TENTATIVE BUDGET

Fiscal Year 2012-2013

LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

LONG BEACH COMMUNITY COLLEGE DISTRICT
2012-2013 Tentative Budget

Submitted by:

Eloy O. Oakley
Superintendent-President

To the:

Board of Trustees
Douglas W. Otto, President

Roberto Uranga, Vice President
Jeffrey Kellogg, Member
Thomas J. Clark, Member
Mark J. Bowen, Member

June 26, 2012

Long Beach Community College District
2012–2013 Tentative Budget

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Long Beach Community College District
2012-2013 Tentative Budget

Superintendent's Message

June 26, 2012

Board of Trustees
Long Beach, California 90808

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

The 2012-2013 Tentative Budget is attached for your review and approval. On January 5, 2012 Governor Brown announced his Proposed Budget for fiscal year 2012-13, which included a total of $10.3 billion in cuts and revenues to balance the budget. The Proposed Budget assumed a budget deficit of approximately $9.2 billion and that voters will pass the Governor's ballot measure proposed for the November 2012 election to raise taxes by approximately $7 billion. If passed, the tax measure would provide $2.2 billion to reduce inter-year K-14 deferrals and prevent deeper cuts to schools. If the voters reject the tax measure, the Proposed Budget provided for an additional $5.4 billion in trigger cuts. The Governor's May Revise includes revenue adjustments including a decrease to the estimate of additional property tax revenue due to the elimination of Redevelopment Agencies, an increase in the deferral reduction and a new Mandates Block Grant. The May Revise also projects a larger cut to community colleges if the November tax initiative is not passed. **This Tentative Budget is based on the Governor's best case scenario (tax measure passing).** While we expect the State Budget to be finalized by the end of June, some of the specific details noted here are likely to be revised. For example, a late proposal by the legislature appears to put our future redevelopment revenues at risk. Highlights from the Governor's Budget (including Assembly and Senate revisions as of June 15, 2012) include:

- No cost of living adjustments (COLA). The 3.24% statutory COLA will not be funded.
- No growth funding.
- Student fees remain at $46 per unit. 2011-12 midyear triggers increased fees by $10 to $46 per unit beginning summer 2012.

Superintendent's Message

- 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.
- Apportionment deferrals decrease $213 million to $748 million (approximately $19.4 million deferral for LBCC).
- Due to significant deferrals and the uncertain timing of passing the state budget, Long Beach City College plans to again issue Tax Revenue Anticipation Notes (TRANs), a form of short-term financing, in 2012-13.
- Redevelopment Agency Elimination – the State Supreme Court upheld the Governor's decision to eliminate state Redevelopment Agencies. The Governor's Budget projects an increase of $1.1 billion in offsetting local property taxes due to the elimination of Redevelopment Agencies' entitlements to tax increment. Redevelopment Successor Agencies have been formed and the process to dissolve the Agencies has begun. 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 (2011-2012) and budget (2012-2013) years.

As noted, the Tentative 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 is not passed, the following mid-year changes will be triggered:

- No deferral reduction. Apportionment deferrals will remain at $961 million (approximately $24 million for LBCC or over 30% of state apportionment).
- Additional $338 million in mid-year trigger cuts for community colleges (approximately $5.9 million for LBCC).

Superintendent's Message

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.

The Tentative Budget includes ten funds totaling $671,989,199 and is based on the attached budget assumptions developed by the Budget Advisory Committee.

Unrestricted General Fund

Approximately $8.5 million in ongoing apportionment cuts from the past three years carry into the 2011-12 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. 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 (19,334 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 management evening dean duties and health benefit plan changes, the College has identified over $5.1 million in expenditure reductions as detailed below:

- Reduction in administrative services operating budget saving $42,000.
- Management reduction in force saving $1,255,000.
- Classified reduction in force saving $3,817,000.

We are projected to close the 2011-12 fiscal year with an unaudited unrestricted fund balance of $10,684,658.

Long Beach Community College District
2012-2013 Tentative Budget

Superintendent's Message

I am recommending a proposed Tentative Budget that is using $1,251,935 of the $10,684,658 projected ending fund balance. Although the District is once again planning to deficit spend in fiscal year 2012-2013, we are doing so strategically in order to maintain our focus on student success. This will result in an anticipated 2012-2013 ending fund balance of $9,432,723 which is 9.2% of budgeted expenditures and other outgo. Since we have not fully eliminated our deficit and since this budget is based on the best case scenario, we will continue to identify at least $2 million in additional costs during the fall semester.

Expenditures

Major increases / (decreases) in expenditures are:

Changes from 2011-12 - Estimated Actuals		Comments
Total Classified Salaries	($ 2,639,139)	The decrease is net effect of the classified and management reduction in force less step and column increases.
Employee Benefits	($ 948,811)	Decrease due to the overall decrease in salaries. The 3.8% decrease in benefits matches the 3.8% decrease in total salaries.
Contract Services and Operating Expenses	($ 567,003)	The decrease is due to no elections costs (elections held every other year) and the suspension of police and fire science instructional service agreements.
Equipment	($ 440,420)	Budgets have been reduced to respond to reduced funding and 2011-12 expenditures were unusually high due to several equipment needs that were addressed.

Superintendent's Message

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 $5,151,678 has been budgeted for this purpose. Additionally, $104,986 has been reserved for the Technology Master Plan, $1,982,138 has been reserved for vacation and load banking and $2,193,921 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 $18,966,638. 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.

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 Funds

The 2002 Measure E General Obligation Bonds have been completely spent and the related bond funds (42-45) are now closed. 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. Four major projects at the Pacific Coast Campus and five at the Liberal Arts Campus are planned for the 2012-13 fiscal year.

Superintendent's Message

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 Tentative Budget provides the college administration with spending authority to operate the college during the 2012-2013 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. These cuts are very difficult especially for those directly impacted. Due to funding cuts, we are forced to reduce services and to find more efficient ways to provide ongoing services. We applaud the great accomplishments of our faculty and staff and all of their sacrifices, which have helped us to continue to serve our students and the community. The global economic crisis continues to impose unprecedented challenges to our College. Economic recovery appears to be slow. As a result, the Governor is not projecting growth funding for the next several years. We will continue to make adjustments as necessary to serve our students and the community as we prepare for the challenges ahead. Long Beach Community College District will also continue to work with the legislature to sponsor or support legislation that allows the District to generate alternative forms of revenue and decrease or eliminate regulatory requirements and mandates.

Respectfully submitted,

Eloy O. Oakley
Superintendent-President

Long Beach City College
2012-2013 Tentative 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 2012-2013 College Priorities. The organization of the budget will be the same as 2011-2012.

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

The Tentative Budget is based on the Governor's budget assuming the Governor's November tax initiative passes. The $313 million state-wide cuts from 2011-2012 plus the $72 million Tier II mid-year cuts carry over to 2012-2013.

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 commiserate 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.

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 $2,252,013 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 $330,125.

Long Beach City College
2012-2013 Tentative Budget
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 expecting 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 19,334 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.

Long Beach City College
2012-2013 Tentative Budget
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 and management; however, the Superintendent/President will remain at the same furlough level as 2011-2012. Only vacant positions deemed absolutely essential will be budgeted.

Long Beach City College
2012-2013 Tentative Budget
Budget Assumptions and Implications

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.

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 Tentative Budget
Summary of All Expenditures & Other Outgo by Fund

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
UNRESTRICTED GENERAL FUND	$ 109,834,589	$ 108,583,819	$ 103,033,555	$ (5,550,264)	-5%
RESTRICTED GENERAL FUND	$ 20,428,691	$ 19,306,750	$ 18,966,638	$ (340,112)	-2%
CAPITAL PROJECTS FUND	$ 7,601,871	$ 7,013,391	$ 1,350,031	$ (5,663,360)	-81%
CHILD AND ADULT DEVELOPMENT FUND	$ 1,572,613	$ 1,399,596	$ 1,434,743	$ 35,147	3%
CONTRACT/COMMUNITY EDUCATION FUND	$ 698,016	$ 441,734	$ 817,786	$ 376,052	85%
GENERAL OBLIGATION BOND FUNDS	$ 461,285,933	$ 30,909,361	$ 465,635,539	$ 434,726,178	1406%
RETIREE HEALTH FUND	$ 2,352,443	$ 2,408,443	$ 2,648,088	$ 239,645	10%
SELF INSURANCE FUND	$ 1,002,108	$ 910,539	$ 1,002,108	$ 91,569	10%
STUDENT FINANCIAL AID FUND	$ 56,833,837	$ 64,565,943	$ 75,925,351	$ 11,359,408	18%
VETERANS STADIUM OPERATIONS FUND	$ 1,151,977	$ 1,166,863	$ 1,175,360	$ 8,497	1%
TOTAL EXPENDITURES & OTHER OUTGO	$ 662,762,078	$ 236,706,439	$ 671,989,199	$ 435,282,760	184%

Long Beach Community College District
2012-2013 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 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 $93,615,419 which is based on 19,334 funded FTES.

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 18,145,681**	**$ 18,145,681**	**$ 10,684,658**	**$ (7,461,023)**	**-41%**
REVENUE					
Federal Revenue	$ 120,000	$ 120,000	$ 120,000	$ 0	0%
Veteran's Services	0	4,547	4,547	0	0%
Total Federal Revenue	$ 120,000	$ 124,547	$ 124,547	$ 0	0%
State Principal Apportionment					
State General Apportionment	$ 80,840,786	$ 76,505,436	$ 77,463,474	$ 958,038	1%
Property Taxes	12,128,075	12,128,075	12,128,075	0	0%
Enrollment Fee Revenue @ 98%	1,887,958	3,658,064	4,023,870	365,806	10%
Sub Total	$ 94,856,819	$ 92,291,575	$ 93,615,419	$ 1,323,844	1%
Prior Year Recalculation	0	795,492	0	(795,492)	-100%
Total State Principal Apportionment	$ 94,856,819	$ 93,087,067	$ 93,615,419	$ 528,352	1%
Other State Revenue					
Mandated Cost Reimbursement	$ 150,000	$ 458,810	$ 541,352	$ 82,542	18%
Part-time Faculty Compensation	453,420	453,420	453,420	0	0%
State Lottery	2,375,919	2,321,575	2,348,200	26,625	1%
Enrollment Fee Waiver Administration	128,047	163,231	163,231	0	0%
Total Other State Revenue	$ 3,107,386	$ 3,397,036	$ 3,506,203	$ 109,167	3%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
Local Revenue					
From LBCC Auxiliary	$ 45,000	$ 45,000	$ 45,000	$ 0	0%
Enrollment Fee Revenue @ 2%	38,530	74,654	82,119	7,465	10%
International Student Fees	760,000	1,091,718	1,091,000	(718)	0%
Nonresident Tuition Fees	450,000	734,124	734,000	(124)	0%
Materials and Off-Campus Facility Use Fees	69,000	71,470	72,766	1,296	2%
Summer Recreation Program	73,000	73,000	73,000	0	0%
Other Local Revenue	1,089,390	1,316,859	1,078,643	(238,216)	-18%
Total Local Revenue	$ 2,524,920	$ 3,406,825	$ 3,176,528	$ (230,297)	-7%
TOTAL REVENUE	**$ 100,609,125**	**$ 100,015,475**	**$ 100,422,697**	**$ 407,222**	**0%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	$ 13,599	$ 30,074	$ 21,619	$ (8,455)	-28%
Indirect Costs	22,278	20,311	20,634	323	2%
Total From Contract Education/Community Education Fund	$ 35,877	$ 50,385	$ 42,253	$ (8,132)	-16%
From Restricted General Fund					
Indirect Costs	$ 567,832	$ 632,679	$ 836,670	$ 203,991	32%
From Capital Projects Fund (Rent from East Campus)	$ 480,000	$ 424,257	$ 480,000	$ 55,743	13%
TOTAL OTHER FINANCING SOURCES	**$ 1,083,709**	**$ 1,107,321**	**$ 1,358,923**	**$ 251,602**	**23%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 101,692,834**	**$ 101,122,796**	**$ 101,781,620**	**$ 658,824**	**1%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	$ 23,225,199	$ 22,906,383	$ 23,130,579	$ 224,196	1%
Academic Administrator Salaries	3,603,101	3,714,455	3,590,536	(123,919)	-3%
Department Head/Coordinator Salaries	1,962,072	1,889,570	1,879,529	(10,041)	-1%
Full Time Counselor Salaries	1,910,270	1,914,037	1,841,418	(72,619)	-4%
Full Time Librarian Salaries	525,289	471,235	508,626	37,391	8%
Academic Hourly Instructional Salaries	12,262,173	12,074,743	11,981,718	(93,025)	-1%
Academic Hourly Non-Instructional Salaries	1,046,068	1,054,678	1,102,210	47,532	5%
Librarian Hourly Salaries	355,565	381,231	356,565	(24,666)	-6%
TOTAL ACADEMIC SALARIES	$ 44,889,737	$ 44,406,332	$ 44,391,181	$ (15,151)	0%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 14,518,299	$ 14,183,148	$ 12,943,053	$ (1,240,095)	-9%
Classified Manager/Supervisor Salaries	5,232,895	4,948,180	4,661,411	(286,769)	-6%
Confidential Salaries	1,135,995	1,127,766	1,044,177	(83,589)	-7%
Classified Instructional Salaries	3,379,239	3,305,551	2,520,367	(785,184)	-24%
Classified Hourly Non-Instructional Salaries	551,428	757,886	524,870	(233,016)	-31%
Classified Hourly Instructional Salaries	174,282	678,768	668,282	(10,486)	-2%
TOTAL CLASSIFIED SALARIES	$ 24,992,138	$ 25,001,299	$ 22,362,160	$ (2,639,139)	-11%
BENEFITS					
Benefits	$ 24,865,902	$ 24,454,719	$ 23,505,908	$ (948,811)	-4%
Early Retirement Incentives	814,213	814,213	192,825	(621,388)	-76%
TOTAL BENEFITS	$ 25,680,115	$ 25,268,932	$ 23,698,733	$ (1,570,199)	-6%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
SUPPLIES AND MATERIALS					
Commencement Expenses	$ 16,750	$ 20,186	$ 16,750	$ (3,436)	-17%
Instructional Software (ERD Profit Share Account)	3,045	21,698	3,506	(18,192)	-84%
Instructional Material Fees	86,802	82,831	66,744	(16,087)	-19%
Instructional Supplies	0	228,122	162,070	(66,052)	-29%
Other Supplies	437,438	496,129	437,900	(58,229)	-12%
Fuel	59,440	67,013	59,440	(7,573)	-11%
TOTAL SUPPLIES AND MATERIALS	$ 603,475	$ 915,979	$ 746,410	$ (169,569)	-19%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 3,429,945	$ 3,491,789	$ 3,379,723	$ (112,066)	-3%
Travel and Conferences	142,910	236,007	142,731	(93,276)	-40%
Air Quality Management District Site Fees	35,000	35,000	35,000	0	0%
Staff Development	20,853	20,853	25,745	4,892	23%
Dues and Memberships	149,243	145,805	149,443	3,638	2%
Utilities	2,694,881	2,737,611	2,739,281	1,670	0%
Rents, Building Repair, Maintenance and Equipment Repair	887,664	770,100	889,452	119,352	15%
Environmental Health Fees	930	4,662	930	(3,732)	-80%
Audit	111,250	111,250	111,250	0	0%
Election	450,000	300,000	0	(300,000)	-100%
Legal	356,200	309,837	356,200	46,363	15%
TRANS Cost of Issuance	198,880	298,989	174,900	(124,089)	-42%
Fingerprinting	7,000	7,176	7,000	(176)	-2%
Postage	151,127	141,569	151,127	9,558	7%
Instructional Services (Police & Fire Science Program)	415,000	415,000	0	(415,000)	-100%
Credit Card Fees	200,000	198,400	200,000	1,600	1%
Online Software Licensing	832,086	861,995	781,991	(80,004)	-9%
Other Services and Expenses	542,937	192,512	566,779	374,267	194%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 10,625,906	$ 10,278,555	$ 9,711,552	$ (567,003)	-6%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
CAPITAL OUTLAY					
Site Improvements	$ 0	$ 12,944	$ 0	$ (12,944)	-100%
Buildings and Additions	0	7,505	0	(7,505)	-100%
Library Books	37,798	72,808	112,376	39,568	54%
Equipment	221,797	641,904	182,365	(459,539)	-72%
Lease/Purchase	256,000	256,000	256,000	0	0%
TOTAL CAPITAL OUTLAY	$ 515,595	$ 991,161	$ 550,741	$ (440,420)	-44%
TOTAL EXPENDITURES	**$ 107,306,966**	**$ 106,862,258**	**$ 101,460,777**	**$ (5,401,481)**	**-5%**
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Child and Adult Development Fund	$ 50,000	$ 75,000	$ 50,000	$ (25,000)	-33%
To Restricted General Fund					
DSPS District Contribution	$ 138,181	$ 150,346	$ 29,212	$ (121,134)	-81%
DSPS Excess Costs	433,660	0	0	0	na
Deaf/Hard of Hearing District Match (4:1)	35,729	26,790	26,790	0	0%
EOPS District Match	168,342	168,342	168,342	0	0%
EOPS Excess Costs	94,072	0	0	0	na
Federal Work Study District Contribution	114,651	106,083	103,434	(2,649)	-2%
Instructional Supplies	187,356	0	0	0	na
Veteran's Services	85,632	0	0	0	na
Total To Restricted General Fund	$ 1,257,623	$ 451,561	$ 327,778	$ (123,783)	-27%
To Self Insurance Fund	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0	0%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
To Student Financial Aid Fund					
Return to Title IV District Contribution	$ 45,000	$ 45,000	$ 45,000	$ 0	0%
Never Attend Award	175,000	150,000	150,000	0	0%
Total To Student Financial Aid Fund	$ 220,000	$ 195,000	$ 195,000	$ 0	0%
TOTAL OTHER OUTGO	**$ 2,527,623**	**$ 1,721,561**	**$ 1,572,778**	**$ (148,783)**	**-9%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 109,834,589**	**$ 108,583,819**	**$ 103,033,555**	**$ (5,550,264)**	**-5%**
OPERATING SURPLUS/(DEFICIT)	**$ (8,141,755)**	**$ (7,461,023)**	**$ (1,251,935)**	**$ 6,209,088**	**-83%**
Plus Beginning Balance	18,145,681	18,145,681	10,684,658	(7,461,023)	-41%
ENDING BALANCE	**$ 10,003,926**	**$ 10,684,658**	**$ 9,432,723**	**$ (1,251,935)**	**-12%**
FUND BALANCE CLASSIFICATIONS					
Unassigned Reserves					
5% Board Mandated Reserve	$ 5,491,729	$ 5,429,191	$ 5,151,678	$ (277,513)	-5%
Economic Uncertainties	1,692,433	3,168,343	2,193,921	(974,422)	-31%
Assigned Reserves					
Reserve for Technology Master Plan	225,213	104,986	104,986	0	0%
Vacation and Loadbanking Reserve	2,594,551	1,982,138	1,982,138	0	0%
TOTAL FUND BALANCE	**$ 10,003,926**	**$ 10,684,658**	**$ 9,432,723**	**$ (1,251,935)**	**-12%**

Long Beach Community College District
2012-2013 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. For example, the State requires a 4:1 local match for the Deaf/Hard-of-Hearing Grant.

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 Parking Program Budget and the Student Health Center Budget are presented on pages 30 and 32, respectively.

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 3,026,164**	**$ 3,026,164**	**$ 2,617,237**	**$ (408,927)**	**-14%**
REVENUE					
Federal Revenue					
Federal Work Study	$ 881,927	$ 816,023	$ 795,646	$ (20,377)	-2%
Title IV Project Launch	264,112	253,071	277,109	24,038	9%
Title IV Upward Bound	575,153	556,246	628,665	72,419	13%
Trio-Student Support Services	239,516	233,578	228,562	(5,016)	-2%
Veterans Chapter 33 Veterans Affairs	300,000	250,000	300,000	50,000	20%
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	276,258	269,999	(6,259)	-2%
Career Technical Education Transitions	46,970	46,970	49,389	2,419	5%
Greater Avenue for Independence (TANF)	172,585	178,900	169,955	(8,945)	-5%
ITEST Monterey Peninsula College (National Science Foundation)	11,200	11,200	0	(11,200)	-100%
NSF Internet Security Collaborative (Mt. San Antonio College RISSC)	7,500	7,500	0	(7,500)	-100%
Small Business Administration Earmark (Watts Willowbrook)	0	0	150,000	150,000	na
Small Business Jobs Act (SBJA) SBDC Grant Revenue	1,604,229	489,602	0	(489,602)	-100%
San Mateo CCD/Skyline College Green Innovation Challenge	282,561	256,404	0	(256,404)	-100%
Small Business Development Center Network	1,896,858	3,925,636	2,930,948	(994,688)	-25%
Vocational and Applied Technology Act	1,016,342	1,021,746	933,343	(88,403)	-9%
Workforce Investment Act/ARRA Stimulus Allied Health Program	26,596	26,596	0	(26,596)	-100%
Total Federal Revenue	$ 7,487,073	$ 8,349,730	$ 6,733,616	$ (1,616,114)	-19%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
State Restricted Revenue					
Basic Skills	$ 209,570	$ 0	$ 188,675	$ 188,675	na
Cooperative Agencies Resource for Education	19,085	46,285	34,104	(12,181)	-26%
Disabled Students Programs & Services and Deaf/Hard of Hearing	959,685	882,406	882,406	0	0%
Extended Opportunity Programs & Services	700,668	752,824	690,958	(61,866)	-8%
Faculty & Staff Diversity	9,479	9,479	9,479	0	0%
Foster & Kinship Care	164,988	175,068	173,733	(1,335)	-1%
Matriculation	685,890	635,653	635,653	0	0%
Non-Credit Matriculation	114,995	115,001	115,001	0	0%
Restricted Lottery	457,861	473,965	472,625	(1,340)	0%
Student Financial Aid Administration Allowance	903,523	872,470	929,260	56,790	7%
Economic Development					
Advanced Transportation Technology & Energy Center (ATTEC)	205,000	205,000	205,000	0	0%
CalWorks	420,074	550,715	523,178	(27,537)	-5%
Career Technical Education Collaborative ll Grant	400,000	214,506	0	(214,506)	-100%
Career Technical Education Pathways Initiative	0	0	348,000	348,000	na
Community Emergency Response Team (CERT)	0	1,500	0	(1,500)	-100%
DPSS Calworks Supplemental	205,000	205,000	205,000	0	0%
Los Angeles Universal Pre-School	324,530	324,530	324,530	0	0%
LAUP Project PEACH Program	0	11,313	0	(11,313)	-100%
Clean Energy Workforce Training Program (CEWTP) Alternative Fuels/Tech	19,936	19,936	0	(19,936)	-100%
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%
Song Brown Special Assessment Remediation Programs	580,587	256,784	137,500	(119,284)	-46%
State Trade Export Program (STEP)	0	92,325	0	(92,325)	-100%
Foundation Grants					
Model Approaches to Partnership in Parenting/Family to Family Program	$ 29,952	$ 29,952	$ 29,056	$ (896)	-3%
Total State Restricted Revenue	$ 6,532,290	$ 6,001,679	$ 5,904,158	$ (97,521)	-2%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
Local Revenue					
Anthem Blue Cross Wellness Program	$ 0	$ 376	$ 9,624	$ 9,248	2460%
Child Development Consortium	18,750	21,250	13,750	(7,500)	-35%
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	130,200	118,800	(11,400)	-9%
Economic Development					
10,000 Small Business Program	1,200,870	1,083,885	0	(1,083,885)	-100%
LBUSD Gear Up Program	0	50,000	50,000	0	0%
Lumina Latino Student Success Grant	0	50,000	150,000	100,000	200%
Pacific Hospital Grant	15,000	15,000	0	(15,000)	-100%
Virtual Incubator Network (Mott Foundation)	60,000	60,000	40,000	(20,000)	-33%
Total Local Revenue	$ 1,438,420	$ 1,435,711	$ 504,391	$ (931,320)	-65%
Other Local Revenue					
Parking Permits and Meters	$ 700,000	$ 500,000	$ 500,000	$ 0	0%
Student Health Fees	800,000	860,199	825,000	(35,199)	-4%
Total Other Local Revenue	$ 1,500,000	$ 1,360,199	$ 1,325,000	$ (35,199)	-3%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
Prior Year Carryover					
Federal Revenue					
Small Business Development Center - CITD	$ 210,000	$ 177,220	$ 0	$ (177,220)	-100%
Department of Justice-Watts/Willowbrook (Young Entrepreneurs Academy)	88,500	56,978	31,522	(25,456)	-45%
Small Business Jobs Act (SBJA) SBDC Grant Revenue	0	0	1,114,627	1,114,627	na
Title V Skills Grant	115,400	115,918	0	(115,918)	-100%
Total Federal Revenue	$ 413,900	$ 350,116	$ 1,146,149	$ 796,033	227%
State Revenue					
Basic Skills	$ 468,832	$ 388,071	$ 269,436	$ (118,635)	-31%
Industry Driven Regional Collaborative - RFID & Cyber Security	244,022	238,801	0	(238,801)	-100%
Career Technical Education Collaborative ll Grant	160,783	160,783	185,494	24,711	15%
Employment Development Department Trade Act Educational Contract	4,607	4,607	0	(4,607)	-100%
Faculty & Staff Diversity	7,502	3,302	4,200	898	27%
Song Brown - Assessment and Remediation	0	0	323,803	323,803	na
State Jobs Bill Grant Revenue	686,750	0	0	0	na
State Trade Export Program (STEP)	0	0	2,675	2,675	na
Student Financial Aid Administration Allowance	54,623	56,790	56,790	0	0%
Total State Revenue	$ 1,627,119	$ 852,354	$ 842,398	$ (9,956)	-1%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
Local Revenue					
Anthem Blue Cross Wellness Program	$ 3,938	$ 3,938	$ 0	$ (3,938)	-100%
10,000 Small Business Program	0	0	2,000,347	2,000,347	na
Public Education & Government - City of Long Beach	92,535	92,535	0	(92,535)	-100%
Total Local Revenue	$ 96,473	$ 96,473	$ 2,000,347	$ 1,903,874	1973%
Total Prior Year Carryover	$ 2,137,492	$ 1,298,943	$ 3,988,894	$ 2,689,951	207%
TOTAL REVENUE	**$ 19,095,275**	**$ 18,446,262**	**$ 18,456,059**	**$ 9,797**	**0%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
DSPS District Contribution	$ 138,181	$ 150,346	$ 29,212	$ (121,134)	-81%
DSPS Excess Costs	433,660	0	0	0	na
Deaf/Hard of Hearing District Match (4:1)	35,729	26,790	26,790	0	0%
EOPS District Match	168,342	168,342	168,342	0	0%
EOPS Excess Costs	94,072	0	0	0	na
Federal Work Study District Contribution	114,651	106,083	103,434	(2,649)	-2%
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	$ 451,561	$ 327,778	$ (123,783)	-27%
TOTAL OTHER FINANCING SOURCES	**$ 1,257,623**	**$ 451,561**	**$ 327,778**	**$ (123,783)**	**-27%**
TOTAL REVENUE AND OTHER SOURCES	**$ 20,352,898**	**$ 18,897,823**	**$ 18,783,837**	**$ (113,986)**	**-1%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	$ 78,276	$ 92,562	$ 0	$ (92,562)	-100%
Academic Administrator Salaries	283,693	262,926	314,510	51,584	20%
Department Head/Coordinator Salaries	454,707	460,572	299,927	(160,645)	-35%
Full Time Counselor Salaries	555,962	523,333	563,794	40,461	8%
Academic Hourly Instructional Salaries	363,620	303,429	253,675	(49,754)	-16%
Academic Hourly Non-Instructional Salaries	741,058	769,968	592,205	(177,763)	-23%
TOTAL ACADEMIC SALARIES	$ 2,477,316	$ 2,412,790	$ 2,024,111	$ (388,679)	-16%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 2,797,999	$ 2,839,824	$ 2,839,303	$ (521)	0%
Classified Manager/Supervisor Salaries	920,559	1,158,726	1,043,182	(115,544)	-10%
Classified Instructional Salaries	260,551	265,042	118,849	(146,193)	-55%
Classified Hourly Non-Instructional Salaries	1,950,000	1,704,436	1,748,695	44,259	3%
Classified Hourly Instructional Salaries	796,331	312,367	171,951	(140,416)	-45%
TOTAL CLASSIFIED SALARIES	$ 6,725,440	$ 6,280,395	$ 5,921,980	$ (358,415)	-6%
BENEFITS	$ 2,637,028	$ 2,660,232	$ 2,487,538	$ (172,694)	-6%
SUPPLIES AND MATERIALS					
Books	$ 500	$ 1,595	$ 0	$ (1,595)	-100%
Instructional Supplies	747,471	570,304	498,162	(72,142)	-13%
Other Supplies	525,078	524,537	471,137	(53,400)	-10%
Fuel	4,100	425	3,000	2,575	606%
TOTAL SUPPLIES AND MATERIALS	$ 1,277,149	$ 1,096,861	$ 972,299	$ (124,562)	-11%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 4,688,153	$ 4,234,591	$ 4,401,796	$ 167,205	4%
Travel and Conferences	238,544	280,783	267,731	(13,052)	-5%
Staff Development	27,500	12,106	8,500	(3,606)	-30%
Dues and Memberships	39,387	63,918	10,733	(53,185)	-83%
Insurance	100,102	100,102	100,200	98	0%
Utilities	1,833	2,782	1,250	(1,532)	-55%
Legal	2,000	0	0	0	na
Rents, Building Repair, Maintenance and Equipment Repair	192,101	209,505	171,526	(37,979)	-18%
Postage	13,966	15,013	14,369	(644)	-4%
Online Software Licensing	106,174	86,091	47,947	(38,144)	-44%
Credit Card Fees	3,000	4,392	4,000	(392)	-9%
Other Services and Expenses	152,679	117,212	91,870	(25,342)	-22%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 5,565,439	$ 5,126,495	$ 5,119,922	$ (6,573)	0%
CAPITAL OUTLAY					
Site Improvements	$ 60,000	$ 23,658	$ 60,000	$ 36,342	154%
Buildings and Additions	25,000	2,253	10,000	7,747	344%
Equipment	563,159	500,440	726,360	225,920	45%
TOTAL CAPITAL OUTLAY	$ 648,159	$ 526,351	$ 796,360	$ 270,009	51%
TOTAL EXPENDITURES	**$ 19,330,531**	**$ 18,103,124**	**$ 17,322,210**	**$ (780,914)**	**-4%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
Payments to Students	$ 530,328	$ 555,614	$ 660,811	$ 105,197	19%
INTERFUND TRANSFERS OUT					
To Contract/Community Education	$ 0	$ 15,333	$ 146,947	$ 131,614	858%
To Unrestricted General Fund Categorical/Grant Indirect Costs	567,832	632,679	836,670	203,991	32%
TOTAL OTHER OUTGO	**$ 1,098,160**	**$ 1,203,626**	**$ 1,644,428**	**$ 440,802**	**37%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 20,428,691**	**$ 19,306,750**	**$ 18,966,638**	**$ (340,112)**	**-2%**
OPERATING SURPLUS/(DEFICIT)	**$ (75,793)**	**$ (408,927)**	**$ (182,801)**	**$ 226,126**	**-55%**
Plus Beginning Balance	3,026,164	3,026,164	2,617,237	(408,927)	-14%
ENDING BALANCE	**$ 2,950,371**	**$ 2,617,237**	**$ 2,434,436**	**$ (182,801)**	**-7%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Reserve for Basic Skills	$ 290,395	$ 0	$ 269,436	$ 269,436	na
Reserve for Parking Program	2,659,976	2,513,833	2,121,994	(391,839)	-16%
Reserve for Student Health Fees	0	103,404	43,006	(60,398)	-58%
TOTAL FUND BALANCE	**$ 2,950,371**	**$ 2,617,237**	**$ 2,434,436**	**$ (182,801)**	**-7%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 2,859,373**	**$ 2,859,373**	**$ 2,513,833**	**$ (345,540)**	**-12%**
REVENUE					
Other Local Revenue					
Parking Permits and Meters	$ 700,000	$ 500,000	$ 500,000	$ 0	0%
TOTAL REVENUE	**$ 700,000**	**$ 500,000**	**$ 500,000**	**$ 0**	**0%**
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 78,767	$ 90,582	$ 80,148	$ (10,434)	-12%
Classified Manager/Supervisor Salaries	12,747	12,683	13,667	984	8%
Classified Hourly Non-Instructional Salaries	52,000	73,981	54,000	(19,981)	-27%
TOTAL CLASSIFIED SALARIES	$ 143,514	$ 177,246	$ 147,815	$ (29,431)	-17%
BENEFITS	$ 39,762	$ 47,790	$ 40,972	$ (6,818)	-14%
SUPPLIES AND MATERIALS					
Other Supplies	$ 54,300	$ 8,347	$ 50,700	$ 42,353	507%
Fuel	0	360	3,000	2,640	733%
TOTAL SUPPLIES AND MATERIALS	$ 54,300	$ 8,707	$ 53,700	$ 44,993	517%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 150,000	$ 120,000	$ 100,000	$ (20,000)	-17%
Rents, Building Repair, Maintenance and Equipment Repair	170,000	183,380	170,000	(13,380)	-7%
Postage	100	105	200	95	90%
Credit Card Fees	3,000	4,392	4,000	(392)	-9%
Online Software Licensing	0	1,500	0	(1,500)	-100%
Other Services and Expenses	20,000	100,000	80,000	(20,000)	-20%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 343,100	$ 409,377	$ 354,200	$ (55,177)	-13%
CAPITAL OUTLAY					
Site Improvements	$ 60,000	$ 23,658	$ 60,000	$ 36,342	154%
Buildings and Additions	25,000	2,253	10,000	7,747	344%
Equipment	47,000	969	40,000	39,031	4028%
TOTAL CAPITAL OUTLAY	$ 132,000	$ 26,880	$ 110,000	$ 83,120	309%
TOTAL EXPENDITURES	**$ 712,676**	**$ 670,000**	**$ 706,687**	**$ 36,687**	**5%**
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	$ 186,721	$ 175,540	$ 185,152	$ 9,612	5%
TOTAL OTHER OUTGO	**$ 186,721**	**$ 175,540**	**$ 185,152**	**$ 9,612**	**5%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 899,397**	**$ 845,540**	**$ 891,839**	**$ 46,299**	**5%**
OPERATING SURPLUS/(DEFICIT)	**$ (199,397)**	**$ (345,540)**	**$ (391,839)**	**$ (46,299)**	**13%**
Plus Beginning Balance	2,859,373	2,859,373	2,513,833	(345,540)	-12%
ENDING BALANCE	**$ 2,659,976**	**$ 2,513,833**	**$ 2,121,994**	**$ (391,839)**	**-16%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 132,016**	**$ 132,016**	**$ 103,404**	**$ (28,612)**	**-22%**
REVENUE					
Other Local Revenue					
Student Health Fees	$ 800,000	$ 860,199	$ 825,000	$ (35,199)	-4%
TOTAL REVENUE	**$ 800,000**	**$ 860,199**	**$ 825,000**	**$ (35,199)**	**-4%**
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	$ 57,000	$ 55,306	$ 46,200	$ (9,106)	-16%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 434,483	$ 431,438	$ 376,772	$ (54,666)	-13%
Classified Manager/Supervisor Salaries	41,354	43,400	46,940	3,540	8%
TOTAL CLASSIFIED SALARIES	$ 475,837	$ 474,838	$ 423,712	$ (51,126)	-11%
BENEFITS	$ 217,919	$ 217,225	$ 193,364	$ (23,861)	-11%
SUPPLIES AND MATERIALS					
Other Supplies	$ 51,758	$ 27,325	$ 31,000	$ 3,675	13%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 19,000	$ 7,225	$ 19,000	$ 11,775	163%
Travel and Conferences	250	0	0	0	na
Dues and Memberships	150	150	150	0	0%
Insurance	100,102	100,102	100,200	98	0%
Online Software Licensing	10,000	6,515	10,000	3,485	53%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 129,502	$ 113,992	$ 129,350	$ 15,358	13%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
CAPITAL OUTLAY					
Equipment	$ 0	$ 125	$ 0	$ (125)	-100%
TOTAL EXPENDITURES	**$ 932,016**	**$ 888,811**	**$ 823,626**	**$ (65,185)**	**-7%**
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	$ 0	$ 0	$ 61,772	$ 61,772	na
TOTAL OTHER OUTGO	**$ 0**	**$ 0**	**$ 61,772**	**$ 61,772**	**na**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 932,016**	**$ 888,811**	**$ 885,398**	**$ (3,413)**	**0%**
OPERATING SURPLUS/(DEFICIT)	**$ (132,016)**	**$ (28,612)**	**$ (60,398)**	**$ (31,786)**	**111%**
Plus Beginning Balance	132,016	132,016	103,404	(28,612)	-22%
ENDING BALANCE	**$ 0**	**$ 103,404**	**$ 43,006**	**$ (60,398)**	**-58%**

Long Beach Community College District
2012-2013 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, nonresident 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 remains 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 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, leaving $2,636,600 to be received in the future. The entire project budget through the construction phase has been spent including $9,401,400 funding received and an additional $2,455,600, which will be 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 Tentative Budget

Capital Projects Fund

Reserves

A $5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-1988 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 will be $850,000.

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 9,387,735**	**$ 9,387,735**	**$ 9,364,861**	**$ (22,874)**	**0%**
REVENUE					
State					
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	$ 6,318,398	$ 6,137,398	$ 181,000	$ (5,956,398)	-97%
Local Revenue					
Interest	$ 124,000	$ 60,000	$ 60,000	$ 0	0%
Redevelopment Revenue	160,000	50,000	50,000	0	0%
International Student Fees	25,000	24,000	24,000	0	0%
Nonresident Tuition	25,000	10,000	10,000	0	0%
Rent from East Campus (Los Coyotes)	630,000	559,119	580,000	20,881	4%
Total Local Revenue	$ 964,000	$ 703,119	$ 724,000	$ 20,881	3%
TOTAL REVENUE	**$ 7,282,398**	**$ 6,840,517**	**$ 905,000**	**$ (5,935,517)**	**-87%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Stadium Operations Fund (Pre-Existing Loan Payment)	$ 150,000	$ 150,000	$ 150,000	$ 0	0%
TOTAL OTHER FINANCING SOURCES	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 0**	**0%**
TOTAL REVENUE AND OTHER SOURCES	**$ 7,432,398**	**$ 6,990,517**	**$ 1,055,000**	**$ (5,935,517)**	**-85%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
SUPPLIES AND MATERIALS					
Other Supplies	$ 207	$ 22,000	$ 23,207	$ 1,207	5%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 74,376	$ 95,376	$ 80,000	$ (15,376)	-16%
Building Repair, Maintenance and Equipment Repair	564,234	125,000	260,150	135,150	108%
Online Software Licensing - Fusion	19,358	19,923	21,000	1,077	5%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 657,968	$ 240,299	$ 361,150	$ 120,851	50%
CAPITAL OUTLAY					
Site Improvement	$ 0	$ 8,000	$ 11,000	$ 3,000	38%
Buildings and Additions	6,084,783	6,027,396	129,000	(5,898,396)	-98%
Architect Fees	163,996	163,996	0	(163,996)	-100%
Engineering Fees	0	0	2,000	2,000	na
Inspection Fees	14,243	14,243	0	(14,243)	-100%
Building Fixtures	0	88,000	108,000	20,000	23%
Equipment	200,674	25,200	235,674	210,474	835%
TOTAL CAPITAL OUTLAY	$ 6,463,696	$ 6,326,835	$ 485,674	$ (5,841,161)	-92%
TOTAL EXPENDITURES	**$ 7,121,871**	**$ 6,589,134**	**$ 870,031**	**$ (5,719,103)**	**-87%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	$ 480,000	$ 424,257	$ 480,000	$ 55,743	13%
TOTAL OTHER OUTGO	**$ 480,000**	**$ 424,257**	**$ 480,000**	**$ 55,743**	**13%**
TOTAL EXPENDITURE & OTHER OUTGO	**$ 7,601,871**	**$ 7,013,391**	**$ 1,350,031**	**$ (5,663,360)**	**-81%**
OPERATING SURPLUS/(DEFICIT)	**$ (169,473)**	**$ (22,874)**	**$ (295,031)**	**$ (272,157)**	**1190%**
Plus Beginning Balance	9,387,735	9,387,735	9,364,861	(22,874)	0%
ENDING BALANCE	**$ 9,218,262**	**$ 9,364,861**	**$ 9,069,830**	**$ (295,031)**	**-3%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Sale of Excess Property	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	0%
Reserve for future projects	4,218,262	4,364,861	4,069,830	(295,031)	-7%
TOTAL FUND BALANCE	**$ 9,218,262**	**$ 9,364,861**	**$ 9,069,830**	**$ (295,031)**	**-3%**

Long Beach Community College District
2012-2013 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 2012-13, the budgeted interfund transfer from the Unrestricted General Fund is $50,000.

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 136,208**	**$ 136,208**	**$ 76,293**	**$ (59,915)**	**-44%**
REVENUE					
Federal Revenue					
Child Care Food Program	$ 52,000	$ 56,714	$ 56,000	$ (714)	-1%
State Revenue					
Child Care Permissive Tax Bail	$ 51,519	$ 51,519	$ 51,519	$ 0	0%
State General Child Care Contract	101,712	111,712	101,712	(10,000)	-9%
State Preschool Contract	576,234	530,234	547,234	17,000	3%
Total State Revenue	$ 729,465	$ 693,465	$ 700,465	$ 7,000	1%
Local Revenue					
Fees	$ 650,583	$ 509,502	$ 600,000	$ 90,498	18%
Interest	6,000	5,000	5,000	0	0%
Total Local Revenue	$ 656,583	$ 514,502	$ 605,000	$ 90,498	18%
TOTAL REVENUE	**$ 1,438,048**	**$ 1,264,681**	**$ 1,361,465**	**$ 96,784**	**8%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	$ 50,000	$ 75,000	$ 50,000	$ (25,000)	-33%
TOTAL OTHER FINANCING SOURCES	**$ 50,000**	**$ 75,000**	**$ 50,000**	**$ (25,000)**	**-33%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 1,488,048**	**$ 1,339,681**	**$ 1,411,465**	**$ 71,784**	**5%**

Long Beach Community College District
2012-2013 Tentative Budget

Child and Adult Development Fund

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 572,104	$ 546,674	$ 547,883	$ 1,209	0%
Classified Manager/Supervisor Salaries	144,570	134,109	156,032	21,923	16%
Classified Hourly Non-Instructional Salaries	350,000	269,539	271,000	1,461	1%
TOTAL CLASSIFIED SALARIES	$ 1,066,674	$ 950,322	$ 974,915	$ 24,593	3%
BENEFITS	$ 355,464	$ 329,211	$ 339,580	$ 10,369	3%
SUPPLIES AND MATERIALS					
Supplies and Materials	$ 139,900	$ 115,563	$ 113,498	$ (2,065)	-2%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 600	$ 0	$ 0	$ 0	na
Travel and Conferences	3,300	500	1,900	1,400	280%
Dues and Memberships	2,500	1,000	1,000	0	0%
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	3,000	3,000	0	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 10,575	$ 4,500	$ 6,750	$ 2,250	50%
TOTAL EXPENDITURES	**$ 1,572,613**	**$ 1,399,596**	**$ 1,434,743**	**$ 35,147**	**3%**
OPERATING SURPLUS/(DEFICIT)	**$ (84,565)**	**$ (59,915)**	**$ (23,278)**	**$ 36,637**	**-61%**
Plus Beginning Balance	136,208	136,208	76,293	(59,915)	-44%
ENDING BALANCE	**$ 51,643**	**$ 76,293**	**$ 53,015**	**$ (23,278)**	**-31%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 51,643	$ 76,293	$ 53,015	$ (23,278)	-31%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 1,290,118**	**$ 1,290,118**	**$ 1,452,496**	**$ 162,378**	**13%**
REVENUE					
Local Revenue					
Small Business Development Center Program Income	$ 17,600	$ 113,090	$ 35,000	$ (78,090)	-69%
Cash Match Program	224,125	225,949	60,000	(165,949)	-73%
Community Education	155,553	117,752	190,022	72,270	61%
Contract Education	64,858	119,988	194,132	74,144	62%
Interest	12,000	12,000	12,000	0	0%
TOTAL REVENUE	**$ 474,136**	**$ 588,779**	**$ 491,154**	**$ (97,625)**	**-17%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Restricted General Fund					
Indirect Costs	$ 0	$ 15,333	$ 146,947	$ 131,614	858%
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 474,136**	**$ 604,112**	**$ 638,101**	**$ 33,989**	**6%**
EXPENDITURES					
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
TOTAL ACADEMIC SALARIES	$ 22,571	$ 5,245	$ 25,200	$ 19,955	380%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 40,414	$ 45,648	$ 44,896	$ (752)	-2%
Classified Manager/Supervisor Salaries	152,166	42,303	67,484	25,181	60%
Classified Hourly Non-Instructional Salaries	74,427	97,172	107,280	10,108	10%
TOTAL CLASSIFIED SALARIES	$ 267,007	$ 185,123	$ 219,660	$ 34,537	19%

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BENEFITS	$ 97,797	$ 52,118	$ 67,174	$ 15,056	29%
SUPPLIES AND MATERIALS					
Books	$ 500	$ 0	$ 0	$ 0	na
Other Supplies	26,429	8,280	30,357	22,077	267%
TOTAL SUPPLIES AND MATERIALS	$ 26,929	$ 8,280	$ 30,357	$ 22,077	267%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 214,940	$ 84,257	$ 376,582	$ 292,325	347%
Travel and Conferences	15,795	13,791	28,660	14,869	108%
Dues and Memberships	15,000	13,928	14,900	972	7%
Staff Development	0	0	3,000	3,000	na
Rents, Building Repair, Maintenance and Equipment Repair	0	455	1,000	545	120%
Postage	600	166	500	334	201%
Online Software Licensing	0	22,066	2,500	(19,566)	-89%
Other Services and Expenses	0	5,000	1,000	(4,000)	-80%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 246,335	$ 139,663	$ 428,142	$ 288,479	207%
CAPITAL OUTLAY					
Equipment	$ 0	$ 920	$ 5,000	$ 4,080	443%
TOTAL EXPENDITURES	**$ 660,639**	**$ 391,349**	**$ 775,533**	**$ 384,184**	**98%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
Payments to Students	$ 1,500	$ 0	$ 0	$ 0	na
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	$ 13,599	$ 30,074	$ 21,619	$ (8,455)	-28%
To Unrestricted General Fund for Indirect Costs	22,278	20,311	20,634	323	2%
TOTAL OTHER OUTGO	**$ 37,377**	**$ 50,385**	**$ 42,253**	**$ (8,132)**	**-16%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 698,016**	**$ 441,734**	**$ 817,786**	**$ 376,052**	**85%**
OPERATING SURPLUS/(DEFICIT)	**$ (223,880)**	**$ 162,378**	**$ (179,685)**	**$ (342,063)**	**-211%**
Plus Beginning Balance	1,290,118	1,290,118	1,452,496	162,378	13%
ENDING BALANCE	**$ 1,066,238**	**$ 1,452,496**	**$ 1,272,811**	**$ (179,685)**	**-12%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 1,066,238	$ 1,452,496	$ 1,272,811	$ (179,685)	-12%

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 2002 Measure E General Obligation Bonds have been completely spent. 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 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 July 2012 through June 2013.

MEASURE E 2008

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.

General Obligation Bond Funds

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 complete in December 2012.

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 design 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 is currently under plan check review. Work to replace leaking piping and valves from the Central Plant and which serve several buildings is underway and is anticipated to be completed during the 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.

General Obligation Bond Funds

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 October 2012. 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 and plantings, and drought tolerant landscaping. The project also features a new site drainage system including underground seepage pits, storm water detention

General Obligation Bond Funds

Master Landscape Implementation (continued)

tanks, 100% reclaimed water irrigation, decomposed granite areas, site lighting, site furnishings, and signage. Construction of the LAC Front Quad is scheduled to commence late summer of 2012. 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 Tentative Budget

General Obligation Bond Funds

2008 Measure E

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 106,193,292**	**$ 106,193,292**	**$ 76,357,300**	**$ (29,835,992)**	**-28%**
REVENUE					
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	1,073,369	426,536	(646,833)	-60%
TOTAL REVENUE	**$ 393,400,690**	**$ 1,073,369**	**$ 407,817,383**	**$ 406,744,014**	**37894%**
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 50,661	$ 56,783	$ 56,783	$ 0	0%
Classified Hourly Non-Instructional Salaries	14,281	3,676	29,436	25,760	701%
TOTAL CLASSIFIED SALARIES	$ 64,942	$ 60,459	$ 86,219	$ 25,760	43%
BENEFITS	$ 24,003	$ 25,462	$ 28,683	$ 3,221	13%
SUPPLIES AND MATERIALS					
Supplies and Materials	$ 69,443	$ 5,072	$ 272,745	$ 267,673	5277%

Long Beach Community College District
2012-2013 Tentative Budget
General Obligation Bond Funds
2008 Measure E

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 22,284,096	$ 4,998,441	$ 26,286,176	$ 21,287,735	426%
Insurance	792,634	518,328	3,006,014	2,487,686	480%
Waste Disposal	3,255	0	3,255	3,255	na
Rents, Building Repair, Maintenance and Equipment Repair	1,471,162	406,684	2,003,365	1,596,681	393%
Audit	22,568	19,767	102,801	83,034	420%
Legal	163,465	95,731	578,166	482,435	504%
Postage	814	113	716	603	534%
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	48,968	2,134,265	2,085,297	4258%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 40,204,266	$ 20,893,298	$ 49,284,508	$ 28,391,210	136%
CAPITAL OUTLAY					
Site Acquisitions	$ 222,525	$ 0	$ 0	$ 0	na
Site Improvements	8,574,631	992,512	14,445,061	13,452,549	1355%
Buildings and Additions	246,221,104	8,532,629	230,788,220	222,255,591	2605%
Equipment	15,905,019	399,929	20,730,103	20,330,174	5083%
TOTAL CAPITAL OUTLAY	$ 270,923,279	$ 9,925,070	$ 265,963,384	$ 256,038,314	2580%
TOTAL EXPENDITURES	**$ 311,285,933**	**$ 30,909,361**	**$ 315,635,539**	**$ 284,726,178**	**921%**

Long Beach Community College District
2012-2013 Tentative Budget

General Obligation Bond Funds

2008 Measure E

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
BAN Repayment	$ 150,000,000	$ 0	$ 150,000,000	$ 150,000,000	na
TOTAL OTHER OUTGO	**$ 150,000,000**	**$ 0**	**$ 150,000,000**	**$ 150,000,000**	**na**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 461,285,933**	**$ 30,909,361**	**$ 465,635,539**	**$ 434,726,178**	**1406%**
OPERATING SURPLUS/(DEFICIT)	**$ (67,885,243)**	**$ (29,835,992)**	**$ (57,818,156)**	**$ (27,982,164)**	**94%**
Plus Beginning Balance	106,193,292	106,193,292	76,357,300	(29,835,992)	-28%
ENDING BALANCE	**$ 38,308,049**	**$ 76,357,300**	**$ 18,539,144**	**$ (57,818,156)**	**-76%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	$ 38,308,049	$ 76,357,300	$ 18,539,144	$ (57,818,156)	-76%

Long Beach Community College District
2012-2013 Tentative 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. 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 2.2814% 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.

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, 2012, the value of the investment in the irrevocable trust was $1,363,490 ($1,315,215 cost). Our contribution for the ARC normal costs related to 2010-11 federally funded salaries was $79,444, which was deposited into the irrevocable trust in September 2011.

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 12,748,236**	**12,748,236**	**$ 13,935,360**	**$ 1,187,124**	**9%**
REVENUE					
Local Revenue					
Interest	$ 40,000	$ 55,000	$ 55,000	$ 0	0%
Dividend Income	95,000	80,000	80,000	0	0%
TOTAL REVENUE	**$ 135,000**	**$ 135,000**	**$ 135,000**	**$ 0**	**0%**
OTHER FINANCING SOURCES					
From Composite Benefits Rate	$ 2,100,245	$ 2,100,245	$ 1,742,538	$ (357,707)	-17%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,360,322	1,360,322	1,373,948	13,626	1%
TOTAL OTHER FINANCING SOURCES	**$ 3,460,567**	**$ 3,460,567**	**$ 3,116,486**	**$ (344,081)**	**-10%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 3,595,567**	**$ 3,595,567**	**$ 3,251,486**	**$ (344,081)**	**-10%**
EXPENDITURES					
Academic Retiree Benefits	$ 1,030,847	$ 1,046,847	$ 1,151,532	$ 104,685	10%
Classified Retiree Benefits	1,309,596	1,349,596	1,484,556	134,960	10%
Other Services and Expenses	12,000	12,000	12,000	0	0%
TOTAL EXPENDITURES	**$ 2,352,443**	**$ 2,408,443**	**$ 2,648,088**	**$ 239,645**	**10%**
OPERATING SURPLUS/(DEFICIT)	**$ 1,243,124**	**$ 1,187,124**	**$ 603,398**	**$ (583,726)**	**-49%**
Plus Beginning Balance	12,748,236	12,748,236	13,935,360	1,187,124	9%
ENDING BALANCE	**$ 13,991,360**	**$ 13,935,360**	**$ 14,538,758**	**$ 603,398**	**4%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Futuris Irrevocable Trust	$ 1,177,891	$ 1,363,490	$ 1,363,490	$ 0	0%
Assigned Reserve					
Actuarial Accrued Liability	12,813,469	12,571,870	13,175,268	603,398	5%
TOTAL FUND BALANCE	**$ 13,991,360**	**$ 13,935,360**	**$ 14,538,758**	**$ 603,398**	**4%**

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 $1,000,000 from the Unrestricted General Fund.

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 273,946**	**$ 273,946**	**$ 366,907**	**$ 92,961**	**34%**
REVENUE					
Interest	$ 3,500	$ 3,500	$ 3,500	$ 0	0%
TOTAL REVENUE	**$ 3,500**	**$ 3,500**	**$ 3,500**	**$ 0**	**0%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0	0%
TOTAL OTHER FINANCING SOURCES	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 0**	**0%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 1,003,500**	**$ 1,003,500**	**$ 1,003,500**	**$ 0**	**0%**
EXPENDITURES					
Classified Non-Instructional Salaries	$ 32,836	$ 32,836	$ 32,836	$ 0	0%
Staff Benefits	14,448	14,448	14,448	0	0%
Other Supplies	706	402	375	(27)	-7%
Professional Services	8,500	12,500	8,500	(4,000)	-32%
Conferences and Travel Expenses	1,018	1,659	1,018	(641)	-39%
Dues and Memberships	100	0	100	100	na
Insurance Premiums Casualty/Liability	750,000	711,142	750,000	38,858	5%
Miscellaneous Insurance Expense	173,000	136,579	173,000	36,421	27%
Online Software Licensing	500	500	831	331	66%
Other Services and Expenses	21,000	473	21,000	20,527	4340%
TOTAL EXPENDITURES	**$ 1,002,108**	**$ 910,539**	**$ 1,002,108**	**$ 91,569**	**10%**
OPERATING SURPLUS/(DEFICIT)	**$ 1,392**	**$ 92,961**	**$ 1,392**	**$ (91,569)**	**-99%**
Plus Beginning Balance	273,946	273,946	366,907	92,961	34%
ENDING BALANCE	**$ 275,338**	**$ 366,907**	**$ 368,299**	**$ 1,392**	**0%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 275,338	$ 366,907	$ 368,299	$ 1,392	0%

Long Beach Community College District
2012-2013 Tentative Budget

Student Financial Aid Fund

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

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	**$ 121,523**	**$ 121,523**	**$ 121,523**	**$ 0**	**0%**
REVENUE					
Federal Revenue					
Americorps National Service Awards	$ 100,000	$ 110,000	$ 120,000	$ 10,000	9%
Pell Grants	44,780,000	49,805,000	60,805,000	11,000,000	22%
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	420,000	695,000	275,000	65%
Title IV Project Launch	30,000	25,000	0	(25,000)	-100%
W. D. Ford Direct Stafford Loan	8,000,000	11,250,000	11,500,000	250,000	2%
Total Federal Revenue	$ 53,688,467	$ 61,728,610	$ 73,120,000	$ 11,391,390	18%
State Revenue					
CAL Grants	$ 2,500,000	$ 2,200,000	$ 2,200,000	$ 0	0%
Cooperative Agencies Resources Education (CARE)	135,080	143,194	120,061	(23,133)	-16%
Extended Opportunity Programs and Services	290,290	299,139	290,290	(8,849)	-3%
Total State Revenue	$ 2,925,370	$ 2,642,333	$ 2,610,351	$ (31,982)	-1%
TOTAL REVENUE	**$ 56,613,837**	**$ 64,370,943**	**$ 75,730,351**	**$ 11,359,408**	**18%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	$ 45,000	$ 45,000	$ 45,000	$ 0	0%
Never Attend Award	175,000	150,000	150,000	0	0%
TOTAL OTHER FINANCING SOURCES	**$ 220,000**	**$ 195,000**	**$ 195,000**	**$ 0**	**0%**
TOTAL REVENUE AND OTHER SOURCES	**$ 56,833,837**	**$ 64,565,943**	**$ 75,925,351**	**$ 11,359,408**	**18%**

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

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	PERCENT
EXPENDITURES					
Americorps National Service Awards	$ 100,000	$ 110,000	$ 120,000	$ 10,000	9%
CAL Grants	2,500,000	2,200,000	2,200,000	0	0%
Cooperative Agencies Resources Education (CARE)	135,080	143,194	120,061	(23,133)	-16%
Extended Opportunity Programs and Services	290,290	299,139	290,290	(8,849)	-3%
Pell Grants	45,000,000	50,000,000	61,000,000	11,000,000	22%
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	420,000	695,000	275,000	65%
Title IV Project Launch	30,000	25,000	0	(25,000)	-100%
W. D. Ford Direct Stafford Loan	8,000,000	11,250,000	11,500,000	250,000	2%
TOTAL EXPENDITURES	**$ 56,833,837**	**$ 64,565,943**	**$ 75,925,351**	**$ 11,359,408**	**18%**
OPERATING SURPLUS/(DEFICIT)	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**na**
Plus Beginning Balance	121,523	121,523	121,523	0	0%
ENDING BALANCE	**$ 121,523**	**$ 121,523**	**$ 121,523**	**$ 0**	**0%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	$ 121,523	$ 121,523	$ 121,523	$ 0	0%

Long Beach Community College District
2012-2013 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 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 will be $850,000.

Long Beach Community College District
2012-2013 Tentative Budget
Veterans Stadium Operations Fund

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 585,322**	**$ 585,322**	**$ 418,459**	**$ (166,863)**	**-29%**
REVENUES					
Local Revenue	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0	0%
TOTAL REVENUE AND OTHER SOURCES	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 0**	**0%**
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 237,219	$ 237,219	$ 253,475	$ 16,256	7%
Classified Manager/Supervisor Salaries	118,369	118,369	122,124	3,755	3%
Classified Hourly Non-Instructional Salaries	81,000	81,000	81,000	0	0%
TOTAL CLASSIFIED SALARIES	$ 436,588	$ 436,588	$ 456,599	$ 20,011	5%
BENEFITS	$ 166,989	$ 166,989	$ 170,361	$ 3,372	2%
SUPPLIES AND MATERIALS					
Other Supplies	$ 45,000	$ 45,000	$ 45,000	$ 0	0%
Fuel	2,000	2,000	2,000	0	0%
TOTAL SUPPLIES AND MATERIALS	$ 47,000	$ 47,000	$ 47,000	$ 0	0%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 35,000	$ 35,000	$ 35,000	$ 0	0%
Travel and Conferences	250	250	250	0	0%
Utilities	198,500	198,500	198,500	0	0%
Rents, Building Repair Maintenance and Equipment Repair	45,600	35,221	45,600	10,379	29%
Postage	150	150	150	0	0%
Other Services and Expenses	20,600	30,600	20,600	(10,000)	-33%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 300,100	$ 299,721	$ 300,100	$ 379	0%

Long Beach Community College District
2012-2013 Tentative Budget
Veterans Stadium Operations Fund

	ADOPTED BUDGET 2011-2012	ESTIMATED ACTUAL 2011-2012	TENTATIVE BUDGET 2012-2013	CHANGE AMOUNT	CHANGE PERCENT
CAPITAL OUTLAY					
Buildings and Additions	$ 0	$ 18,527	$ 0	$ (18,527)	-100%
Equipment	51,300	48,038	51,300	3,262	7%
TOTAL CAPITAL OUTLAY	$ 51,300	$ 66,565	$ 51,300	$ (15,265)	-23%
TOTAL EXPENDITURES	**$ 1,001,977**	**$ 1,016,863**	**$ 1,025,360**	**$ 8,497**	**1%**
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund (Pre-Existing Loan Payment)	$ 150,000	$ 150,000	$ 150,000	$ 0	0%
TOTAL OTHER OUTGO	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 0**	**0%**
TOTAL EXPENDITURE & OTHER OUTGO	**$ 1,151,977**	**$ 1,166,863**	**$ 1,175,360**	**$ 8,497**	**1%**
OPERATING SURPLUS/(DEFICIT)	**$ (151,977)**	**$ (166,863)**	**$ (175,360)**	**$ (8,497)**	**5%**
Plus Beginning Balance	585,322	585,322	418,459	(166,863)	-29%
ENDING BALANCE	**$ 433,345**	**$ 418,459**	**$ 243,099**	**$ (175,360)**	**-42%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 433,345	$ 418,459	$ 243,099	$ (175,360)	-42%