\$ 74,266	19%
Classified Hourly Non-Instructional Salaries	15,000	35,038	27,500	(7,538)	-22%
TOTAL CLASSIFIED SALARIES	\$ <u>413,005</u>	\$ <u>415,997</u>	\$ <u>482,725</u>	\$ <u>66,728</u>	<u>16%</u>
BENEFITS	\$ 156,115	\$ 183,873	\$ 228,531	\$ 44,658	24%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 130,000	\$ 85,096	\$ 64,225	\$ (20,871)	-25%

**Long Beach Community College District
2009-2010 Adopted Budget
Student Health Centers**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 10,000	\$ 8,303	\$ 5,000	\$ (3,303)	-40%
Travel and Conferences	8,000	2,386	5,000	2,614	110%
Staff Development	2,500	0	1,000	1,000	na
Dues and Memberships	500	6	500	494	8233%
Insurance	75,430	78,109	78,353	244	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 96,430	\$ 88,804	\$ 89,853	\$ 1,049	1%
CAPITAL OUTLAY					
Buildings and Additions	\$ 1,000	\$ 0	\$ 0	\$ 0	na
Equipment	15,000	5,635	4,000	(1,635)	-29%
TOTAL CAPITAL OUTLAY	\$ 16,000	\$ 5,635	\$ 4,000	\$ (1,635)	-29%
TOTAL EXPENDITURES	\$ 952,399	\$ 921,070	\$ 1,015,183	\$ 94,113	10%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 76,958	\$ 69,080	\$ 76,139	\$ 7,059	10%
TOTAL OTHER OUTGO	\$ 76,958	\$ 69,080	\$ 76,139	\$ 7,059	10%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,029,357	\$ 990,150	\$ 1,091,322	\$ 101,172	10%
OPERATING SURPLUS/(DEFICIT)	\$ (229,357)	\$ (57,920)	\$ (169,322)	\$ (111,402)	192%
Plus Beginning Balance	399,674	399,674	341,754	(57,920)	-14%
ENDING BALANCE	\$ 170,317	\$ 341,754	\$ 172,432	\$ (169,322)	-50%

**Long Beach Community College District
2009-2010 Adopted Budget**

Capital Projects Fund

Revenue

Primary revenue sources for the Capital Projects Fund are:

1. State Capital Project Funds
2. Interfund transfers
3. Interest earnings

Projects

Major state funded projects currently under construction or soon to be constructed and remaining costs are:

1. Industrial Technology Center PCC (Tech I) \$ 808,000
2. Multi-Disciplinary Complex PCC \$ 15,846,924

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 1987-1988 and at PCC in 1988-1989. In 2004-05, \$1.7 million was loaned (interest free) to the Veterans Stadium Operations Fund for stadium improvements. Beginning with fiscal year 2005-06, the Veterans' Stadium Fund has repaid \$100,000 each year. As of June 30, 2009, the remaining loan balance is \$1.3 million. We have budgeted \$150,000 repayment during 2009-10.

**Long Beach Community College District
2009-2010 Adopted Budget
Capital Projects Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ 7,778,995	\$ 7,778,995	\$ 8,318,647	\$ 539,652	7%
REVENUE					
State					
Industrial Technology Center-Mfg. Phase I	\$ 6,166,821	\$ 5,406,437	\$ 808,000	\$ (4,598,437)	-85%
Learning Resource Center, LAC	6,042,815	5,849,384	0	(5,849,384)	-100%
Learning Resource Center, PCC	1,226,000	1,226,000	0	(1,226,000)	-100%
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	945,859	902,808	15,846,924	14,944,116	1655%
Scheduled Maintenance - Block Grant	771,812	707,590	292,029	(415,561)	-59%
Total State Revenue	\$ 15,153,307	\$ 14,092,219	\$ 16,946,953	\$ 2,854,734	20%
Local Revenue					
Interest	\$ 85,000	\$ 155,744	\$ 150,000	\$ (5,744)	-4%
Redevelopment Revenue	181,000	207,777	200,000	(7,777)	-4%
From Foundation	0	208,394	0	(208,394)	-100%
From LBCC Auxiliary	0	50,000	0	(50,000)	-100%
Total Local Revenue	\$ 266,000	\$ 621,915	\$ 350,000	\$ (13,521)	-2%
TOTAL REVENUE	\$ 15,419,307	\$ 14,714,134	\$ 17,296,953	\$ 2,582,819	18%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 234,079	\$ 0	\$ 0	\$ 0	na
From Bond Fund for Sun Trust Payoff	16,595,380	16,348,368	0	(16,348,368)	-100%
From Bond Fund for Honeywell Payoff	815,283	803,148	0	(803,148)	-100%
From COP Debt Service Fund	7,204,054	7,191,147	0	(7,191,147)	-100%
From Stadium Operations Fund (Loan Repayment)	100,000	100,000	150,000	50,000	50%
TOTAL OTHER FINANCING SOURCES	\$ 24,948,796	\$ 24,442,663	\$ 150,000	\$ (24,292,663)	-99%
TOTAL REVENUE AND OTHER SOURCES	\$ 40,368,103	\$ 39,156,797	\$ 17,446,953	\$ (21,709,844)	-55%

**Long Beach Community College District
2009-2010 Adopted Budget
Capital Projects Fund**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
EXPENDITURES					
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 266,147	\$ 175,366	\$ 207,000	\$ 31,634	18%
Building Repair and Maintenance	699,665	56,246	292,029	235,783	419%
Other Services and Expenses	10,400	15,431	0	(15,431)	-100%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 976,212	\$ 247,043	\$ 499,029	\$ 251,986	102%
CAPITAL OUTLAY					
Site Acquisitions	\$ 3,310,000	\$ 2,747,768	\$ 0	\$ (2,747,768)	-100%
Buildings and Additions	12,680,694	12,787,731	15,259,460	2,471,729	19%
Architect Fees	1,095,874	740,365	290,957	(449,408)	-61%
Engineering Fees	22,940	6,705	0	(6,705)	-100%
Inspection Fees	238,417	336,299	137,714	(198,585)	-59%
Building Fixtures	195,000	962,012	0	(962,012)	-100%
Equipment	4,371,984	2,637,705	989,000	(1,648,705)	-63%
TOTAL CAPITAL OUTLAY	\$ 21,914,909	\$ 20,218,585	\$ 16,677,131	\$ (3,541,454)	-18%
SUBTOTAL	\$ 22,891,121	\$ 20,465,628	\$ 17,176,160	\$ (3,289,468)	-16%
Debt Reduction	17,151,516	17,151,517	0	(17,151,517)	-100%
TOTAL EXPENDITURES	\$ 40,042,637	\$ 37,617,145	\$ 17,176,160	\$ (20,440,985)	-54%

**Long Beach Community College District
2009-2010 Adopted Budget
Capital Projects Fund**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Technology Replacement & Support	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
TOTAL OTHER OUTGO	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 41,042,637	\$ 38,617,145	\$ 17,176,160	\$ (21,440,985)	-56%
OPERATING SURPLUS/(DEFICIT)	\$ (674,534)	\$ 539,652	\$ 270,793	\$ (268,859)	-50%
Plus Beginning Balance	7,778,995	7,778,995	8,318,647	539,652	7%
ENDING BALANCE	\$ 7,104,461	\$ 8,318,647	\$ 8,589,440	\$ 270,793	3%
DESIGNATED RESERVES					
From Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for future projects	2,104,461	3,318,647	3,589,440	270,793	8%
TOTAL DESIGNATED RESERVES	\$ 7,104,461	\$ 8,318,647	\$ 8,589,440	\$ 270,793	3%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	0	na

**Long Beach Community College District
2009-2010 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 child care and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings and an interfund transfer from the Unrestricted General Fund. For 2009-10, the budgeted interfund transfer from the Unrestricted General Fund is \$577,417.

**Long Beach Community College District
2009-2010 Adopted Budget
Child and Adult Development Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ 38,145	\$ 38,145	\$ 38,145	\$ 0	0%
REVENUE					
State Revenue					
Child Care Food Program	\$ 14,000	\$ 25,472	\$ 25,000	\$ (472)	-2%
Child Care Permissive Tax Bail	93,680	105,129	71,488	(33,641)	-32%
State General Child Care Contract	0	77,396	119,463	42,067	54%
State Preschool Contract	0	29,536	514,720	485,184	1643%
Total State Revenue	\$ 107,680	\$ 237,533	\$ 730,671	\$ 493,138	208%
Local Revenue					
Fees	\$ 872,780	\$ 671,089	\$ 599,119	\$ (71,970)	-11%
Interest	2,000	2,055	2,000	(55)	-3%
Total Local Revenue	\$ 874,780	\$ 673,144	\$ 601,119	\$ (72,025)	-11%
TOTAL REVENUE	\$ 982,460	\$ 910,677	\$ 1,331,790	\$ 421,113	46%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 359,089	\$ 494,266	\$ 577,417	\$ 83,151	17%
TOTAL OTHER FINANCING SOURCES	\$ 359,089	\$ 494,266	\$ 577,417	\$ 83,151	17%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 1,341,549	\$ 1,404,943	\$ 1,909,207	\$ 504,264	36%
EXPENDITURES					
ACADEMIC SALARIES					
Department Head/Coordinator Salaries	\$ 50,557	\$ 55,690	\$ 50,557	\$ (5,133)	-9%
Academic Hourly Non-Instructional Salaries	0	0	5,000	5,000	na
TOTAL ACADEMIC SALARIES	\$ 50,557	\$ 55,690	\$ 55,557	\$ (133)	0%

**Long Beach Community College District
2009-2010 Adopted Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 751,097	\$ 725,535	\$ 1,057,079	\$ 331,544	46%
Classified Hourly Non-Instructional Salaries	120,407	209,501	212,500	2,999	1%
TOTAL CLASSIFIED SALARIES	\$ 871,504	\$ 935,036	\$ 1,269,579	\$ 334,543	36%
BENEFITS	\$ 328,104	\$ 331,300	\$ 471,766	\$ 140,466	42%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 82,707	\$ 76,694	\$ 102,530	\$ 25,836	34%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 5,000	\$ 522	\$ 600	\$ 78	15%
Travel and Conferences	6,300	1,716	4,300	2,584	151%
Dues and Memberships	4,500	3,652	4,000	348	10%
Rents, Building Repair, Maintenance and Equipment Repair	800	311	500	189	61%
Fingerprinting	325	0	325	325	na
Postage	0	22	50	28	127%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 16,925	\$ 6,223	\$ 9,775	\$ 3,552	57%
CAPITAL OUTLAY					
Equipment	\$ 5,000	\$ 0	\$ 0	\$ 0	na
TOTAL EXPENDITURES	\$ 1,354,797	\$ 1,404,943	\$ 1,909,207	\$ 504,264	36%
OPERATING SURPLUS/(DEFICIT)	\$ (13,248)	\$ 0	\$ 0	\$ 0	na
Plus Beginning Balance	38,145	38,145	38,145	0	0%
ENDING BALANCE	\$ 24,897	\$ 38,145	\$ 38,145	\$ 0	0%

**Long Beach Community College District
2009-2010 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 Economic & Resource 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.

**Long Beach Community College District
2009-2010 Adopted Budget
Contract/Community Education Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	<u>\$ 830,542</u>	<u>\$ 830,542</u>	<u>\$ 948,400</u>	<u>\$ 117,858</u>	<u>14%</u>
REVENUE					
Local Revenue					
Small Business Development Center Program Income	\$ 10,800	\$ 8,904	\$ 17,730	\$ 8,826	99%
Cash Match Program	92,900	90,159	115,654	25,495	28%
Community Education	98,750	127,267	81,176	(46,091)	-36%
Contract Education	178,676	370,955	345,237	(25,718)	-7%
Interest	35,000	20,676	21,000	324	2%
TOTAL REVENUE	<u>\$ 416,126</u>	<u>\$ 617,961</u>	<u>\$ 580,797</u>	<u>\$ (37,164)</u>	<u>-6%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 146,909	\$ 125,245	\$ 169,321	\$ 44,076	35%
Classified Hourly Non-Instructional Salaries	169,007	155,809	238,283	82,474	53%
TOTAL CLASSIFIED SALARIES	<u>\$ 315,916</u>	<u>\$ 281,054</u>	<u>\$ 407,604</u>	<u>\$ 126,550</u>	<u>45%</u>
BENEFITS	\$ 75,737	\$ 65,144	\$ 98,016	\$ 32,872	50%

**Long Beach Community College District
2009-2010 Adopted Budget
Contract/Community Education Fund**

	ADOPTED BUDGET		UNAUDITED ACTUAL		ADOPTED BUDGET		CHANGE	
	2008-2009		2008-2009		2009-2010		AMOUNT	PERCENT
SUPPLIES AND MATERIALS								
Books	\$ 354	\$	0	\$	2,525	\$	2,525	na
Other Supplies	10,518		4,762		15,008		10,246	215%
TOTAL SUPPLIES AND MATERIALS	\$ 10,872	\$	4,762	\$	17,533	\$	12,771	268%
CONTRACT SERVICES AND OPERATING EXPENSES								
Professional Services	\$ 56,563	\$	27,849	\$	81,249	\$	53,400	192%
Travel and Conferences	1,568		238		1,210		972	408%
Staff Development	0		322		0		(322)	-100%
Dues and Memberships	22,900		8,333		15,000		6,667	80%
Rents, Building Repair, Maintenance and Equipment Repair	70,670		54,000		27,250		(26,750)	-50%
Postage	6,604		250		8,287		8,037	3215%
Online Software Licensing	24		152		156		4	3%
Other Services and Expenses	2,718		7,763		18,031		10,268	132%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 161,047	\$	98,907	\$	151,183	\$	52,276	53%
CAPITAL OUTLAY								
Leasehold Improvements	\$ 0	\$	5,774	\$	0	\$	(5,774)	-100%
Equipment	0		503		0		(503)	-100%
TOTAL CAPITAL OUTLAY	\$ 0	\$	6,277	\$	0	\$	(6,277)	-100%
TOTAL EXPENDITURES	\$ 563,572	\$	456,144	\$	674,336	\$	218,192	48%

**Long Beach Community College District
2009-2010 Adopted Budget
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>UNAUDITED ACTUAL 2008-2009</u>	<u>ADOPTED BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 8,710	\$ 22,723	\$ 10,000	\$ (12,723)	-56%
To Unrestricted General Fund for Indirect Costs	24,310	21,236	37,670	16,434	77%
TOTAL OTHER OUTGO	<u>\$ 33,020</u>	<u>\$ 43,959</u>	<u>\$ 47,670</u>	<u>\$ 3,711</u>	<u>8%</u>
TOTAL EXPENDITURES & OTHER OUTGO	<u>\$ 596,592</u>	<u>\$ 500,103</u>	<u>\$ 722,006</u>	<u>\$ 221,903</u>	<u>44%</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$ (180,466)</u>	<u>\$ 117,858</u>	<u>\$ (141,209)</u>	<u>\$ (259,067)</u>	<u>-220%</u>
Plus Beginning Balance	830,542	830,542	948,400	117,858	14%
ENDING BALANCE	<u>\$ 650,076</u>	<u>\$ 948,400</u>	<u>\$ 807,191</u>	<u>\$ (141,209)</u>	<u>-15%</u>
DESIGNATED ENDING BALANCE					
Restricted for Small Business Development Center Program	\$ 13,240	\$ 4,463	\$ 4,463	\$ 0	0%
UNDESIGNATED ENDING BALANCE	<u>\$ 636,836</u>	<u>\$ 943,937</u>	<u>\$ 802,728</u>	<u>\$ (141,209)</u>	<u>-15%</u>

**Long Beach Community College District
2009-2010 Adopted Budget**

COP Debt Service Fund

The COP Debt Service Fund was created to repay the \$34,300,000 of Certificates of Participation issued in 2001-02. On July 24, 2008, the district sold \$47,672,679 of 2008 Measure E general obligation bonds. \$30,502,449 of those bond proceeds were used to fully repay the COP's. At the end of the 2008-09 fiscal year the COP Debt Service Fund will be obsolete, so it will no longer be needed as a part of the Long Beach Community College District budget.

**Long Beach Community College District
2009-2010 Adopted Budget
COP Debt Service Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>10,161,963</u>	\$ <u>10,161,963</u>	\$ <u>0</u>	\$ <u>(10,161,963)</u>	<u>-100%</u>
REVENUE					
Interest	\$ 4,642	\$ 12,953	\$ 0	\$ (12,953)	-100%
TOTAL REVENUE	\$ <u>4,642</u>	\$ <u>12,953</u>	\$ <u>0</u>	\$ <u>(12,953)</u>	<u>-100%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Bond Fund	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
TOTAL OTHER FINANCING SOURCES	\$ <u>30,963,318</u>	\$ <u>30,502,449</u>	\$ <u>0</u>	\$ <u>(30,502,449)</u>	<u>-100%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ <u>30,967,960</u>	\$ <u>30,515,402</u>	\$ <u>0</u>	\$ <u>(30,515,402)</u>	<u>-100%</u>
EXPENDITURES					
Professional Services	\$ 460,869	\$ 1,500	\$ 0	\$ (1,500)	-100%
Interest Expenses	0	59,718	0	(59,718)	-100%
Debt Reduction	33,465,000	33,425,000	0	(33,425,000)	-100%
TOTAL EXPENDITURES	\$ <u>33,925,869</u>	\$ <u>33,486,218</u>	\$ <u>0</u>	\$ <u>(33,486,218)</u>	<u>-100%</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund	\$ 7,204,054	\$ 7,191,147	\$ 0	\$ (7,191,147)	-100%
TOTAL OTHER OUTGO	\$ <u>7,204,054</u>	\$ <u>7,191,147</u>	\$ <u>0</u>	\$ <u>(7,191,147)</u>	<u>-100%</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ <u>41,129,923</u>	\$ <u>40,677,365</u>	\$ <u>0</u>	\$ <u>(40,677,365)</u>	<u>-100%</u>
OPERATING SURPLUS/(DEFICIT)	\$ <u>(10,161,963)</u>	\$ <u>(10,161,963)</u>	\$ <u>0</u>	\$ <u>10,161,963</u>	<u>-100%</u>
Plus Beginning Balance	10,161,963	10,161,963	0	(10,161,963)	-100%
ENDING BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>na</u>

**Long Beach Community College District
2009-2010 Adopted Budget**

General Obligation Bond Funds

2002 and 2008 Measure E General Obligation Bonds

There are now two Measure E General Obligation Bonds: 2002 and 2008. A total of \$181 million in bonds were sold under the 2002 Measure E General Obligation Bond program. The first \$48.4 million of the 2008 Measure E General Obligation Bonds were sold in July 2008. The second issuance is scheduled for November 2009 and is not expected to exceed \$50 million. The projects covered by the 2002 Measure E General Obligation Bonds will be completed and the projects under the 2008 Measure E General Obligation Bond will continue to further the modernization of Long Beach City College in accordance with the 2020 Master Plan on two campuses, the Pacific Coast Campus and the Liberal Arts Campus. The following description outlines the twelve projects planned for the year July 2009 through July 2010.

MEASURE E 2002

Pacific Coast Campus

Multidisciplinary Academic Building

The Multidisciplinary Academic Building (MDAB) project is the renovation of 71,000 S.F. consisting of buildings, AA, BB, DD, and EE. The \$45 million project is used for primary academic support. This project will be the final project completed under the 2002 Measure E General Obligation Bond program and is partially funded with State Capital Outlay funds. The project is currently in the design phase and is expected to be constructed from late fall 2009 to spring 2013.

Technology Building Phase 1

The Technology Building Phase 1 project is currently under construction and is approximately 85% complete. This \$16 million project is planned for vocational and technical education programs. Occupancy is expected in spring 2010. This project is partially funded with State Capital Outlay funds.

**Long Beach Community College District
2009-2010 Adopted Budget**

General Obligation Bond Funds

Liberal Arts Campus

South Quad Complex

The South Quad Building Project is the construction of a new 110,000 S.F. wood framed building on the LAC Campus. The \$51 million project is being constructed for business, social science, and child development classes as well as administration offices. The project is expected to be substantially completed in September 2009 with the commissioning, close out and move-in completing by the end of 2009.

MEASURE E 2008

Pacific Coast Campus

Pacific Coast Campus Fitness Center

The Pacific Coast Campus Fitness Center (Building CC) will be fully renovated and modernized. We will be adding an outdoor basketball court and creating specialized areas to enhance the physical education program.

Student Services Center Retrofit (GG Building)

The Building GG retrofit consists of 18,900 sq. ft. including the original building, cafeteria and courtyard. The design is currently underway and construction is anticipated to begin in summer 2013. In the interim, Building GG will serve as swing space for the MDAB project.

PCC Swing Space

The completion of the PCC Swing Space is essential for the future of the 2008 Measure E General Obligation Bond program on the PCC Campus. This swing space will be used for temporary housing of the various programs for the MDAB project during construction. The planning for the swing space is currently underway and is expected to be established in fall 2009.

**Long Beach Community College District
2009-2010 Adopted Budget**

General Obligation Bond Funds

Liberal Arts Campus

Student Services Building - Building A

The Building A project is the renovation of the existing 24,287 S.F. single story Student Services Building located on the LAC campus and the addition of 6,081 S.F. This \$18 million project is currently in the schematic design phase. Construction is planned to start fall 2010. The renovated building will bring Admissions & Records, Cashiers, Counseling, DSPS, EOPS, Financial Aid, Health Services, Outreach & Recruitment and the Transfer Center together.

Warehouse Retrofit Building Z

The retrofit of Building Z, the maintenance warehouse building is in the design phase and is expected to be constructed beginning fall 2009. Building Z was temporarily used as swing space. This \$1 million, 27,000 S.F. project returns the building to its originally intended use as a maintenance warehouse building.

Infrastructure Upgrades

This project includes upgrades to data lines, reclaimed water lines and chilled water lines. The chilled water loop closure NE LAC project is the first of many infrastructure projects planned for the Long Beach City College campuses. This work will provide future projects with the required utilities and connection to the central plant. The planning of this work is currently underway. Construction is expected to begin fall 2009.

Building I - Bookstore

The Building I project is the renovation and addition to the existing Foundation building to convert it to the permanent location of the Viking Bookstore. The project is currently in the schematic design phase.

**Long Beach Community College District
2009-2010 Adopted Budget**

General Obligation Bond Funds

Parking Structure

The District recently selected McCarthy Building Companies, Inc. as the design/build entity to construct an approximate 900 space parking structure in Parking Lot J. We anticipate completion in fall 2011. The structure will include an array of solar panels on top with an instructional lab area.

Building O

In December 2008, the District purchased two buildings adjacent to the Liberal Arts Campus. We will be retrofitting these buildings to accommodate the Foundation, Economic & Resource Development, Warehouse, Instructional & Information Technology Services, and the Bond Management Team. The Foundation moved into the building in July 2009 and the others are expected to move in spring 2010.

**Long Beach Community College District
2009-2010 Adopted Budget
General Obligation Bond Funds
2002 Measure E**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ <u>77,557,928</u>	\$ <u>77,557,928</u>	\$ <u>17,010,035</u>	\$ (60,547,893)	-78%
REVENUE					
Local Revenue					
Interest	\$ 2,006,262	\$ 1,485,793	\$ 137,206	\$ (1,348,587)	-91%
TOTAL REVENUE	\$ <u>2,006,262</u>	\$ <u>1,485,793</u>	\$ <u>137,206</u>	\$ (1,348,587)	-91%
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 46,443	\$ 52,051	\$ 56,783	\$ 4,732	9%
Classified Hourly Non-Instructional Salaries	0	17,642	12,019	(5,623)	-32%
TOTAL CLASSIFIED SALARIES	\$ <u>46,443</u>	\$ <u>69,693</u>	\$ <u>68,802</u>	\$ (891)	-1%
BENEFITS	\$ 18,577	\$ 23,114	\$ 24,723	\$ 1,609	7%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 3,200	\$ 44,240	\$ 62,303	\$ 18,063	41%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 8,230,417	\$ 6,514,122	\$ 2,433,281	\$ (4,080,841)	-63%
Air Quality Management District Site Fees	0	122	990	868	711%
Insurance	2,342	403,172	1,310	(401,862)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	534,386	593,321	192,824	(400,497)	-68%
Audit	91,450	91,800	15,200	(76,600)	-83%
Legal	197,242	75,199	172,921	97,722	130%
Other Services and Expenses	65,992	862,135	55,171	(806,964)	-94%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>9,121,829</u>	\$ <u>8,539,871</u>	\$ <u>2,871,697</u>	\$ (5,668,174)	-66%

**Long Beach Community College District
2009-2010 Adopted Budget
General Obligation Bond Funds
2002 Measure E**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 0	\$ 338,983	\$ 188,240	\$ (150,743)	-44%
Buildings and Additions	42,276,989	32,085,881	12,518,431	(19,567,450)	-61%
Equipment	151,307	3,780,388	938,284	(2,842,104)	-75%
TOTAL CAPITAL OUTLAY	\$ 42,428,296	\$ 36,205,252	\$ 13,644,955	\$ (22,560,297)	-62%
TOTAL EXPENDITURES	\$ 51,618,345	\$ 44,882,170	\$ 16,672,480	\$ (28,209,690)	-63%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund for Sun Trust Payoff	\$ 16,595,380	\$ 16,348,368	\$ 0	\$ (16,348,368)	-100%
To Capital Projects Fund for Honeywell Payoff	815,283	803,148	0	(803,148)	-100%
TOTAL OTHER OUTGO	\$ 17,410,663	\$ 17,151,516	\$ 0	\$ (17,151,516)	-100%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 69,029,008	\$ 62,033,686	\$ 16,672,480	\$ (45,361,206)	-73%
OPERATING SURPLUS/(DEFICIT)	\$ (67,022,746)	\$ (60,547,893)	\$ (16,535,274)	\$ 44,012,619	-73%
Plus Beginning Balance	77,557,928	77,557,928	17,010,035	(60,547,893)	-78%
ENDING BALANCE	\$ 10,535,182	\$ 17,010,035	\$ 474,761	\$ (16,535,274)	-97%
DESIGNATED RESERVES					
Reserve for Contingencies	\$ 10,535,182	\$ 17,010,035	\$ 474,761	\$ (16,535,274)	-97%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

Long Beach Community College District
2009-2010 Adopted Budget
General Obligation Bond Funds
2008 Measure E

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,744,147</u>	\$ <u>1,744,147</u>	<u>na</u>
REVENUE					
Bond Proceeds	\$ 440,000,000	\$ 47,672,679	\$ 392,327,321	\$ 344,654,642	723%
Local Revenue					
Interest	\$ 0	\$ 173,496	\$ 38,506	\$ (134,990)	-78%
TOTAL REVENUE	\$ <u>440,000,000</u>	\$ <u>47,846,175</u>	\$ <u>392,365,827</u>	\$ <u>344,519,652</u>	<u>720%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
Classified Hourly Non-Instructional Salaries	0	0	0	0	na
TOTAL CLASSIFIED SALARIES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>na</u>
BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	na
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 0	\$ 0	\$ 6,000	\$ 6,000	na
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 24,925,836	\$ 1,015,570	\$ 23,584,643	\$ 22,569,073	2222%
Rents, Building Repair, Maintenance and Equipment Repair	161,215	14,795	161,215	146,420	990%
Legal	35,000	86,319	2,749	(83,570)	-97%
Other Services and Expenses	0	24,653	19,276	(5,377)	-22%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>25,122,051</u>	\$ <u>1,141,337</u>	\$ <u>23,767,883</u>	\$ <u>22,626,546</u>	<u>1982%</u>

**Long Beach Community College District
2009-2010 Adopted Budget
General Obligation Bond Funds
2008 Measure E**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>UNAUDITED ACTUAL 2008-2009</u>	<u>ADOPTED BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Site Acquisitions	\$ 14,926,100	\$ 11,535,914	\$ 2,913,696	\$ (8,622,218)	-75%
Site Improvements	5,850,646	402,086	5,896,766	5,494,680	1367%
Buildings and Additions	260,385,988	2,520,242	255,956,298	253,436,056	10056%
Equipment	16,575,770	0	16,145,894	16,145,894	na
TOTAL CAPITAL OUTLAY	\$ 297,738,504	\$ 14,458,242	\$ 280,912,654	\$ 266,454,412	1843%
TOTAL EXPENDITURES	\$ 322,860,555	\$ 15,599,579	\$ 304,686,537	\$ 289,086,958	1853%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To COP Debt Service Fund	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
TOTAL OTHER OUTGO	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 353,823,873	\$ 46,102,028	\$ 304,686,537	\$ 258,584,509	561%
OPERATING SURPLUS/(DEFICIT)	\$ 86,176,127	\$ 1,744,147	\$ 87,679,290	\$ 85,935,143	4927%
Plus Beginning Balance	0	0	1,744,147	1,744,147	na
ENDING BALANCE	\$ 86,176,127	\$ 1,744,147	\$ 89,423,437	\$ 87,679,290	5027%
DESIGNATED RESERVES					
Reserve for Contingencies	\$ 86,176,127	\$ 1,744,147	\$ 89,423,437	\$ 87,679,290	5027%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

**Long Beach Community College District
2009-2010 Adopted Budget**

Retiree Health Fund

The Retiree Health Fund is the fund where the cost of benefits for retirees is budgeted and recorded. As of March 1, 2007, the total actuarially determined unfunded liability for current and future retirees was \$19,819,552. This figure is based on an actuarial study prepared on January 11, 2008. The study determined that the annual required contribution (ARC), needed to pay the normal costs plus an amortized portion of the unfunded actuarial accrued liability, was 4.02% of payroll. This percentage is applied to all district funds with payroll expenses. Then that sum (\$3,414,626 for 2008-09) is transferred 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. As of June 30, 2009, the value of the investment in the irrevocable trust was \$919,349.

**Long Beach Community College District
2009-2010 Adopted Budget
Retiree Health Fund**

	ADOPTED BUDGET		UNAUDITED ACTUAL		ADOPTED BUDGET		CHANGE		
	2008-2009		2008-2009		2009-2010		AMOUNT	PERCENT	
BEGINNING BALANCE	\$	<u>8,279,174</u>	\$	<u>8,279,174</u>	\$	<u>9,510,040</u>	\$	<u>1,230,866</u>	<u>15%</u>
REVENUE									
Local Revenue									
Interest	\$	83,000	\$	77,572	\$	77,000	\$	(572)	-1%
Dividend Income		39,000		41,783		42,000		217	1%
TOTAL REVENUE	\$	<u>122,000</u>	\$	<u>119,355</u>	\$	<u>119,000</u>	\$	<u>(355)</u>	<u>0%</u>
OTHER FINANCING SOURCES									
From Composite Benefits Rate	\$	2,303,765	\$	3,414,626	\$	2,303,765	\$	(1,110,861)	-33%
TOTAL OTHER FINANCING SOURCES	\$	<u>2,303,765</u>	\$	<u>3,414,626</u>	\$	<u>2,303,765</u>	\$	<u>(1,110,861)</u>	<u>-33%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$	<u>2,425,765</u>	\$	<u>3,533,981</u>	\$	<u>2,422,765</u>	\$	<u>(1,111,216)</u>	<u>-31%</u>
EXPENDITURES									
Academic Retiree Benefits	\$	1,416,703	\$	1,164,883	\$	1,228,828	\$	63,945	5%
Classified Retiree Benefits		914,906		1,018,829		1,074,937		56,108	6%
Professional Services		13,000		0		0		0	na
Other Services and Expenses		0		119,403		119,000		(403)	0%
TOTAL EXPENDITURES	\$	<u>2,344,609</u>	\$	<u>2,303,115</u>	\$	<u>2,422,765</u>	\$	<u>119,650</u>	<u>5%</u>
OPERATING SURPLUS/(DEFICIT)	\$	<u>81,156</u>	\$	<u>1,230,866</u>	\$	<u>0</u>	\$	<u>(1,230,866)</u>	<u>-100%</u>
Plus Beginning Balance		8,279,174		8,279,174		9,510,040		1,230,866	15%
ENDING BALANCE	\$	<u>8,360,330</u>	\$	<u>9,510,040</u>	\$	<u>9,510,040</u>	\$	<u>0</u>	<u>0%</u>
DESIGNATED RESERVES									
Actuarial Accrued Liability	\$	8,360,330	\$	9,510,040	\$	9,510,040	\$	0	0%
TOTAL DESIGNATED RESERVES	\$	<u>8,360,330</u>	\$	<u>9,510,040</u>	\$	<u>9,510,040</u>	\$	<u>0</u>	<u>0%</u>
UNDESIGNATED ENDING BALANCE	\$	<u>0</u>	\$	<u>0</u>	\$	<u>0</u>	\$	<u>0</u>	<u>na</u>

**Long Beach Community College District
2009-2010 Adopted Budget**

Self Insurance Fund

Education Code Section 72511 authorizes community college districts to establish a separate self insurance fund for the purpose of covering the liability of the District, its officers, agents, and employees. The District belongs to the Statewide Association of Community Colleges (SWACC) Joint Powers Authority for comprehensive liability insurance and property insurance coverage up to \$1,000,000. The District belongs to the School's Association For Excess Risk (SAFER) Joint Powers Authority for excess insurance coverage for liability losses from \$1,000,000 to \$25,000,000, and \$5,000,000 to \$250,000,000 for excess property coverage. These pools have stabilized the cost of insurance coverage in recent years. To maintain an adequate balance in this fund, it is necessary to transfer \$975,000 from the Unrestricted General Fund.

**Long Beach Community College District
2009-2010 Adopted Budget
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 1,609	\$ 1,609	\$ 35,720	\$ 34,111	2120%
REVENUE					
Interest	\$ 5,000	\$ 4,935	\$ 4,000	\$ (935)	-19%
TOTAL REVENUE	\$ 5,000	\$ 4,935	\$ 4,000	\$ (935)	-19%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
TOTAL OTHER FINANCING SOURCES	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 880,000	\$ 879,935	\$ 979,000	\$ 99,065	11%
EXPENDITURES					
Classified Non-Instructional Salaries	\$ 31,159	\$ 31,159	\$ 31,299	\$ 140	0%
Staff Benefits	12,464	12,463	12,833	370	3%
Other Supplies	1,400	822	1,400	578	70%
Professional Services	5,000	2,853	4,500	1,647	58%
Conferences and Travel Expenses	2,000	1,095	2,000	905	83%
Dues and Memberships	0	100	100	0	0%
Insurance Premiums Casualty/Liability	720,660	647,806	700,000	52,194	8%
Miscellaneous Insurance Expense	101,000	147,526	203,000	55,474	38%
Other Services and Expenses	5,000	2,000	5,000	3,000	150%
TOTAL EXPENDITURES	\$ 878,683	\$ 845,824	\$ 960,132	\$ 114,308	14%
OPERATING SURPLUS/(DEFICIT)	\$ 1,317	\$ 34,111	\$ 18,868	\$ (15,243)	-45%
Plus Beginning Balance	1,609	1,609	35,720	34,111	2120%
ENDING BALANCE	\$ 2,926	\$ 35,720	\$ 54,588	\$ 18,868	53%

**Long Beach Community College District
2009-2010 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 (EOP&S); Perkins Loans (formerly NDSL); Federal Supplemental Education Opportunity Grants (SEOG); CAL Grants; Federal Pell Grants; Cooperative Agencies Resources Education (CARE) program; and the W. D. Ford Direct Stafford Loans.

**Long Beach Community College District
2009-2010 Adopted Budget
Student Financial Aid Fund**

	ADOPTED BUDGET 2008-2009	UNAUDITED ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
REVENUE					
Federal Revenue					
Academic Competitive Grant	\$ 125,000	\$ 163,975	\$ 200,000	\$ 36,025	22%
Americorps National Service Awards	225,000	133,063	225,000	91,937	69%
Pell Grants	20,908,000	24,497,583	29,900,000	5,402,417	22%
Perkins Loans (formerly National Direct Student Loans)	125,000	0	0	0	na
Supplemental Education Opportunity Grants	616,000	538,174	602,400	64,226	12%
Title IV Project Launch	10,000	16,000	20,000	4,000	25%
W. D. Ford Direct Stafford Loan	3,550,500	5,115,729	7,000,000	1,884,271	37%
Total Federal Revenue	\$ 25,559,500	\$ 30,464,524	\$ 37,947,400	\$ 7,482,876	25%
State Revenue					
CAL Grants	\$ 2,500,000	\$ 1,990,883	\$ 2,500,000	\$ 509,117	26%
Cooperative Agencies Resources Education (CARE)	213,226	227,458	171,230	(56,228)	-25%
Extended Opportunity Programs and Services	541,784	506,118	165,298	(340,820)	-67%
Total State Revenue	\$ 3,255,010	\$ 2,724,459	\$ 2,836,528	\$ 112,069	4%
TOTAL REVENUE	\$ 28,814,510	\$ 33,188,983	\$ 40,783,928	\$ 7,594,945	23%

**Long Beach Community College District
2009-2010 Adopted Budget
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>UNAUDITED ACTUAL 2008-2009</u>	<u>ADOPTED BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 92,000	\$ 122,462	\$ 25,000	\$ (97,462)	-80%
Never Attend Award	0	0	75,000	75,000	na
TOTAL OTHER FINANCING SOURCES	\$ 92,000	\$ 122,462	\$ 100,000	\$ (22,462)	-18%
TOTAL REVENUE AND OTHER SOURCES	\$ 28,906,510	\$ 33,311,445	\$ 40,883,928	\$ 7,572,483	23%
EXPENDITURES					
Academic Competitive Grant	\$ 125,000	\$ 163,975	\$ 200,000	\$ 36,025	22%
Americorps National Service Awards	225,000	133,064	225,000	91,936	69%
CAL Grants	2,500,000	2,053,054	2,500,000	446,946	22%
Cooperative Agencies Resources Education (CARE)	213,226	227,458	171,230	(56,228)	-25%
Extended Opportunity Programs and Services	541,784	506,118	165,298	(340,820)	-67%
Pell Grants	21,000,000	24,555,097	30,000,000	5,444,903	22%
Perkins Loans (formerly National Direct Student Loans)	125,000	0	0	0	na
Scholarships for Disadvantaged Nursing Students	0	660	0	(660)	-100%
Supplemental Education Opportunity Grants	616,000	538,174	602,400	64,226	12%
Title IV Project Launch	10,000	16,000	20,000	4,000	25%
W. D. Ford Direct Stafford Loan	3,550,500	5,117,845	7,000,000	1,882,155	37%
TOTAL EXPENDITURES	\$ 28,906,510	\$ 33,311,445	\$ 40,883,928	\$ 7,572,483	23%
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%

**Long Beach Community College District
2009-2010 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.

A major \$1.7 million stadium renovation project was completed in 2004-05. This project was funded through an interest-free loan from the Capital Projects Fund Reserve. The original loan agreement required five annual payments of \$340,000 beginning in 2004-05. The project experienced unavoidable delays which impacted the facilities use revenues anticipated at the time the loan agreement developed. As a result, the Veterans' Stadium Fund did not meet the 2004-05 budget estimate for revenues. This revenue short-fall made it impossible for the Veterans' Stadium Fund to make the first annual loan repayment. The terms of the loan were renegotiated to extend the loan repayment period for one year. Beginning with fiscal year 2005-06, the Veterans' Stadium Fund has repaid \$100,000 each year. As of June 30, 2009, the remaining loan balance is \$1.3 million. We have budgeted \$150,000 repayment during 2009-10.

**Long Beach Community College District
2009-2010 Adopted Budget
Veterans' Stadium Operations Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>364,182</u>	\$ <u>364,182</u>	\$ <u>510,875</u>	\$ <u>146,693</u>	<u>40%</u>
REVENUES					
Local Revenue	\$ 1,000,000	\$ 997,288	\$ 1,000,000	\$ 2,712	0%
TOTAL REVENUE AND OTHER SOURCES	\$ <u>1,000,000</u>	\$ <u>997,288</u>	\$ <u>1,000,000</u>	\$ <u>2,712</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 295,691	\$ 285,131	\$ 303,230	\$ 18,099	6%
Classified Hourly Non-Instructional Salaries	62,000	79,888	81,000	1,112	1%
TOTAL CLASSIFIED SALARIES	\$ <u>357,691</u>	\$ <u>365,019</u>	\$ <u>384,230</u>	\$ <u>19,211</u>	<u>5%</u>
BENEFITS	\$ 126,336	\$ 125,910	\$ 134,044	\$ 8,134	6%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 50,100	\$ 12,082	\$ 25,100	\$ 13,018	108%
Fuel	4,000	1,422	2,000	578	41%
TOTAL SUPPLIES AND MATERIALS	\$ <u>54,100</u>	\$ <u>13,504</u>	\$ <u>27,100</u>	\$ <u>13,596</u>	<u>101%</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 0	\$ 31,264	\$ 35,000	\$ 3,736	12%
Travel and Conferences	1,000	0	1,000	1,000	na
Utilities and Housekeeping	170,350	99,545	172,000	72,455	73%
Rents, Building Repair Maintenance and Equipment Repair	27,000	19,508	32,000	12,492	64%
Postage	100	102	100	(2)	-2%
Other Services and Expenses	60,000	17,836	20,000	2,164	12%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>258,450</u>	\$ <u>168,255</u>	\$ <u>260,100</u>	\$ <u>91,845</u>	<u>55%</u>

**Long Beach Community College District
2009-2010 Adopted Budget
Veterans' Stadium Operations Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
CAPITAL OUTLAY					
Building Fixtures	\$ 10,000	\$ 0	\$ 0	\$ 0	na
Equipment	25,000	77,907	80,000	2,093	3%
TOTAL CAPITAL OUTLAY	\$ 35,000	\$ 77,907	\$ 80,000	\$ 2,093	3%
TOTAL EXPENDITURES	\$ 831,577	\$ 750,595	\$ 885,474	\$ 134,879	18%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund (Loan Repayment)	\$ 100,000	\$ 100,000	\$ 150,000	\$ 50,000	50%
TOTAL OTHER OUTGO	\$ 100,000	\$ 100,000	\$ 150,000	\$ 50,000	50%
TOTAL EXPENDITURE & OTHER OUTGO	\$ 931,577	\$ 850,595	\$ 1,035,474	\$ 184,879	22%
OPERATING SURPLUS/(DEFICIT)	\$ 68,423	\$ 146,693	\$ (35,474)	\$ (182,167)	-124%
Plus Beginning Balance	364,182	364,182	510,875	146,693	40%
ENDING BALANCE	\$ 432,605	\$ 510,875	\$ 475,401	\$ (35,474)	-7%