

TENTATIVE BUDGET

Fiscal Year 2009-2010



LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

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

Submitted by:

Eloy O. Oakley
Superintendent-President

To the:

Board of Trustees
Mark J. Bowen, President

Tom J. Clark, Vice President
Jeffrey Kellogg, Member

Douglas W. Otto, Member
Roberto Uranga, Member

June 23, 2009

Long Beach Community College District
2009–2010 Tentative Budget

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

Superintendent's Message

June 23, 2009

Board of Trustees
Long Beach, California 90808

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

The 2009-10 Tentative Budget is attached for your review and approval. The Tentative Budget is based on the budget enacted by the Governor in March 2009. It does not include the provisions of the Governor's "May Revise" proposed state budget. The Tentative Budget is based on the budget assumptions (attached) developed by the Budget Advisory Committee (BAC). Additionally, the Tentative Budget was prepared using the board's budget guidelines to include a board mandated reserve of 5.5%. The district budget includes fourteen funds totaling \$522,834,047.

Unrestricted General Fund

The Tentative Budget represents a major milestone in the budget development process. During the next few months, faculty, staff and administrators will continue to meet to develop ideas about needed changes to the Tentative Budget, including addressing the devastating proposals of the May Revise and the subsequent budget updates from the state. These changes will be incorporated into the proposed Adopted Budget, which will be presented to you on September 8, 2009.

The increasing state budget deficit and the inaction from the state have made the budget process more challenging over the past twelve months. The attached budget assumptions reflect these financially uncertain times. Specifically, there will be no cost of living adjustment (COLA), no growth revenue, and a 2% deficit factor.

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Superintendent's Message

We are projected to close this 2008-09 fiscal year with an Unrestricted General Fund ending balance of \$12,802,734, which includes a projected operating deficit of \$2,079,758. This projected ending fund balance is \$3.3 million above the ending balance from the 2008-09 Adopted Budget. The decreased operating deficit is a direct result of the efforts made through the BAC and campus community to slow down spending in anticipation of the upcoming state fiscal crisis.

I recommend this 2009-10 Tentative Budget, which is balanced by using \$5,842,628 of the \$12,802,734 projected beginning fund balance to continue to operate and serve our students. The BAC and campus community have worked together to bring this Tentative Budget forward. To date, we have instituted the following cost savings measures:

- Converted to a 4/10 summer schedule - \$199,000 savings.
- 50% cut in travel and conferences - \$132,000 savings.
- Eliminated mailing the class schedules to every home within the District - \$151,000 savings.
- Curtailed Executive Management team members travel related allowances by 50%; in essence this is nearly a 2% salary reduction for them - \$14,700 savings.
- Received voluntary reductions from several departments - \$528,000 savings.
- Applying for Federal Work Study match waiver - \$266,000 savings.
- Identified and instituting course section reductions - \$2.1 million savings.
- Reduced reassigned time by 25% - \$114,000 savings.

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Superintendent's Message

Expenditures

Major increases in expenditures are:

Change from 2008-09 Estimated Actuals		Comments
Full-Time Teaching Salaries	\$666,328	Factors increasing full-time teaching salaries are automatic step and column increases and salaries for two replacements and one new faculty member.
Part-Time Teaching Salaries	<\$1,946,845>	Cuts have been implemented to reduce class sections due to the state budget situation.
Classified Full Time Salaries	\$1,364,185	Changes caused by automatic step increases, and filling vacant positions.
Employee Benefits	\$906,678	Factors causing the increase in employee benefits costs are rising health insurance premiums (9.27%), and a slight PERS rate increase.
Contract Services and Operating Expenses	\$1,033,414	Major increases include election costs and increase in other contracts.

Reserves

The board has adopted guidelines requiring a 5.5% reserve in the Unrestricted General Fund, so \$6,333,316 has been budgeted for this purpose. Additionally, \$310,662 has been reserved for facilities operations and maintenance needs, \$244,294 has been reserved for Technology Replacement and Support, \$63,834 has been reserved for economic uncertainties, and \$8,000 has been placed in a contingency reserve for the Personnel Commission. If it becomes necessary to use any reserves it will be formally reported to the board

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Superintendent's Message

in the Finance and Purchasing 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 \$23,585,860. Included in this fund are programs funded from external sources. The revenue from these sources must be used for the purposes specified by the external funding source. Included in this fund are: Federal Title IV & V, the Small Business Development Centers, Vocational and Applied Technology Act, State Categorical Fund for Basic Skills, Disabled Students Programs and Services, Equal Opportunity Programs and Services, Matriculation, the Student Financial Aid Administration Allowance, CalWorks, Career Technical Education and other state supported programs. This fund also includes the locally funded Parking Program and the Student Health Centers. It is imperative to understand that most of the State categorical programs are slated for detrimental cuts. The May Revise proposes 57% cuts to all programs except CalWorks, BFAP and TTIP. This proposal is not reflected within the Tentative Budget.

General Obligation Bond Funds

The district has \$17.1 million remaining from the 2002 Measure E funds. Three projects remain to be completed with the 2002 funds: (1) the South Quad Complex is expected to be substantially complete in July 2009; (2) the PCC Technical Building phase 1 is approximately 78% complete; and (3) the Multidisciplinary Academic Building (MDAB) will be the final project completed under the 2002 Measure E funds.

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

**Long Beach Community College District
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Superintendent's Message

Other Funds

Other funds are balanced. Please see the following pages for more specific information about other funds.

Next Steps

As you know, the Tentative Budget provides the college administration with spending authority to operate the college during the 2009-10 fiscal year.

Due to the volatility of the budget process, this Tentative Budget does not include the proposals of the Governor's "May Revise". However, **we fully expect that additional cuts will be necessary before the Adopted Budget is finalized.** The State's Budget Conference Committee actions, taken on June 16, 2009, and the impact to Long Beach City College (LBCC) are listed below:

- Increased student fees to \$26 per unit effective fall 2009
- \$115 million apportionment deferral - \$2.9 million for LBCC
- \$120 million apportionment reduction backfilled with \$70 million in new revenues - \$750,000 loss for LBCC
- \$193 million cut to Categorical Programs - \$5.0 million approximate funding loss for LBCC
- Enrollment growth eliminated – no impact on LBCC
- \$116.7 million cut in property tax backfill with a partial backfill of \$63.3 million - \$260,000 funding loss for LBCC
- Assumes community colleges will receive \$130 million in federal stimulus funds

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2009-2010 Tentative Budget**

Superintendent's Message

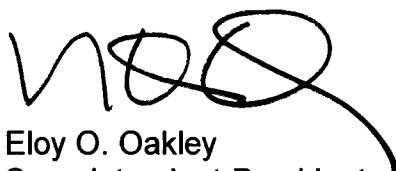
Combined we're facing approximately \$6 million in total reductions for fiscal year 2009-10 and an additional \$1.7 million in total reductions for fiscal year 2008-09.

As a result we have enacted the following additional measures:

- Instituting a hiring moratorium for all positions not already in recruitment.
- Disallowance of load bank accruals.
- Limiting sabbaticals to no more than five for the 2010-11 fiscal year.
- Targeting a 50% reduction in part-time classified salaries and overtime.

We will continue to work through campus channels throughout the summer to react to and identify strategies for the Adopted Budget.

Respectfully submitted,



Eloy O. Oakley
Superintendent-President

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

I. ORGANIZATION

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

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

These assumptions will be used for budget development:

- A. Deficit spending will be minimized.
- B. The Unrestricted General Fund ending balance will only be used to fund ongoing or recurring expenditures if an ending balance of 6% (of total expenditure and other outgo) can be maintained for the current fiscal year and two succeeding fiscal years.
- C. Carryover will only exist for the Technology Master Plan and Facilities Improvement Funds. All other unexpended funds will become part of the ending balance and will be budgeted in the subsequent budget year.
- D. Expenditure of one-time monies will be based on the College Priorities, as derived from the planning process.
- E. Essential operational and maintenance functions of the college will be funded.
- F. The impact of state funding reductions which may arise from a decline in enrollment will be addressed by pursuing higher levels of efficiency and productivity, re-configuring organization structures, and making prudent reductions in college operations and programs based on the Planning Process and the College Priorities.

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

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES (continued)

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

III. RESERVE ASSUMPTIONS

- A. The District will maintain an unrestricted reserve for contingencies of 5.0% of unrestricted expenditures and other outgo. The fiscal stability triggers used by the System Office are a 3% reserve (as a percentage of expenditures and other outgo) for the minimum level and a 5% reserve for the prudent level. In accordance with Board direction, we have provided for a 5.5% contingency reserve based on unrestricted expenditures and other outgo.
- B. A stability reserve will exist in the event the District is unable to restore our FTES to our 2007-08 base. Due to budget constraints, we were unable to fund this reserve in 2009-10.
- C. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked, times the average hourly teaching rate, times 17.5 weeks. Due to budget constraints, we were unable to fund this reserve for 2009-10.
- D. A restricted liability reserve is included for year-end vacation liability. This reserve is equivalent to three months' accrual vacation pay based on the hours of vacation on the District books as of June 30 for each employee. Due to budget constraints, we were unable to fund this reserve for 2009-10.

IV. FEDERAL REVENUE CHANGES

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

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

V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS

- A. A 2% deficit factor will be included to offset a possible short fall from apportionment revenues.
- B. The Cost of Living Adjustment (COLA) in the Governor's budget for any year will be included as projected state income for that year and become part of the apportionment base for succeeding years. For the current year, we are expecting no COLA (0%).
- C. The college is expected to go into stabilization in 2008-09 and not reach our base amount of 21,499 FTES. The college is committed to an enrollment management plan that supports growth. The Fall class schedule has been developed assuming a 1-1.5% growth factor; this equates to a 2009-10 FTES target of 21,499. The enrollment management plan strategies will continue to be used to recommend the courses and number of sections to be offered for individual schools.
- D. EOPS, DSPS, Basic Skills and other categorically funded program income estimates will reflect figures in the State budget.
- E. Estimates for lottery income are those provided by the School Services of California. Approximately 9.5% of lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses. In order to maintain instructional supply accounts at the same level of 2008-09, it will take an estimated contribution from the Unrestricted General Fund totaling \$514,605.
- 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.

**Long Beach City College
2009-2010 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 increased to cover all board approved salary increases; step and column increases; and longevity increments for all employees.
- D. Health and welfare benefit costs will be escalated using the best information available, including multi-year trends. Currently, the known rate increases are as follows:

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

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

**Long Beach City College
2009-2010 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 2.42%, SUI .3%, Retiree Benefits 4.02%.
- F. The budget includes hiring 3 new full-time faculty. We currently have 335 full-time faculty and our full-time faculty obligation is 326.
- G. Any purchases initiated during the year will be completed before the end of the year.
- H. The part-time hourly budget will contain sufficient dollars to meet the FTES target in accord with the enrollment management plan.
- I. Cost of substitutes for an absent classified employee (on a long-term basis) who is on paid leave may be offset by savings from vacant classified positions.
- J. Faculty substitutes will be provided as needed to meet minimum course requirements as funds are available.
- K. The Annual Required Contributions (ARC) for the Retiree Health Benefits as noted in the actuarial study dated January 2008 is \$2,303,765. This represents approximately 4.02% of payroll.
- L. Travel and conference budgets will be reduced by 50% from the levels provided in the 2008-09 Adopted Budget.
- M. Mileage allowance provided to the Executive Team will be reduced by 50% for the 2009-10 fiscal year.

**Long Beach City College
2009-2010 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(s)" and any financial obligation beyond the term of the grant so as not to place a burden on the budget in future years.

**Long Beach Community College District
2009-2010 Tentative Budget
Summary of All Expenditures & Other Outgo by Fund**

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 117,502,242	\$ 114,337,375	\$ 115,151,198	\$ 813,823	1%
RESTRICTED GENERAL FUND	\$ 22,342,736	\$ 24,391,534	\$ 23,585,860	\$ (805,674)	-3%
CAPITAL PROJECTS FUND	\$ 41,042,637	\$ 32,025,787	\$ 17,853,308	\$ (14,172,479)	-44%
CHILD AND ADULT DEVELOPMENT FUND	\$ 1,354,797	\$ 1,298,110	\$ 1,430,343	\$ 132,233	10%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 596,592	\$ 676,868	\$ 731,459	\$ 54,591	8%
COP DEBT SERVICE FUND	\$ 41,129,923	\$ 40,678,848	\$ 0	\$ (40,678,848)	-100%
GENERAL OBLIGATION BOND FUNDS	\$ 422,852,881	\$ 104,194,629	\$ 319,312,572	\$ 215,117,943	206%
RETIREE HEALTH FUND	\$ 2,344,609	\$ 2,344,609	\$ 2,344,609	\$ 0	0%
SELF INSURANCE FUND	\$ 878,683	\$ 871,482	\$ 960,132	\$ 88,650	10%
STUDENT FINANCIAL AID FUND	\$ 28,906,510	\$ 37,344,402	\$ 40,429,092	\$ 3,084,690	8%
VETERANS STADIUM OPERATIONS FUND	\$ 931,577	\$ 948,920	\$ 1,035,474	\$ 86,554	9%
TOTAL EXPENDITURES & OTHER OUTGO	<u>\$ 679,883,187</u>	<u>\$ 359,112,564</u>	<u>\$ 522,834,047</u>	<u>\$ 163,721,483</u>	<u>46%</u>

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

Unrestricted General Fund

The Unrestricted General Fund is used for the operating expenses of the District. It is the largest of the fourteen funds comprising the District's total budget. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue generated from student enrollment fees, local property taxes and state apportionment revenue. For 2009-10, the apportionment revenue is estimated to be \$100,761,912 which is based on 21,499 full-time equivalent students (FTES).

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	<u>\$ 14,882,492</u>	<u>\$ 14,882,492</u>	<u>\$ 12,802,734</u>	<u>\$ (2,079,758)</u>	<u>-14%</u>
REVENUE					
Federal Revenue	\$ 130,000	\$ 130,000	\$ 130,000	\$ 0	0%
State Principal Apportionment					
State General Apportionment	88,760,766	87,187,357	87,214,030	26,673	0%
Property Taxes	10,020,190	10,947,067	10,279,541	(667,526)	-6%
Enrollment Fee Revenue	3,335,042	3,346,312	3,268,341	(77,971)	-2%
Sub Total	<u>\$ 102,115,998</u>	<u>\$ 101,480,736</u>	<u>\$ 100,761,912</u>	<u>\$ (718,824)</u>	<u>-1%</u>
Prior Year Recalculation	0	1,010,303	0	(1,010,303)	-100%
Total State Principal Apportionment	<u>\$ 102,115,998</u>	<u>\$ 102,491,039</u>	<u>\$ 100,761,912</u>	<u>\$ (1,729,127)</u>	<u>-2%</u>
Other State Revenue					
Part-time Faculty Compensation	\$ 835,264	\$ 925,299	\$ 925,299	\$ 0	0%
State Lottery	2,553,638	2,354,140	2,354,140	0	0%
Enrollment Fee Waiver Administration	114,397	108,717	108,717	0	0%
Total Other State Revenue	<u>\$ 3,503,299</u>	<u>\$ 3,388,156</u>	<u>\$ 3,388,156</u>	<u>\$ 0</u>	<u>0%</u>

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Local Revenue					
From LBCC Auxiliary	\$ 74,250	\$ 74,250	\$ 125,000	\$ 50,750	68%
Rent from East Campus	455,000	495,000	500,000	5,000	1%
International Students Fees	1,769,196	1,698,796	1,698,796	0	0%
Nonresident Tuition	847,765	780,000	780,000	0	0%
Materials and Off-Campus Facility Use Fees	76,933	88,496	86,689	(1,807)	-2%
Summer Recreation Program	63,880	63,880	63,880	0	0%
Other Local Revenue	1,521,000	1,368,605	1,155,716	(212,889)	-16%
Total Local Revenue	<u>\$ 4,808,024</u>	<u>\$ 4,569,027</u>	<u>\$ 4,410,081</u>	<u>\$ (158,946)</u>	<u>-3%</u>
TOTAL REVENUE	<u>\$ 110,557,321</u>	<u>\$ 110,578,222</u>	<u>\$ 108,690,149</u>	<u>\$ (1,888,073)</u>	<u>-2%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Capital Projects Fund	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
From Contract Education/Community Education Fund					
Instructional Departments	\$ 8,710	\$ 10,000	\$ 10,000	\$ 0	0%
Indirect Costs	24,310	29,724	38,623	8,899	30%
Total From Contract Education/Community Education Fund	<u>\$ 33,020</u>	<u>\$ 39,724</u>	<u>\$ 48,623</u>	<u>\$ 8,899</u>	<u>22%</u>
From Restricted General Fund					
Indirect Costs	\$ 545,111	\$ 588,600	\$ 569,798	\$ (18,802)	-3%
Prior Year Recalculation for DSPS program	0	51,071	0	(51,071)	-100%
Total From Restricted General Fund	<u>545,111</u>	<u>639,671</u>	<u>569,798</u>	<u>(69,873)</u>	<u>-11%</u>
TOTAL OTHER FINANCING SOURCES	<u>\$ 1,578,131</u>	<u>\$ 1,679,395</u>	<u>\$ 618,421</u>	<u>\$ (1,060,974)</u>	<u>-63%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$ 112,135,452</u>	<u>\$ 112,257,617</u>	<u>\$ 109,308,570</u>	<u>\$ (2,949,047)</u>	<u>-3%</u>

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 23,988,545	\$ 23,472,326	\$ 24,138,654	\$ 666,328	3%
Academic Administrator Salaries	4,375,389	4,124,084	4,430,358	306,274	7%
Department Head/Coordinator Salaries	2,095,914	2,189,475	2,072,574	(116,901)	-5%
Full Time Counselor Salaries	2,177,525	1,783,102	1,832,947	49,845	3%
Full Time Librarian Salaries	463,209	478,638	482,314	3,676	1%
Academic Hourly Instructional Salaries	15,607,752	15,440,359	13,493,514	(1,946,845)	-13%
Academic Hourly Non-Instructional Salaries	575,243	679,759	730,672	50,913	7%
Librarian Hourly Salaries	425,883	425,883	377,813	(48,070)	-11%
TOTAL ACADEMIC SALARIES	\$ 49,709,460	\$ 48,593,626	\$ 47,558,846	\$ (1,034,780)	-2%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 21,764,069	\$ 20,902,587	\$ 22,266,772	\$ 1,364,185	7%
Classified Instructional Salaries	3,796,442	3,640,777	3,749,997	109,220	3%
Classified Hourly Non-Instructional Salaries	723,121	1,085,405	758,814	(326,591)	-30%
Classified Hourly Instructional Salaries	407,678	359,982	313,287	(46,695)	-13%
TOTAL CLASSIFIED SALARIES	\$ 26,691,310	\$ 25,988,751	\$ 27,088,870	\$ 1,100,119	4%
BENEFITS					
Benefits	\$ 23,605,165	\$ 22,867,658	\$ 23,812,736	\$ 945,078	4%
Early Retirement Incentives	834,384	834,384	795,984	(38,400)	-5%
TOTAL BENEFITS	\$ 24,439,549	\$ 23,702,042	\$ 24,608,720	\$ 906,678	4%

**Long Beach Community College District
2009-2010 Tentative Budget
Unrestricted 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>2008-2009</u>	<u>2008-2009</u>	<u>2009-2010</u>		
SUPPLIES AND MATERIALS					
Commencement Expenses	\$ 16,750	\$ 19,007	\$ 16,750	\$ (2,257)	-12%
Instructional Supplies, Duplicating and Software	0	52,015	0	(52,015)	-100%
Instructional Supplies, Duplicating and Software from Profit Sharing	0	3,122	0	(3,122)	-100%
Instructional Material Fees	76,933	76,933	76,450	(483)	-1%
Other Supplies	1,074,593	1,133,169	1,137,520	4,351	0%
Fuel	77,575	55,000	75,075	20,075	37%
TOTAL SUPPLIES AND MATERIALS	\$ 1,245,851	\$ 1,339,246	\$ 1,305,795	\$ (33,451)	-2%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,693,417	\$ 3,234,468	\$ 3,408,721	\$ 174,253	5%
Travel and Conferences	280,507	268,353	133,155	(135,198)	-50%
Air Quality Management District Site Fees	41,220	32,000	35,000	3,000	9%
Staff Development	29,653	18,153	23,815	5,662	31%
Dues and Memberships	122,775	136,707	155,202	18,495	14%
Insurance Property Liability	0	950	0	(950)	-100%
Utilities and Housekeeping	4,038,065	3,250,000	3,319,992	69,992	2%
Rents, Building Repair, Maintenance and Equipment Repair	932,506	789,395	950,168	160,773	20%
Environmental Health Fees	1,603	1,475	1,603	128	9%
Audit	100,530	105,099	126,250	21,151	20%
Election	0	6,764	350,000	343,236	5074%
Legal	472,000	365,506	365,200	(306)	0%
Fingerprinting	12,000	10,086	12,000	1,914	19%
Postage	322,373	285,362	231,452	(53,910)	-19%
Credit Card Fees	190,164	190,164	220,164	30,000	16%
Online Software Licensing	155,403	247,812	159,006	(88,806)	-36%
Other Services and Expenses	1,723,205	1,024,994	1,508,974	483,980	47%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 12,115,421	\$ 9,967,288	\$ 11,000,702	\$ 1,033,414	10%

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Building and Additions	\$ 1,720	\$ 76,074	\$ 16,075	\$ (59,999)	-79%
Library Books	5,657	10,245	5,657	(4,588)	-45%
Equipment	67,062	1,140,574	128,652	(1,011,922)	-89%
Lease/Purchase	185,884	204,133	201,950	(2,183)	-1%
TOTAL CAPITAL OUTLAY	\$ 260,323	\$ 1,431,026	\$ 352,334	\$ (1,078,692)	-75%
TOTAL EXPENDITURES	\$ 114,461,914	\$ 111,021,979	\$ 111,915,267	\$ 893,288	1%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund	\$ 234,079	\$ 0	\$ 0	0	na
To Child and Adult Development Fund	\$ 359,089	\$ 500,000	\$ 439,494	\$ (60,506)	-12%
To Restricted General Fund					
DSPS District Contribution	\$ 563,168	\$ 663,168	\$ 533,858	\$ (129,310)	-19%
Deaf/Hard of Hearing District Match (4:1)	50,000	50,000	75,000	25,000	50%
EOPS District Match	272,879	285,468	308,731	23,263	8%
Federal Work Study District Contribution	188,455	311,383	85,719	(225,664)	-72%
Instructional Supplies	252,846	412,786	514,605	101,819	25%
Instructional Equipment & Library Materials Block Grant District Match (3:1)	68,978	41,651	110,207	68,556	165%
Veteran's Services	83,834	83,940	93,317	9,377	11%
Total To Restricted General Fund	\$ 1,480,160	\$ 1,848,396	\$ 1,721,437	\$ (126,959)	-7%

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
To Self Insurance Fund	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
To Student Financial Aid Fund					
Return to Title IV District Contribution	\$ 92,000	\$ 92,000	\$ 100,000	\$ 8,000	9%
TOTAL OTHER OUTGO	\$ 3,040,328	\$ 3,315,396	\$ 3,235,931	\$ (79,465)	-2%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 117,502,242	\$ 114,337,375	\$ 115,151,198	\$ 813,823	1%
OPERATING SURPLUS/(DEFICIT)	\$ (5,366,790)	\$ (2,079,758)	\$ (5,842,628)	\$ (3,762,870)	181%
Plus Beginning Balance	14,882,492	14,882,492	12,802,734	(2,079,758)	-14%
ENDING BALANCE	\$ 9,515,702	\$ 12,802,734	\$ 6,960,106	\$ (5,842,628)	-46%
DESIGNATED RESERVES					
5.5% Board Mandated Reserve	\$ 5,875,112	\$ 6,288,556	\$ 6,333,316	\$ 44,760	1%
Reserve for Facilities Maintenance	510,679	310,662	310,662	0	0%
Reserve for Technology Replacement and Support	1,000,000	244,294	244,294	0	0%
Vacation and Loadbanking Reserve	718,913	718,913	0	(718,913)	-100%
Economic Uncertainties	1,402,998	5,232,309	63,834	(5,168,475)	-99%
Reserve for Contingencies	8,000	8,000	8,000	0	0%
TOTAL DESIGNATED RESERVES	\$ 9,515,702	\$ 12,802,734	\$ 6,960,106	\$ (5,842,628)	-46%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

**Long Beach Community College District
2009-2010 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 uses. For example, student health fee revenues can only be used to support programs to improve students' health. Similarly, restricted lottery revenue can only be used to purchase instructional materials.

Other Financing Sources

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

Indirect Costs

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

Parking and Student Health Programs

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

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ 3,017,607	\$ 3,017,607	\$ 2,920,602	\$ (97,005)	-3%
REVENUE					
Federal Revenue					
Federal Work Study	\$ 502,545	\$ 614,570	\$ 714,324	\$ 99,754	16%
Title IV Project Launch	257,447	265,207	265,650	443	0%
Title IV Upward Bound	688,226	688,226	555,294	(132,932)	-19%
Title V Hispanic Serving Institutions (Cooperative)	888,838	744,638	169,382	(575,256)	-77%
Title V Skills Grant	1,201,214	748,821	1,017,693	268,872	36%
Trio-Student Support Services	238,407	262,943	239,917	(23,026)	-9%
Veteran's Services	8,029	8,029	3,000	(5,029)	-63%
Economic Development					
Greater Avenue for Independent (TANF)	\$ 214,073	\$ 215,431	\$ 233,415	\$ 17,984	8%
Small Business Development Center Network	2,286,636	3,270,432	5,002,175	1,731,743	53%
Vocational & Applied Technology Act IIBI Technical Preparation	81,405	81,405	67,750	(13,655)	-17%
Vocational and Applied Technology Act	1,093,197	1,093,197	1,232,203	139,006	13%
Total Federal Revenue	\$ 7,460,017	\$ 7,992,899	\$ 9,500,803	\$ 1,507,904	19%

**Long Beach Community College District
2009-2010 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>2008-2009</u>	<u>2008-2009</u>	<u>2009-2010</u>		
State Restricted Revenue					
Basic Skills	\$ 551,578	\$ 0	\$ 448,314	\$ 448,314	na
California Articulation Numbers	0	4,000	1,800	(2,200)	-55%
Cooperative Agencies Resource for Education	70,569	70,569	70,569	0	0%
Disabled Students Programs & Services and Deaf/Hard of Hearing	1,283,974	1,602,637	1,623,874	21,237	1%
Extended Opportunity Programs & Services	1,177,277	1,274,480	1,219,530	(54,950)	-4%
Faculty & Staff Diversity	19,503	21,591	21,591	0	0%
Foster & Kinship Care	149,890	164,064	159,064	(5,000)	-3%
Instructional Equipment & Library Materials Block Grant	206,935	253,637	227,787	(25,850)	-10%
Matriculation	1,224,090	1,314,209	1,229,231	(84,978)	-6%
Non-Credit Matriculation	254,881	251,677	226,573	(25,104)	-10%
Restricted Lottery	411,179	247,239	247,239	0	0%
Student Financial Aid Administration Allowance	767,980	855,747	854,247	(1,500)	0%
Technology Infrastructure & Telecommunications	32,399	36,036	36,036	0	0%
Economic Development					
Advanced Transportation Technology & Energy Center (ATTEC)	\$ 205,000	\$ 205,000	\$ 205,000	\$ 0	0%
California Transportaion and Logistics Institute	117,300	89,897	27,403	(62,494)	-70%
CalWorks	915,908	921,720	995,085	73,365	8%
Career Technical Education Community Collaborative	0	0	374,351	374,351	na
Career Technical Education Construction Collaborative	369,700	197,582	172,118	(25,464)	-13%
Career Technical Education Project - Santa Monica College	0	3,670	96,330	92,660	2525%
Center for International Trade/Development (CITD)	205,000	205,000	205,000	0	0%
Clean Truck Program Port of Long Beach	304,563	304,563	305,632	1,069	0%
DPSS Calworks Supplemental	260,820	227,875	204,493	(23,382)	-10%
D.P.S.S. Careers in Child Care	160,000	160,000	0	(160,000)	-100%
Governor's CTE Initiative Equipment for Allied Health	0	79,713	0	(79,713)	-100%
Health Care Administrators	88,209	88,209	0	(88,209)	-100%
Los Angeles Universal Pre-School	216,785	216,785	182,633	(34,152)	-16%
National Science Foundation Internet Security Collaborative	19,220	19,220	0	(19,220)	-100%
Nursing Expansion Grant	221,000	221,000	221,000	0	0%

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
Nursing Expansion, Assessment & Remediation & Equipment Grant	\$ 689,074	\$ 689,074	\$ 0	\$ (689,074)	-100%
Nursing Faculty Recruitment & Retention	56,542	56,542	50,302	(6,240)	-11%
Port Opportunities Program (IDRC)	125,688	125,688	0	(125,688)	-100%
Chancellor Office Small Business Development Center	50,000	50,000	50,000	0	0%
SB70 Architecture Grant Building Information Modeling	125,000	125,000	0	(125,000)	-100%
SB70 Logistics Grant	58,872	58,872	0	(58,872)	-100%
Strengthening Career Technical Education Programs (JDIF)	122,943	122,943	0	(122,943)	-100%
Workforce Investment Act Governor's Nursing Initiative for Associate RN Program	219,964	219,964	219,964	0	0%
Workforce Investment Act (WIA) Logistics Partnership	76,287	76,287	0	(76,287)	-100%
Workplace Learning Resource Center (WPLRC)	205,000	205,000	205,000	0	0%
Young Entrepreneurs Project (YEP-CITD)	43,726	68,726	25,000	(43,726)	-64%
Young Entrepreneurs Project (YEP-SBDC)	53,726	78,726	25,000	(53,726)	-68%
Foundation Grants					
Youth Empowerment Strategies for Success	\$ 166,998	\$ 166,998	\$ 166,998	\$ 0	0%
Model Approaches to Partnership in Parenting/Family to Family Program	23,716	26,039	26,413	374	1%
Total State Restricted Revenue	\$ 11,251,296	\$ 11,105,979	\$ 10,123,577	\$ (982,402)	-9%
Local Revenue					
Child Development Consortium	\$ 13,750	\$ 15,000	\$ 10,580	\$ (4,420)	-29%
Early Childhood Mentor Program	150	1,000	150	(850)	-85%
Pacific Hospital Trust	0	14,323	17,510	3,187	22%
Economic Development					
Elder Care Jobs to Careers	\$ 18,124	\$ 18,124	\$ 0	\$ (18,124)	-100%
First5LA Good Beginnings Never End	200,000	80,011	0	(80,011)	-100%
Total Local Revenue	\$ 232,024	\$ 128,458	\$ 28,240	\$ (100,218)	-78%

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Other Local Revenue					
Horticulture Donation	\$ 18,301	\$ 14,240	\$ 0	\$ (14,240)	-100%
Parking Permits and Meters	800,000	800,000	800,000	0	0%
Student Health Fees	800,000	800,000	922,000	122,000	15%
Total Other Local Revenue	<u>\$ 1,618,301</u>	<u>\$ 1,614,240</u>	<u>\$ 1,722,000</u>	<u>\$ 107,760</u>	<u>7%</u>
Prior Year Carryover					
Federal Revenue					
Small Business Development Center Network	\$ 66,743	\$ 66,743	\$ 0	\$ (66,743)	-100%
State Revenue					
Basic Skills	\$ 1,676,121	\$ 1,107,231	\$ 1,055,006	\$ (52,225)	-5%
California Articulation Numbers	0	411	0	(411)	-100%
Career Technical Equipment	250,000	0	0	0	na
Center for International Trade/Development (CITD)	34,721	34,721	0	(34,721)	-100%
Faculty & Staff Diversity	28,376	3,659	24,717	21,058	576%
FII Planetarium Improvements	7,083	7,083	0	(7,083)	-100%
Instructional Equipment & Library Materials Block Grant	263,078	0	414,253	414,253	na
Los Angeles Universal Pre-School	110,147	110,147	0	(110,147)	-100%
Restricted Lottery	114,308	114,308	0	(114,308)	-100%
Staff Development	53,627	53,627	0	(53,627)	-100%
Student Financial Aid Administration Allowance	0	15,348	0	(15,348)	-100%
Technology Infrastructure & Telecommunications	38,053	23,953	14,100	(9,853)	-41%
Workplace Learning Resource Center (WPLRC)	60,131	60,131	0	(60,131)	-100%
Total State Revenue	<u>\$ 2,635,645</u>	<u>\$ 1,530,619</u>	<u>\$ 1,508,076</u>	<u>\$ (22,543)</u>	<u>-1%</u>

**Long Beach Community College District
2009-2010 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>2008-2009</u>	<u>2008-2009</u>	<u>2009-2010</u>		
Local Revenue					
Child Development Consortium	\$ 0	\$ 7,161	\$ 0	\$ (7,161)	-100%
Horticulture Donation	0	0	4,061	4,061	na
Pacific Hospital Trust	6,867	34	0	(34)	-100%
Total Local Revenue	\$ 6,867	\$ 7,195	\$ 4,061	\$ (3,134)	-44%
Total Prior Year Carryover	\$ 2,709,255	\$ 1,604,557	\$ 1,512,137	\$ (92,420)	-6%
TOTAL REVENUE	\$ 23,270,893	\$ 22,446,133	\$ 22,886,757	\$ 440,624	2%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS FROM UNRESTRICTED GENERAL FUND					
DSPS District Contribution	\$ 563,168	\$ 663,168	\$ 533,858	\$ (129,310)	-19%
Deaf/Hard of Hearing District Match (4:1)	50,000	50,000	75,000	25,000	50%
EOPS District Match	272,879	285,468	308,731	23,263	8%
Federal Work Study District Contribution	188,455	311,383	85,719	(225,664)	-72%
Instructional Supplies	252,846	412,786	514,605	101,819	25%
Instructional Equipment & Library Materials Block Grant District Match (3:1)	68,978	41,651	110,207	68,556	165%
Veteran's Services	83,834	83,940	93,317	9,377	11%
TOTAL OTHER FINANCING SOURCES	\$ 1,480,160	\$ 1,848,396	\$ 1,721,437	\$ (126,959)	-7%
TOTAL REVENUE AND OTHER SOURCES	\$ 24,751,053	\$ 24,294,529	\$ 24,608,194	\$ 313,665	1%

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 130,351	\$ 372,553	\$ 324,763	\$ (47,790)	-13%
Academic Administrator Salaries	372,300	382,743	300,858	(81,885)	-21%
Department Head/Coordinator Salaries	586,417	571,201	625,926	54,725	10%
Full Time Counselor Salaries	655,444	655,444	677,049	21,605	3%
Academic Hourly Instructional Salaries	479,253	749,972	558,421	(191,551)	-26%
Academic Hourly Non-Instructional Salaries	<u>1,287,625</u>	<u>1,419,306</u>	<u>1,413,965</u>	<u>(5,341)</u>	<u>0%</u>
TOTAL ACADEMIC SALARIES	\$ 3,511,390	\$ 4,151,219	\$ 3,900,982	\$ (250,237)	-6%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 4,350,167	\$ 4,317,751	\$ 4,441,000	\$ 123,249	3%
Classified Instructional Salaries	74,196	316,641	63,619	(253,022)	-80%
Classified Hourly Non-Instructional Salaries	2,298,858	2,307,473	1,979,120	(328,353)	-14%
Classified Hourly Instructional Salaries	<u>520,436</u>	<u>885,193</u>	<u>519,049</u>	<u>(366,144)</u>	<u>-41%</u>
TOTAL CLASSIFIED SALARIES	\$ 7,243,657	\$ 7,827,058	\$ 7,002,788	\$ (824,270)	-11%
BENEFITS	\$ 2,911,647	\$ 3,089,289	\$ 2,994,986	\$ (94,303)	-3%
SUPPLIES AND MATERIALS					
Books	\$ 5,065	\$ 5,150	\$ 5,000	\$ (150)	-3%
Instructional Supplies	986,771	972,358	774,887	(197,471)	-20%
Other Supplies	714,740	647,542	473,170	(174,372)	-27%
Fuel	<u>2,200</u>	<u>108</u>	<u>0</u>	<u>(108)</u>	<u>-100%</u>
TOTAL SUPPLIES AND MATERIALS	\$ 1,708,776	\$ 1,625,158	\$ 1,253,057	\$ (372,101)	-23%

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,133,194	\$ 3,840,361	\$ 4,466,561	\$ 626,200	16%
Travel and Conferences	348,827	370,542	356,689	(13,853)	-4%
Staff Development	34,062	17,171	16,199	(972)	-6%
Dues and Memberships	18,770	44,017	20,565	(23,452)	-53%
Insurance	75,430	84,639	78,353	(6,286)	-7%
Utilities and Housekeeping	1,190	1,556	1,610	54	3%
Rents, Building Repair, Maintenance and Equipment Repair	153,857	173,192	170,489	(2,703)	-2%
Postage	43,898	35,819	36,607	788	2%
Online Software Licensing	88,327	126,400	69,147	(57,253)	-45%
Other Services and Expenses	166,004	142,259	60,444	(81,815)	-58%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 4,063,559	\$ 4,835,956	\$ 5,276,664	\$ 440,708	9%
CAPITAL OUTLAY					
Site Improvements	\$ 58,301	\$ 49,286	\$ 64,061	\$ 14,775	30%
Building and Additions	2,500	33,854	30,000	(3,854)	-11%
Library Books	0	88,284	40,951	(47,333)	-54%
Equipment	1,827,313	1,539,034	1,999,994	460,960	30%
TOTAL CAPITAL OUTLAY	\$ 1,888,114	\$ 1,710,458	\$ 2,135,006	\$ 424,548	25%
SUBTOTAL	\$ 21,327,143	\$ 23,239,138	\$ 22,563,483	\$ (675,655)	-3%
Payments to Students	470,482	563,796	452,579	(111,217)	-20%
TOTAL EXPENDITURES	\$ 21,797,625	\$ 23,802,934	\$ 23,016,062	\$ (786,872)	-3%

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Categorical/Grant Indirect Costs	\$ 545,111	\$ 588,600	\$ 569,798	\$ (18,802)	-3%
TOTAL OTHER OUTGO	<u>\$ 545,111</u>	<u>\$ 588,600</u>	<u>\$ 569,798</u>	<u>\$ (18,802)</u>	<u>-3%</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ 22,342,736	\$ 24,391,534	\$ 23,585,860	\$ (805,674)	-3%
OPERATING SURPLUS/(DEFICIT)	\$ 2,408,317	\$ (97,005)	\$ 1,022,334	\$ 1,119,339	-1154%
Plus Beginning Balance	3,017,607	3,017,607	2,920,602	(97,005)	-3%
ENDING BALANCE	<u>\$ 5,425,924</u>	<u>\$ 2,920,602</u>	<u>\$ 3,942,936</u>	<u>\$ 1,022,334</u>	<u>35%</u>
DESIGNATED RESERVES					
Reserve for Career Technical Equipment	\$ 250,000	\$ 0	\$ 0	\$ 0	na
Reserve for Basic Skills	2,178,864	0	1,055,006	1,055,006	na
Reserve for Parking Program	2,826,743	2,751,280	2,887,930	136,650	5%
Reserve for Student Health Fees	170,317	169,322	0	(169,322)	-100%
TOTAL DESIGNATED RESERVES	<u>\$ 5,425,924</u>	<u>\$ 2,920,602</u>	<u>\$ 3,942,936</u>	<u>\$ 1,022,334</u>	<u>35%</u>
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	<u>\$ 2,617,933</u>	<u>\$ 2,617,933</u>	<u>\$ 2,751,280</u>	<u>\$ 133,347</u>	<u>5%</u>
REVENUE					
Other Local Revenue					
Parking Permits and Meters	\$ 800,000	\$ 800,000	\$ 800,000	\$ 0	0%
TOTAL REVENUE	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 0</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 98,652	\$ 86,192	\$ 87,489	\$ 1,297	2%
Classified Hourly Non-Instructional Salaries	46,000	46,000	50,000	4,000	9%
TOTAL CLASSIFIED SALARIES	<u>\$ 144,652</u>	<u>\$ 132,192</u>	<u>\$ 137,489</u>	<u>\$ 5,297</u>	<u>4%</u>
BENEFITS	\$ 40,403	\$ 35,043	\$ 35,745	\$ 702	2%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 85,100	\$ 70,100	\$ 35,100	\$ (35,000)	-50%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,000	\$ 9,000	\$ 3,000	\$ (6,000)	-67%
Rents, Building Repair, Maintenance and Equipment Repair	140,000	158,700	163,000	4,300	3%
Postage	100	100	100	0	0%
Other Services and Expenses	5,200	35,200	36,200	1,000	3%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	<u>\$ 148,300</u>	<u>\$ 203,000</u>	<u>\$ 202,300</u>	<u>\$ (700)</u>	<u>0%</u>

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

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 40,000	\$ 38,150	\$ 60,000	\$ 21,850	57%
Building and Additions	0	28,155	30,000	1,845	7%
Equipment	10,000	21,611	25,000	3,389	16%
TOTAL CAPITAL OUTLAY	\$ 50,000	\$ 87,916	\$ 115,000	\$ 27,084	31%
TOTAL EXPENDITURES	\$ 468,455	\$ 528,251	\$ 525,634	\$ (2,617)	0%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 122,735	\$ 138,402	\$ 137,716	\$ (686)	0%
TOTAL OTHER OUTGO	\$ 122,735	\$ 138,402	\$ 137,716	\$ (686)	0%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 591,190	\$ 666,653	\$ 663,350	\$ (3,303)	0%
OPERATING SURPLUS/(DEFICIT)	\$ 208,810	\$ 133,347	\$ 136,650	\$ 3,303	2%
Plus Beginning Balance	2,617,933	2,617,933	2,751,280	133,347	5%
ENDING BALANCE	\$ 2,826,743	\$ 2,751,280	\$ 2,887,930	\$ 136,650	5%

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	<u>\$ 399,674</u>	<u>\$ 399,674</u>	<u>\$ 169,322</u>	<u>\$ (230,352)</u>	<u>-58%</u>
REVENUE					
Other Local Revenue					
Student Health Fees	\$ 800,000	\$ 800,000	\$ 922,000	\$ 122,000	15%
TOTAL REVENUE	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 922,000</u>	<u>\$ 122,000</u>	<u>15%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Department Head/Coordinator Salaries	\$ 90,849	\$ 90,849	\$ 90,849	\$ 0	0%
Academic Hourly Non-Instructional Salaries	50,000	54,779	55,000	221	0%
TOTAL ACADEMIC SALARIES	<u>\$ 140,849</u>	<u>\$ 145,628</u>	<u>\$ 145,849</u>	<u>\$ 221</u>	<u>0%</u>
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 398,005	\$ 371,636	\$ 455,225	\$ 83,589	22%
Classified Hourly Non-Instructional Salaries	15,000	43,000	27,500	(15,500)	-36%
TOTAL CLASSIFIED SALARIES	<u>\$ 413,005</u>	<u>\$ 414,636</u>	<u>\$ 482,725</u>	<u>\$ 68,089</u>	<u>16%</u>
BENEFITS	\$ 156,115	\$ 181,367	\$ 228,531	\$ 47,164	26%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 130,000	\$ 105,563	\$ 64,225	\$ (41,338)	-39%

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

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	-50%
Travel and Conferences	8,000	8,000	5,000	(3,000)	-38%
Staff Development	2,500	2,500	1,000	(1,500)	-60%
Dues and Memberships	500	500	500	0	0%
Insurance	75,430	84,639	78,353	(6,286)	-7%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 96,430	\$ 105,639	\$ 89,853	\$ (15,786)	-15%
CAPITAL OUTLAY					
Building and Additions	\$ 1,000	\$ 0	\$ 0	0	na
Equipment	15,000	5,634	4,000	(1,634)	-29%
TOTAL CAPITAL OUTLAY	\$ 16,000	\$ 5,634	\$ 4,000	\$ (1,634)	-29%
TOTAL EXPENDITURES	\$ 952,399	\$ 958,467	\$ 1,015,183	\$ 56,716	6%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 76,958	\$ 71,885	\$ 76,139	\$ 4,254	6%
TOTAL OTHER OUTGO	\$ 76,958	\$ 71,885	\$ 76,139	\$ 4,254	6%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,029,357	\$ 1,030,352	\$ 1,091,322	\$ 60,970	6%
OPERATING SURPLUS/(DEFICIT)	\$ (229,357)	\$ (230,352)	\$ (169,322)	\$ 61,030	-26%
Plus Beginning Balance	399,674	399,674	169,322	(230,352)	-58%
ENDING BALANCE	\$ 170,317	\$ 169,322	\$ 0	\$ (169,322)	-100%

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

Capital Projects Fund

Revenue

Primary revenue sources for the Capital Projects Fund are:

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

Projects

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

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

Reserves

A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-1988 and at PCC in 1988-1989. In 2004-05, \$1.7 million was loaned (interest free) to the Veterans Stadium Operations Fund for stadium improvements. Beginning with fiscal year 2005-06, the Veterans' Stadium Fund has repaid \$100,000 each year. As of June 30, 2009, the remaining loan balance is \$1.3 million. We have budgeted \$150,000 repayment during 2009-10.

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ 7,778,995	\$ 7,778,995	\$ 11,675,346	\$ 3,896,351	50%
REVENUE					
State					
Industrial Technology Center-Mfg. Phase I	\$ 6,166,821	\$ 4,449,915	\$ 808,000	\$ (3,641,915)	-82%
Learning Resource Center, LAC	6,042,815	4,473,171	0	(4,473,171)	-100%
Learning Resource Center, PCC	1,226,000	1,226,000	0	(1,226,000)	-100%
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	945,859	892,394	15,846,924	14,954,530	1676%
Scheduled Maintenance - Block Grant	771,812	30,543	969,077	938,534	3073%
Total State Revenue	\$ 15,153,307	\$ 11,072,023	\$ 17,624,001	\$ 6,551,978	59%
Local Revenue					
Interest	\$ 85,000	\$ 202,969	\$ 200,000	\$ (2,969)	-1%
Redevelopment Revenue	181,000	203,000	200,000	(3,000)	-1%
Total Local Revenue	\$ 266,000	\$ 405,969	\$ 400,000	\$ (5,969)	-1%
TOTAL REVENUE	\$ 15,419,307	\$ 11,477,992	\$ 18,024,001	\$ 6,546,009	57%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 234,079	\$ 0	\$ 0	\$ 0	na
From Bond Fund for Sun Trust Payoff	16,595,380	16,348,368	0	(16,348,368)	-100%
From Bond Fund for Honeywell Payoff	815,283	803,148	0	(803,148)	-100%
From COP Debt Service Fund	7,204,054	7,192,630	0	(7,192,630)	-100%
From Stadium Operations Fund (Loan Repayment)	100,000	100,000	150,000	50,000	50%
TOTAL OTHER FINANCING SOURCES	\$ 24,948,796	\$ 24,444,146	\$ 150,000	\$ (24,294,146)	-99%
TOTAL REVENUE AND OTHER SOURCES	\$ 40,368,103	\$ 35,922,138	\$ 18,174,001	\$ (17,748,137)	-49%

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

	ADOPTED BUDGET <u>2008-2009</u>	ESTIMATED ACTUAL <u>2008-2009</u>	TENTATIVE BUDGET <u>2009-2010</u>	CHANGE	
				<u>AMOUNT</u>	<u>PERCENT</u>
EXPENDITURES					
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 266,147	\$ 155,139	\$ 207,000	\$ 51,861	33%
Building Repair and Maintenance	699,665	54,564	872,412	817,848	1499%
Other Services and Expenses	10,400	14,666	9,765	(4,901)	-33%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 976,212	\$ 224,369	\$ 1,089,177	\$ 864,808	385%
CAPITAL OUTLAY					
Site Acquisitions	\$ 3,310,000	\$ 2,747,768	\$ 0	\$ (2,747,768)	-100%
Building and Additions	12,680,694	7,751,412	15,259,460	7,508,048	97%
Architect Fees	1,095,874	730,024	332,352	(397,672)	-54%
Engineering Fees	22,940	4,135	19,440	15,305	370%
Inspection Fees	238,417	240,673	163,879	(76,794)	-32%
Building Fixtures	195,000	651,970	0	(651,970)	-100%
Equipment	4,371,984	1,523,920	989,000	(534,920)	-35%
TOTAL CAPITAL OUTLAY	\$ 21,914,909	\$ 13,649,902	\$ 16,764,131	\$ 3,114,229	23%
SUBTOTAL	\$ 22,891,121	\$ 13,874,271	\$ 17,853,308	\$ 3,979,037	29%
Debt Reduction	17,151,516	17,151,516	0	(17,151,516)	-100%
TOTAL EXPENDITURES	\$ 40,042,637	\$ 31,025,787	\$ 17,853,308	\$ (13,172,479)	-42%

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

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Technology Replacement & Support	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
TOTAL OTHER OUTGO	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 41,042,637	\$ 32,025,787	\$ 17,853,308	\$ (14,172,479)	-44%
OPERATING SURPLUS/(DEFICIT)	\$ (674,534)	\$ 3,896,351	\$ 320,693	\$ (3,575,658)	-92%
Plus Beginning Balance	7,778,995	7,778,995	11,675,346	3,896,351	50%
ENDING BALANCE	\$ 7,104,461	\$ 11,675,346	\$ 11,996,039	\$ 320,693	3%
DESIGNATED RESERVES					
From Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for future projects	2,104,461	6,675,346	6,996,039	320,693	5%
TOTAL DESIGNATED RESERVES	\$ 7,104,461	\$ 11,675,346	\$ 11,996,039	\$ 320,693	3%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	0	na

**Long Beach Community College District
2009-2010 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 an interfund transfer from the Unrestricted General Fund. For 2009-2010, the budgeted interfund transfer from the Unrestricted General Fund is \$439,494.

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>38,145</u>	\$ <u>38,145</u>	\$ <u>19,153</u>	\$ <u>(18,992)</u>	<u>-50%</u>
REVENUE					
State Revenue					
Child Care Food Program	\$ 14,000	\$ 18,919	\$ 19,000	\$ 81	0%
State Funding	93,680	105,129	105,129	0	0%
Total State Revenue	\$ <u>107,680</u>	\$ <u>124,048</u>	\$ <u>124,129</u>	\$ <u>81</u>	<u>0%</u>
Local Revenue					
Fees	\$ 872,780	\$ 653,070	\$ 864,720	\$ 211,650	32%
Interest	2,000	2,000	2,000	0	0%
Total Local Revenue	\$ <u>874,780</u>	\$ <u>655,070</u>	\$ <u>866,720</u>	\$ <u>211,650</u>	<u>32%</u>
TOTAL REVENUE	\$ <u>982,460</u>	\$ <u>779,118</u>	\$ <u>990,849</u>	\$ <u>211,731</u>	<u>27%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 359,089	\$ 500,000	\$ 439,494	\$ (60,506)	-12%
TOTAL OTHER FINANCING SOURCES	\$ <u>359,089</u>	\$ <u>500,000</u>	\$ <u>439,494</u>	\$ <u>(60,506)</u>	<u>-12%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ <u>1,341,549</u>	\$ <u>1,279,118</u>	\$ <u>1,430,343</u>	\$ <u>151,225</u>	<u>12%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Department Head/Coordinator Salaries	\$ 50,557	\$ 50,557	\$ 50,557	\$ 0	0%
Academic Hourly Non-Instructional Salaries	0	0	5,000	5,000	na
TOTAL ACADEMIC SALARIES	\$ <u>50,557</u>	\$ <u>50,557</u>	\$ <u>55,557</u>	\$ <u>5,000</u>	<u>10%</u>

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

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 751,097	\$ 676,640	\$ 728,261	\$ 51,621	8%
Classified Hourly Non-Instructional Salaries	120,407	175,194	212,500	37,306	21%
TOTAL CLASSIFIED SALARIES	\$ 871,504	\$ 851,834	\$ 940,761	\$ 88,927	10%
BENEFITS	\$ 328,104	\$ 305,909	\$ 336,950	\$ 31,041	10%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 82,707	\$ 74,835	\$ 87,300	\$ 12,465	17%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 5,000	\$ 5,000	\$ 600	\$ (4,400)	-88%
Travel and Conferences	6,300	4,300	4,300	0	0%
Dues and Memberships	4,500	4,500	4,000	(500)	-11%
Rents, Building Repair, Maintenance and Equipment Repair	800	800	500	(300)	-38%
Fingerprinting	325	325	325	0	0%
Postage	0	50	50	0	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 16,925	\$ 14,975	\$ 9,775	\$ (5,200)	-35%
CAPITAL OUTLAY					
Equipment	\$ 5,000	\$ 0	\$ 0	\$ 0	na
TOTAL EXPENDITURES	\$ 1,354,797	\$ 1,298,110	\$ 1,430,343	\$ 132,233	10%
OPERATING SURPLUS/(DEFICIT)	\$ (13,248)	\$ (18,992)	\$ 0	\$ 18,992	-100%
Plus Beginning Balance	38,145	38,145	19,153	(18,992)	-50%
ENDING BALANCE	\$ 24,897	\$ 19,153	\$ 19,153	\$ 0	0%

**Long Beach Community College District
2009-2010 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 funds. The District's policy is to devote these revenues to the operation and expansion of the Contract and Community Education programs.

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ <u>830,542</u>	\$ <u>830,542</u>	\$ <u>626,259</u>	\$ <u>(204,283)</u>	<u>-25%</u>
REVENUE					
Local Revenue					
Small Business Development Center Program Income	\$ 10,800	\$ 10,800	\$ 17,766	\$ 6,966	65%
Cash Match Program	92,900	95,983	116,068	20,085	21%
Community Education	98,750	119,671	90,556	(29,115)	-24%
Contract Education	178,676	225,436	345,237	119,801	53%
Interest	35,000	20,695	21,000	305	1%
TOTAL REVENUE	\$ <u>416,126</u>	\$ <u>472,585</u>	\$ <u>590,627</u>	\$ <u>118,042</u>	<u>25%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 146,909	\$ 147,258	\$ 169,321	\$ 22,063	15%
Classified Hourly Non-Instructional Salaries	169,007	206,905	238,283	31,378	15%
TOTAL CLASSIFIED SALARIES	\$ <u>315,916</u>	\$ <u>354,163</u>	\$ <u>407,604</u>	\$ <u>53,441</u>	<u>15%</u>
BENEFITS	\$ 75,737	\$ 80,804	\$ 98,016	\$ 17,212	21%

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Books	\$ 354	\$ 0	\$ 2,525	\$ 2,525	na
Other Supplies	10,518	19,808	16,408	(3,400)	-17%
TOTAL SUPPLIES AND MATERIALS	\$ 10,872	\$ 19,808	\$ 18,933	\$ (875)	-4%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 56,563	\$ 60,859	\$ 88,349	\$ 27,490	45%
Travel and Conferences	1,568	1,410	1,210	(200)	-14%
Staff Development	0	322	0	(322)	-100%
Dues and Memberships	22,900	22,900	15,000	(7,900)	-34%
Rents, Building Repair, Maintenance and Equipment Repair	70,670	70,670	27,250	(43,420)	-61%
Postage	6,604	7,642	8,287	645	8%
Online Software Licensing	24	1,754	156	(1,598)	-91%
Other Services and Expenses	2,718	10,528	18,031	7,503	71%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 161,047	\$ 176,085	\$ 158,283	\$ (17,802)	-10%
CAPITAL OUTLAY					
Leasehold Improvements	\$ 0	\$ 5,774	\$ 0	\$ (5,774)	-100%
Equipment	0	510	0	(510)	-100%
TOTAL CAPITAL OUTLAY	\$ 0	\$ 6,284	\$ 0	\$ (6,284)	-100%
TOTAL EXPENDITURES	\$ 563,572	\$ 637,144	\$ 682,836	\$ 45,692	7%

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 8,710	\$ 10,000	\$ 10,000	\$ 0	0%
To Unrestricted General Fund for Indirect Costs	24,310	29,724	38,623	8,899	30%
TOTAL OTHER OUTGO	\$ 33,020	\$ 39,724	\$ 48,623	\$ 8,899	22%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 596,592	\$ 676,868	\$ 731,459	\$ 54,591	8%
OPERATING SURPLUS/(DEFICIT)	\$ (180,466)	\$ (204,283)	\$ (140,832)	\$ 63,451	-31%
Plus Beginning Balance	830,542	830,542	626,259	(204,283)	-25%
ENDING BALANCE	\$ 650,076	\$ 626,259	\$ 485,427	\$ (140,832)	-22%
DESIGNATED ENDING BALANCE					
Restricted for Small Business Development Center Program	\$ 13,240	\$ 4,463	\$ 4,463	\$ 0	0%
UNDESIGNATED ENDING BALANCE	\$ 636,836	\$ 621,796	\$ 480,964	\$ (140,832)	-23%

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

COP Debt Service Fund

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

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>10,161,963</u>	\$ <u>10,161,963</u>	\$ <u>0</u>	\$ <u>(10,161,963)</u>	<u>-100%</u>
REVENUE					
Interest	\$ 4,642	\$ 14,436	\$ 0	\$ (14,436)	-100%
TOTAL REVENUE	\$ <u>4,642</u>	\$ <u>14,436</u>	\$ <u>0</u>	\$ <u>(14,436)</u>	<u>-100%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Bond Fund	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
TOTAL OTHER FINANCING SOURCES	\$ <u>30,963,318</u>	\$ <u>30,502,449</u>	\$ <u>0</u>	\$ <u>(30,502,449)</u>	<u>-100%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ <u>30,967,960</u>	\$ <u>30,516,885</u>	\$ <u>0</u>	\$ <u>(30,516,885)</u>	<u>-100%</u>
EXPENDITURES					
Professional Services	\$ 460,869	\$ 1,500	\$ 0	\$ (1,500)	-100%
Interest Expenses	0	59,718	0	(59,718)	-100%
Debt Reduction	33,465,000	33,425,000	0	(33,425,000)	-100%
TOTAL EXPENDITURES	\$ <u>33,925,869</u>	\$ <u>33,486,218</u>	\$ <u>0</u>	\$ <u>(33,486,218)</u>	<u>-100%</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund	\$ 7,204,054	\$ 7,192,630	\$ 0	\$ (7,192,630)	-100%
TOTAL OTHER OUTGO	\$ <u>7,204,054</u>	\$ <u>7,192,630</u>	\$ <u>0</u>	\$ <u>(7,192,630)</u>	<u>-100%</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ <u>41,129,923</u>	\$ <u>40,678,848</u>	\$ <u>0</u>	\$ <u>(40,678,848)</u>	<u>-100%</u>
OPERATING SURPLUS/(DEFICIT)	\$ <u>(10,161,963)</u>	\$ <u>(10,161,963)</u>	\$ <u>0</u>	\$ <u>10,161,963</u>	<u>-100%</u>
Plus Beginning Balance	10,161,963	10,161,963	0	(10,161,963)	-100%
ENDING BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>na</u>

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

General Obligation Bond Funds

2002 and 2008 Measure E General Obligation Bonds

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

MEASURE E 2002

Pacific Coast Campus

Multidisciplinary Academic Building

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

Technology Building Phase I

The Technology Building Phase I project is currently under construction and is approximately 78% complete. This \$16 million project is planned for vocational and technical education programs and its occupancy is expected spring 2010. This project is partially funded with State Capital Outlay funds.

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

General Obligation Bond Funds

Liberal Arts Campus

South Quad Complex

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

MEASURE E 2008

Pacific Coast Campus

Pacific Coast Campus Fitness Center

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

Student Services Center Retrofit (GG Building)

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

PCC Swing Space

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

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

General Obligation Bond Funds

Liberal Arts Campus

Student Services Building - Building "A"

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

Warehouse Retrofit Building Z

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

Infrastructure Upgrades

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

Building I - Bookstore

The Building "I" project is the renovation and addition to the existing Foundation building to accommodate the needs and create a permanence for the Viking Bookstore. The project is currently in the schematic design phase.

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

General Obligation Bond Funds

Parking Structure

The District will be awarding the bid for an approximate 900 space parking structure in Parking Lot J in summer 2009. We are utilizing the Design/Build concept and anticipate completion fall 2011. The structure will include an array of solar panels on top with an instructional lab area.

Building O

In December 2008, the District purchased two buildings adjacent to the Liberal Arts Campus. We will be retrofitting these buildings to accommodate the Foundation, Economic & Resource Development, Warehouse, Instructional & Information Technology Services, and the Bond Management Team. It is anticipated that the buildings will be occupied in summer 2009 by the Foundation and spring 2010 for all others.

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ <u>77,557,928</u>	\$ <u>77,557,928</u>	\$ <u>17,110,440</u>	\$ <u>(60,447,488)</u>	<u>-78%</u>
REVENUE					
Local Revenue					
Interest	\$ 2,006,262	\$ 1,023,854	\$ 137,206	\$ (886,648)	-87%
TOTAL REVENUE	\$ <u>2,006,262</u>	\$ <u>1,023,854</u>	\$ <u>137,206</u>	\$ <u>(886,648)</u>	<u>-87%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 46,443	\$ 37,855	\$ 56,783	\$ 18,928	50%
Classified Hourly Non-Instructional Salaries	0	12,390	0	(12,390)	-100%
TOTAL CLASSIFIED SALARIES	\$ <u>46,443</u>	\$ <u>50,245</u>	\$ <u>56,783</u>	\$ <u>6,538</u>	<u>13%</u>
BENEFITS	\$ 18,577	\$ 16,753	\$ 23,281	\$ 6,528	39%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 3,200	\$ 41,862	\$ 52,273	\$ 10,411	25%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 8,230,417	\$ 6,117,510	\$ 1,651,363	\$ (4,466,147)	-73%
Insurance	2,342	358,117	756	(357,361)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	534,386	510,750	211,845	(298,905)	-59%
Audit	91,450	91,309	15,200	(76,109)	-83%
Legal	197,242	72,345	131,722	59,377	82%
Other Services and Expenses	65,992	872,548	44,160	(828,388)	-95%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>9,121,829</u>	\$ <u>8,022,579</u>	\$ <u>2,055,046</u>	\$ <u>(5,967,533)</u>	<u>-74%</u>

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
CAPITAL OUTLAY					
Construction	\$ 42,276,989	\$ 30,699,642	\$ 13,041,747	\$ (17,657,895)	-58%
Equipment	151,307	5,488,745	136,519	(5,352,226)	-98%
TOTAL CAPITAL OUTLAY	\$ 42,428,296	\$ 36,188,387	\$ 13,178,266	\$ (23,010,121)	-64%
TOTAL EXPENDITURES	\$ 51,618,345	\$ 44,319,826	\$ 15,365,649	\$ (28,954,177)	-65%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund for Sun Trust Payoff	\$ 16,595,380	\$ 16,348,368	\$ 0	\$ (16,348,368)	-100%
To Capital Projects Fund for Honeywell Payoff	815,283	803,148	0	(803,148)	-100%
TOTAL OTHER OUTGO	\$ 17,410,663	\$ 17,151,516	\$ 0	\$ (17,151,516)	-100%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 69,029,008	\$ 61,471,342	\$ 15,365,649	\$ (46,105,693)	-75%
OPERATING SURPLUS/(DEFICIT)	\$ (67,022,746)	\$ (60,447,488)	\$ (15,228,443)	\$ 45,219,045	-75%
Plus Beginning Balance	77,557,928	77,557,928	17,110,440	(60,447,488)	-78%
ENDING BALANCE	\$ 10,535,182	\$ 17,110,440	\$ 1,881,997	\$ (15,228,443)	-89%
DESIGNATED RESERVES					
Reserve for Contingencies	\$ 10,535,182	\$ 17,110,440	\$ 1,881,997	\$ (15,228,443)	-89%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	\$ 0	\$ 0	\$ 5,053,158	\$ 5,053,158	na
REVENUE					
Bond Proceeds	\$ 440,000,000	\$ 47,672,679	\$ 392,327,321	\$ 344,654,642	723%
Local Revenue					
Interest	\$ 0	\$ 103,766	\$ 38,506	\$ (65,260)	-63%
TOTAL REVENUE	\$ 440,000,000	\$ 47,776,445	\$ 392,365,827	\$ 344,589,382	721%
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
Classified Hourly Non-Instructional Salaries	0	0	0	0	na
TOTAL CLASSIFIED SALARIES	\$ 0	\$ 0	\$ 0	\$ 0	na
BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	na
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 0	\$ 0	\$ 6,000	\$ 6,000	na
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 24,925,836	\$ 525,096	\$ 24,041,059	\$ 23,515,963	4478%
Rents, Building Repair, Maintenance and Equipment Repair	161,215	0	161,215	161,215	na
Legal	35,000	48,456	17,544	(30,912)	-64%
Other Services and Expenses	0	0	3,087,639	3,087,639	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 25,122,051	\$ 573,552	\$ 27,307,457	\$ 26,733,905	4661%

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Site Acquisitions	\$ 14,926,100	\$ 11,535,914	\$ 0	\$ (11,535,914)	-100%
Construction	266,236,634	111,372	260,487,572	260,376,200	233790%
Equipment	16,575,770	0	16,145,894	16,145,894	na
TOTAL CAPITAL OUTLAY	\$ 297,738,504	\$ 11,647,286	\$ 276,633,466	\$ 264,986,180	2275%
TOTAL EXPENDITURES	\$ 322,860,555	\$ 12,220,838	\$ 303,946,923	\$ 291,726,085	2387%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To COP Debt Service Fund	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
TOTAL OTHER OUTGO	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 353,823,873	\$ 42,723,287	\$ 303,946,923	\$ 261,223,636	611%
OPERATING SURPLUS/(DEFICIT)	\$ 86,176,127	\$ 5,053,158	\$ 88,418,904	\$ 83,365,746	1650%
Plus Beginning Balance	0	0	5,053,158	5,053,158	na
ENDING BALANCE	\$ 86,176,127	\$ 5,053,158	\$ 93,472,062	\$ 88,418,904	1750%
DESIGNATED RESERVES					
Reserve for Contingencies	\$ 86,176,127	\$ 5,053,158	\$ 93,472,062	\$ 88,418,904	1750%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

**Long Beach Community College District
2009-2010 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 March 1, 2007, the total actuarially determined unfunded liability for current and future retirees was \$19,819,552. This figure is based on an actuarial study prepared on January 11, 2008. The study determined that the annual required contribution (ARC), needed to pay the normal costs plus an amortized portion of the unfunded actuarial accrued liability, was 4.02% of payroll. This percentage is applied to all district funds with payroll expenses. Then that sum (\$2,303,765 for 2008-09) is transferred into the Retiree Health Fund.

On January 24, 2006, the Board of Trustees authorized participation in the FUTURIS Program, which provides professional investment management services for the irrevocable trust portion of the Retiree Health Fund. As of May 31, 2009, the value of the investment in the irrevocable trust was \$918,355.61.

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 8,279,174	\$ 8,279,174	\$ 8,343,959	\$ 64,785	1%
REVENUE					
Local Revenue					
Interest	\$ 83,000	\$ 66,629	\$ 65,000	\$ (1,629)	-2%
Dividend Income	39,000	39,000	39,000	0	0%
TOTAL REVENUE	\$ 122,000	\$ 105,629	\$ 104,000	\$ (1,629)	-2%
OTHER FINANCING SOURCES					
From Composite Benefits Rate	\$ 2,303,765	\$ 2,303,765	\$ 2,303,765	\$ 0	0%
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 0	\$ 0	\$ 0	\$ 0	na
TOTAL OTHER FINANCING SOURCES	\$ 2,303,765	\$ 2,303,765	\$ 2,303,765	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 2,425,765	\$ 2,409,394	\$ 2,407,765	\$ (1,629)	0%
EXPENDITURES					
Academic Retiree Benefits	\$ 1,416,703	\$ 1,416,703	\$ 1,416,703	\$ 0	0%
Classified Retiree Benefits	914,906	914,906	914,906	0	0%
Professional Services	13,000	13,000	13,000	0	0%
TOTAL EXPENDITURES	\$ 2,344,609	\$ 2,344,609	\$ 2,344,609	\$ 0	0%
OPERATING SURPLUS/(DEFICIT)	\$ 81,156	\$ 64,785	\$ 63,156	\$ (1,629)	-3%
Plus Beginning Balance	8,279,174	8,279,174	8,343,959	64,785	1%
ENDING BALANCE	\$ 8,360,330	\$ 8,343,959	\$ 8,407,115	\$ 63,156	1%
DESIGNATED RESERVES					
Actuarial Accrued Liability	\$ 8,360,330	\$ 8,343,959	\$ 8,407,115	\$ 63,156	1%
TOTAL DESIGNATED RESERVES	\$ 8,360,330	\$ 8,343,959	\$ 8,407,115	\$ 63,156	1%
UNDESIGNATED ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	na

**Long Beach Community College District
2009-2010 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 liability of the District, its officers, agents, and employees. The District belongs to the Statewide Association of Community Colleges (SWACC) Joint Powers Authority for comprehensive liability insurance and property insurance coverage up to \$1,000,000. The District belongs to the School's Association For Excess Risk (SAFER) Joint Powers Authority for excess insurance coverage for liability losses from \$1,000,000 to \$25,000,000, and \$5,000,000 to \$250,000,000 for excess property coverage. These pools have stabilized the cost of insurance coverage in recent years. To maintain an adequate balance in this fund, it is necessary to transfer \$975,000 from the Unrestricted General Fund.

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 1,609	\$ 1,609	\$ 8,127	\$ 6,518	405%
REVENUE					
Interest	\$ 5,000	\$ 3,000	\$ 3,000	\$ 0	0%
Miscellaneous	0	0	0	0	na
TOTAL REVENUE	\$ 5,000	\$ 3,000	\$ 3,000	\$ 0	0%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
TOTAL OTHER FINANCING SOURCES	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 880,000	\$ 878,000	\$ 978,000	\$ 100,000	11%
EXPENDITURES					
Classified Non-Instructional Salaries	\$ 31,159	\$ 31,159	\$ 31,299	\$ 140	0%
Staff Benefits	12,464	12,464	12,833	369	3%
Other Supplies	1,400	1,038	1,400	362	35%
Professional Services	5,000	4,200	4,500	300	7%
Conferences and Travel Expenses	2,000	1,096	2,000	904	82%
Dues and Memberships	0	100	100	0	0%
Insurance Premiums Casualty/Liability	720,660	668,025	700,000	31,975	5%
Miscellaneous Insurance Expense	101,000	151,000	203,000	52,000	34%
Other Services and Expenses	5,000	2,400	5,000	2,600	108%
TOTAL EXPENDITURES	\$ 878,683	\$ 871,482	\$ 960,132	\$ 88,650	10%
OPERATING SURPLUS/(DEFICIT)	\$ 1,317	\$ 6,518	\$ 17,868	\$ 11,350	174%
Plus Beginning Balance	1,609	1,609	8,127	6,518	405%
ENDING BALANCE	\$ 2,926	\$ 8,127	\$ 25,995	\$ 17,868	220%

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

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

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>120,863</u>	\$ <u>(660)</u>	<u>-1%</u>
REVENUE					
Federal Revenue					
Academic Competitive Grant	\$ 125,000	\$ 160,000	\$ 200,000	\$ 40,000	25%
Americorps National Service Awards	225,000	225,000	225,000	0	0%
Pell Grants	20,908,000	27,908,000	29,900,000	1,992,000	7%
Perkins Loans (formerly National Direct Student Loans)	125,000	125,000	125,000	0	0%
Scholarships for Disadvantaged Nursing Students	0	0	0	0	na
Supplemental Education Opportunity Grants	616,000	616,000	602,400	(13,600)	-2%
Title IV Project Launch	10,000	16,000	20,000	4,000	25%
W. D. Ford Direct Stafford Loan	3,550,500	5,000,000	6,000,000	1,000,000	20%
Total Federal Revenue	\$ <u>25,559,500</u>	\$ <u>34,050,000</u>	\$ <u>37,072,400</u>	\$ <u>3,022,400</u>	<u>9%</u>
State Revenue					
CAL Grants	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 0	0%
Cooperative Agencies Resources Education (CARE)	213,226	213,226	213,226	0	0%
Extended Opportunity Programs and Services	541,784	488,516	543,466	54,950	11%
Total State Revenue	\$ <u>3,255,010</u>	\$ <u>3,201,742</u>	\$ <u>3,256,692</u>	\$ <u>54,950</u>	<u>2%</u>
TOTAL REVENUE	\$ <u>28,814,510</u>	\$ <u>37,251,742</u>	\$ <u>40,329,092</u>	\$ <u>3,077,350</u>	<u>8%</u>

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

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 92,000	\$ 92,000	\$ 100,000	\$ 8,000	9%
TOTAL OTHER FINANCING SOURCES	<u>\$ 92,000</u>	<u>\$ 92,000</u>	<u>\$ 100,000</u>	<u>\$ 8,000</u>	<u>9%</u>
 TOTAL REVENUE AND OTHER SOURCES	 \$ 28,906,510	 \$ 37,343,742	 \$ 40,429,092	 \$ 3,085,350	 8%
 EXPENDITURES					
Academic Competitive Grant	\$ 125,000	\$ 160,000	\$ 200,000	\$ 40,000	25%
Americorps National Service Awards	225,000	225,000	225,000	0	0%
CAL Grants	2,500,000	2,500,000	2,500,000	0	0%
Cooperative Agencies Resources Education (CARE)	213,226	213,226	213,226	0	0%
Extended Opportunity Programs and Services	541,784	488,516	543,466	54,950	11%
Pell Grants	21,000,000	28,000,000	30,000,000	2,000,000	7%
Perkins Loans (formerly National Direct Student Loans)	125,000	125,000	125,000	0	0%
Scholarships for Disadvantaged Nursing Students	0	660	0	(660)	-100%
Supplemental Education Opportunity Grants	616,000	616,000	602,400	(13,600)	-2%
Title IV Project Launch	10,000	16,000	20,000	4,000	25%
W. D. Ford Direct Stafford Loan	3,550,500	5,000,000	6,000,000	1,000,000	20%
TOTAL EXPENDITURES	<u>\$ 28,906,510</u>	<u>\$ 37,344,402</u>	<u>\$ 40,429,092</u>	<u>\$ 3,084,690</u>	<u>8%</u>
 OPERATING SURPLUS/(DEFICIT)	 \$ 0	 \$ (660)	 \$ 0	 \$ 660	 -100%
Plus Beginning Balance	121,523	121,523	120,863	(660)	-1%
ENDING BALANCE	<u>\$ 121,523</u>	<u>\$ 120,863</u>	<u>\$ 120,863</u>	<u>\$ 0</u>	<u>0%</u>

**Long Beach Community College District
2009-2010 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 Reserve. The original loan agreement required five annual payments of \$340,000 beginning in 2004-05. The project experienced unavoidable delays which impacted the facilities use revenues anticipated at the time the loan agreement developed. As a result, the Veterans' Stadium Fund did not meet the 2004-05 budget estimate for revenues. This revenue short-fall made it impossible for the Veterans' Stadium Fund to make the first annual loan repayment. The terms of the loan were renegotiated to extend the loan repayment period for one year. Beginning with fiscal year 2005-06, the Veterans' Stadium Fund has repaid \$100,000 each year. As of June 30, 2009, the remaining loan balance is \$1.3 million. We have budgeted \$150,000 repayment during 2009-10.

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>364,182</u>	\$ <u>364,182</u>	\$ <u>415,262</u>	\$ <u>51,080</u>	<u>14%</u>
REVENUES					
Local Revenue	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0%
TOTAL REVENUE AND OTHER SOURCES	\$ <u>1,000,000</u>	\$ <u>1,000,000</u>	\$ <u>1,000,000</u>	\$ <u>0</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 295,691	\$ 285,039	\$ 303,230	\$ 18,191	6%
Classified Hourly Non-Instructional Salaries	62,000	75,500	81,000	5,500	7%
TOTAL CLASSIFIED SALARIES	\$ <u>357,691</u>	\$ <u>360,539</u>	\$ <u>384,230</u>	\$ <u>23,691</u>	<u>7%</u>
BENEFITS	\$ 126,336	\$ 123,831	\$ 134,044	\$ 10,213	8%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 50,100	\$ 25,100	\$ 25,100	\$ 0	0%
Fuel	4,000	2,000	2,000	0	0%
TOTAL SUPPLIES AND MATERIALS	\$ <u>54,100</u>	\$ <u>27,100</u>	\$ <u>27,100</u>	\$ <u>0</u>	<u>0%</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 0	\$ 40,000	\$ 35,000	\$ (5,000)	-13%
Travel and Conferences	1,000	1,000	1,000	0	0%
Utilities and Housekeeping	170,350	170,350	172,000	1,650	1%
Rents, Building Repair Maintenance and Equipment Repair	27,000	26,000	32,000	6,000	23%
Postage	100	100	100	0	0%
Other Services and Expenses	60,000	20,000	20,000	0	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>258,450</u>	\$ <u>257,450</u>	\$ <u>260,100</u>	\$ <u>2,650</u>	<u>1%</u>

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
CAPITAL OUTLAY					
Building Fixtures	\$ 10,000	\$ 0	\$ 0	\$ 0	na
Equipment	25,000	80,000	80,000	0	0%
TOTAL CAPITAL OUTLAY	\$ 35,000	\$ 80,000	\$ 80,000	\$ 0	0%
TOTAL EXPENDITURES	\$ 831,577	\$ 848,920	\$ 885,474	\$ 36,554	4%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund (Loan Repayment)	\$ 100,000	\$ 100,000	\$ 150,000	\$ 50,000	50%
TOTAL OTHER OUTGO	\$ 100,000	\$ 100,000	\$ 150,000	\$ 50,000	50%
TOTAL EXPENDITURE & OTHER OUTGO	\$ 931,577	\$ 948,920	\$ 1,035,474	\$ 86,554	9%
OPERATING SURPLUS/(DEFICIT)	\$ 68,423	\$ 51,080	\$ (35,474)	\$ (86,554)	-169%
Plus Beginning Balance	364,182	364,182	415,262	51,080	14%
ENDING BALANCE	\$ 432,605	\$ 415,262	\$ 379,788	\$ (35,474)	-9%

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

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
BEGINNING BALANCE	<u>\$ 2,617,933</u>	<u>\$ 2,617,933</u>	<u>\$ 2,751,280</u>	<u>\$ 133,347</u>	<u>5%</u>
REVENUE					
Other Local Revenue					
Parking Permits and Meters	\$ 800,000	\$ 800,000	\$ 800,000	\$ 0	0%
TOTAL REVENUE	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 0</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 98,652	\$ 86,192	\$ 87,489	\$ 1,297	2%
Classified Hourly Non-Instructional Salaries	46,000	46,000	50,000	4,000	9%
TOTAL CLASSIFIED SALARIES	<u>\$ 144,652</u>	<u>\$ 132,192</u>	<u>\$ 137,489</u>	<u>\$ 5,297</u>	<u>4%</u>
BENEFITS	\$ 40,403	\$ 35,043	\$ 35,745	\$ 702	2%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 85,100	\$ 70,100	\$ 35,100	\$ (35,000)	-50%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,000	\$ 9,000	\$ 3,000	\$ (6,000)	-67%
Rents, Building Repair, Maintenance and Equipment Repair	140,000	158,700	163,000	4,300	3%
Postage	100	100	100	0	0%
Other Services and Expenses	5,200	35,200	36,200	1,000	3%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	<u>\$ 148,300</u>	<u>\$ 203,000</u>	<u>\$ 202,300</u>	<u>\$ (700)</u>	<u>0%</u>

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

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 40,000	\$ 38,150	\$ 60,000	\$ 21,850	57%
Building and Additions	0	28,155	30,000	1,845	7%
Equipment	10,000	21,611	25,000	3,389	16%
TOTAL CAPITAL OUTLAY	\$ 50,000	\$ 87,916	\$ 115,000	\$ 27,084	31%
TOTAL EXPENDITURES	\$ 468,455	\$ 528,251	\$ 525,634	\$ (2,617)	0%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 122,735	\$ 138,402	\$ 137,716	\$ (686)	0%
TOTAL OTHER OUTGO	\$ 122,735	\$ 138,402	\$ 137,716	\$ (686)	0%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 591,190	\$ 666,653	\$ 663,350	\$ (3,303)	0%
OPERATING SURPLUS/(DEFICIT)	\$ 208,810	\$ 133,347	\$ 136,650	\$ 3,303	2%
Plus Beginning Balance	2,617,933	2,617,933	2,751,280	133,347	5%
ENDING BALANCE	\$ 2,826,743	\$ 2,751,280	\$ 2,887,930	\$ 136,650	5%