

# ADOPTED BUDGET

Fiscal Year 2012-2013



**LONG BEACH COMMUNITY COLLEGE DISTRICT**

**Long Beach City College**

**LONG BEACH COMMUNITY COLLEGE DISTRICT  
2012-2013 Adopted Budget**

Submitted by:

Eloy O. Oakley  
Superintendent-President

To the:

Board of Trustees  
Roberto Uranga, President

Jeffrey A. Kellogg, Vice President  
Dr. Thomas J. Clark, Member

Mark J. Bowen, Member  
Douglas W. Otto, Member

September 11, 2012

Long Beach Community College District  
2012–2013 Adopted Budget

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Long Beach Community College District  
2012-2013 Adopted Budget

**Superintendent's Message**

September 11, 2012

Board of Trustees  
Long Beach, California 90808

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

The 2012-13 Adopted Budget is attached for your review and approval. For the second consecutive year, the State Budget was passed on time. The passage of Proposition 25 helps ensure that budgets will be passed timely, but it does not guarantee good budgets. Also, for the second consecutive year, the State Budget includes potential mid-year trigger cuts. Unfortunately, the trigger cuts proposed for 2012-13 are far more drastic than the prior year trigger cuts. The State Budget provides community colleges with no base reductions, \$50 million in growth funding and \$159.9 million in deferral buy down. However, all of these provisions are contingent upon Proposition 30, the Governor's tax initiative passing in November. If the initiative fails, these provisions will be removed and substantial mid-year trigger cuts will be implemented.

**This Adopted Budget is based on the Governor's best case scenario (tax measure passing).**

Highlights from the State Budget include:

- No cost of living adjustments (COLA). The 3.24% statutory COLA will not be funded.
- \$50 million growth funding (approximately \$796,000 for LBCC if we generate 175 additional FTES).
- Student fees remain at \$46 per unit. 2011-12 midyear triggers increased fees by \$10 to \$46 per unit beginning summer 2012.
- Prior workload measure reductions (approximately \$5.9 million for LBCC) plus the 2011-12 mid-year trigger cut (approximately \$1.4 million for LBCC) carryover into 2012-13.
- No restoration of 2009-10 categorical funding cuts. (Funding levels are unchanged for all programs except Student Financial Aid Administration).

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- Apportionment deferrals decrease \$159.9 million to \$801.1 million (approximately \$25.3 million deferral for LBCC). Significant deferrals again force Long Beach City College to seek short-term financing. So, for the fourth year in a row, we will issue Tax Revenue Anticipation Notes (TRANS).
- Redevelopment Agency Elimination – The Legislature has agreed to hold community colleges harmless from shortages in property taxes related to the dissolution of redevelopment agencies in both the current (2011-12) and budget (2012-13) years.
- Mandated Cost Block Grant – Districts have two options for 2012-13: 1) continue filing for mandated cost reimbursements or 2) request an allocation based on \$28 per funded FTES. We have requested the \$28 per funded FTES option.

As noted, the Adopted Budget is based on the Governor's best-case scenario, which assumes voter approval of his November 2012 tax ballot measure. If the tax measure fails, the following mid-year changes will be triggered:

- No deferral reduction. Apportionment deferrals will remain at \$961 million (estimated at over \$30 million for LBCC or a staggering 39% of state apportionment).
- Additional \$338.6 million in mid-year trigger cuts for community colleges (approximately \$6.4 million for LBCC).
- No growth funding.

In order for the Governor's tax increases to be implemented his tax initiative must earn a majority of the vote in November and earn more votes than other tax initiatives on the ballot. This provides an additional hurdle and increases the risk of mid-year cuts.

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The Adopted Budget includes ten funds totaling \$662,918,615 and is based on the attached budget assumptions developed by the Budget Advisory Committee.

Unrestricted General Fund

Approximately \$8.3 million in ongoing apportionment cuts from the past three years carry into the 2012-13 Unrestricted General Fund budget. These cuts along with the one-time deficit factor cuts have presented increasing challenges to Long Beach City College. The assumptions upon which this budget is based reflect these challenging times. Specifically, there is no provision for COLA or growth revenue. The \$50 million provision for growth in the State Budget, which is estimated at \$796,000 for LBCC, is not included in the Adopted Budget because it will be based on actual growth FTES and because it will not materialize if the tax initiative fails. A 1% deficit factor has been applied to apportionment revenues to allow for fluctuations in the components of State apportionment. Workload measures will be reduced in line with apportionment revenue cuts. This continues to reduce our capacity to offer courses. We are budgeting student enrollment at 19,500 FTES (19,325 funded).

As in recent years, the severe cuts in state apportionment funding have forced Long Beach City College to reduce expenses. In addition to continuing savings earned from ongoing cost cutting measures like discretionary budget reductions and health benefit plan changes, the College has identified over \$5.1 million in expenditure reductions as detailed below:

- Management reduction in force saving \$1,255,000.
- Classified reduction in force saving \$3,817,000.

Continuing cost-cutting efforts allow us to close the 2011-12 fiscal year with an unaudited unrestricted fund balance of \$14,840,916.

**Long Beach Community College District  
2012-2013 Adopted Budget**

**Superintendent's Message**

I am recommending a proposed Adopted Budget that is using \$1,268,081 of the \$14,840,916 projected ending fund balance. Although the District is once again planning to deficit spend in fiscal year 2012-13, we are doing so strategically in order to maintain our focus on student success. This will result in an anticipated 2012-13 ending fund balance of \$13,572,835 which is 13.2% of budgeted expenditures and other outgo. Since we have not fully eliminated our deficit spending and since this budget is based on the best case scenario, we will identify at least \$2 million in additional costs during the fall semester with an effective date of July 1, 2013.

*Expenditures*

Major increases / (decreases) in expenditures are:

Changes from 2011-12 - Unaudited Actuals		Comments
Total Academic Salaries	\$982,104	The increase is due to 4 new faculty positions, increased full-time hourly pay rates by 6%, step & column increases less the reduction in management positions & academic retirements.
Total Classified Salaries	(\$2,770,300)	The decrease is the net effect of the classified and management reduction in force less step and column increases.
Employee Benefits	(\$1,491,893)	The decrease is primarily due to the overall decrease in salaries & the expiration of retirement incentive benefits for 2006-07 & 2007-08 retirees.

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Contract Services and Operating Expenses	\$492,665	The increase is the net effect of increases in accounts including professional services & other services & expenses. Utilities and maintenance increased due to new buildings coming online. These increases were offset by decreases to accounts including elections costs (elections held every other year), the suspension of police and fire science instructional service agreements & the reclassification of accounts including software licenses to comply with Budget & Accounting Manual changes.
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Reserves

The board has adopted a policy requiring a 5.5% reserve in the Unrestricted General Fund. However, due to the budgeting constraints, I am recommending a 5% reserve; therefore \$5,146,637 has been budgeted for this purpose. Additionally, \$84,986 has been reserved for the Technology Master Plan, \$2,784,656 has been reserved for vacation and load banking and \$5,556,556 has been 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 \$18,977,462. 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: the Small Business Development Centers, Vocational Technology Education Act, State categorical funds for Basic Skills, Disabled Students Programs and Services (DSPS), Equal Opportunity Programs and Services (EOPS), Matriculation, the Student Financial Aid Administration Allowance, CalWORKs, Career Technical Education and other state supported programs. This fund also includes the locally funded Parking Program and the Student Health Centers.



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In 2009-10, the state enacted devastating cuts to categorical programs, including DSPS, EOPS, Matriculation, and Economic & Workforce Development funds ranging from 32% to 50%. These cuts remain substantially intact for 2012-13.

General Obligation Bond Fund

A total of \$440 million in bonds were authorized under the 2008 Measure E bonds. The first \$48.4 million of these bonds were sold in July 2008. The District issued bond anticipation notes (BAN) totaling \$150 million in January 2010. The District plans to issue general obligation bonds in 2012-13 to repay the BAN and to fund ongoing bond projects. Four major projects at the Pacific Coast Campus and six at the Liberal Arts Campus are planned for the 2012-13 fiscal year.

Other Funds

Other funds are balanced. Their reserves have been impacted by the current economic crisis. In the Capital Projects Fund, the state budget has not provided scheduled maintenance funds for the past few years. 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 Adopted Budget provides the college administration with spending authority to operate the college during the 2012-13 fiscal year. This represents the third consecutive year that we have implemented a reduction in force to reduce ongoing expenses in response to ongoing state apportionment cuts. Unfortunately, even more difficult decisions loom on the horizon. In 2012-13, LBCC will develop plans to implement a minimum of \$2 million in reductions in 2013-14 to close our structural budget deficit. Furthermore, we have created two "triggers" for additional cuts to take effect 2013-14. Trigger 1 – up to another \$2 million in cuts dependent upon what happens with State apportionment funding. Trigger 2 – approximately \$6.4 million in additional cuts if Proposition 30 fails. Reductions of this magnitude will have a significant impact on the college and as such we are considering discontinuing a number of instructional

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programs along with other measures that will change the structure and administration of the college. We will carry out the process of program discontinuance throughout the fall semester.

I am painfully aware of the tremendous impacts these reductions will have on our students, faculty and staff and wish that declining support from the state was not forcing such wrenching decisions upon us. We will engage in aggressive advocacy and seek regulatory and legislative changes that will allow us to increase our revenue through traditional and nontraditional means. LBCC will meet these challenges, and as a result position our college to thrive in the changing future of our community colleges. We will continue to serve our local community by providing an excellent and affordable college education to as many students as possible in spite of any reductions enacted.

Respectfully submitted,



Eloy O. Oakley  
Superintendent-President

**Long Beach City College  
2012-2013 Adopted Budget  
Budget Assumptions and Implications**

**The following Budget Assumptions and Implications were recommended by the Budget Advisory Committee (BAC) on May 14, 2012.**

**I. ORGANIZATION**

There will be budget redirections and potential reductions in response to both the State's budget impact and the priority as identified by the College Planning Committee (CPC) for 2012-13 College Priorities. The organization of the budget will be the same as 2011-12.

**II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES**

The Adopted Budget is based on the Governor's budget assuming the Governor's November tax initiative passes. The \$313 million state-wide cuts from 2011-12 plus the \$72 million Tier II mid-year cuts carry over to 2012-13.

- A. Deficit spending will be minimized.
- B. Our FTES targets will be 19,500.00 (19,279.73 credit, 84.23 non-credit and 136.04 enhanced non-credit). We will attempt to align enrollment commensurate with funding levels provided by the State.
- C. Carryover will only exist for the Technology Master Plan. 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.

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Budget Assumptions and Implications**

**II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES (continued)**

- F. We will develop a Total Cost of Ownership model and will begin allocating dedicated line items as well as one-time monies towards this need.
- G. The impact of state funding reductions will be addressed by pursuing higher levels of efficiency and productivity, re-configuring organization structures, and making prudent reductions and/or re-allocations in college operations and programs based on the Planning Process and the College Priorities.
- H. 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 in accordance with the Board goals. 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. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked, times the average hourly teaching rate, times 17.5 weeks. This liability is estimated at \$2,259,769 as of June 30, 2012.
- C. 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 \$524,887.

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Budget Assumptions and Implications**

**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.

**V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS**

- A. A 1% deficit factor will be included to offset a possible short fall from apportionment revenues.
- B. We are budgeting a zero (0%) COLA.
- C. The 2011-12 ongoing base apportionment cuts of \$7.3 million carry over into 2012-13. It is expected that we will be funded at a 19,325 FTES level.
- D. No Growth funding will be budgeted.
- E. EOPS, DSPS, Basic Skills and other categorically funded program income estimates will reflect figures in the State budget.
- F. Estimates for lottery income are those provided by the California Community Colleges Chancellor's Office. Approximately 16% of the lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses.
- G. 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 and will not incur on-going costs into the future.

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Budget Assumptions and Implications**

**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. The budget includes no furloughs for faculty, classified or management; however, the Superintendent/President will remain at the same furlough level as 2011-12. Only vacant positions deemed absolutely essential will be budgeted.

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**VII. EXPENSE ASSUMPTIONS (continued)**

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

Blue Cross PPO – (4.0%)	Delta Dental PPO – 14.1%
Blue Cross HMO – 8.0%	Delta Dental HMO – 3.0%
Kaiser – 8.5%	VSP – 0%
Mental Health Network EAP – 8.0%	Basic Life/AD&D – 0%

These increases/decreases combined currently result in a 2.6% blended rate increase.

E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the known or estimated rates are as follows: PERS 11.417% (0.494% increase over prior year), STRS 8.25% (no change), Workers' Compensation 1.524% (0.043% increase), SUI 1.10% (0.51% decrease), and Retiree Benefits 5.34% (0.21% decrease).

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 should not be transferred to cover the cost of a limited-term employee (LTE).

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

J. The Annual Required Contribution (ARC) for the Retiree Health Benefits as noted in the actuarial study dated September 1, 2011 is \$3,116,486. This represents approximately 5.34% (0.21% decrease) of covered payroll.

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Budget Assumptions and Implications**

**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  
2012-2013 Adopted Budget  
Summary of All Expenditures & Other Outgo by Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2011-2012	ACTUAL 2011-2012	BUDGET 2012-2013	AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 109,834,589	\$ 104,864,808	\$ 102,932,732	\$ (1,932,076)	-2%
RESTRICTED GENERAL FUND	\$ 20,428,691	\$ 18,505,803	\$ 18,977,462	\$ 471,659	3%
CAPITAL PROJECTS FUND	\$ 7,601,871	\$ 7,068,576	\$ 1,634,857	\$ (5,433,719)	-77%
CHILD AND ADULT DEVELOPMENT FUND	\$ 1,572,613	\$ 1,372,932	\$ 1,434,743	\$ 61,811	5%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 698,016	\$ 323,411	\$ 953,410	\$ 629,999	195%
GENERAL OBLIGATION BOND FUND	\$ 461,285,933	\$ 40,240,167	\$ 456,468,801	\$ 416,228,634	1034%
RETIREE HEALTH FUND	\$ 2,352,443	\$ 2,075,718	\$ 2,428,657	\$ 352,939	17%
SELF INSURANCE FUND	\$ 1,002,108	\$ 846,705	\$ 1,002,108	\$ 155,403	18%
STUDENT FINANCIAL AID FUND	\$ 56,833,837	\$ 61,543,173	\$ 75,910,988	\$ 14,367,815	23%
VETERANS STADIUM OPERATIONS FUND	\$ 1,151,977	\$ 1,059,172	\$ 1,174,857	\$ 115,685	11%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 662,762,078</b>	<b>\$ 237,900,465</b>	<b>\$ 662,918,615</b>	<b>\$ 425,018,150</b>	<b>179%</b>

**Long Beach Community College District  
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**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 full-time equivalent students (FTES) and is a combination of student enrollment fees, local property taxes and state apportionment revenue. For 2012-13, the apportionment revenue is estimated to be \$93,608,394 which is based on 19,325 funded FTES.

**Long Beach Community College District**  
**2012-2013 Adopted Budget**  
**Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	<b>\$ 18,145,681</b>	<b>\$ 18,145,681</b>	<b>\$ 14,840,916</b>	<b>\$ (3,304,765)</b>	<b>-18%</b>
<b>REVENUE</b>					
Federal Revenue	\$ 120,000	\$ 134,944	\$ 135,000	\$ 56	0%
Veteran's Services	0	11,656	11,000	(656)	-6%
Total Federal Revenue	\$ 120,000	\$ 146,600	\$ 146,000	\$ (600)	0%
State Principal Apportionment					
State General Apportionment	\$ 80,840,786	\$ 76,432,549	\$ 77,352,795	\$ 920,246	1%
Property Taxes	12,128,075	12,337,533	12,337,000	(533)	0%
Enrollment Fee Revenue @ 98%	1,887,958	3,562,363	3,918,599	356,236	10%
Sub Total	\$ 94,856,819	\$ 92,332,445	\$ 93,608,394	\$ 1,275,949	1%
Prior Year Recalculation	0	795,492	0	(795,492)	-100%
Total State Principal Apportionment	\$ 94,856,819	\$ 93,127,937	\$ 93,608,394	\$ 480,457	1%
Other State Revenue					
Mandated Cost Reimbursement	\$ 150,000	\$ 458,810	\$ 541,100	\$ 82,290	18%
Part-time Faculty Compensation	453,420	453,420	453,420	0	0%
State Lottery	2,375,919	2,566,278	2,348,200	(218,078)	-8%
BOG Fee Waivers Administration	128,047	163,231	305,177	141,946	87%
Total Other State Revenue	\$ 3,107,386	\$ 3,641,739	\$ 3,647,897	\$ 6,158	0%

**Long Beach Community College District  
2012-2013 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Local Revenue					
From LBCC Auxiliary	\$ 45,000	\$ 35,338	\$ 35,000	\$ (338)	-1%
Enrollment Fee Revenue @ 2%	38,530	72,701	79,971	7,270	10%
International Student Fees	760,000	1,105,771	950,000	(155,771)	-14%
Nonresident Tuition Fees	450,000	729,808	580,000	(149,808)	-21%
Materials and Off-Campus Facility Use Fees	69,000	71,507	72,673	1,166	2%
Summer Recreation Program	73,000	69,826	70,000	174	0%
Other Local Revenue	1,089,390	1,432,552	1,138,374	(294,178)	-21%
Total Local Revenue	\$ 2,524,920	\$ 3,517,503	\$ 2,926,018	\$ (591,485)	-17%
<b>TOTAL REVENUE</b>	<b>\$ 100,609,125</b>	<b>\$ 100,433,779</b>	<b>\$ 100,328,309</b>	<b>\$ (105,470)</b>	<b>0%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 13,599	\$ 55,671	\$ 22,598	\$ (33,073)	-59%
Indirect Costs	22,278	10,865	20,058	9,193	85%
Total From Contract Education/Community Education Fund	\$ 35,877	\$ 66,536	\$ 42,656	\$ (23,880)	-36%
From Restricted General Fund					
Indirect Costs	\$ 567,832	\$ 617,244	\$ 813,686	\$ 196,442	32%
From Capital Projects Fund (Rent from East Campus)	\$ 480,000	\$ 442,484	\$ 480,000	\$ 37,516	8%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,083,709</b>	<b>\$ 1,126,264</b>	<b>\$ 1,336,342</b>	<b>\$ 210,078</b>	<b>19%</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 101,692,834</b>	<b>\$ 101,560,043</b>	<b>\$ 101,664,651</b>	<b>\$ 104,608</b>	<b>0%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 23,225,199	\$ 22,904,639	\$ 22,982,681	\$ 78,042	0%
Academic Administrator Salaries	3,603,101	3,774,400	3,679,126	(95,274)	-3%
Department Head/Coordinator Salaries	1,962,072	1,885,113	1,749,533	(135,580)	-7%
Full Time Counselor Salaries	1,910,270	1,969,145	1,908,770	(60,375)	-3%
Full Time Librarian Salaries	525,289	471,235	523,725	52,490	11%
Academic Hourly Instructional Salaries	12,262,173	11,030,214	11,981,718	951,504	9%
Academic Hourly Non-Instructional Salaries	1,046,068	916,157	1,112,098	195,941	21%
Librarian Hourly Salaries	355,565	361,209	356,565	(4,644)	-1%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 44,889,737</b>	<b>\$ 43,312,112</b>	<b>\$ 44,294,216</b>	<b>\$ 982,104</b>	<b>2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 14,518,299	\$ 14,766,280	\$ 13,236,830	\$ (1,529,450)	-10%
Classified Manager/Supervisor Salaries	5,232,895	4,885,466	4,648,849	(236,617)	-5%
Confidential Salaries	1,135,995	1,116,778	1,044,177	(72,601)	-7%
Classified Instructional Salaries	3,379,239	2,764,899	2,225,172	(539,727)	-20%
Classified Hourly Non-Instructional Salaries	551,428	936,273	524,062	(412,211)	-44%
Classified Hourly Instructional Salaries	174,282	597,976	618,282	20,306	3%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 24,992,138</b>	<b>\$ 25,067,672</b>	<b>\$ 22,297,372</b>	<b>\$ (2,770,300)</b>	<b>-11%</b>
<b>BENEFITS</b>					
Benefits	\$ 24,865,902	\$ 24,144,885	\$ 23,261,880	\$ (883,005)	-4%
Early Retirement Incentives	814,213	801,713	192,825	(608,888)	-76%
<b>TOTAL BENEFITS</b>	<b>\$ 25,680,115</b>	<b>\$ 24,946,598</b>	<b>\$ 23,454,705</b>	<b>\$ (1,491,893)</b>	<b>-6%</b>

**Long Beach Community College District**  
**2012-2013 Adopted Budget**  
**Unrestricted General Fund**

	<b>ADOPTED BUDGET 2011-2012</b>	<b>UNAUDITED ACTUAL 2011-2012</b>	<b>ADOPTED BUDGET 2012-2013</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>SUPPLIES AND MATERIALS</b>					
Commencement Expenses	\$ 16,750	\$ 23,909	\$ 24,000	\$ 91	0%
Instructional Supplies (ERD Profit Share Account)	3,045	10,013	12,146	2,133	21%
Instructional Material Fees	86,802	61,694	87,879	26,185	42%
Instructional Supplies	0	0	162,070	162,070	na
Other Supplies	437,438	323,482	455,121	131,639	41%
Fuel	59,440	65,192	65,192	0	0%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 603,475</b>	<b>\$ 484,290</b>	<b>\$ 806,408</b>	<b>\$ 322,118</b>	<b>67%</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 3,429,945	\$ 3,127,045	\$ 3,453,590	\$ 326,545	10%
Travel and Conferences	142,910	184,645	168,952	(15,693)	-8%
Air Quality Management District Site Fees	35,000	17,705	35,000	17,295	98%
Staff Development	20,853	216	25,637	25,421	11769%
Dues and Memberships	149,243	118,304	150,543	32,239	27%
Utilities	2,694,881	2,546,831	2,839,281	292,450	11%
Rents, Building Repair, Maintenance and Equipment Repair	887,664	716,324	904,454	188,130	26%
Environmental Health Fees	930	4,654	930	(3,724)	-80%
Audit	111,250	104,168	111,360	7,192	7%
Election	450,000	195,551	0	(195,551)	-100%
Legal	356,200	94,310	352,940	258,630	274%
TRANS Cost of Issuance	198,880	298,989	324,900	25,911	9%
Fingerprinting	7,000	3,944	7,000	3,056	77%
Postage	151,127	104,207	165,477	61,270	59%
Instructional Services (Police & Fire Science Program)	415,000	378,399	0	(378,399)	-100%
Credit Card Fees	200,000	159,377	200,000	40,623	25%
Online Software Licensing	832,086	873,728	313,891	(559,837)	-64%
Other Services and Expenses	542,937	196,568	563,675	367,107	187%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 10,625,906</b>	<b>\$ 9,124,965</b>	<b>\$ 9,617,630</b>	<b>\$ 492,665</b>	<b>5%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>CAPITAL OUTLAY</b>					
Buildings and Additions	\$ 0	\$ 7,333	\$ 0	\$ (7,333)	-100%
Library Books	37,798	40,163	117,204	77,041	192%
Equipment	221,797	551,218	719,197	167,979	30%
Lease/Purchase	256,000	227,268	256,000	28,732	13%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 515,595</b>	<b>\$ 825,982</b>	<b>\$ 1,092,401</b>	<b>\$ 266,419</b>	<b>32%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 107,306,966</b>	<b>\$ 103,761,619</b>	<b>\$ 101,562,732</b>	<b>\$ (2,198,887)</b>	<b>-2%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Child and Adult Development Fund	\$ 50,000	\$ 75,000	\$ 75,000	\$ 0	0%
To Restricted General Fund					
DSPS District Contribution	\$ 138,181	\$ 0	\$ 0	\$ 0	na
DSPS Excess Costs	433,660	0	0	0	na
Deaf/Hard of Hearing District Match (4:1)	35,729	0	0	0	na
EOPS District Match	168,342	0	0	0	na
EOPS Excess Costs	94,072	0	0	0	na
Federal Work Study District Contribution	114,651	0	0	0	na
Instructional Supplies	187,356	0	0	0	na
Veteran's Services	85,632	0	0	0	na
<b>Total To Restricted General Fund</b>	<b>\$ 1,257,623</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>
To Self Insurance Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 100,000	10%

**Long Beach Community College District  
2012-2013 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
To Student Financial Aid Fund					
Return to Title IV District Contribution	\$ 45,000	\$ 28,189	\$ 45,000	\$ 16,811	60%
Never Attend Award	175,000	0	150,000	150,000	na
Total To Student Financial Aid Fund	<u>\$ 220,000</u>	<u>\$ 28,189</u>	<u>\$ 195,000</u>	<u>\$ 166,811</u>	<u>592%</u>
<b>TOTAL OTHER OUTGO</b>	<b><u>\$ 2,527,623</u></b>	<b><u>\$ 1,103,189</u></b>	<b><u>\$ 1,370,000</u></b>	<b><u>\$ 266,811</u></b>	<b><u>24%</u></b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 109,834,589</b>	<b>\$ 104,864,808</b>	<b>\$ 102,932,732</b>	<b>\$ (1,932,076)</b>	<b>-2%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (8,141,755)</b>	<b>\$ (3,304,765)</b>	<b>\$ (1,268,081)</b>	<b>\$ 2,036,684</b>	<b>-62%</b>
Plus Beginning Balance	18,145,681	18,145,681	14,840,916	(3,304,765)	-18%
<b>ENDING BALANCE</b>	<b><u>\$ 10,003,926</u></b>	<b><u>\$ 14,840,916</u></b>	<b><u>\$ 13,572,835</u></b>	<b><u>\$ (1,268,081)</u></b>	<b><u>-9%</u></b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Unassigned Reserves					
5% Board Mandated Reserve	\$ 5,491,729	\$ 5,243,240	\$ 5,146,637	\$ (96,603)	-2%
Economic Uncertainties	1,692,433	6,728,034	5,556,556	(1,171,478)	-17%
Assigned Reserves					
Reserve for Technology Master Plan	225,213	84,986	84,986	0	0%
Vacation and Loadbanking Reserve	2,594,551	2,784,656	2,784,656	0	0%
<b>TOTAL FUND BALANCE</b>	<b><u>\$ 10,003,926</u></b>	<b><u>\$ 14,840,916</u></b>	<b><u>\$ 13,572,835</u></b>	<b><u>\$ (1,268,081)</u></b>	<b><u>-9%</u></b>



**Long Beach Community College District  
2012-2013 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 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.

**Other Financing Sources**

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. In the past, they were shown in the Restricted General Fund as Other Financing Sources; however, beginning in 2012-13, they will be reported as expenditures in the Unrestricted General Fund to comply with state accounting guidelines.

**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 "Other Outgo Interfund Transfers Out to the Unrestricted General Fund."

**Parking and Student Health Programs**

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

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	<b>\$ 3,026,164</b>	<b>\$ 3,026,164</b>	<b>\$ 2,725,050</b>	<b>\$ (301,114)</b>	<b>-10%</b>
<b>REVENUE</b>					
Federal Revenue					
Federal Work Study	\$ 881,927	\$ 602,773	\$ 795,646	\$ 192,873	32%
Title IV Project Launch	264,112	221,592	277,109	55,517	25%
Title IV Upward Bound	575,153	474,922	675,750	200,828	42%
Trio-Student Support Services	239,516	235,552	228,562	(6,990)	-3%
Veterans Chapter 33 Veterans Affairs	300,000	158,456	300,000	141,544	89%
Veteran's Services	4,547	0	0	0	na
Economic Development					
ARRA SGA for the Healthcare Sector and Other High Growth Emerging Industries	156,977	262,033	269,999	7,966	3%
Career Technical Education Transitions	46,970	46,809	49,389	2,580	6%
Greater Avenue for Independence (TANF)	172,585	178,895	169,955	(8,940)	-5%
NSF Internet Security Collaborative (Mt. San Antonio College RISSC)	7,500	0	0	0	na
Small Business Administration Earmark (Watts Willowbrook)	0	0	150,000	150,000	na
Small Business Jobs Act (SBJA) SBDC Grant Revenue	1,604,229	595,035	0	(595,035)	-100%
SBDC Specialty Clean Technology Program	0	0	50,000	50,000	na
San Mateo CCD/Skyline College Green Innovation Challenge	282,561	256,404	0	(256,404)	-100%
Small Business Development Center Network	1,896,858	3,450,284	2,584,321	(865,963)	-25%
VTEA, Perkins Title I-C	1,016,342	1,021,745	933,343	(88,402)	-9%
Total Federal Revenue	<b>\$ 7,449,277</b>	<b>\$ 7,504,500</b>	<b>\$ 6,484,074</b>	<b>\$ (1,020,426)</b>	<b>-14%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
State Restricted Revenue					
Basic Skills	\$ 209,570	\$ 0	\$ 188,675	\$ 188,675	na
Cooperative Agencies Resource for Education	19,085	43,055	34,104	(8,951)	-21%
Disabled Students Programs & Services and Deaf/Hard of Hearing	959,685	882,406	882,406	0	0%
Equal Employment Opportunity	9,479	9,479	9,479	0	0%
Extended Opportunity Programs & Services	700,668	729,335	715,031	(14,304)	-2%
Foster & Kinship Care	164,988	176,881	173,733	(3,148)	-2%
Matriculation	685,890	635,653	635,653	0	0%
Non-Credit Matriculation	114,995	115,001	115,001	0	0%
Restricted Lottery	457,861	607,807	472,625	(135,182)	-22%
Student Financial Aid Administration Allowance	903,523	934,260	960,240	25,980	3%
Economic Development					
Advanced Transportation Technology & Energy Center (ATTEC)	205,000	205,000	205,000	0	0%
Assessment and Remediation Grant	443,087	172,006	354,470	182,464	106%
CalWorks	420,074	550,717	523,178	(27,539)	-5%
Career Technical Education Collaborative II Grant	400,000	182,383	0	(182,383)	-100%
Career Technical Education Pathways Initiative	0	19,789	0	(19,789)	-100%
Clean Energy Workforce Training Program (CEWTP) Alternative Fuels/Tech	19,936	19,795	0	(19,795)	-100%
Community Emergency Response Team (CERT)	0	1,422	0	(1,422)	-100%
DPSS CalWorks Supplemental	205,000	205,000	205,000	0	0%
ITEST Monterey Peninsula College (National Science Foundation)	11,200	12,804	0	(12,804)	-100%
Los Angeles Universal Pre-School	324,530	312,820	324,530	11,710	4%
LAUP Project PEACH Program	0	12,218	22,458	10,240	84%
LVN Expansion Grant	26,596	26,196	0	(26,196)	-100%
Song Brown Special Assessment Remediation Programs	137,500	111,109	137,500	26,391	24%
State Trade Export Program (STEP)	0	94,998	42,000	(52,998)	-56%
Workforce Innovation Partnership Grant	121,467	121,467	0	(121,467)	-100%
Workplace Learning Resource Center (WplRC) Affiliate Marketing Fund	0	5,500	0	(5,500)	-100%

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	<b>ADOPTED BUDGET 2011-2012</b>	<b>UNAUDITED ACTUAL 2011-2012</b>	<b>ADOPTED BUDGET 2012-2013</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>Foundation Grants</b>					
Model Approaches to Partnership in Parenting/Family to Family Program	\$ 29,952	\$ 22,258	\$ 30,000	\$ 7,742	35%
<b>Total State Restricted Revenue</b>	<b>\$ 6,570,086</b>	<b>\$ 6,209,359</b>	<b>\$ 6,031,083</b>	<b>\$ (178,276)</b>	<b>-3%</b>
<b>Local Revenue</b>					
Anthem Blue Cross Wellness Program	\$ 0	\$ 376	\$ 9,624	\$ 9,248	2460%
Child Development Consortium	18,750	27,375	13,750	(13,625)	-50%
College Promise Tours	25,000	25,000	25,000	0	0%
Public Education & Government - City of Long Beach	0	0	97,217	97,217	na
Youth Empowerment Strategies for Success	118,800	130,195	118,800	(11,395)	-9%
<b>Economic Development</b>					
10,000 Small Business Program	1,200,870	1,423,616	1,436,209	12,593	1%
Kimco Entrepreneurs Year Start (KEYS)	0	0	199,205	199,205	na
LBUSD Gear Up Program	0	11,100	50,000	38,900	350%
Lumina Latino Student Success Grant	0	59,834	150,000	90,166	151%
Pacific Hospital Grant	15,000	15,000	0	(15,000)	-100%
Steps to Excellence	0	172	0	(172)	-100%
Virtual Incubator Network (Mott Foundation)	60,000	64,563	0	(64,563)	-100%
<b>Total Local Revenue</b>	<b>\$ 1,438,420</b>	<b>\$ 1,757,231</b>	<b>\$ 2,099,805</b>	<b>\$ 342,574</b>	<b>19%</b>
<b>Other Local Revenue</b>					
Parking Permits and Meters	\$ 700,000	\$ 603,288	\$ 500,000	\$ (103,288)	-17%
Student Health Fees	800,000	863,426	825,000	(38,426)	-4%
Other Local Revenue Outside Student Aid	0	4,225	0	(4,225)	-100%
<b>Total Other Local Revenue</b>	<b>\$ 1,500,000</b>	<b>\$ 1,470,939</b>	<b>\$ 1,325,000</b>	<b>\$ (145,939)</b>	<b>-10%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>Prior Year Carryover</b>					
Federal Revenue					
Small Business Development Center - CITD	\$ 210,000	\$ 154,151	\$ 0	\$ (154,151)	-100%
Department of Justice-Watts/Willowbrook (Young Entrepreneurs Academy)	88,500	52,056	30,003	(22,053)	-42%
Small Business Jobs Act (SBJA) SBDC Grant Revenue	0	0	982,793	982,793	na
Federal Work Study	0	0	65,904	65,904	na
Title V Skills Grant	115,400	115,918	0	(115,918)	-100%
Total Federal Revenue	<u>\$ 413,900</u>	<u>\$ 322,125</u>	<u>\$ 1,078,700</u>	<u>\$ 756,575</u>	<u>235%</u>
<b>State Revenue</b>					
Assessment and Remediation Grant	\$ 0	\$ 0	\$ 272,426	\$ 272,426	na
Basic Skills	468,832	443,423	214,084	(229,339)	-52%
Industry Driven Regional Collaborative - RFID & Cyber Security	244,022	238,801	0	(238,801)	-100%
Career Technical Education Collaborative II Grant	160,783	140,826	209,247	68,421	49%
Career Technical Education Pathways Initiative	0	0	329,290	329,290	na
Community Emergency Response Team (CERT)	0	0	78	78	na
Employment Development Department Trade Act Educational Contract	4,607	724	0	(724)	-100%
Equal Employment Opportunity	7,502	3,302	4,200	898	27%
Song Brown Special Assessment Remediation Programs	0	0	26,074	26,074	na
State Jobs Bill Grant Revenue	686,750	0	0	0	na
Student Financial Aid Administration Allowance	54,623	56,790	0	(56,790)	-100%
Total State Revenue	<u>\$ 1,627,119</u>	<u>\$ 883,866</u>	<u>\$ 1,055,399</u>	<u>\$ 171,533</u>	<u>19%</u>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 3,938	\$ 3,938	\$ 0	\$ (3,938)	-100%
10,000 Small Business Program	0	0	199,054	199,054	na
LBUSD Gear Up Program	0	0	38,900	38,900	na
Lumina Latino Student Success Grant	0	0	15,166	15,166	na
Public Education & Government - City of Long Beach	92,535	52,731	39,804	(12,927)	-25%
Virtual Incubator Network (Mott Foundation)	0	0	35,437	35,437	na
Total Local Revenue	\$ 96,473	\$ 56,669	\$ 328,361	\$ 271,692	479%
Total Prior Year Carryover	\$ 2,137,492	\$ 1,262,660	\$ 2,462,460	\$ 1,199,800	95%
<b>TOTAL REVENUE</b>	<b>\$ 19,095,275</b>	<b>\$ 18,204,689</b>	<b>\$ 18,402,422</b>	<b>\$ 197,733</b>	<b>1%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
DSPS District Contribution	\$ 138,181	\$ 0	\$ 0	\$ 0	na
DSPS Excess Costs	433,660	0	0	0	na
Deaf/Hard of Hearing District Match (4:1)	35,729	0	0	0	na
EOPS District Match	168,342	0	0	0	na
EOPS Excess Costs	94,072	0	0	0	na
Federal Work Study District Contribution	114,651	0	0	0	na
Instructional Supplies	187,356	0	0	0	na
Veteran's Services	85,632	0	0	0	na
Total From Unrestricted General fund	\$ 1,257,623	\$ 0	\$ 0	\$ 0	na
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,257,623</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 20,352,898</b>	<b>\$ 18,204,689</b>	<b>\$ 18,402,422</b>	<b>\$ 197,733</b>	<b>1%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	<b>ADOPTED BUDGET 2011-2012</b>	<b>UNAUDITED ACTUAL 2011-2012</b>	<b>ADOPTED BUDGET 2012-2013</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 78,276	\$ 131,708	\$ 0	\$ (131,708)	-100%
Academic Administrator Salaries	283,693	124,085	231,010	106,925	86%
Department Head/Coordinator Salaries	454,707	391,622	317,388	(74,234)	-19%
Full Time Counselor Salaries	555,962	497,797	585,572	87,775	18%
Academic Hourly Instructional Salaries	363,620	331,471	216,381	(115,090)	-35%
Academic Hourly Non-Instructional Salaries	741,058	731,663	500,598	(231,065)	-32%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 2,477,316</b>	<b>\$ 2,208,346</b>	<b>\$ 1,850,949</b>	<b>\$ (357,397)</b>	<b>-16%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 2,797,999	\$ 2,723,940	\$ 2,945,211	\$ 221,271	8%
Classified Manager/Supervisor Salaries	920,559	1,296,658	1,138,356	(158,302)	-12%
Classified Instructional Salaries	260,551	186,754	107,595	(79,159)	-42%
Classified Hourly Non-Instructional Salaries	1,950,000	1,573,462	1,950,752	377,290	24%
Classified Hourly Instructional Salaries	796,331	350,704	319,832	(30,872)	-9%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 6,725,440</b>	<b>\$ 6,131,518</b>	<b>\$ 6,461,746</b>	<b>\$ 330,228</b>	<b>5%</b>
<b>BENEFITS</b>	<b>\$ 2,637,028</b>	<b>\$ 2,502,771</b>	<b>\$ 2,459,760</b>	<b>\$ (43,011)</b>	<b>-2%</b>
<b>SUPPLIES AND MATERIALS</b>					
Books	\$ 500	\$ 229	\$ 0	\$ (229)	-100%
Instructional Supplies	747,471	744,680	635,512	(109,168)	-15%
Other Supplies	525,078	459,133	523,775	64,642	14%
Fuel	4,100	2,942	2,000	(942)	-32%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 1,277,149</b>	<b>\$ 1,206,984</b>	<b>\$ 1,161,287</b>	<b>\$ (45,697)</b>	<b>-4%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	<b>ADOPTED BUDGET 2011-2012</b>	<b>UNAUDITED ACTUAL 2011-2012</b>	<b>ADOPTED BUDGET 2012-2013</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 4,688,153	\$ 4,127,542	\$ 3,942,224	\$ (185,318)	-4%
Travel and Conferences	238,544	248,074	310,921	62,847	25%
Staff Development	27,500	0	7,750	7,750	na
Dues and Memberships	39,387	56,471	15,082	(41,389)	-73%
Insurance	100,102	91,760	104,697	12,937	14%
Utilities	1,833	2,000	1,250	(750)	-38%
Legal	2,000	0	0	0	na
Rents, Building Repair, Maintenance and Equipment Repair	192,101	156,138	189,600	33,462	21%
Postage	13,966	5,700	14,222	8,522	150%
Online Software Licensing	106,174	133,789	103,345	(30,444)	-23%
Credit Card Fees	3,000	6,736	6,000	(736)	-11%
Other Services and Expenses	152,679	141,203	153,845	12,642	9%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 5,565,439</b>	<b>\$ 4,969,413</b>	<b>\$ 4,848,936</b>	<b>\$ (120,477)</b>	<b>-2%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 60,000	\$ 0	\$ 25,000	\$ 25,000	na
Buildings and Additions	25,000	19,503	3,000	(16,503)	-85%
Equipment	563,159	436,497	564,065	127,568	29%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 648,159</b>	<b>\$ 456,000</b>	<b>\$ 592,065</b>	<b>\$ 136,065</b>	<b>30%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,330,531</b>	<b>\$ 17,475,032</b>	<b>\$ 17,374,743</b>	<b>\$ (100,289)</b>	<b>-1%</b>



**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted General Fund**

	<b>ADOPTED BUDGET 2011-2012</b>	<b>UNAUDITED ACTUAL 2011-2012</b>	<b>ADOPTED BUDGET 2012-2013</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>OTHER OUTGO</b>					
Payments to Students	\$ 530,328	\$ 376,609	\$ 645,412	\$ 268,803	71%
<b>INTERFUND TRANSFERS OUT</b>					
To Contract/Community Education	\$ 0	\$ 36,918	\$ 143,621	\$ 106,703	289%
To Unrestricted General Fund					
Categorical/Grant Indirect Costs	567,832	617,244	813,686	196,442	32%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 1,098,160</b>	<b>\$ 1,030,771</b>	<b>\$ 1,602,719</b>	<b>\$ 571,948</b>	<b>55%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 20,428,691</b>	<b>\$ 18,505,803</b>	<b>\$ 18,977,462</b>	<b>\$ 471,659</b>	<b>3%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (75,793)</b>	<b>\$ (301,114)</b>	<b>\$ (575,040)</b>	<b>\$ (273,926)</b>	<b>91%</b>
Plus Beginning Balance	3,026,164	3,026,164	2,725,050	(301,114)	-10%
<b>ENDING BALANCE</b>	<b>\$ 2,950,371</b>	<b>\$ 2,725,050</b>	<b>\$ 2,150,010</b>	<b>\$ (575,040)</b>	<b>-21%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserves					
Reserve for Basic Skills	\$ 290,395	\$ 0	\$ 31,620	\$ 31,620	na
Reserve for Parking Program	2,659,976	2,600,120	2,059,491	(540,629)	-21%
Reserve for Student Health Fees	0	124,930	58,899	(66,031)	-53%
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,950,371</b>	<b>\$ 2,725,050</b>	<b>\$ 2,150,010</b>	<b>\$ (575,040)</b>	<b>-21%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted Parking Program**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	<u>\$ 2,859,373</u>	<u>\$ 2,859,373</u>	<u>\$ 2,600,120</u>	<u>\$ (259,253)</u>	<u>-9%</u>
<b>REVENUE</b>					
Other Local Revenue					
Parking Permits and Meters	\$ 700,000	\$ 603,288	\$ 500,000	\$ (103,288)	-17%
<b>TOTAL REVENUE</b>	<u>\$ 700,000</u>	<u>\$ 603,288</u>	<u>\$ 500,000</u>	<u>\$ (103,288)</u>	<u>-17%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 78,767	\$ 90,582	\$ 90,799	\$ 217	0%
Classified Manager/Supervisor Salaries	12,747	12,683	13,667	984	8%
Classified Hourly Non-Instructional Salaries	52,000	73,797	71,000	(2,797)	-4%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 143,514</u>	<u>\$ 177,062</u>	<u>\$ 175,466</u>	<u>\$ (1,596)</u>	<u>-1%</u>
<b>BENEFITS</b>	\$ 39,762	\$ 47,766	\$ 47,869	\$ 103	0%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 54,300	\$ 60,413	\$ 90,900	\$ 30,487	50%
Fuel	0	476	2,000	1,524	320%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 54,300</u>	<u>\$ 60,889</u>	<u>\$ 92,900</u>	<u>\$ 32,011</u>	<u>53%</u>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Restricted Parking Program**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 150,000	\$ 150,904	\$ 147,652	\$ (3,252)	-2%
Rents, Building Repair, Maintenance and Equipment Repair	170,000	127,225	188,000	60,775	48%
Postage	100	105	200	95	90%
Credit Card Fees	3,000	6,721	6,000	(721)	-11%
Online Software Licensing	0	0	1,500	1,500	na
Other Services and Expenses	20,000	111,831	135,000	23,169	21%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 343,100</b>	<b>\$ 396,786</b>	<b>\$ 478,352</b>	<b>\$ 81,566</b>	<b>21%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 60,000	\$ 0	\$ 25,000	\$ 25,000	na
Buildings and Additions	25,000	0	3,000	3,000	na
Equipment	47,000	968	2,000	1,032	107%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 132,000</b>	<b>\$ 968</b>	<b>\$ 30,000</b>	<b>\$ 29,032</b>	<b>2999%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 712,676</b>	<b>\$ 683,471</b>	<b>\$ 824,587</b>	<b>\$ 141,116</b>	<b>21%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Unrestricted General Fund					
Indirect Costs	\$ 186,721	\$ 179,070	\$ 216,042	\$ 36,972	21%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 186,721</b>	<b>\$ 179,070</b>	<b>\$ 216,042</b>	<b>\$ 36,972</b>	<b>21%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 899,397</b>	<b>\$ 862,541</b>	<b>\$ 1,040,629</b>	<b>\$ 178,088</b>	<b>21%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (199,397)</b>	<b>\$ (259,253)</b>	<b>\$ (540,629)</b>	<b>\$ (281,376)</b>	<b>109%</b>
Plus Beginning Balance	2,859,373	2,859,373	2,600,120	(259,253)	-9%
<b>ENDING BALANCE</b>	<b>\$ 2,659,976</b>	<b>\$ 2,600,120</b>	<b>\$ 2,059,491</b>	<b>\$ (540,629)</b>	<b>-21%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Student Health Centers**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	\$ 132,016	\$ 132,016	\$ 124,930	\$ (7,086)	-5%
<b>REVENUE</b>					
Other Local Revenue					
Student Health Fees	\$ 800,000	\$ 863,426	\$ 825,000	\$ (38,426)	-4%
<b>TOTAL REVENUE</b>	\$ 800,000	\$ 863,426	\$ 825,000	\$ (38,426)	-4%
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Hourly Non-Instructional Salaries	\$ 57,000	\$ 51,782	\$ 53,000	\$ 1,218	2%
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 434,483	\$ 429,185	\$ 379,149	\$ (50,036)	-12%
Classified Manager/Supervisor Salaries	41,354	43,578	46,940	3,362	8%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ 475,837	\$ 472,763	\$ 426,089	\$ (46,674)	-10%
<b>BENEFITS</b>	\$ 217,919	\$ 215,783	\$ 195,430	\$ (20,353)	-9%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 51,758	\$ 22,478	\$ 29,000	\$ 6,522	29%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 19,000	\$ 9,091	\$ 10,000	\$ 909	10%
Travel and Conferences	250	0	0	0	na
Dues and Memberships	150	150	150	0	0%
Insurance	100,102	91,760	104,697	12,937	14%
Online Software Licensing	10,000	6,515	10,000	3,485	53%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ 129,502	\$ 107,516	\$ 124,847	\$ 17,331	16%

**Long Beach Community College District  
2012-2013 Adopted Budget  
Student Health Centers**

	<b>ADOPTED BUDGET 2011-2012</b>	<b>UNAUDITED ACTUAL 2011-2012</b>	<b>ADOPTED BUDGET 2012-2013</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
CAPITAL OUTLAY					
Equipment	\$ 0	\$ 190	\$ 500	\$ 310	163%
<b>TOTAL EXPENDITURES</b>	<b>\$ 932,016</b>	<b>\$ 870,512</b>	<b>\$ 828,866</b>	<b>\$ (41,646)</b>	<b>-5%</b>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 0	\$ 0	\$ 62,165	\$ 62,165	na
<b>TOTAL OTHER OUTGO</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 62,165</b>	<b>\$ 62,165</b>	<b>na</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 932,016</b>	<b>\$ 870,512</b>	<b>\$ 891,031</b>	<b>\$ 20,519</b>	<b>2%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (132,016)</b>	<b>\$ (7,086)</b>	<b>\$ (66,031)</b>	<b>\$ (58,945)</b>	<b>832%</b>
Plus Beginning Balance	132,016	132,016	124,930	(7,086)	-5%
<b>ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 124,930</b>	<b>\$ 58,899</b>	<b>\$ (66,031)</b>	<b>-53%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget**

**Capital Projects Fund**

**Revenue**

Primary revenue sources for the Capital Projects Fund are state capital project funds, 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 and future pass-through payments will come to school districts through the Auditor-Controller. However, the amounts and timing of future Redevelopment revenue remain uncertain. Education Code Section 76141 allows districts to charge nonresident and international students a capital outlay fee. Revenue from the capital outlay fee 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.

**Projects**

One major state funded project is currently under construction, the Multi-Disciplinary Academic Building (MDAB) at PCC (Buildings AA, BB, DD, & EE). The MDAB project is funded by bond funds and state capital outlay funds. The total state portion of the project budget is \$12,038,000. A total of \$9,401,400 in state funding has been received through June 30, 2012. \$71,579 in state advance interest income has been earned and applied to the project, leaving \$2,565,021 to be received in the future. The entire state project budget through the construction phase has been spent including \$9,401,400 state advance funding, \$71,579 interest income earned and an additional \$2,384,021, which is recorded as a receivable as of June 30, 2012. Total remaining costs budgeted are \$181,000 for the equipment phase of the project.

**Long Beach Community College District  
2012-2013 Adopted Budget**

**Capital Projects Fund**

**Reserves**

A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-1988 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. The Veterans' Stadium Fund repaid \$100,000 annually from fiscal year 2005-06 to 2008-09. \$150,000 was repaid in fiscal years 2009-10 through 2011-12. We have budgeted \$150,000 to be repaid in 2012-13. As of June 30, 2012, the remaining loan balance is \$850,000.

**Long Beach Community College District  
2012-2013 Adopted Budget  
Capital Projects Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	<u>\$ 9,387,735</u>	<u>\$ 9,387,735</u>	<u>\$ 9,471,775</u>	<u>\$ 84,040</u>	<u>1%</u>
<b>REVENUE</b>					
State					
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	\$ 6,318,398	\$ 6,065,818	\$ 181,000	\$ (5,884,818)	-97%
Local Revenue					
Interest	\$ 124,000	\$ 75,126	\$ 30,000	\$ (45,126)	-60%
Redevelopment Revenue	160,000	296,182	290,000	(6,182)	-2%
International Student Fees	25,000	18,868	16,226	(2,642)	-14%
Nonresident Tuition Fees	25,000	8,533	6,826	(1,707)	-20%
Rent from East Campus (Los Coyotes)	630,000	538,089	580,000	41,911	8%
Total Local Revenue	<u>\$ 964,000</u>	<u>\$ 936,798</u>	<u>\$ 923,052</u>	<u>\$ (13,746)</u>	<u>-1%</u>
<b>TOTAL REVENUE</b>	<u>\$ 7,282,398</u>	<u>\$ 7,002,616</u>	<u>\$ 1,104,052</u>	<u>\$ (5,898,564)</u>	<u>-84%</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Stadium Operations Fund (Pre-Existing Loan Payment)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>0%</u>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u>\$ 7,432,398</u>	<u>\$ 7,152,616</u>	<u>\$ 1,254,052</u>	<u>\$ (5,898,564)</u>	<u>-82%</u>



**Long Beach Community College District  
2012-2013 Adopted Budget  
Capital Projects Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 207	\$ 20,756	\$ 69,207	\$ 48,451	233%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 74,376	\$ 55,298	\$ 80,000	\$ 24,702	45%
Building Repair, Maintenance and Equipment Repair	564,234	241,619	354,976	113,357	47%
Online Software Licensing - Fusion	19,358	19,923	21,000	1,077	5%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<u>\$ 657,968</u>	<u>\$ 316,840</u>	<u>\$ 455,976</u>	<u>\$ 139,136</u>	<u>44%</u>
<b>CAPITAL OUTLAY</b>					
Site Improvement	\$ 0	\$ 24,666	\$ 73,000	\$ 48,334	196%
Buildings and Additions	6,084,783	6,094,045	190,000	(5,904,045)	-97%
Architect Fees	163,996	93,976	0	(93,976)	-100%
Engineering Fees	0	0	5,000	5,000	na
Inspection Fees	14,243	20,383	0	(20,383)	-100%
Building Fixtures	0	42,720	111,000	68,280	160%
Equipment	200,674	12,706	250,674	237,968	1873%
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 6,463,696</u>	<u>\$ 6,288,496</u>	<u>\$ 629,674</u>	<u>\$ (5,658,822)</u>	<u>-90%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 7,121,871</u>	<u>\$ 6,626,092</u>	<u>\$ 1,154,857</u>	<u>\$ (5,471,235)</u>	<u>-83%</u>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Capital Projects Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	\$ 480,000	\$ 442,484	\$ 480,000	\$ 37,516	8%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 480,000</u>	<u>\$ 442,484</u>	<u>\$ 480,000</u>	<u>\$ 37,516</u>	<u>8%</u>
<b>TOTAL EXPENDITURE &amp; OTHER OUTGO</b>	<b>\$ 7,601,871</b>	<b>\$ 7,068,576</b>	<b>\$ 1,634,857</b>	<b>\$ (5,433,719)</b>	<b>-77%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (169,473)</b>	<b>\$ 84,040</b>	<b>\$ (380,805)</b>	<b>\$ (464,845)</b>	<b>-553%</b>
Plus Beginning Balance	9,387,735	9,387,735	9,471,775	84,040	1%
<b>ENDING BALANCE</b>	<u>\$ 9,218,262</u>	<u>\$ 9,471,775</u>	<u>\$ 9,090,970</u>	<u>\$ (380,805)</u>	<u>-4%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for future projects	4,218,262	4,471,775	4,090,970	(380,805)	-9%
<b>TOTAL FUND BALANCE</b>	<u>\$ 9,218,262</u>	<u>\$ 9,471,775</u>	<u>\$ 9,090,970</u>	<u>\$ (380,805)</u>	<u>-4%</u>

**Long Beach Community College District  
2012-2013 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 interfund transfers from the Unrestricted General Fund. For 2012-13, the budgeted interfund transfer from the Unrestricted General Fund is \$75,000.

**Long Beach Community College District  
2012-2013 Adopted Budget  
Child and Adult Development Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2011-2012	ACTUAL 2011-2012	BUDGET 2012-2013	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ <u>136,208</u>	\$ <u>136,208</u>	\$ <u>123,091</u>	\$ <u>(13,117)</u>	<u>-10%</u>
<b>REVENUE</b>					
Federal Revenue					
Child Care Food Program	\$ 52,000	\$ 61,478	\$ 56,000	\$ (5,478)	-9%
State Revenue					
Child Care Permissive Tax Bail	\$ 51,519	\$ 51,519	\$ 51,519	\$ 0	0%
State General Child Care Contract	101,712	116,712	91,964	(24,748)	-21%
State Preschool Contract	576,234	541,597	500,200	(41,397)	-8%
Total State Revenue	\$ <u>729,465</u>	\$ <u>709,828</u>	\$ <u>643,683</u>	\$ <u>(66,145)</u>	<u>-9%</u>
Local Revenue					
Fees	\$ 650,583	\$ 508,844	\$ 600,000	\$ 91,156	18%
Interest	6,000	4,665	5,000	335	7%
Total Local Revenue	\$ <u>656,583</u>	\$ <u>513,509</u>	\$ <u>605,000</u>	\$ <u>91,491</u>	<u>18%</u>
<b>TOTAL REVENUE</b>	\$ <u>1,438,048</u>	\$ <u>1,284,815</u>	\$ <u>1,304,683</u>	\$ <u>19,868</u>	<u>2%</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 50,000	\$ 75,000	\$ 75,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ <u>50,000</u>	\$ <u>75,000</u>	\$ <u>75,000</u>	\$ <u>0</u>	<u>0%</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ <u>1,488,048</u>	\$ <u>1,359,815</u>	\$ <u>1,379,683</u>	\$ <u>19,868</u>	<u>1%</u>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 572,104	\$ 519,147	\$ 547,882	\$ 28,735	6%
Classified Manager/Supervisor Salaries	144,570	134,109	156,032	21,923	16%
Classified Hourly Non-Instructional Salaries	350,000	298,863	271,000	(27,863)	-9%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 1,066,674</b>	<b>\$ 952,119</b>	<b>\$ 974,914</b>	<b>\$ 22,795</b>	<b>2%</b>
<b>BENEFITS</b>	<b>\$ 355,464</b>	<b>\$ 320,912</b>	<b>\$ 339,581</b>	<b>\$ 18,669</b>	<b>6%</b>
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 139,900	\$ 96,147	\$ 113,498	\$ 17,351	18%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 600	\$ 0	\$ 0	0	na
Travel and Conferences	3,300	411	1,900	1,489	362%
Dues and Memberships	2,500	717	1,000	283	39%
Rents, Building Repair, Maintenance and Equipment Repair	500	0	500	500	na
Fingerprinting	325	0	0	0	na
Postage	50	0	50	50	na
Online Software Licensing	300	0	300	300	na
Other Services and Expenses	3,000	2,626	3,000	374	14%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 10,575</b>	<b>\$ 3,754</b>	<b>\$ 6,750</b>	<b>\$ 2,996</b>	<b>80%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,572,613</b>	<b>\$ 1,372,932</b>	<b>\$ 1,434,743</b>	<b>\$ 61,811</b>	<b>5%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (84,565)</b>	<b>\$ (13,117)</b>	<b>\$ (55,060)</b>	<b>\$ (41,943)</b>	<b>320%</b>
Plus Beginning Balance	136,208	136,208	123,091	(13,117)	-10%
<b>ENDING BALANCE</b>	<b>\$ 51,643</b>	<b>\$ 123,091</b>	<b>\$ 68,031</b>	<b>\$ (55,060)</b>	<b>-45%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 51,643	\$ 123,091	\$ 68,031	\$ (55,060)	-45%

**Long Beach Community College District  
2012-2013 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 College Advancement 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.

**Long Beach Community College District  
2012-2013 Adopted Budget  
Contract/Community Education Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	\$ 1,290,118	\$ 1,290,118	\$ 1,390,019	\$ 99,901	8%
<b>REVENUE</b>					
Local Revenue					
Small Business Development Center Program Income	\$ 17,600	\$ 19,505	\$ 35,000	\$ 15,495	79%
Cash Match Program	224,125	44,341	60,000	15,659	35%
Community Education	155,553	166,586	197,022	30,436	18%
Contract Education	64,858	142,679	194,132	51,453	36%
Interest	12,000	13,283	13,000	(283)	-2%
<b>TOTAL REVENUE</b>	\$ 474,136	\$ 386,394	\$ 499,154	\$ 112,760	29%
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Restricted General Fund					
Indirect Costs	\$ 0	\$ 36,918	\$ 143,621	\$ 106,703	289%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 474,136	\$ 423,312	\$ 642,775	\$ 219,463	52%
<b>EXPENDITURES</b>					
ACADEMIC SALARIES					
Academic Hourly Instructional Salaries	\$ 22,571	\$ 5,245	\$ 0	\$ (5,245)	-100%
Academic Hourly Non-Instructional Salaries	0	0	25,200	25,200	na
<b>TOTAL ACADEMIC SALARIES</b>	\$ 22,571	\$ 5,245	\$ 25,200	\$ 19,955	380%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 40,414	\$ 1,746	\$ 74,058	\$ 72,312	4142%
Classified Manager/Supervisor Salaries	152,166	39,152	85,606	46,454	119%
Classified Hourly Non-Instructional Salaries	74,427	74,628	127,250	52,622	71%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ 267,007	\$ 115,526	\$ 286,914	\$ 171,388	148%

**Long Beach Community College District  
2012-2013 Adopted Budget  
Contract/Community Education Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
BENEFITS	\$ 97,797	\$ 28,483	\$ 90,575	\$ 62,092	218%
SUPPLIES AND MATERIALS					
Books	\$ 500	\$ 0	\$ 0	\$ 0	na
Other Supplies	26,429	3,581	31,165	27,584	770%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 26,929</b>	<b>\$ 3,581</b>	<b>\$ 31,165</b>	<b>\$ 27,584</b>	<b>770%</b>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 214,940	\$ 51,193	\$ 400,401	\$ 349,208	682%
Travel and Conferences	15,795	17,272	34,655	17,383	101%
Dues and Memberships	15,000	13,928	16,073	2,145	15%
Staff Development	0	0	3,000	3,000	na
Rents, Building Repair, Maintenance and Equipment Repair	0	455	1,000	545	120%
Postage	600	167	4,500	4,333	2595%
Online Software Licensing	0	15,105	6,500	(8,605)	-57%
Other Services and Expenses	0	5,000	1,000	(4,000)	-80%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 246,335</b>	<b>\$ 103,120</b>	<b>\$ 467,129</b>	<b>\$ 364,009</b>	<b>353%</b>
CAPITAL OUTLAY					
Equipment	\$ 0	\$ 920	\$ 9,771	\$ 8,851	962%
<b>TOTAL EXPENDITURES</b>	<b>\$ 660,639</b>	<b>\$ 256,875</b>	<b>\$ 910,754</b>	<b>\$ 653,879</b>	<b>255%</b>



**Long Beach Community College District  
2012-2013 Adopted Budget  
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
Payments to Students	\$ 1,500	\$ 0	\$ 0	\$ 0	na
<b>INTERFUND TRANSFERS OUT</b>					
To Unrestricted General Fund for Instructional Departments	\$ 13,599	\$ 55,671	\$ 22,598	\$ (33,073)	-59%
To Unrestricted General Fund for Indirect Costs	22,278	10,865	20,058	9,193	85%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 37,377</u>	<u>\$ 66,536</u>	<u>\$ 42,656</u>	<u>\$ (23,880)</u>	<u>-36%</u>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 698,016</b>	<b>\$ 323,411</b>	<b>\$ 953,410</b>	<b>\$ 629,999</b>	<b>195%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (223,880)</b>	<b>\$ 99,901</b>	<b>\$ (310,635)</b>	<b>\$ (410,536)</b>	<b>-411%</b>
Plus Beginning Balance	1,290,118	1,290,118	1,390,019	99,901	8%
<b>ENDING BALANCE</b>	<u>\$ 1,066,238</u>	<u>\$ 1,390,019</u>	<u>\$ 1,079,384</u>	<u>\$ (310,635)</u>	<u>-22%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 1,066,238	\$ 1,390,019	\$ 1,079,384	\$ (310,635)	-22%

**Long Beach Community College District  
2012-2013 Adopted Budget**

**General Obligation Bond Fund**

**2008 Measure E General Obligation Bonds**

The District has one remaining Measure E General Obligation Bond: 2008. A total of \$440 million were authorized under 2008 Measure E. The first \$48.4 million of the 2008 Measure E General Obligation Bonds were sold in July 2008. Bond Anticipation Notes (BAN) totaling \$150 million were issued in January 2010. On June 12, 2012, the Board adopted a debt service resolution notifying the County of the District's intention to issue general obligation bonds not to exceed \$275 million during the 2012-13 fiscal year. Bond proceeds will be used to payoff the BAN and fund bond projects in the upcoming years.

The projects funded by the 2008 Measure E General Obligation Bonds will continue to further the modernization of Long Beach City College in accordance with the 2020 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 2012-13.

**Pacific Coast Campus**

Multidisciplinary Academic Building (MDAB) – Buildings AA, BB, DD and EE

The Multidisciplinary Academic Building project is the renovation of 71,000 square feet consisting of Buildings AA, BB, DD, and EE. This project is used primarily for academic support, and is partially funded with State Capital Outlay funds. Phase I construction is nearly complete. Staff currently in the portable buildings will move into the completed Phase I (DD and EE) and current occupants of AA and BB will move into the portable buildings once they are modified for their use. A portion of Building MM will be modified for interim use and eight additional portables were installed adjacent to the existing portables. The Photo Lab portable will be swapped out for a Health Services portable. Phase II will then commence and continue through mid-2014.

**Long Beach Community College District  
2012-2013 Adopted Budget**

**General Obligation Bond Fund**

Pacific Coast Campus Fitness Center – Building CC

The Pacific Coast Campus Fitness Center (Building CC) will be fully modernized and will include improvements to adjacent site areas to complete the frontage along Pacific Coast Highway in front of Buildings DD and EE. Construction is anticipated to be completed in January 2013.

Student Services Center – Building GG

Building GG will be demolished and replaced with a new structure and landscaping immediately surrounding the new building and in the center quadrangle of the campus. The 30,850 square foot facility will be constructed using the design-build delivery method. Construction is anticipated to begin in the fall of 2013. The new facility will function as the Pacific Coast Campus Student Services Center and will house Admissions & Records, Counseling, DSPS, EOPS, Financial Aid, Cashier, Health Services, Transfer Center, Food Services and Career & Job Services. Until demolished, Building GG will continue to serve as swing space for the MDAB and Building CC projects.

PCC Infrastructure Improvements

A number of projects will take place to continue efforts to upgrade utilities at the Pacific Coast Campus. The installation of a new drainage system that will alleviate flooding and carry storm water to the southeast corner of the campus where it will drain into the City's storm drain system will begin this Fall. Work to replace leaking pipes and valves from the Central Plant and which serve several buildings is underway and is anticipated to be completed late summer 2012. Following the installation of the new storm drain line, the southeast area of the campus, where the Muffler Shop was recently demolished, will be improved with a new parking lot and complimentary landscape to address the corner of Pacific Coast Highway and Walnut Avenue.

**Long Beach Community College District  
2012-2013 Adopted Budget**

**General Obligation Bond Fund**

**Liberal Arts Campus**

Student Services Retrofit - Building A

The Building A project is the retrofit of the existing 24,287 square foot single story building into a “one-stop” Student Services Building. It includes the addition of approximately 6,000 square feet. Construction is anticipated to be completed December 2012 with move-in anticipated in March 2013. The retrofit will bring Admissions & Records, Cashier, Counseling, DSPS, EOPS, Financial Aid, Health Services, Outreach & Recruitment, Matriculation and the Transfer Center together.

LAC Infrastructure Improvements

In conjunction with the recent completion of major upgrades to main utilities including telecommunication, reclaimed water, chilled water, gas, potable water, and electricity north of Carson Street, systems will continue to be replaced and/or upgraded within individual buildings to meet the established energy savings milestones. In addition, site lighting will continue to be improved by replacing Veteran’s Stadium ball field lights with new energy efficient lights. Installation should be completed fall 2012.

Master Landscape Implementation

Design on the Master Landscape Implementation Plan for both campuses is under way. The project will address the challenges faced by California to reduce water consumption for irrigation and will reduce the flow of storm water runoff and drainage into the City’s storm drain system. The majority of areas will be designed to 25% using current District standards including drought tolerant plants, reduction of turf areas, and conversion to 100% utilization of reclaimed water installed under the North Loop Infrastructure project. Many of the projects within the overall Landscape Implementation Plan will be carried forward to construction and implemented in coordination with current and near future projects. Priority projects include the improvements to the Front and Central Quadrangles of the LAC campus, which will redefine the look of both areas with new enriched walkways, plazas, trees, plantings, and drought tolerant landscaping. The project also features a new site drainage system including underground seepage pits, storm water detention tanks, 100% reclaimed water irrigation, decomposed granite areas, site lighting, site furnishings, and

**Long Beach Community College District  
2012-2013 Adopted Budget**

**General Obligation Bond Fund**

signage. Construction of the LAC Front Quad has recently started. Work on the Central Quad will follow beginning in the summer of 2013. Construction will be coordinated with the current construction of Building A.

Math-Tech Center

The new facility will house the Math Department including a Student Success Center and the Culinary Arts Department, which will feature demonstration kitchens, a restaurant, a baking and a pastry kitchen, chocolate labs and a Culinary Resource Center. The Center will be constructed using the design-build delivery method. Design is underway and construction is anticipated to begin in the spring of 2013.

Nursing/Health Technologies - Building C Modernization

The Nursing/Health Technologies Building will be fully modernized and will include upgrades to interior and exterior finishes, major systems, and will address code compliance. Construction is anticipated to begin in 2013.

**Long Beach Community College District  
2012-2013 Adopted Budget  
General Obligation Bond Fund  
2008 Measure E**

	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013	CHANGE AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 106,193,292	\$ 106,193,292	\$ 66,848,952	\$ (39,344,340)	-37%
<b>REVENUE</b>					
Bond Proceeds	\$ 392,327,321	\$ 0	\$ 392,327,321	\$ 392,327,321	na
Bond Premiums	0	0	15,063,526	15,063,526	na
Interest	1,073,369	895,827	426,536	(469,291)	-52%
<b>TOTAL REVENUE</b>	<b>\$ 393,400,690</b>	<b>\$ 895,827</b>	<b>\$ 407,817,383</b>	<b>\$ 406,921,556</b>	<b>45424%</b>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 50,661	\$ 56,783	\$ 56,783	\$ 0	0%
Classified Hourly Non-Instructional Salaries	14,281	3,876	29,236	25,360	654%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 64,942</b>	<b>\$ 60,659</b>	<b>\$ 86,019</b>	<b>\$ 25,360</b>	<b>42%</b>
<b>BENEFITS</b>	\$ 24,003	\$ 25,488	\$ 28,657	\$ 3,169	12%
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 69,443	\$ 18,059	\$ 259,714	\$ 241,655	1338%

**Long Beach Community College District  
2012-2013 Adopted Budget  
General Obligation Bond Fund  
2008 Measure E**

	<b>ADOPTED BUDGET 2011-2012</b>	<b>UNAUDITED ACTUAL 2011-2012</b>	<b>ADOPTED BUDGET 2012-2013</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 22,284,096	\$ 5,810,530	\$ 25,708,471	\$ 19,897,941	342%
Insurance	792,634	602,451	2,886,393	2,283,942	379%
Waste Disposal	3,255	0	3,255	3,255	na
Rents, Building Repair, Maintenance and Equipment Repair	1,471,162	713,020	1,707,738	994,718	140%
Audit	22,568	19,767	102,801	83,034	420%
Legal	163,465	96,847	659,567	562,720	581%
Postage	814	128	700	572	447%
BAN Interest Expenses	14,814,807	14,775,000	15,103,333	328,333	2%
Online Software Licensing	13,383	30,266	66,417	36,151	119%
Other Services and Expenses	638,082	92,815	2,057,567	1,964,752	2117%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 40,204,266</b>	<b>\$ 22,140,824</b>	<b>\$ 48,296,242</b>	<b>\$ 26,155,418</b>	<b>118%</b>
<b>CAPITAL OUTLAY</b>					
Site Acquisitions	\$ 222,525	\$ 0	\$ 0	\$ 0	na
Site Improvements	8,574,631	945,318	14,483,780	13,538,462	1432%
Buildings and Additions	246,221,104	16,547,222	222,671,955	206,124,733	1246%
Equipment	15,905,019	502,597	20,642,434	20,139,837	4007%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 270,923,279</b>	<b>\$ 17,995,137</b>	<b>\$ 257,798,169</b>	<b>\$ 239,803,032</b>	<b>1333%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 311,285,933</b>	<b>\$ 40,240,167</b>	<b>\$ 306,468,801</b>	<b>\$ 266,228,634</b>	<b>662%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
General Obligation Bond Fund  
2008 Measure E**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
BAN Repayment	\$ 150,000,000	\$ 0	\$ 150,000,000	\$ 150,000,000	na
<b>TOTAL OTHER OUTGO</b>	<u>\$ 150,000,000</u>	<u>\$ 0</u>	<u>\$ 150,000,000</u>	<u>\$ 150,000,000</u>	<u>na</u>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 461,285,933</b>	<b>\$ 40,240,167</b>	<b>\$ 456,468,801</b>	<b>\$ 416,228,634</b>	<b>1034%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (67,885,243)</b>	<b>\$ (39,344,340)</b>	<b>\$ (48,651,418)</b>	<b>\$ (9,307,078)</b>	<b>24%</b>
Plus Beginning Balance	106,193,292	106,193,292	66,848,952	(39,344,340)	-37%
<b>ENDING BALANCE</b>	<u><b>\$ 38,308,049</b></u>	<u><b>\$ 66,848,952</b></u>	<u><b>\$ 18,197,534</b></u>	<u><b>\$ (48,651,418)</b></u>	<u><b>-73%</b></u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Reserve for Contingencies	\$ 38,308,049	\$ 66,848,952	\$ 18,197,534	\$ (48,651,418)	-73%



**Long Beach Community College District  
2012-2013 Adopted Budget**

**Retiree Health Fund**

Retiree benefits current costs and liabilities for future costs are budgeted and recorded in the Retiree Health Fund. As of our most recent actuarial study dated September 1, 2011, the total actuarially determined liability for current and future retirees is \$30,703,602. The study determined that the Annual Required Contribution (ARC) is \$3,116,486 or 5.34% of covered payroll.

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, 2012, the value of the investment in the irrevocable trust was \$1,396,707 (\$1,318,059 cost).

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 2.2252% of the 5.34% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$3,116,486 into the Retiree Health Fund. Our contribution for the ARC normal costs related to 2011-12 federally funded salaries was \$73,420, which will be deposited into the irrevocable trust by September 2012.

**Long Beach Community College District  
2012-2013 Adopted Budget  
Retiree Health Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	\$ 12,748,236	12,748,236	\$ 14,279,415	\$ 1,531,179	12%
<b>REVENUE</b>					
Local Revenue					
Interest	\$ 40,000	\$ 75,711	\$ 75,000	\$ (711)	-1%
Dividend Income	95,000	70,619	70,000	(619)	-1%
<b>TOTAL REVENUE</b>	\$ 135,000	\$ 146,330	\$ 145,000	\$ (1,330)	-1%
<b>OTHER FINANCING SOURCES</b>					
From Composite Benefits Rate	\$ 2,100,245	\$ 2,470,405	\$ 1,742,538	\$ (727,867)	-29%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,360,322	990,162	1,373,948	383,786	39%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 3,460,567	\$ 3,460,567	\$ 3,116,486	\$ (344,081)	-10%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 3,595,567	\$ 3,606,897	\$ 3,261,486	\$ (345,411)	-10%
<b>EXPENDITURES</b>					
Academic Retiree Benefits	\$ 1,030,847	\$ 861,170	\$ 1,033,404	\$ 172,234	20%
Classified Retiree Benefits	1,309,596	1,201,959	1,382,253	180,294	15%
Other Services and Expenses	12,000	12,589	13,000	411	3%
<b>TOTAL EXPENDITURES</b>	\$ 2,352,443	\$ 2,075,718	\$ 2,428,657	\$ 352,939	17%
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 1,243,124	\$ 1,531,179	\$ 832,829	\$ (698,350)	-46%
Plus Beginning Balance	12,748,236	12,748,236	14,279,415	1,531,179	12%
<b>ENDING BALANCE</b>	\$ 13,991,360	\$ 14,279,415	\$ 15,112,244	\$ 832,829	6%
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Futuris Irrevocable Trust	\$ 1,177,891	\$ 1,396,707	\$ 1,396,707	\$ 0	0%
Assigned Reserve					
Actuarial Accrued Liability	12,813,469	12,882,708	13,715,537	832,829	6%
<b>TOTAL FUND BALANCE</b>	\$ 13,991,360	\$ 14,279,415	\$ 15,112,244	\$ 832,829	6%

**Long Beach Community College District  
2012-2013 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 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 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 \$1,100,000 from the Unrestricted General Fund.

**Long Beach Community College District  
2012-2013 Adopted Budget  
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2011-2012	ACTUAL 2011-2012	BUDGET 2012-2013	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 273,946	\$ 273,946	\$ 430,914	\$ 156,968	57%
<b>REVENUE</b>					
Interest	\$ 3,500	\$ 3,673	\$ 3,500	\$ (173)	-5%
<b>TOTAL REVENUE</b>	\$ 3,500	\$ 3,673	\$ 3,500	\$ (173)	-5%
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 100,000	10%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 100,000	10%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 1,003,500	\$ 1,003,673	\$ 1,103,500	\$ 99,827	10%
<b>EXPENDITURES</b>					
Classified Non-Instructional Salaries	\$ 32,836	\$ 32,836	\$ 32,836	\$ 0	0%
Benefits	14,448	14,448	14,448	0	0%
Other Supplies	706	401	375	(26)	-6%
Professional Services	8,500	7,766	8,500	734	9%
Conferences and Travel Expenses	1,018	1,364	1,018	(346)	-25%
Dues and Memberships	100	100	100	0	0%
Insurance Premiums Casualty/Liability	750,000	709,461	750,000	40,539	6%
Miscellaneous Insurance Expense	173,000	79,592	173,000	93,408	117%
Online Software Licensing	500	667	831	164	25%
Other Services and Expenses	21,000	70	21,000	20,930	29900%
<b>TOTAL EXPENDITURES</b>	\$ 1,002,108	\$ 846,705	\$ 1,002,108	\$ 155,403	18%
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 1,392	\$ 156,968	\$ 101,392	\$ (55,576)	-35%
Plus Beginning Balance	273,946	273,946	430,914	156,968	57%
<b>ENDING BALANCE</b>	\$ 275,338	\$ 430,914	\$ 532,306	\$ 101,392	24%
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 275,338	\$ 430,914	\$ 532,306	\$ 101,392	24%

**Long Beach Community College District  
2012-2013 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.

**Long Beach Community College District  
2012-2013 Adopted Budget  
Student Financial Aid Fund**

	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013	CHANGE AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
<b>REVENUE</b>					
Federal Revenue					
Academic Competitive Grant	\$ 0	\$ 187	\$ 0	\$ (187)	-100%
Americorps National Service Awards	100,000	105,496	120,000	14,504	14%
Pell Grants	44,780,000	47,136,172	60,805,000	13,668,828	29%
Perkins Loans (formerly National Direct Student Loans)	4,000	0	0	0	na
Scholarships for Disadvantaged Nursing Students	118,610	118,610	0	(118,610)	-100%
Supplemental Education Opportunity Grants	655,857	558,543	695,000	136,457	24%
Title IV Project Launch	30,000	24,966	0	(24,966)	-100%
W. D. Ford Direct Stafford Loan	8,000,000	11,006,070	11,500,000	493,930	4%
Total Federal Revenue	\$ 53,688,467	\$ 58,950,044	\$ 73,120,000	\$ 14,169,956	24%
State Revenue					
CAL Grants	\$ 2,500,000	\$ 2,127,105	\$ 2,200,000	\$ 72,895	3%
Cooperative Agencies Resources Education (CARE)	135,080	119,004	120,061	1,057	1%
Extended Opportunity Programs and Services	290,290	318,831	275,927	(42,904)	-13%
Total State Revenue	\$ 2,925,370	\$ 2,564,940	\$ 2,595,988	\$ 31,048	1%
<b>TOTAL REVENUE</b>	<b>\$ 56,613,837</b>	<b>\$ 61,514,984</b>	<b>\$ 75,715,988</b>	<b>\$ 14,201,004</b>	<b>23%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 45,000	\$ 28,189	\$ 45,000	\$ 16,811	60%
Never Attend Award	175,000	0	150,000	150,000	na
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 220,000</b>	<b>\$ 28,189</b>	<b>\$ 195,000</b>	<b>\$ 166,811</b>	<b>592%</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 56,833,837</b>	<b>\$ 61,543,173</b>	<b>\$ 75,910,988</b>	<b>\$ 14,367,815</b>	<b>23%</b>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2011-2012</u>	<u>UNAUDITED ACTUAL 2011-2012</u>	<u>ADOPTED BUDGET 2012-2013</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
Academic Competitive Grant	\$ 0	\$ 187	\$ 0	\$ (187)	-100%
AmeriCorps National Service Awards	100,000	105,496	120,000	14,504	14%
CAL Grants	2,500,000	2,127,105	2,200,000	72,895	3%
Cooperative Agencies Resources Education (CARE)	135,080	119,004	120,061	1,057	1%
Extended Opportunity Programs and Services	290,290	318,831	275,927	(42,904)	-13%
Pell Grants	45,000,000	47,161,464	61,000,000	13,838,536	29%
Perkins Loans (formerly National Direct Student Loans)	4,000	0	0	0	na
Scholarships for Disadvantaged Nursing Students	118,610	118,610	0	(118,610)	-100%
Supplemental Education Opportunity Grants	655,857	559,076	695,000	135,924	24%
Title IV Project Launch	30,000	24,966	0	(24,966)	-100%
W. D. Ford Direct Stafford Loan	8,000,000	11,008,434	11,500,000	491,566	4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,833,837</b>	<b>\$ 61,543,173</b>	<b>\$ 75,910,988</b>	<b>\$ 14,367,815</b>	<b>23%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>					
	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>
Plus Beginning Balance	121,523	121,523	121,523	0	0%
<b>ENDING BALANCE</b>	<b>\$ 121,523</b>	<b>\$ 121,523</b>	<b>\$ 121,523</b>	<b>\$ 0</b>	<b>0%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%

**Long Beach Community College District  
2012-2013 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. 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 was 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. The Veterans' Stadium Fund repaid \$100,000 annually from fiscal year 2005-06 to 2008-09. \$150,000 was repaid in fiscal years 2009-10 through 2011-12. We have budgeted \$150,000 to be repaid in 2012-13. As of June 30, 2012, the remaining loan balance was \$850,000.



**Long Beach Community College District  
2012-2013 Adopted Budget  
Veterans' Stadium Operations Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>BEGINNING BALANCE</b>	\$ <u>585,322</u>	\$ <u>585,322</u>	\$ <u>601,631</u>	\$ <u>16,309</u>	<u>3%</u>
<b>REVENUES</b>					
Local Revenue	\$ 1,000,000	\$ 1,075,481	\$ 1,000,000	\$ (75,481)	-7%
<b>TOTAL REVENUE AND OTHER SOURCES</b>	\$ <u>1,000,000</u>	\$ <u>1,075,481</u>	\$ <u>1,000,000</u>	\$ <u>(75,481)</u>	<u>-7%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 237,219	\$ 233,413	\$ 253,030	\$ 19,617	8%
Classified Manager/Supervisor Salaries	118,369	118,368	122,124	3,756	3%
Classified Hourly Non-Instructional Salaries	81,000	71,675	81,000	9,325	13%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ <u>436,588</u>	\$ <u>423,456</u>	\$ <u>456,154</u>	\$ <u>32,698</u>	<u>8%</u>
<b>BENEFITS</b>	\$ 166,989	\$ 175,182	\$ 170,303	\$ (4,879)	-3%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 45,000	\$ 30,075	\$ 45,000	\$ 14,925	50%
Fuel	2,000	1,839	2,000	161	9%
<b>TOTAL SUPPLIES AND MATERIALS</b>	\$ <u>47,000</u>	\$ <u>31,914</u>	\$ <u>47,000</u>	\$ <u>15,086</u>	<u>47%</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 35,000	\$ 23,720	\$ 35,000	\$ 11,280	48%
Travel and Conferences	250	125	250	125	100%
Utilities	198,500	164,114	198,500	34,386	21%
Rents, Building Repair Maintenance and Equipment Repair	45,600	6,401	45,600	39,199	612%
Postage	150	49	150	101	206%
Other Services and Expenses	20,600	20,983	20,600	(383)	-2%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>300,100</u>	\$ <u>215,392</u>	\$ <u>300,100</u>	\$ <u>84,708</u>	<u>39%</u>

**Long Beach Community College District  
2012-2013 Adopted Budget  
Veterans' Stadium Operations Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2011-2012	2011-2012	2012-2013		
<b>CAPITAL OUTLAY</b>					
Buildings and Additions	\$ 0	\$ 18,527	\$ 0	\$ (18,527)	-100%
Equipment	51,300	44,701	51,300	6,599	15%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 51,300</b>	<b>\$ 63,228</b>	<b>\$ 51,300</b>	<b>\$ (11,928)</b>	<b>-19%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,001,977</b>	<b>\$ 909,172</b>	<b>\$ 1,024,857</b>	<b>\$ 115,685</b>	<b>13%</b>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund (Pre-Existing Loan Payment)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL EXPENDITURE &amp; OTHER OUTGO</b>	<b>\$ 1,151,977</b>	<b>\$ 1,059,172</b>	<b>\$ 1,174,857</b>	<b>\$ 115,685</b>	<b>11%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (151,977)</b>	<b>\$ 16,309</b>	<b>\$ (174,857)</b>	<b>\$ (191,166)</b>	<b>-1172%</b>
Plus Beginning Balance	585,322	585,322	601,631	16,309	3%
<b>ENDING BALANCE</b>	<b>\$ 433,345</b>	<b>\$ 601,631</b>	<b>\$ 426,774</b>	<b>\$ (174,857)</b>	<b>-29%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 433,345	\$ 601,631	\$ 426,774	\$ (174,857)	-29%