

# TENTATIVE BUDGET

Fiscal Year 2010-2011



**LONG BEACH COMMUNITY COLLEGE DISTRICT**

**Long Beach City College**

**LONG BEACH COMMUNITY COLLEGE DISTRICT  
2010-2011 Tentative Budget**

Submitted by:

Eloy O. Oakley  
Superintendent-President

To the:

Board of Trustees  
Tom J. Clark, President

Roberto Uranga, Vice President  
Jeffrey Kellogg, Member

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

June 22, 2010

Long Beach Community College District  
2010–2011 Tentative Budget

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**Long Beach Community College District  
2010-2011 Tentative Budget**

**Superintendent's Message**

June 22, 2010

Board of Trustees  
Long Beach, California 90808

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

The 2010-2011 Tentative Budget is attached for your review and approval. Governor Schwarzenegger released his proposed state budget on May 14, 2010, (the May Revise). Although the proposals put forward by the Governor related to community colleges are better than we expected, they do not restore the unprecedented cuts imposed on us during the current fiscal year. In fact, some of the cuts already undertaken will deepen under the May Revise. Highlights from the Governor's May Revise include:

- Negative cost of living adjustments (COLA) of -0.38%; this equates to a loss of revenue totaling \$378,000 for Long Beach City College.
- 2.21% growth – If this line item remains in the budget, it will be used to offset the 3.39% reduction imposed on us for the current fiscal year. As recommended by the Budget Advisory Committee, we have not reflected any growth funding within the Tentative Budget.
- Student fees to remain at \$26 per unit.
- Continue apportionment cash deferrals that were implemented last fiscal year. For Long Beach City College, this is approximately \$18 million imposed on us already. Because of this, it is likely that we will issue Tax Revenue Anticipation Notes (TRANS), a form of short term financing, to help with our cash flow throughout the year.
- Reduce EOPS and part-time faculty compensation by \$10 million each. This equates to an approximate \$166,000 decrease in EOPS funding and \$182,000 decrease in part-time faculty compensation funding for Long Beach City College.

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- No backfill for ARRA funding – this funding is not restored by either the State or the Federal government. This is a loss of \$517,662 for Long Beach City College.
- Increase CTE funding by \$20 million for SB 70 grants. These are competitive grants that the District will have to apply for. Typically we do receive some grants, but they are for specific purposes and are not available for general purposes.
- Elimination of CalWORKS program, resulting in a \$6 million elimination of TANF funding. This is a loss of approximately \$763,000 for Long Beach City College.

Even with all of these proposed changes to the community college budgets, the State is facing a \$19.1 billion deficit. All of these challenges present us with difficult choices. I firmly believe that if we make thoughtful, fair and student-centered choices, we will come out of this crisis a stronger, more vibrant college. The Tentative Budget is based on the attached budget assumptions developed by the Budget Advisory Committee. The District budget includes fourteen funds totaling \$690,805,333.

**Unrestricted General Fund**

Considering these financially uncertain times, the attached proposed budget is based on fiscally conservative assumptions. Specifically, the negative 0.38% cost of living adjustment (COLA) and a 2% deficit factor have been applied. There is no provision for growth funding. The Chancellor's Office base workload measure reductions from last year remain for 2010-11. This continues to reduce the capacity of community colleges to offer courses and reduces workload expectations accordingly. We are budgeting student enrollment at 20,457 FTES, our funded base.

Long Beach City College continues to look for ways to reduce expenses to address budget shortfalls. Collaboratively, the College has identified over \$2.8 million in expenditure reductions as detailed below:

- Furloughs for the management team totaling \$620,000 in salaries only and continuation of the evening dean duties saving \$86,000 for a total management team savings of \$706,000. This represents a 6.15% salary reduction.

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- Furloughs for faculty effective July 1, 2010 totaling \$661,000, represent a 2.3075% salary reduction.
- Salary savings from the early retirement/resignation incentives for management and classified totaling \$608,000
- Salary savings from the SERP for faculty totaling \$350,000
- 50% reduction in advertising costs totaling \$50,000
- Reorganization of the Senior Center totaling \$167,000
- Reduction of the Wellness budget totaling \$7,100
- 50% reduction in Dean's operating budgets totaling \$62,000
- 15% reduction in instructional supply budgets totaling \$114,000
- Converting to on-line class schedules saving \$65,000

We are projected to close the 2009-2010 fiscal year with an estimated Unrestricted General Fund ending balance of \$9,523,405.

I am recommending a proposed Tentative Budget that is balanced by using \$3,817,245 of the \$9,523,405 estimated ending fund balance. Although the District is planning to deficit spend in fiscal year 2010-2011, we are doing so strategically in order to maintain our focus on student success. This will result in an anticipated 2010-2011 ending fund balance of \$5,706,160 which is 5.26% of budgeted expenditures and other outgo. With this in mind, it will be imperative for the District to continue identifying areas that can be streamlined, reduced or reorganized in order to rectify our own structural deficit next year and into the future.

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***Expenditures***

Major increases/<decreases> in expenditures are:

Changes from 2009-10 - Estimated Actuals		Comments
Full-Time Teaching Salaries	<\$686,417>	The decrease is due to savings from the retirement of 16 faculty and 2.3075% furlough savings.
Part-Time Teaching Salaries	<\$1,269,905>	Savings are due to class section reductions of over 10% due to reduced state apportionment funding.
Classified Full Time Salaries	<\$870,924>	The decrease is due to retirement incentive savings, the freeze on most vacant positions, the reduction in force of 16 full-time equivalent positions and the increase in management furloughs to a total of 6.15%.
Employee Benefits	<\$880,307>	Benefits are decreased in line with salary decreases less some rate increases. Additional rate increases such as a proposed PERS increase may increase benefits for the adopted budget.
Contract Services and Operating Expenses	\$1,050,280	Major increases include utilities in new buildings, copier maintenance and increase in the police contract and other contracts. 2009-10 spending for other services and expenses was curbed due to the budget crisis.
Other Outgo	<\$784,924>	Major decreases include ARRA funds to categorical programs due to no additional federal funding, DSPS District contribution due to less FTES from special DSPS classes and a 15% reduction in instructional supplies resulting in less transfer for lottery instructional supplies budgets

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**Superintendent's Message**

***Reserves***

The board has adopted guidelines requiring a 5.5% reserve in the Unrestricted General Fund. However, due to the extraordinarily difficult budget situation, the reserve is temporarily reduced to 5.0% for this tentative budget. Likewise, \$5,420,373 has been budgeted for this purpose. Additionally, \$28,156 has been reserved for facilities improvement funds, \$249,631 has been reserved for Technology Master Plan, and \$8,000 has been placed in a contingency reserve for the Personnel Commission. If it becomes necessary to use any reserves it will be formally reported to the board in the Fiscal Services agenda items. The Quarterly Budget Performance Reports will also review the use of any reserves.

**Restricted General Fund**

The total Restricted General Fund budget is \$16,599,863. Included in this fund are programs funded from external sources. The revenue from these sources must be used for the purposes specified by the external funding source. Included in this fund are: Federal Title IV & V, the Small Business Development Centers, Vocational 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.

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 2010-11 and as mentioned above, may deepen for EOPS and CalWORKS.

**General Obligation Bond Funds**

The 2002 Measure E General Obligation Bonds have been completely spent. 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. Five



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## Superintendent's Message

major projects at the Pacific Coast Campus and nine at the Liberal Arts Campus are budgeted with the remaining bond funds.

### 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. Please see the following pages for more specific information about other funds.

### Next Steps

The Tentative Budget provides the college administration with spending authority to operate the college during the 2010-2011 fiscal year. Although significant steps are included in this budget, more significant reductions will need to be made in order to bridge the severity of the current and future cuts. It will be crucial for the College to continue to work together through the Budget Advisory Committee, negotiating teams, and other shared governance groups to make these cuts in a fair and transparent way that maintains our core mission and commitment to student success. These are challenging times but the great talent, professionalism, collegiality and commitment to student success that exemplifies LBCC will make the difference in pulling us through these times and continue to feed our desire to create community at our college.

Respectfully submitted,



Eloy O. Oakley  
Superintendent-President

**Long Beach City College  
2010-2011 Budget Development  
Assumptions and Implications**

**I. ORGANIZATION**

There will be budget redirections and potential reductions in response to both the State's budget impact and the priorities as identified by the College Planning Committee (CPC) for 2010-11 College Priorities. The organization of the budget will be the same as 2009-10.

**II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES**

These assumptions will be used for budget development:

- A. Deficit spending will be minimized.
- B. Carryover will only exist for the Technology Master Plan and Facilities Improvement Funds. All other unexpended funds will become part of the ending balance and will be budgeted in the subsequent budget year.
- C. Expenditure of one-time monies will be based on the College Priorities, as derived from the planning process.
- D. Essential operational and maintenance functions of the college will be funded.
- E. 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 in college operations and programs based on the Planning Process and the College Priorities.
- F. Any expense eligible to be funded using categorical or grant dollars will be budgeted in the eligible categorical or grant program.

**Long Beach City College  
2010-2011 Budget Development  
Assumptions and Implications**

**III. RESERVE ASSUMPTIONS**

- A. The District will maintain an unrestricted reserve for contingencies of 5.5% of unrestricted expenditures and other outgo in accordance with Board policy. The fiscal stability trigger established by the Chancellor's Office is a minimum prudent unrestricted general fund balance reserve of 5% (calculated as a percentage of expenditures and other outgo). Due to the extraordinary difficult budget times, we were unable to meet this assumption and have temporarily reduced the reserve down to 5%.
- 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 \$2,403,183. Due to budget constraints, we are unable to fund this reserve for 2010-11.
- C. A restricted liability reserve is included for year-end vacation liability. This reserve is equivalent to three months' accrual vacation pay based on the hours of vacation on the District books as of June 30 for each employee. This liability is estimated at \$582,878. Due to budget constraints, we are unable to fund this reserve for 2010-11.

**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 2% deficit factor will be included to offset a possible short fall from apportionment revenues.

**Long Beach City College  
2010-2011 Budget Development  
Assumptions and Implications**

**V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS (continued)**

- B. The Cost of Living Adjustment (COLA) in the Governor's budget for any year will be included as projected state income for that year and become part of the apportionment base for succeeding years. For the current year, we are expecting a negative <0.38%> COLA.
- C. As instructed by the State Chancellor's Office, the college reduced FTES base amounts to result in a reduction of funding of \$3,446,199. The new base for 2009-10, which carries over into 2010-11, is 20,456.91 total FTES (20,077.83 credit, 179.58 non-credit, and 199.50 enhanced non-credit). We do not expect any funded growth. Therefore, no allowance for growth is budgeted.

As of P-2, the college is reporting 662 unfunded FTES. If growth funding were available, these FTES would generate revenue totaling \$2,567,441.

- D. EOPS, DSPS, Basic Skills and other categorically funded program income estimates will reflect figures in the State budget.
- E. Estimates for lottery income are those provided by the School Services of California. Approximately 9.5% of lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses. As part of the budget savings measures taken, we reduced the instructional supply accounts by 15%, so that the contribution is Unrestricted General Fund \$361,331.
- F. Any block grants which may include but are not limited to instructional equipment, scheduled maintenance, instructional supplies, student services and library materials will be for one-time purposes and will not incur on-going costs into the future.

**Long Beach City College  
2010-2011 Budget Development  
Assumptions and Implications**

**VI. LOCAL REVENUE ASSUMPTIONS**

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

**VII. EXPENSE ASSUMPTIONS**

- A. All budgeted appropriations will be expended.
- B. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution.
- C. Salary expenses will be budgeted to cover all board approved salary changes; step and column increases; and longevity increments for all employees.
- D. Health and welfare benefit costs will be estimated using the best information available, including multi-year trends. Currently, the known rate increases are as follows:

Blue Cross PPO – 2.5%	Delta Dental PPO – 1.3%
Blue Cross HMO – 5.0%	Delta Dental HMO – 5.4%
Kaiser – 4.3%	VSP – 0.0%

These increases combined currently result in a 3.5% blended rate.

**Long Beach City College  
2010-2011 Budget Development  
Assumptions and Implications**

**VII. EXPENSE ASSUMPTIONS (continued)**

- E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the known rates are as follows: PERS 9.709%, STRS 8.25%, Workers' Compensation 1.5316%, SUI 0.72%, Retiree Benefits 5.55%.
- 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 accord with the enrollment management plan.
- H. Savings from vacant classified positions **may only be used** for an absent classified employee who is on paid leave.
- I. Faculty substitutes will be provided as needed to meet minimum course requirements as funds are available.
- J. The Annual Required Contributions (ARC) for the Retiree Health Benefits as noted in the actuarial study dated December 2009 is \$3,460,507. This represents approximately 5.55% of covered payroll.
- K. Travel and conference budgets will remain at the same levels provided in the 2009-10 Adopted Budget.

**Long Beach City College  
2010-2011 Budget Development  
Assumptions and Implications**

**VIII. OTHER ASSUMPTIONS**

- A. The District will continue to improve the accuracy and timeliness of FTES estimates and state reporting of student FTES and enrollment to ensure the District maximizes its unrestricted general fund and categorical revenue.
- B. The District will continue to monitor the number of positive attendance classes and non-credit courses, changing these to census and credit, where possible, to maximize apportionment income.
- C. All grants will be carefully evaluated as to the “District match(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  
2010-2011 Tentative Budget  
Summary of All Expenditures & Other Outgo by Fund**

	<b>ADOPTED BUDGET 2009-2010</b>	<b>ESTIMATED ACTUAL 2009-2010</b>	<b>TENTATIVE BUDGET 2010-2011</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>UNRESTRICTED GENERAL FUND</b>	\$ 113,265,418	\$ 112,527,015	\$ 108,407,450	\$ (4,119,565)	-4%
<b>RESTRICTED GENERAL FUND</b>	\$ 20,894,562	\$ 22,789,864	\$ 16,599,863	\$ (6,190,001)	-27%
<b>CAPITAL PROJECTS FUND</b>	\$ 17,176,160	\$ 1,526,706	\$ 15,852,674	\$ 14,325,968	938%
<b>CHILD AND ADULT DEVELOPMENT FUND</b>	\$ 1,909,207	\$ 1,562,159	\$ 1,577,157	\$ 14,998	1%
<b>CONTRACT/COMMUNITY EDUCATION FUND</b>	\$ 722,006	\$ 1,028,404	\$ 734,109	\$ (294,295)	-29%
<b>GENERAL OBLIGATION BOND FUNDS</b>	\$ 321,359,017	\$ 49,747,987	\$ 491,328,766	\$ 441,580,779	888%
<b>RETIREE HEALTH FUND</b>	\$ 2,422,765	\$ 2,313,765	\$ 3,470,507	\$ 1,156,742	50%
<b>SELF INSURANCE FUND</b>	\$ 960,132	\$ 959,002	\$ 961,549	\$ 2,547	0%
<b>STUDENT FINANCIAL AID FUND</b>	\$ 40,883,928	\$ 50,571,482	\$ 50,831,916	\$ 260,434	1%
<b>VETERANS STADIUM OPERATIONS FUND</b>	\$ 1,035,474	\$ 958,595	\$ 1,041,342	\$ 82,747	9%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<u>\$ 520,628,669</u>	<u>\$ 243,984,979</u>	<u>\$ 690,805,333</u>	<u>\$ 446,820,354</u>	<u>183%</u>



**Long Beach Community College District  
2010-2011 Tentative Budget**

**Unrestricted General Fund**

The Unrestricted General Fund is used for the operating expenses of the District. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue generated from student enrollment fees, local property taxes and state apportionment revenue. For 2010-11, the apportionment revenue is estimated to be \$97,073,767 which is based on 20,457 funded full-time equivalent students (FTES).

**Long Beach Community College District  
2010-2011 Tentative Budget  
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
<b>BEGINNING BALANCE</b>	<b>\$ 14,748,879</b>	<b>\$ 14,748,879</b>	<b>\$ 9,523,405</b>	<b>\$ (5,225,474)</b>	<b>-35%</b>
<b>REVENUE</b>					
Federal Revenue	\$ 122,000	\$ 116,000	\$ 116,000	\$ 0	0%
American Recovery & Reinvestment Act (ARRA) Funding	0	517,662	0	(517,662)	-100%
Total Federal Revenue	\$ 122,000	\$ 633,662	\$ 116,000	\$ (517,662)	-82%
State Principal Apportionment					
State General Apportionment	\$ 82,362,942	\$ 83,832,581	\$ 81,634,207	\$ (2,198,374)	-3%
Property Taxes	10,279,541	10,904,000	10,904,000	0	0%
Enrollment Fee Revenue	4,628,122	4,000,000	4,535,560	535,560	13%
Sub Total	\$ 97,270,605	\$ 98,736,581	\$ 97,073,767	\$ (1,662,814)	-2%
Prior Year Recalculation	\$ 0	\$ 301,640	\$ 0	\$ (301,640)	-100%
Redevelopment Agency PY Property Tax	0	(336,836)	0	336,836	-100%
Sub Total	\$ 0	\$ (35,196)	\$ 0	\$ 35,196	-100%
Total State Principal Apportionment	\$ 97,270,605	\$ 98,701,385	\$ 97,073,767	\$ (1,627,618)	-2%
Other State Revenue					
Mandated Cost Reimbursement	\$ 0	\$ 134,161	\$ 0	\$ (134,161)	-100%
Part-time Faculty Compensation	629,203	453,420	271,420	(182,000)	-40%
State Lottery	2,299,143	2,344,209	2,270,727	(73,482)	-3%
Enrollment Fee Waiver Administration	108,717	113,176	113,176	0	0%
Total Other State Revenue	\$ 3,037,063	\$ 3,044,966	\$ 2,655,323	\$ (389,643)	-13%

**Long Beach Community College District  
2010-2011 Tentative Budget  
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
Local Revenue					
From LBCC Auxiliary	\$ 125,000	\$ 125,000	\$ 125,000	\$ 0	0%
Rent from East Campus	500,000	300,000	500,000	200,000	67%
International Students Fees	1,842,000	1,610,800	1,610,800	0	0%
Nonresident Tuition	900,000	900,000	900,000	0	0%
Materials and Off-Campus Facility Use Fees	89,316	92,940	86,696	(6,244)	-7%
Summer Recreation Program	85,000	65,000	65,000	0	0%
Other Local Revenue	1,148,216	1,026,622	780,211	(246,411)	-24%
Total Local Revenue	\$ 4,689,532	\$ 4,120,362	\$ 4,067,707	\$ (52,655)	-1%
<b>TOTAL REVENUE</b>	<b>\$ 105,119,200</b>	<b>\$ 106,500,375</b>	<b>\$ 103,912,797</b>	<b>\$ (2,587,578)</b>	<b>-2%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 10,000	\$ 34,506	\$ 30,696	\$ (3,810)	-11%
Indirect Costs	37,670	17,237	18,250	1,013	6%
Total From Contract Education/Community Education Fund	\$ 47,670	\$ 51,743	\$ 48,946	\$ (2,797)	-5%
From Restricted General Fund					
Indirect Costs	\$ 590,687	\$ 749,423	\$ 628,462	\$ (120,961)	-16%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 638,357</b>	<b>\$ 801,166</b>	<b>\$ 677,408</b>	<b>\$ (123,758)</b>	<b>-15%</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 105,757,557</b>	<b>\$ 107,301,541</b>	<b>\$ 104,590,205</b>	<b>\$ (2,711,336)</b>	<b>-3%</b>

**Long Beach Community College District**  
**2010-2011 Tentative Budget**  
**Unrestricted General Fund**

	<u>ADOPTED BUDGET 2009-2010</u>	<u>ESTIMATED ACTUAL 2009-2010</u>	<u>TENTATIVE BUDGET 2010-2011</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 23,920,134	\$ 23,385,694	\$ 22,699,277	\$ (686,417)	-3%
Academic Administrator Salaries	3,962,372	3,957,542	4,008,538	50,996	1%
Department Head/Coordinator Salaries	2,055,735	2,054,980	1,782,497	(272,483)	-13%
Full Time Counselor Salaries	1,917,281	1,982,037	1,832,760	(149,277)	-8%
Full Time Librarian Salaries	491,159	482,075	471,651	(10,424)	-2%
Academic Hourly Instructional Salaries	13,493,514	14,023,039	12,753,134	(1,269,905)	-9%
Academic Hourly Non-Instructional Salaries	723,618	814,769	1,006,291	191,522	24%
Librarian Hourly Salaries	355,565	361,248	355,565	(5,683)	-2%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 46,919,378</b>	<b>\$ 47,061,384</b>	<b>\$ 44,909,713</b>	<b>\$ (2,151,671)</b>	<b>-5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 22,210,532	\$ 21,839,312	\$ 20,968,388	\$ (870,924)	-4%
Classified Instructional Salaries	3,077,608	3,326,480	3,353,553	27,073	1%
Classified Hourly Non-Instructional Salaries	567,705	710,217	584,236	(125,981)	-18%
Classified Hourly Instructional Salaries	140,510	186,624	140,510	(46,114)	-25%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 25,996,355</b>	<b>\$ 26,062,633</b>	<b>\$ 25,046,687</b>	<b>\$ (1,015,946)</b>	<b>-4%</b>
<b>BENEFITS</b>					
Benefits	\$ 23,259,879	\$ 23,168,015	\$ 22,287,708	\$ (880,307)	-4%
Early Retirement Incentives	795,984	988,809	988,809	0	0%
<b>TOTAL BENEFITS</b>	<b>\$ 24,055,863</b>	<b>\$ 24,156,824</b>	<b>\$ 23,276,517</b>	<b>\$ (880,307)</b>	<b>-4%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2009-2010</u>	<u>ESTIMATED ACTUAL 2009-2010</u>	<u>TENTATIVE BUDGET 2010-2011</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>SUPPLIES AND MATERIALS</b>					
Commencement Expenses	\$ 16,750	\$ 14,635	\$ 16,750	\$ 2,115	14%
Instructional Material Fees	78,817	74,015	73,117	(898)	-1%
Other Supplies	1,119,758	925,000	845,061	(79,939)	-9%
Fuel	75,075	45,000	75,075	30,075	67%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 1,290,400</b>	<b>\$ 1,058,650</b>	<b>\$ 1,010,003</b>	<b>\$ (48,647)</b>	<b>-5%</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 3,485,453	\$ 3,177,231	\$ 3,561,914	\$ 384,683	12%
Travel and Conferences	132,605	202,567	147,544	(55,023)	-27%
Air Quality Management District Site Fees	35,000	32,974	35,000	2,026	6%
Staff Development	22,075	2,680	22,495	19,815	739%
Dues and Memberships	154,526	144,792	169,304	24,512	17%
Insurance Property Liability	0	158	0	(158)	-100%
Utilities	3,557,214	2,960,203	3,131,739	171,536	6%
Rents, Building Repair, Maintenance and Equipment Repair	947,711	787,521	960,040	172,519	22%
Environmental Health Fees	930	1,470	930	(540)	-37%
Audit	126,250	106,465	111,250	4,785	4%
Election	350,000	450,000	0	(450,000)	-100%
Legal	365,200	381,466	365,200	(16,266)	-4%
Fingerprinting	12,000	10,000	12,000	2,000	20%
Postage	226,317	258,144	219,517	(38,627)	-15%
Credit Card Fees	220,164	213,164	220,164	7,000	3%
Online Software Licensing	159,006	378,290	445,291	67,001	18%
Other Services and Expenses	1,604,687	847,359	1,602,376	755,017	89%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 11,399,138</b>	<b>\$ 9,954,484</b>	<b>\$ 11,004,764</b>	<b>\$ 1,050,280</b>	<b>11%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Unrestricted General Fund**

	ADOPTED		ESTIMATED		TENTATIVE		CHANGE	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT	
	2009-2010	2009-2010	2009-2010	2009-2010	2010-2011			
<b>CAPITAL OUTLAY</b>								
Buildings and Additions	\$ 16,075	\$ 9,629	\$ 14,575	\$ 4,946			51%	
Library Books	3,805	2,252	4,494	2,242			100%	
Equipment	148,204	377,312	154,256	(223,056)			-59%	
Lease/Purchase	250,500	322,982	250,500	(72,482)			-22%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 418,584</b>	<b>\$ 712,175</b>	<b>\$ 423,825</b>	<b>\$ (288,350)</b>			<b>-40%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 110,079,718</b>	<b>\$ 109,006,150</b>	<b>\$ 105,671,509</b>	<b>\$ (3,334,641)</b>			<b>-3%</b>	
<b>OTHER OUTGO</b>								
<b>INTERFUND TRANSFERS OUT</b>								
To Child and Adult Development Fund	\$ 577,417	\$ 63,658	\$ 48,697	\$ (14,961)			-24%	
To Restricted General Fund								
ARRA Fund Allocated to Categorical Programs	\$ 0	\$ 482,887	\$ 34,775	\$ (448,112)			-93%	
DSPS District Contribution	533,858	533,858	115,525	(418,333)			-78%	
DSPS Excess Costs	0	330,848	503,947	173,099			52%	
Deaf/Hard of Hearing District Match (4:1)	34,000	34,156	34,000	(156)			0%	
EOPS District Match	278,101	168,342	168,342	0			0%	
EOPS Excess Costs	0	26,728	90,154	63,426			237%	
Federal Work Study District Contribution	88,928	110,437	90,853	(19,584)			-18%	
Instructional Supplies	470,862	470,862	361,331	(109,531)			-23%	
Instructional Equipment & Library Materials Block Grant District Match (3:1)	34,217	34,217	0	(34,217)			-100%	
Veteran's Services	93,317	92,966	93,317	351			0%	
<b>Total To Restricted General Fund</b>	<b>\$ 1,533,283</b>	<b>\$ 2,285,301</b>	<b>\$ 1,492,244</b>	<b>\$ (793,057)</b>			<b>-35%</b>	

**Long Beach Community College District  
2010-2011 Tentative Budget  
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
To Self Insurance Fund	\$ 975,000	\$ 975,000	\$ 975,000	\$ 0	0%
To Student Financial Aid Fund					
Return to Title IV District Contribution	\$ 25,000	\$ 22,505	\$ 30,000	\$ 7,495	33%
Never Attend Award	75,000	174,401	190,000	15,599	9%
Total To Student Financial Aid Fund	\$ 100,000	\$ 196,906	\$ 220,000	\$ 23,094	12%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 3,185,700</b>	<b>\$ 3,520,865</b>	<b>\$ 2,735,941</b>	<b>\$ (784,924)</b>	<b>-22%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 113,265,418</b>	<b>\$ 112,527,015</b>	<b>\$ 108,407,450</b>	<b>\$ (4,119,565)</b>	<b>-4%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (7,507,861)</b>	<b>\$ (5,225,474)</b>	<b>\$ (3,817,245)</b>	<b>\$ 1,408,229</b>	<b>-27%</b>
Plus Beginning Balance	14,748,879	14,748,879	9,523,405	(5,225,474)	-35%
<b>ENDING BALANCE</b>	<b>\$ 7,241,018</b>	<b>\$ 9,523,405</b>	<b>\$ 5,706,160</b>	<b>\$ (3,817,245)</b>	<b>-40%</b>
<b>DESIGNATED RESERVES</b>					
5.5% Board Mandated Reserve (5% for 2010-2011)	\$ 6,229,598	\$ 6,188,986	\$ 5,420,373	\$ (768,613)	-12%
Reserve for Facilities Improvement Funds	296,456	28,156	28,156	0	0%
Reserve for Technology Master Plan	278,613	249,631	249,631	0	0%
Vacation and Loadbanking Reserve	0	0	0	0	na
Economic Uncertainties	428,351	3,048,632	0	(3,048,632)	-100%
Reserve for Contingencies	8,000	8,000	8,000	0	0%
<b>TOTAL DESIGNATED RESERVES</b>	<b>\$ 7,241,018</b>	<b>\$ 9,523,405</b>	<b>\$ 5,706,160</b>	<b>\$ (3,817,245)</b>	<b>-40%</b>
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>

**Long Beach Community College District  
2010-2011 Tentative 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. These matching funds come from the Unrestricted General Fund, and they are shown in the Restricted General Fund as Other Financing Sources. The state-funded Deaf/Hard-of-Hearing Grant is an example, where the State requires a 4:1 local match.

**Indirect Costs**

Many of the grant/categorical programs allow the college to use some (typically 4%) of the restricted dollars to pay for indirect (overhead) costs incurred to operate the grant/categorical programs. These dollars are budgeted under "Outgoing Interfund Transfers to the Unrestricted General Fund."

**Parking and Student Health Programs**

For informational purposes, the Parking Program Budget and the Student Health Center Budget are presented on pages 29 and 31, respectively.



**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
<b>BEGINNING BALANCE</b>	<b>\$ 3,253,990</b>	<b>\$ 3,253,990</b>	<b>\$ 2,791,056</b>	<b>\$ (462,934)</b>	<b>-14%</b>
<b>REVENUE</b>					
Federal Revenue					
Federal Work Study	\$ 741,071	\$ 870,305	\$ 757,111	\$ (113,194)	-13%
Title IV Project Launch	267,845	260,230	29,714	(230,516)	-89%
Title IV Upward Bound	555,293	627,768	576,935	(50,833)	-8%
Title V Hispanic Serving Institutions (Cooperative)	154,578	149,061	0	(149,061)	-100%
Title V Skills Grant	1,006,218	737,127	561,242	(175,885)	-24%
Trio-Student Support Services	239,917	282,162	36,119	(246,043)	-87%
Veteran's Services	3,000	3,000	3,000	0	0%
Economic Development					
Greater Avenue for Independent (TANF)	\$ 158,722	\$ 177,409	\$ 176,865	\$ (544)	0%
Work Study & Job Development/Placement (TANF)	0	369,728	0	(369,728)	-100%
Small Business Development Center Network	5,019,373	4,122,711	869,324	(3,253,387)	-79%
Vocational & Applied Technology Act IIBI Technical Preparation	55,355	67,750	69,708	1,958	3%
Vocational and Applied Technology Act	888,780	1,232,203	1,088,012	(144,191)	-12%
Total Federal Revenue	\$ 9,090,152	\$ 8,899,454	\$ 4,168,030	\$ (4,731,424)	-53%
State Restricted Revenue					
Basic Skills	\$ 328,527	\$ 0	\$ 259,279	\$ 259,279	na
Cooperative Agencies Resource for Education	21,750	19,991	19,741	(250)	-1%
Disabled Students Programs & Services and Deaf/Hard of Hearing	1,094,353	917,425	917,425	0	0%
Extended Opportunity Programs & Services	1,033,539	773,535	702,521	(71,014)	-9%
Faculty & Staff Diversity	14,682	0	9,479	9,479	na
Foster & Kinship Care	159,064	175,519	175,519	0	0%
Matriculation	893,662	636,072	636,072	0	0%
Non-Credit Matriculation	171,140	114,995	114,995	0	0%
Restricted Lottery	289,982	289,982	285,386	(4,596)	-2%
Student Financial Aid Administration Allowance	581,908	879,225	877,725	(1,500)	0%
Technology Infrastructure & Telecommunications	24,504	0	0	0	na

**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED</u>	<u>ESTIMATED</u>	<u>TENTATIVE</u>	<u>CHANGE</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMOUNT</u>	<u>PERCENT</u>
	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-2011</u>		
Economic Development					
Advanced Transportation Technology & Energy Center (ATTEC)	\$ 144,976	\$ 101,670	\$ 205,000	\$ 103,330	102%
California Transportation and Logistics Institute	36,216	37,663	0	(37,663)	-100%
California Clean Energy Workforce Training Program	0	916,453	1,012,792	96,339	11%
CalWorks	675,297	770,744	585,322	(185,422)	-24%
Career Technical Education Community Collaborative	364,362	276,220	88,142	(188,078)	-68%
Career Technical Education Construction Collaborative	215,971	215,971	0	(215,971)	-100%
Career Technical Education Collaborative II Grant	0	0	310,000	310,000	na
Career Technical Education Project - Santa Monica College	38,221	48,221	0	(48,221)	-100%
EDD Trade Act Educational Contract	0	4,000	7,559	3,559	89%
Center for International Trade/Development (CITD)	139,400	101,670	49,524	(52,146)	-51%
DPSS Calworks Supplemental	204,493	205,000	205,000	0	0%
Governor's CTE Initiative Equipment for Allied Health	0	9,174	0	(9,174)	-100%
Los Angeles Universal Pre-School	124,190	170,783	0	(170,783)	-100%
National Science Foundation Internet Security Collaborative (ITEST)	0	12,650	12,650	0	0%
National Science Foundation Internet Security Collaborative	0	4,580	0	(4,580)	-100%
National Science Foundation Internet Security Collaborative	0	1,824	17,476	15,652	858%
Nursing Expansion Grant	150,280	294,948	0	(294,948)	-100%
Nursing Expansion	0	18,736	157,209	138,473	739%
WIA Allied Health Program	0	75,288	0	(75,288)	-100%
Nursing Faculty Recruitment & Retention	34,206	34,206	40,942	6,736	20%
Chancellor Office Small Business Development Center	35,360	24,798	0	(24,798)	-100%
Workforce Investment Act Governor's Nursing Initiative for Associate RN Program	149,576	219,909	0	(219,909)	-100%
Workplace Learning Resource Center (WPLRC)	139,400	101,670	0	(101,670)	-100%
Young Entrepreneurs Project (YEP-CITD)	32,520	67,520	0	(67,520)	-100%
Young Entrepreneurs Project (YEP-SBDC)	24,648	59,648	0	(59,648)	-100%
Foundation Grants					
Model Approaches to Partnership in Parenting/Family to Family Program	26,348	41,348	22,500	(18,848)	-46%
Total State Restricted Revenue	\$ 7,148,575	\$ 7,621,438	\$ 6,712,258	\$ (909,180)	-12%

**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2009-2010</u>	<u>ESTIMATED ACTUAL 2009-2010</u>	<u>TENTATIVE BUDGET 2010-2011</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Local Revenue					
College Promise Tours	\$ 0	\$ 25,000	\$ 0	\$ (25,000)	-100%
Public Education & Government - City of Long Beach	0	66,666	66,666	0	0%
Child Development Consortium	10,580	18,750	10,161	(8,589)	-46%
Early Childhood Mentor Program	150	150	0	(150)	-100%
Pacific Hospital Trust	17,510	17,510	0	(17,510)	-100%
Youth Empowerment Strategies for Success	177,838	177,838	173,678	(4,160)	-2%
Economic Development				0	
Clean Truck Program Port of Long Beach	\$ 207,103	\$ 119,737	\$	\$ (119,737)	-100%
Centro Community Hispanic Association	0	19,928	32,946	13,018	65%
Pacific Gateway Workforce Investment Network City of Long Beach	0	3,248	91,173	87,925	2707%
Pacific Gateway Workforce Investment Network City of Long Beach	0	86,940	194,720	107,780	124%
LBUSD Gear Up Program	0	0	100,000	100,000	na
ARRA SGA for the Healthcare Sector and Other High Growth Emerging Industries	0	33,483	260,424	226,941	678%
<b>Total Local Revenue</b>	<b>\$ 413,181</b>	<b>\$ 569,250</b>	<b>\$ 929,768</b>	<b>\$ 360,518</b>	<b>63%</b>
Other Local Revenue					
Parking Permits and Meters	\$ 800,000	\$ 800,000	\$ 757,000	\$ (43,000)	-5%
Student Health Fees	922,000	922,000	900,000	(22,000)	-2%
<b>Total Other Local Revenue</b>	<b>\$ 1,722,000</b>	<b>\$ 1,722,000</b>	<b>\$ 1,657,000</b>	<b>\$ (65,000)</b>	<b>-4%</b>
<b>Prior Year Carryover</b>					
Federal Revenue					
Small Business Development Center Network	\$ 0	\$ 0	\$ 930,018	\$ 930,018	na
Title V Skills Grant	0	0	269,091	269,091	na
<b>Total Federal Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,199,109</b>	<b>\$ 1,199,109</b>	<b>na</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2009-2010</u>	<u>ESTIMATED ACTUAL 2009-2010</u>	<u>TENTATIVE BUDGET 2010-2011</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
State Revenue					
Basic Skills	\$ 1,051,678	\$ 568,550	\$ 744,261	\$ 175,711	31%
California Articulation Numbers	1,831	985	846	(139)	-14%
Center for International Trade/Development (CITD)	65,609	65,609	0	(65,609)	-100%
Cooperative Agencies Resource for Education	6,810	6,810	0	(6,810)	-100%
Extended Opportunity Programs & Services	27,813	27,813	0	(27,813)	-100%
Faculty & Staff Diversity	35,451	30,956	13,974	(16,982)	-55%
Instructional Equipment & Library Materials Block Grant	420,944	420,944	0	(420,944)	-100%
Los Angeles Universal Pre-School	0	0	49,896	49,896	na
Staff Development	3,799	3,799	0	(3,799)	-100%
Student Financial Aid Administration Allowance	3,282	3,282	0	(3,282)	-100%
Matriculation	72,137	72,137	0	(72,137)	-100%
Technology Infrastructure & Telecommunications	29,309	28,568	741	(27,827)	-97%
Total State Revenue	<u>\$ 1,718,663</u>	<u>\$ 1,229,453</u>	<u>\$ 809,718</u>	<u>\$ (419,735)</u>	<u>-34%</u>
Local Revenue					
Clean Truck Program Port of Long Beach	\$ 0	\$ 0	\$ 31,312	\$ 31,312	na
Horticulture Donation	4,382	0	4,382	4,382	na
Pacific Hospital Trust	34	34	0	(34)	-100%
Total Local Revenue	<u>\$ 4,416</u>	<u>\$ 34</u>	<u>\$ 35,694</u>	<u>\$ 35,660</u>	<u>104882%</u>
Total Prior Year Carryover	\$ 1,723,079	\$ 1,229,487	\$ 2,044,521	\$ 815,034	66%
<b>TOTAL REVENUE</b>	<b><u>\$ 20,096,987</u></b>	<b><u>\$ 20,041,629</u></b>	<b><u>\$ 15,511,577</u></b>	<b><u>\$ (4,530,052)</u></b>	<b><u>-23%</u></b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2009-2010</u>	<u>ESTIMATED ACTUAL 2009-2010</u>	<u>TENTATIVE BUDGET 2010-2011</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS FROM UNRESTRICTED GENERAL FUND					
ARRA Fund Allocated to Categorical Programs	\$ 0	\$ 482,887	\$ 34,775	\$ (448,112)	-93%
DSPS District Contribution	533,858	533,858	115,525	(418,333)	-78%
DSPS Excess Costs	0	330,848	503,947	173,099	52%
Deaf/Hard of Hearing District Match (4:1)	34,000	34,156	34,000	(156)	0%
EOPS District Match	278,101	168,342	168,342	0	0%
EOPS Excess Costs	0	26,728	90,154	63,426	237%
Federal Work Study District Contribution	88,928	110,437	90,853	(19,584)	-18%
Instructional Supplies	470,862	470,862	361,331	(109,531)	-23%
Instructional Equipment & Library Materials Block Grant District Match (3:1)	34,217	34,217	0	(34,217)	-100%
Veteran's Services	93,317	92,966	93,317	351	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,533,283</b>	<b>\$ 2,285,301</b>	<b>\$ 1,492,244</b>	<b>\$ (793,057)</b>	<b>-35%</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 21,630,270</b>	<b>\$ 22,326,930</b>	<b>\$ 17,003,821</b>	<b>\$ (5,323,109)</b>	<b>-24%</b>
<b>EXPENDITURES</b>					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 260,801	\$ 129,184	\$ 114,966	\$ (14,218)	-11%
Academic Administrator Salaries	300,858	276,175	332,764	56,589	20%
Department Head/Coordinator Salaries	568,364	543,753	452,469	(91,284)	-17%
Full Time Counselor Salaries	711,017	659,564	597,795	(61,769)	-9%
Academic Hourly Instructional Salaries	472,292	343,908	144,237	(199,671)	-58%
Academic Hourly Non-Instructional Salaries	835,437	845,047	498,224	(346,823)	-41%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 3,148,769</b>	<b>\$ 2,797,631</b>	<b>\$ 2,140,455</b>	<b>\$ (657,176)</b>	<b>-23%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED</u>	<u>ESTIMATED</u>	<u>TENTATIVE</u>	<u>CHANGE</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMOUNT</u>	<u>PERCENT</u>
	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-2011</u>		
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 4,096,596	\$ 4,354,107	\$ 3,577,878	\$ (776,229)	-18%
Classified Instructional Salaries	29,031	241,046	95,639	(145,407)	-60%
Classified Hourly Non-Instructional Salaries	1,929,285	2,306,339	1,459,548	(846,791)	-37%
Classified Hourly Instructional Salaries	326,738	1,007,249	779,102	(228,147)	-23%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 6,381,650</b>	<b>\$ 7,908,741</b>	<b>\$ 5,912,167</b>	<b>\$ (1,996,574)</b>	<b>-25%</b>
<b>BENEFITS</b>					
	\$ 2,693,269	\$ 2,887,114	\$ 2,287,731	\$ (599,383)	-21%
<b>SUPPLIES AND MATERIALS</b>					
Books	\$ 4,600	\$ 3,130	\$ 1,755	\$ (1,375)	-44%
Instructional Supplies	773,336	943,704	673,117	(270,587)	-29%
Other Supplies	390,946	579,786	465,162	(114,624)	-20%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 1,168,882</b>	<b>\$ 1,526,620</b>	<b>\$ 1,140,034</b>	<b>\$ (386,586)</b>	<b>-25%</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 4,404,030	\$ 4,192,545	\$ 2,333,028	\$ (1,859,517)	-44%
Travel and Conferences	258,862	317,345	195,812	(121,533)	-38%
Staff Development	11,100	9,082	6,389	(2,693)	-30%
Dues and Memberships	23,702	51,150	21,515	(29,635)	-58%
Insurance	78,353	90,414	91,000	586	1%
Utilities and Housekeeping	0	50	0	(50)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	190,554	204,691	198,736	(5,955)	-3%
Postage	20,382	29,708	22,515	(7,193)	-24%
Online Software Licensing	77,324	223,392	53,991	(169,401)	-76%
Credit Card Fees	0	3,000	3,000	0	0%
Other Services and Expenses	58,472	133,104	113,226	(19,878)	-15%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 5,122,779</b>	<b>\$ 5,254,481</b>	<b>\$ 3,039,212</b>	<b>\$ (2,215,269)</b>	<b>-42%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2009-2010</u>	<u>ESTIMATED ACTUAL 2009-2010</u>	<u>TENTATIVE BUDGET 2010-2011</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 44,382	\$ 41,750	\$ 44,382	\$ 2,632	6%
Buildings and Additions	20,000	34,626	20,000	(14,626)	-42%
Library Books	51,890	183,453	0	(183,453)	-100%
Equipment	1,376,090	1,142,036	1,080,758	(61,278)	-5%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,492,362</b>	<b>\$ 1,401,865</b>	<b>\$ 1,145,140</b>	<b>\$ (256,725)</b>	<b>-18%</b>
<b>SUBTOTAL</b>	<b>\$ 20,007,711</b>	<b>\$ 21,776,452</b>	<b>\$ 15,664,739</b>	<b>\$ (6,111,713)</b>	<b>-28%</b>
Payments to Students	296,164	263,989	306,680	42,691	16%
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,303,875</b>	<b>\$ 22,040,441</b>	<b>\$ 15,971,419</b>	<b>\$ (6,069,022)</b>	<b>-28%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Unrestricted General Fund					
Categorical/Grant Indirect Costs	\$ 590,687	\$ 749,423	\$ 628,444	\$ (120,979)	-16%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 590,687</b>	<b>\$ 749,423</b>	<b>\$ 628,444</b>	<b>\$ (120,979)</b>	<b>-16%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 20,894,562</b>	<b>\$ 22,789,864</b>	<b>\$ 16,599,863</b>	<b>\$ (6,190,001)</b>	<b>-27%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 735,708</b>	<b>\$ (462,934)</b>	<b>\$ 403,958</b>	<b>\$ 866,892</b>	<b>-187%</b>
Plus Beginning Balance	3,253,990	3,253,990	2,791,056	(462,934)	-14%
<b>ENDING BALANCE</b>	<b>\$ 3,989,698</b>	<b>\$ 2,791,056</b>	<b>\$ 3,195,014</b>	<b>\$ 403,958</b>	<b>14%</b>
<b>DESIGNATED RESERVES</b>					
Reserve for Basic Skills	\$ 931,891	\$ 0	\$ 864,034	\$ 864,034	na
Reserve for Parking Program	2,885,375	2,606,622	2,264,128	(342,494)	-13%
Reserve for Student Health Fees	172,432	184,434	66,852	(117,582)	-64%
<b>TOTAL DESIGNATED RESERVES</b>	<b>\$ 3,989,698</b>	<b>\$ 2,791,056</b>	<b>\$ 3,195,014</b>	<b>\$ 403,958</b>	<b>14%</b>
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
<b>BEGINNING BALANCE</b>	<u>\$ 2,912,236</u>	<u>\$ 2,912,236</u>	<u>\$ 2,606,622</u>	<u>\$ (305,614)</u>	<u>-10%</u>
<b>REVENUE</b>					
Other Local Revenue					
Parking Permits and Meters	\$ 800,000	\$ 800,000	\$ 757,000	\$ (43,000)	-5%
<b>TOTAL REVENUE</b>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 757,000</u>	<u>\$ (43,000)</u>	<u>-5%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 87,489	\$ 86,524	\$ 90,131	\$ 3,607	4%
Classified Hourly Non-Instructional Salaries	50,000	50,000	50,000	0	0%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 137,489</u>	<u>\$ 136,524</u>	<u>\$ 140,131</u>	<u>\$ 3,607</u>	<u>3%</u>
<b>BENEFITS</b>	\$ 35,745	\$ 35,350	\$ 36,500	\$ 1,150	3%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 35,100	\$ 80,019	\$ 80,300	\$ 281	0%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 142,565	\$ 277,231	\$ 277,000	\$ (231)	0%
Rents, Building Repair, Maintenance and Equipment Repair	183,000	195,081	188,000	(7,081)	-4%
Postage	100	100	100	0	0%
Online Software Licensing	1,200	1,200	1,200	0	0%
Other Services and Expenses	35,000	75,576	73,000	(2,576)	-3%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<u>\$ 361,865</u>	<u>\$ 549,188</u>	<u>\$ 539,300</u>	<u>\$ (9,888)</u>	<u>-2%</u>



**Long Beach Community College District  
2010-2011 Tentative Budget  
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0	0%
Buildings and Additions	20,000	20,000	20,000	0	0%
Equipment	25,000	15,000	15,000	0	0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 85,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 655,199</b>	<b>\$ 876,081</b>	<b>\$ 871,231</b>	<b>\$ (4,850)</b>	<b>-1%</b>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 171,662	\$ 229,533	\$ 228,263	\$ (1,270)	-1%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 171,662</b>	<b>\$ 229,533</b>	<b>\$ 228,263</b>	<b>\$ (1,270)</b>	<b>-1%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 826,861</b>	<b>\$ 1,105,614</b>	<b>\$ 1,099,494</b>	<b>\$ (6,120)</b>	<b>-1%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (26,861)</b>	<b>\$ (305,614)</b>	<b>\$ (342,494)</b>	<b>\$ (36,880)</b>	<b>12%</b>
Plus Beginning Balance	2,912,236	2,912,236	2,606,622	(305,614)	-10%
<b>ENDING BALANCE</b>	<b>\$ 2,885,375</b>	<b>\$ 2,606,622</b>	<b>\$ 2,264,128</b>	<b>\$ (342,494)</b>	<b>-13%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Student Health Centers**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
<b>BEGINNING BALANCE</b>	<u>\$ 341,754</u>	<u>\$ 341,754</u>	<u>\$ 184,434</u>	<u>\$ (157,320)</u>	<u>-46%</u>
<b>REVENUE</b>					
Other Local Revenue					
Student Health Fees	\$ 922,000	\$ 922,000	\$ 900,000	\$ (22,000)	-2%
<b>TOTAL REVENUE</b>	<u>\$ 922,000</u>	<u>\$ 922,000</u>	<u>\$ 900,000</u>	<u>\$ (22,000)</u>	<u>-2%</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Department Head/Coordinator Salaries	\$ 90,849	\$ 85,398	\$ 88,753	\$ 3,355	4%
Academic Hourly Non-Instructional Salaries	55,000	62,018	62,000	(18)	0%
<b>TOTAL ACADEMIC SALARIES</b>	<u>\$ 145,849</u>	<u>\$ 147,416</u>	<u>\$ 150,753</u>	<u>\$ 3,337</u>	<u>2%</u>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 455,225	\$ 454,673	\$ 423,730	\$ (30,943)	-7%
Classified Hourly Non-Instructional Salaries	27,500	2,500	1,000	(1,500)	-60%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 482,725</u>	<u>\$ 457,173</u>	<u>\$ 424,730</u>	<u>\$ (32,443)</u>	<u>-7%</u>
<b>BENEFITS</b>	\$ 228,531	\$ 224,434	\$ 212,705	\$ (11,729)	-5%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 64,225	\$ 58,250	\$ 52,000	\$ (6,250)	-11%

**Long Beach Community College District  
2010-2011 Tentative Budget  
Student Health Centers**

	<b>ADOPTED BUDGET 2009-2010</b>	<b>ESTIMATED ACTUAL 2009-2010</b>	<b>TENTATIVE BUDGET 2010-2011</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 5,000	\$ 9,500	\$ 10,000	\$ 500	5%
Travel and Conferences	5,000	5,000	1,750	(3,250)	-65%
Staff Development	1,000	0	0	0	na
Dues and Memberships	500	500	150	(350)	-70%
Insurance	78,353	90,414	91,000	586	1%
Online Software Licensing	0	6,232	3,000	(3,232)	-52%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 89,853</b>	<b>\$ 111,646</b>	<b>\$ 105,900</b>	<b>\$ (5,746)</b>	<b>-5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Additions	\$ 0	\$ 3,700	\$ 0	\$ (3,700)	-100%
Equipment	4,000	1,400	500	(900)	-64%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 4,000</b>	<b>\$ 5,100</b>	<b>\$ 500</b>	<b>\$ (4,600)</b>	<b>-90%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,015,183</b>	<b>\$ 1,004,019</b>	<b>\$ 946,588</b>	<b>\$ (57,431)</b>	<b>-6%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Unrestricted General Fund					
Indirect Costs	\$ 76,139	\$ 75,301	\$ 70,994	\$ (4,307)	-6%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 76,139</b>	<b>\$ 75,301</b>	<b>\$ 70,994</b>	<b>\$ (4,307)</b>	<b>-6%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 1,091,322</b>	<b>\$ 1,079,320</b>	<b>\$ 1,017,582</b>	<b>\$ (61,738)</b>	<b>-6%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (169,322)</b>	<b>\$ (157,320)</b>	<b>\$ (117,582)</b>	<b>\$ 39,738</b>	<b>-25%</b>
Plus Beginning Balance	341,754	341,754	184,434	(157,320)	-46%
<b>ENDING BALANCE</b>	<b>\$ 172,432</b>	<b>\$ 184,434</b>	<b>\$ 66,852</b>	<b>\$ (117,582)</b>	<b>-64%</b>

**Long Beach Community College District  
2010-2011 Tentative 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 fees and nonresident tuition. 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. 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 at PCC and remaining costs are \$15,793,000.

**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 2009-10 and we have budgeted \$150,000 to be repaid in 2010-11. As of June 30, 2010, the remaining loan balance is \$1.15 million.

**Long Beach Community College District  
2010-2011 Tentative Budget  
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
<b>BEGINNING BALANCE</b>	<b>\$ 8,318,647</b>	<b>\$ 8,318,647</b>	<b>\$ 9,036,106</b>	<b>\$ 717,459</b>	<b>9%</b>
<b>REVENUE</b>					
State					
Industrial Technology Center-Mfg. Phase I	\$ 808,000	\$ 760,384	\$ 0	\$ (760,384)	-100%
Learning Resource Center, LAC	0	209,037	0	(209,037)	-100%
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	15,846,924	43,050	15,793,000	15,749,950	36585%
Scheduled Maintenance - Block Grant	292,029	292,029	0	(292,029)	-100%
<b>Total State Revenue</b>	<b>\$ 16,946,953</b>	<b>\$ 1,304,500</b>	<b>\$ 15,793,000</b>	<b>\$ 14,488,500</b>	<b>1111%</b>
Local Revenue					
Interest	\$ 150,000	\$ 50,000	\$ 50,000	\$ 0	0%
Redevelopment Revenue	200,000	314,651	310,000	(4,651)	-1%
International Students Fees	0	128,068	128,000	(68)	0%
Nonresident Tuition	0	237,272	237,000	(272)	0%
From Foundation	0	59,674	0	(59,674)	-100%
<b>Total Local Revenue</b>	<b>\$ 350,000</b>	<b>\$ 789,665</b>	<b>\$ 725,000</b>	<b>\$ (64,665)</b>	<b>-8%</b>
<b>TOTAL REVENUE</b>	<b>\$ 17,296,953</b>	<b>\$ 2,094,165</b>	<b>\$ 16,518,000</b>	<b>\$ 14,423,835</b>	<b>689%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Stadium Operations Fund (Loan Repayment)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 17,446,953</b>	<b>\$ 2,244,165</b>	<b>\$ 16,668,000</b>	<b>\$ 14,423,835</b>	<b>643%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
<b>EXPENDITURES</b>					
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 0	\$ 9,242	\$ 0	\$ (9,242)	-100%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 207,000	\$ 0	\$ 275,000	\$ 275,000	na
Building Repair and Maintenance	292,029	381,482	0	(381,482)	-100%
Other Services and Expenses	0	0	0	0	na
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 499,029</b>	<b>\$ 381,482</b>	<b>\$ 275,000</b>	<b>\$ (106,482)</b>	<b>-28%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Additions	\$ 15,259,460	\$ 114,328	\$ 14,725,000	\$ 14,610,672	12780%
Architect Fees	290,957	14,400	275,000	260,600	1810%
Engineering Fees	0	4,025	0	(4,025)	-100%
Inspection Fees	137,714	43,050	337,000	293,950	683%
Building Fixtures	0	31,770	0	(31,770)	-100%
Equipment	989,000	928,408	240,674	(687,734)	-74%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 16,677,131</b>	<b>\$ 1,135,982</b>	<b>\$ 15,577,674</b>	<b>\$ 14,441,692</b>	<b>1271%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,176,160</b>	<b>\$ 1,526,706</b>	<b>\$ 15,852,674</b>	<b>\$ 14,325,968</b>	<b>938%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 270,793</b>	<b>\$ 717,459</b>	<b>\$ 815,326</b>	<b>\$ 97,867</b>	<b>14%</b>
Plus Beginning Balance	8,318,647	8,318,647	9,036,106	717,459	9%
<b>ENDING BALANCE</b>	<b>\$ 8,589,440</b>	<b>\$ 9,036,106</b>	<b>\$ 9,851,432</b>	<b>\$ 815,326</b>	<b>9%</b>
<b>DESIGNATED RESERVES</b>					
From Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for future projects	3,589,440	4,036,106	4,851,432	815,326	20%
<b>TOTAL DESIGNATED RESERVES</b>	<b>\$ 8,589,440</b>	<b>\$ 9,036,106</b>	<b>\$ 9,851,432</b>	<b>\$ 815,326</b>	<b>9%</b>
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>

**Long Beach Community College District  
2010-2011 Tentative Budget**

**Child and Adult Development Fund**

The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality 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 2010-11, the budgeted interfund transfer from the Unrestricted General Fund is \$48,697.

**Long Beach Community College District  
2010-2011 Tentative Budget  
Child and Adult Development Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
<b>BEGINNING BALANCE</b>	\$ 38,145	\$ 38,145	\$ 38,145	\$ 0	0%
<b>REVENUE</b>					
State Revenue					
Child Care Food Program	\$ 25,000	\$ 50,482	\$ 50,482	\$ 0	0%
Child Care Permissive Tax Bail	71,488	51,519	51,000	(519)	-1%
State General Child Care Contract	119,463	125,000	134,463	9,463	8%
State Preschool Contract	514,720	629,000	645,000	16,000	3%
Total State Revenue	\$ 730,671	\$ 856,001	\$ 880,945	\$ 24,944	3%
Local Revenue					
Fees	\$ 599,119	\$ 640,000	\$ 645,015	\$ 5,015	1%
Interest	2,000	2,500	2,500	0	0%
Total Local Revenue	\$ 601,119	\$ 642,500	\$ 647,515	\$ 5,015	1%
<b>TOTAL REVENUE</b>	<b>\$ 1,331,790</b>	<b>\$ 1,498,501</b>	<b>\$ 1,528,460</b>	<b>\$ 29,959</b>	<b>2%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 577,417	\$ 63,658	\$ 48,697	\$ (14,961)	-24%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 577,417</b>	<b>\$ 63,658</b>	<b>\$ 48,697</b>	<b>\$ (14,961)</b>	<b>-24%</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 1,909,207</b>	<b>\$ 1,562,159</b>	<b>\$ 1,577,157</b>	<b>\$ 14,998</b>	<b>1%</b>
<b>EXPENDITURES</b>					
ACADEMIC SALARIES					
Department Head/Coordinator Salaries	\$ 50,557	\$ 50,557	\$ 50,557	\$ 0	0%
Academic Hourly Non-Instructional Salaries	5,000	5,000	5,000	0	0%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 55,557</b>	<b>\$ 55,557</b>	<b>\$ 55,557</b>	<b>\$ 0</b>	<b>0%</b>



**Long Beach Community College District  
2010-2011 Tentative Budget  
Child and Adult Development Fund**

	<b>ADOPTED BUDGET 2009-2010</b>	<b>ESTIMATED ACTUAL 2009-2010</b>	<b>TENTATIVE BUDGET 2010-2011</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 1,057,079	\$ 710,513	\$ 709,460	\$ (1,053)	0%
Classified Hourly Non-Instructional Salaries	212,500	349,737	311,074	(38,663)	-11%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 1,269,579</b>	<b>\$ 1,060,250</b>	<b>\$ 1,020,534</b>	<b>\$ (39,716)</b>	<b>-4%</b>
<b>BENEFITS</b>	<b>\$ 471,766</b>	<b>\$ 346,140</b>	<b>\$ 341,070</b>	<b>\$ (5,070)</b>	<b>-1%</b>
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 102,530	\$ 94,000	\$ 139,921	\$ 45,921	49%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 600	\$ 0	\$ 600	\$ 600	na
Travel and Conferences	4,300	2,400	4,300	1,900	79%
Dues and Memberships	4,000	3,000	4,000	1,000	33%
Rents, Building Repair, Maintenance and Equipment Repair	500	500	500	0	0%
Fingerprinting	325	0	325	325	na
Postage	50	50	50	0	0%
Online Software Licensing	0	262	300	38	15%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 9,775</b>	<b>\$ 6,212</b>	<b>\$ 10,075</b>	<b>\$ 3,863</b>	<b>62%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 0	\$ 0	\$ 10,000	\$ 10,000	na
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,909,207</b>	<b>\$ 1,562,159</b>	<b>\$ 1,577,157</b>	<b>\$ 14,998</b>	<b>1%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>
Plus Beginning Balance	38,145	38,145	38,145	0	0%
<b>ENDING BALANCE</b>	<b>\$ 38,145</b>	<b>\$ 38,145</b>	<b>\$ 38,145</b>	<b>\$ 0</b>	<b>0%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget**

**Contract/Community Education Fund**

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

**Long Beach Community College District  
2010-2011 Tentative Budget  
Contract/Community Education Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	<u>\$ 948,400</u>	<u>\$ 948,400</u>	<u>\$ 398,772</u>	<u>\$ (549,628)</u>	<u>-58%</u>
<b>REVENUE</b>					
Local Revenue					
Small Business Development Center Program Income	\$ 17,730	\$ 26,697	\$ 15,397	\$ (11,300)	-42%
Cash Match Program	115,654	115,654	127,683	12,029	10%
Community Education	81,176	131,729	268,163	136,434	104%
Contract Education	345,237	194,696	135,385	(59,311)	-30%
Interest	21,000	10,000	10,000	0	0%
<b>TOTAL REVENUE</b>	<u>\$ 580,797</u>	<u>\$ 478,776</u>	<u>\$ 556,628</u>	<u>\$ 77,852</u>	<u>16%</u>
<b>EXPENDITURES</b>					
ACADEMIC SALARIES					
Academic Hourly Instructional Salaries	\$ 0	\$ 7,117	\$ 17,740	\$ 10,623	149%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 169,321	\$ 172,841	\$ 155,110	\$ (17,731)	-10%
Classified Hourly Non-Instructional Salaries	238,283	273,045	129,501	(143,544)	-53%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 407,604</u>	<u>\$ 445,886</u>	<u>\$ 284,611</u>	<u>\$ (161,275)</u>	<u>-36%</u>
BENEFITS	\$ 98,016	\$ 104,630	\$ 81,619	\$ (23,011)	-22%
SUPPLIES AND MATERIALS					
Books	\$ 2,525	\$ 2,525	\$ 5,675	\$ 3,150	125%
Other Supplies	15,008	29,474	31,234	1,760	6%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 17,533</u>	<u>\$ 31,999</u>	<u>\$ 36,909</u>	<u>\$ 4,910</u>	<u>15%</u>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Contract/Community Education Fund**

				<b>CHANGE</b>	
	<b>ADOPTED BUDGET 2009-2010</b>	<b>ESTIMATED ACTUAL 2009-2010</b>	<b>TENTATIVE BUDGET 2010-2011</b>	<b>AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 81,249	\$ 313,384	\$ 237,666	\$ (75,718)	-24%
Travel and Conferences	1,210	1,210	950	(260)	-21%
Dues and Memberships	15,000	20,027	20,880	853	4%
Rents, Building Repair, Maintenance and Equipment Repair	27,250	33,930	0	(33,930)	-100%
Postage	8,287	7,688	2,288	(5,400)	-70%
Online Software Licensing	156	4,156	0	(4,156)	-100%
Other Services and Expenses	18,031	6,634	0	(6,634)	-100%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 151,183</b>	<b>\$ 387,029</b>	<b>\$ 261,784</b>	<b>\$ (125,245)</b>	<b>-32%</b>
<b>SUBTOTAL</b>					
Payments to Students	0	0	2,500	2,500	na
<b>TOTAL EXPENDITURES</b>	<b>\$ 674,336</b>	<b>\$ 976,661</b>	<b>\$ 685,163</b>	<b>\$ (291,498)</b>	<b>-30%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Unrestricted General Fund for Instructional Departments	\$ 10,000	\$ 34,506	\$ 30,696	\$ (3,810)	-11%
To Unrestricted General Fund for Indirect Costs	37,670	17,237	18,250	1,013	6%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 47,670</b>	<b>\$ 51,743</b>	<b>\$ 48,946</b>	<b>\$ (2,797)</b>	<b>-5%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 722,006</b>	<b>\$ 1,028,404</b>	<b>\$ 734,109</b>	<b>\$ (294,295)</b>	<b>-29%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (141,209)</b>	<b>\$ (549,628)</b>	<b>\$ (177,481)</b>	<b>\$ 372,147</b>	<b>-68%</b>
Plus Beginning Balance	948,400	948,400	398,772	(549,628)	-58%
<b>ENDING BALANCE</b>	<b>\$ 807,191</b>	<b>\$ 398,772</b>	<b>\$ 221,291</b>	<b>\$ (177,481)</b>	<b>-45%</b>
<b>DESIGNATED ENDING BALANCE</b>					
Restricted for Small Business Development Center Program	\$ 4,463	\$ 3,936	\$ 3,936	\$ 0	0%
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 802,728</b>	<b>\$ 394,836</b>	<b>\$ 217,355</b>	<b>\$ (177,481)</b>	<b>-45%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget**

**General Obligation Bond Funds**

**2002 and 2008 Measure E General Obligation Bonds**

The District has two Measure E General Obligation Bonds: 2002 and 2008. A total of \$181 million in bonds were sold under the 2002 Measure E General Obligation Bond program; and 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. The projects funded by the 2002 and 2008 Measure E General Obligation Bonds will continue to further the modernization of Long Beach City College in accordance with the 2020 Master Plan on two campuses, the Pacific Coast Campus and the Liberal Arts Campus. The 2002 Measure E General Obligation Bonds have been completely spent. The following description outlines some of the larger projects planned for the year July 2010 through June 2011.

**MEASURE E 2008**

**Pacific Coast Campus**

Multidisciplinary Academic Building (MDAB)

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. The contract for this project was recently awarded and construction is expected to start late fall 2010 and continue until early 2014.

Pacific Coast Campus Fitness Center

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

**Long Beach Community College District  
2010-2011 Tentative Budget**

**General Obligation Bond Funds**

Student Services Center Retrofit (GG Building)

The Building GG retrofit consists of 18,900 square feet. including the original building, cafeteria and courtyard. The start of design is on hold pending future 2008 General Obligation Bond sales. In the interim, Building GG will serve as swing space for the MDAB project.

PCC Swing Space

The completion of the PCC Swing Space is essential for the future of the 2008 Measure E General Obligation Bond projects on the PCC Campus. This swing space will be used for temporary housing of the various programs for the MDAB project during construction. Construction of swing space in buildings GG, OO, PP, MM, and installation of temporary portable buildings is underway and will be completed for the start of the MDAB project in fall 2010.

**Liberal Arts Campus**

Student Services Building - 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. The \$18 million project is currently in the final stages of plan check. Construction is anticipated to start fall 2010. The retrofit will bring Admissions & Records, Cashiers, Counseling, DSPS, EOPS, Financial Aid, Health Services, Outreach & Recruitment and the Transfer Center together.

Infrastructure Upgrades

This project includes upgrades to main utilities including telecommunication, reclaimed water, chilled water, gas, potable water, and electricity. The chilled water loop closure north of Carson Street and the balance of the utility upgrades are a part of the recommendations found in the Infrastructure Master Plan. Along with planned upgrades and improvements to existing systems within each building, the project will provide connectivity to the newly completed Central Plant and energy management system. Construction completion is anticipated by winter 2011.

**Long Beach Community College District  
2010-2011 Tentative Budget**

**General Obligation Bond Funds**

Building I - Bookstore

The Building I project is the retrofit of Building I into the new Viking Bookstore. The building will be expanded in size to accommodate the space requirements of the bookstore. The project is currently in the the final stages of plan check. Construction is anticipated to start fall 2010.

Parking Structure

Construction of the 900 vehicle parking structure in Lot J began May 7, 2010 and will be completed in summer 2011. The project represents the first design-build project delivery method for the District. The structure includes an array of solar panels on the roof with an instructional lab area. The solar array will provide full electrical power for the structure.

Building O

In December 2008, the District purchased two buildings adjacent to the Liberal Arts Campus. They will be retrofitted to accommodate the Foundation, Economic & Resource Development, Warehouse, Instructional & Information Technology Services, and the Bond Management Team. The Foundation moved into Building O-2 in July 2009. Construction is underway in Building O-1 and is anticipated to be completed in fall 2010.

**Long Beach Community College District  
2010-2011 Tentative Budget  
General Obligation Bond Funds  
2002 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ <u>17,010,035</u>	\$ <u>17,010,035</u>	\$ <u>0</u>	\$ <u>(17,010,035)</u>	<u>-100%</u>
<b>REVENUE</b>					
Local Revenue					
Interest	\$ 137,206	\$ 148,105	\$ 0	\$ (148,105)	-100%
<b>TOTAL REVENUE</b>	\$ <u>137,206</u>	\$ <u>148,105</u>	\$ <u>0</u>	\$ <u>(148,105)</u>	<u>-100%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 56,783	\$ 56,783	\$ 0	\$ (56,783)	-100%
Classified Hourly Non-Instructional Salaries	12,019	18,416	0	(18,416)	-100%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ <u>68,802</u>	\$ <u>75,199</u>	\$ <u>0</u>	\$ <u>(75,199)</u>	<u>-100%</u>
<b>BENEFITS</b>	\$ 24,723	\$ 25,491	\$ 0	\$ (25,491)	-100%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 62,303	\$ 76,776	\$ 0	\$ (76,776)	-100%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 2,433,281	\$ 3,209,972	\$ 0	\$ (3,209,972)	-100%
Air Quality Management District Site Fees	990	0	0	0	na
Insurance	1,310	220,891	0	(220,891)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	192,824	157,841	0	(157,841)	-100%
Audit	15,200	19,374	0	(19,374)	-100%
Legal	172,921	75,000	0	(75,000)	-100%
Other Services and Expenses	55,171	469,018	0	(469,018)	-100%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>2,871,697</u>	\$ <u>4,152,096</u>	\$ <u>0</u>	\$ <u>(4,152,096)</u>	<u>-100%</u>



**Long Beach Community College District  
2010-2011 Tentative Budget  
General Obligation Bond Funds  
2002 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2009-2010	2009-2010	2010-2011		
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 188,240	\$ 326,119	\$ 0	\$ (326,119)	-100%
Buildings and Additions	12,518,431	10,049,248	0	(10,049,248)	-100%
Equipment	938,284	2,453,211	0	(2,453,211)	-100%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 13,644,955</b>	<b>\$ 12,828,578</b>	<b>\$ 0</b>	<b>\$ (12,828,578)</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,672,480</b>	<b>\$ 17,158,140</b>	<b>\$ 0</b>	<b>\$ (17,158,140)</b>	<b>-100%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (16,535,274)</b>	<b>\$ (17,010,035)</b>	<b>\$ 0</b>	<b>\$ 17,010,035</b>	<b>-100%</b>
Plus Beginning Balance	17,010,035	17,010,035	0	(17,010,035)	-100%
<b>ENDING BALANCE</b>	<b>\$ 474,761</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>
<b>DESIGNATED RESERVES</b>					
Reserve for Contingencies	\$ 474,761	\$ 0	\$ 0	\$ 0	na
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
General Obligation Bond Funds  
2008 Measure E**

	ADOPTED BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011	CHANGE AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 1,744,147	\$ 1,744,147	\$ 150,717,272	\$ 148,973,125	8541%
<b>REVENUE</b>					
Bond Proceeds	\$ 392,327,321	\$ 0	\$ 392,327,321	\$ 392,327,321	na
Bond Anticipation Note (BAN) Proceeds	0	180,480,000	0	(180,480,000)	-100%
Total Bond Proceeds	\$ 392,327,321	\$ 180,480,000	\$ 392,327,321	\$ 211,847,321	117%
Local Revenue					
Interest	\$ 38,506	\$ 1,082,972	\$ 1,696,339	\$ 613,367	57%
<b>TOTAL REVENUE</b>	<b>\$ 392,365,827</b>	<b>\$ 181,562,972</b>	<b>\$ 394,023,660</b>	<b>\$ 212,460,688</b>	<b>117%</b>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 0	\$ 0	\$ 106,383	\$ 106,383	na
Classified Hourly Non-Instructional Salaries	0	7,782	0	(7,782)	-100%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 0</b>	<b>\$ 7,782</b>	<b>\$ 106,383</b>	<b>\$ 98,601</b>	<b>1267%</b>
<b>BENEFITS</b>	\$ 0	\$ 934	\$ 43,617	\$ 42,683	4570%
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 6,000	\$ 15,789	\$ 51,775	\$ 35,986	228%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 23,584,643	\$ 3,880,331	\$ 22,319,344	\$ 18,439,013	475%
Insurance	0	672,636	750,551	77,915	12%
Waste Disposal	0	16,745	3,255	(13,490)	-81%
Rents, Building Repair, Maintenance and Equipment Repair	161,215	514,549	1,531,070	1,016,521	198%
Legal	2,749	19,124	84,452	65,328	342%
Other Services and Expenses	19,276	8,487,926	22,711,864	14,223,938	168%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 23,767,883</b>	<b>\$ 13,591,311</b>	<b>\$ 47,400,536</b>	<b>\$ 33,809,225</b>	<b>249%</b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
General Obligation Bond Funds  
2008 Measure E**

	<b>ADOPTED BUDGET 2009-2010</b>	<b>ESTIMATED ACTUAL 2009-2010</b>	<b>TENTATIVE BUDGET 2010-2011</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CAPITAL OUTLAY</b>					
Site Acquisitions	\$ 2,913,696	\$ 686,933	\$ 0	\$ (686,933)	-100%
Site Improvements	5,896,766	1,475,961	7,009,780	5,533,819	375%
Buildings and Additions	255,956,298	16,470,851	270,502,411	254,031,560	1542%
Equipment	16,145,894	340,286	16,214,264	15,873,978	4665%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 280,912,654</b>	<b>\$ 18,974,031</b>	<b>\$ 293,726,455</b>	<b>\$ 274,752,424</b>	<b>1448%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 304,686,537</b>	<b>\$ 32,589,847</b>	<b>\$ 341,328,766</b>	<b>\$ 308,738,919</b>	<b>947%</b>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
BAN Repayment	\$ 0	\$ 0	\$ 150,000,000	\$ 150,000,000	na
<b>TOTAL OTHER OUTGO</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 150,000,000</b>	<b>\$ 150,000,000</b>	<b>na</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 304,686,537</b>	<b>\$ 32,589,847</b>	<b>\$ 491,328,766</b>	<b>\$ 458,738,919</b>	<b>1408%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 87,679,290</b>	<b>\$ 148,973,125</b>	<b>\$ (97,305,106)</b>	<b>\$ (246,278,231)</b>	<b>-165%</b>
Plus Beginning Balance	1,744,147	1,744,147	150,717,272	148,973,125	8541%
<b>ENDING BALANCE</b>	<b>\$ 89,423,437</b>	<b>\$ 150,717,272</b>	<b>\$ 53,412,166</b>	<b>\$ (97,305,106)</b>	<b>-65%</b>
<b>DESIGNATED RESERVES</b>					
Reserve for Contingencies	\$ 89,423,437	\$ 150,717,272	\$ 53,412,166	\$ (97,305,106)	-65%
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>

**Long Beach Community College District  
2010-2011 Tentative Budget**

**Retiree Health Fund**

The Retiree Health Fund is the fund where the cost of benefits for retirees is budgeted and recorded. As of September 1, 2009, the total actuarially determined unfunded liability for current and future retirees was \$31,394,983. This figure is based on an actuarial study prepared on December 3, 2009. The study determined that the annual required contribution (ARC), needed to pay the normal costs plus an amortized portion of the unfunded actuarial accrued liability, was 5.55 % of covered of payroll. This percentage is applied to all District funds with payroll expenses. Then that sum (\$3,460,507) is transferred into the Retiree Health Fund.

On January 24, 2006, the Board of Trustees authorized participation in the FUTURIS Program, which provides professional investment management services for the irrevocable trust portion of the Retiree Health Fund. As of May 31, 2010, the value of the investment in the irrevocable trust was \$1,057,175.

**Long Beach Community College District  
2010-2011 Tentative Budget  
Retiree Health Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 9,510,040	\$ 9,510,040	\$ 9,545,040	\$ 35,000	0%
<b>REVENUE</b>					
Local Revenue					
Interest	\$ 77,000	\$ 10,000	\$ 10,000	\$ 0	0%
Dividend Income	42,000	35,000	35,000	0	0%
<b>TOTAL REVENUE</b>	\$ 119,000	\$ 45,000	\$ 45,000	\$ 0	0%
<b>OTHER FINANCING SOURCES</b>					
From Composite Benefits Rate	\$ 2,303,765	\$ 2,303,765	\$ 3,460,507	\$ 1,156,742	50%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 2,303,765	\$ 2,303,765	\$ 3,460,507	\$ 1,156,742	50%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 2,422,765	\$ 2,348,765	\$ 3,505,507	\$ 1,156,742	49%
<b>EXPENDITURES</b>					
Academic Retiree Benefits	\$ 1,228,828	\$ 1,036,694	\$ 1,557,228	\$ 520,534	50%
Classified Retiree Benefits	1,074,937	1,267,071	1,903,279	636,208	50%
Other Services and Expenses	119,000	10,000	10,000	0	0%
<b>TOTAL EXPENDITURES</b>	\$ 2,422,765	\$ 2,313,765	\$ 3,470,507	\$ 1,156,742	50%
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 0	\$ 35,000	\$ 35,000	\$ 0	0%
Plus Beginning Balance	9,510,040	9,510,040	9,545,040	35,000	0%
<b>ENDING BALANCE</b>	\$ 9,510,040	\$ 9,545,040	\$ 9,580,040	\$ 35,000	0%
<b>DESIGNATED RESERVES</b>					
Actuarial Accrued Liability	\$ 9,510,040	\$ 9,545,040	\$ 9,580,040	\$ 35,000	0%
<b>TOTAL DESIGNATED RESERVES</b>	\$ 9,510,040	\$ 9,545,040	\$ 9,580,040	\$ 35,000	0%
<b>UNDESIGNATED ENDING BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 0	na

**Long Beach Community College District  
2010-2011 Tentative 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 \$975,000 from the Unrestricted General Fund.

**Long Beach Community College District  
2010-2011 Tentative Budget  
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 35,720	\$ 35,720	\$ 52,918	\$ 17,198	48%
<b>REVENUE</b>					
Interest	\$ 4,000	\$ 1,200	\$ 1,200	\$ 0	0%
<b>TOTAL REVENUE</b>	\$ 4,000	\$ 1,200	\$ 1,200	\$ 0	0%
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 975,000	\$ 975,000	\$ 975,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 975,000	\$ 975,000	\$ 975,000	\$ 0	0%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 979,000	\$ 976,200	\$ 976,200	\$ 0	0%
<b>EXPENDITURES</b>					
Classified Non-Instructional Salaries	\$ 31,299	\$ 31,159	\$ 32,836	\$ 1,677	5%
Staff Benefits	12,833	12,775	13,463	688	5%
Other Supplies	1,400	975	1,017	42	4%
Professional Services	4,500	6,500	6,500	0	0%
Conferences and Travel Expenses	2,000	1,150	590	(560)	-49%
Dues and Memberships	100	100	100	0	0%
Insurance Premiums Casualty/Liability	700,000	702,693	702,693	0	0%
Miscellaneous Insurance Expense	203,000	202,300	203,000	700	0%
Online Software Licensing	0	350	350	0	0%
Other Services and Expenses	5,000	1,000	1,000	0	0%
<b>TOTAL EXPENDITURES</b>	\$ 960,132	\$ 959,002	\$ 961,549	\$ 2,547	0%
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 18,868	\$ 17,198	\$ 14,651	\$ (2,547)	-15%
Plus Beginning Balance	35,720	35,720	52,918	17,198	48%
<b>ENDING BALANCE</b>	\$ 54,588	\$ 52,918	\$ 67,569	\$ 14,651	28%

**Long Beach Community College District  
2010-2011 Tentative Budget**

**Student Financial Aid Fund**

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



**Long Beach Community College District  
2010-2011 Tentative Budget  
Student Financial Aid Fund**

	<b>ADOPTED BUDGET 2009-2010</b>	<b>ESTIMATED ACTUAL 2009-2010</b>	<b>TENTATIVE BUDGET 2010-2011</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>BEGINNING BALANCE</b>	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>0</u>	<u>0%</u>
<b>REVENUE</b>					
Federal Revenue					
Academic Competitive Grant	\$ 200,000	\$ 240,000	\$ 300,000	\$ 60,000	25%
Americorps National Service Awards	225,000	122,763	150,000	27,237	22%
Pell Grants	29,900,000	39,803,094	39,780,000	(23,094)	0%
Supplemental Education Opportunity Grants	602,400	563,750	563,031	(719)	0%
Title IV Project Launch	20,000	53,850	0	(53,850)	-100%
W. D. Ford Direct Stafford Loan	7,000,000	6,950,000	7,000,000	50,000	1%
Total Federal Revenue	\$ <u>37,947,400</u>	\$ <u>47,733,457</u>	\$ <u>47,793,031</u>	\$ <u>59,574</u>	<u>0%</u>
State Revenue					
CAL Grants	\$ 2,500,000	\$ 2,200,000	\$ 2,500,000	\$ 300,000	14%
Cooperative Agencies Resources Education (CARE)	171,230	150,829	123,538	(27,291)	-18%
Extended Opportunity Programs and Services	165,298	290,290	195,347	(94,943)	-33%
Total State Revenue	\$ <u>2,836,528</u>	\$ <u>2,641,119</u>	\$ <u>2,818,885</u>	\$ <u>177,766</u>	<u>7%</u>
<b>TOTAL REVENUE</b>	<b>\$ <u>40,783,928</u></b>	<b>\$ <u>50,374,576</u></b>	<b>\$ <u>50,611,916</u></b>	<b>\$ <u>237,340</u></b>	<b><u>0%</u></b>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2009-2010</u>	<u>ESTIMATED ACTUAL 2009-2010</u>	<u>TENTATIVE BUDGET 2010-2011</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 25,000	\$ 22,505	\$ 30,000	\$ 7,495	33%
Never Attend Award	75,000	174,401	190,000	15,599	9%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 100,000</b>	<b>\$ 196,906</b>	<b>\$ 220,000</b>	<b>\$ 23,094</b>	<b>12%</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 40,883,928</b>	<b>\$ 50,571,482</b>	<b>\$ 50,831,916</b>	<b>\$ 260,434</b>	<b>1%</b>
<b>EXPENDITURES</b>					
Academic Competitive Grant	\$ 200,000	\$ 240,000	\$ 300,000	\$ 60,000	25%
Americorps National Service Awards	225,000	122,763	150,000	27,237	22%
CAL Grants	2,500,000	2,200,000	2,500,000	300,000	14%
Cooperative Agencies Resources Education (CARE)	171,230	150,829	123,538	(27,291)	-18%
Extended Opportunity Programs and Services	165,298	290,290	195,347	(94,943)	-33%
Pell Grants	30,000,000	40,000,000	40,000,000	0	0%
Supplemental Education Opportunity Grants	602,400	563,750	563,031	(719)	0%
Title IV Project Launch	20,000	53,850	0	(53,850)	-100%
W. D. Ford Direct Stafford Loan	7,000,000	6,950,000	7,000,000	50,000	1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,883,928</b>	<b>\$ 50,571,482</b>	<b>\$ 50,831,916</b>	<b>\$ 260,434</b>	<b>1%</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>

**Long Beach Community College District  
2010-2011 Tentative 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 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 2009-10 and we have budgeted \$150,000 to be repaid in 2010-11. As of June 30, 2010, the remaining loan balance is \$1.15 million.

**Long Beach Community College District  
2010-2011 Tentative Budget  
Veterans' Stadium Operations Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ <u>510,875</u>	\$ <u>510,875</u>	\$ <u>452,280</u>	\$ <u>(58,595)</u>	<u>-11%</u>
<b>REVENUES</b>					
Local Revenue	\$ 1,000,000	\$ 900,000	\$ 900,000	\$ 0	0%
<b>TOTAL REVENUE AND OTHER SOURCES</b>	\$ <u>1,000,000</u>	\$ <u>900,000</u>	\$ <u>900,000</u>	\$ <u>0</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 303,230	\$ 302,481	\$ 306,044	\$ 3,563	1%
Classified Hourly Non-Instructional Salaries	81,000	53,540	81,000	27,460	51%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ <u>384,230</u>	\$ <u>356,021</u>	\$ <u>387,044</u>	\$ <u>31,023</u>	<u>9%</u>
<b>BENEFITS</b>	\$ 134,044	\$ 130,442	\$ 135,198	\$ 4,756	4%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 25,100	\$ 18,677	\$ 25,000	\$ 6,323	34%
Fuel	2,000	1,500	2,000	500	33%
<b>TOTAL SUPPLIES AND MATERIALS</b>	\$ <u>27,100</u>	\$ <u>20,177</u>	\$ <u>27,000</u>	\$ <u>6,823</u>	<u>34%</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 35,000	\$ 33,000	\$ 35,000	\$ 2,000	6%
Travel and Conferences	1,000	500	1,000	500	100%
Utilities and Housekeeping	172,000	173,631	174,000	369	0%
Rents, Building Repair Maintenance and Equipment Repair	32,000	16,889	32,000	15,111	89%
Postage	100	60	100	40	67%
Other Services and Expenses	20,000	16,163	20,000	3,837	24%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>260,100</u>	\$ <u>240,243</u>	\$ <u>262,100</u>	\$ <u>21,857</u>	<u>9%</u>

**Long Beach Community College District  
2010-2011 Tentative Budget  
Veterans' Stadium Operations Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2009-2010	ACTUAL 2009-2010	BUDGET 2010-2011	AMOUNT	PERCENT
CAPITAL OUTLAY					
Building Fixtures	\$ 0	\$ 0	\$ 0	\$ 0	na
Equipment	80,000	61,712	80,000	18,288	30%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 80,000</b>	<b>\$ 61,712</b>	<b>\$ 80,000</b>	<b>\$ 18,288</b>	<b>30%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 885,474</b>	<b>\$ 808,595</b>	<b>\$ 891,342</b>	<b>\$ 82,747</b>	<b>10%</b>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund (Loan Repayment)	\$ 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>\$ 1,035,474</b>	<b>\$ 958,595</b>	<b>\$ 1,041,342</b>	<b>\$ 82,747</b>	<b>9%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (35,474)</b>	<b>\$ (58,595)</b>	<b>\$ (141,342)</b>	<b>\$ (82,747)</b>	<b>141%</b>
Plus Beginning Balance	510,875	510,875	452,280	(58,595)	-11%
<b>ENDING BALANCE</b>	<b>\$ 475,401</b>	<b>\$ 452,280</b>	<b>\$ 310,938</b>	<b>\$ (141,342)</b>	<b>-31%</b>