

TENTATIVE BUDGET

Fiscal Year 2011-2012



LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

**LONG BEACH COMMUNITY COLLEGE DISTRICT
2011-2012 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 28, 2011

**Long Beach Community College District
2011–2012 Tentative Budget**

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**Long Beach Community College District
2011-2012 Tentative Budget**

Superintendent's Message

June 28, 2011

Board of Trustees
Long Beach, California 90808

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

The 2011-2012 Tentative Budget is attached for your review and approval. Governor Brown's January budget proposed closing the state's approximate \$26 billion deficit with a combination of revenue increases (mainly from tax extensions) and significant budget cuts. Vote for the proposed tax extensions has been delayed and their approval remains uncertain. The Governor continues to pursue the tax extensions. His updated best-case scenario in the May Revise continues to include tax extension revenue. This Tentative Budget is based on the Governor's best-case scenario. Highlights from the Governor's budget include:

- No cost of living adjustments (COLA). The 2.24% statutory COLA will not be funded.
- No growth funding.
- Student fees are increased \$10 to \$36 per unit.
- \$400 million reduction to state apportionment less \$110 million in projected increased student fees, for a net reduction of \$290 million. Workload measures will be reduced accordingly. This net impact to Long Beach City College is approximately a \$4.5 million cut.
- No restoration of 2009-10 categorical funding cuts.
- The May Revise proposes reducing apportionment deferrals by \$350 million to \$611 million. If tax extensions are not passed, it is expected that deferrals will be returned to the January budget amount of \$961 million, which is approximately \$24 million for Long Beach City College.

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- Due to ongoing deferrals and the uncertain timing of passing the state budget, Long Beach City College plans to issue \$10 million in Tax Revenue Anticipation Notes (TRANS), a form of short-term financing.

As noted, this Tentative Budget is based on the Governor's best-case scenario. If tax extensions are not passed, we will likely be forced to make additional cuts. Various committees have been working diligently to identify potential cuts in anticipation of further reductions to our state funding.

The Tentative Budget includes ten funds totaling \$663,313,229 and is based on the attached budget assumptions developed by the Budget Advisory Committee.

Unrestricted General Fund

The significant cuts in the 2011-12 budget, in addition to the already severe cuts of the past two years, present Long Beach City College with a difficult challenge. 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 19,907 FTES.

As in recent years, Long Beach City College continues to work to reduce expenses in response to state cuts imposed on us. Collaboratively, the College has identified over \$5.4 million in expenditure reductions as detailed below:

- Temporary furloughs expire June 30, 2011 for faculty and classified staff. Management team furloughs were reduced to 8 days per year totaling \$339,000 and bringing their salary reduction to 3.08%.
- Continuation of the evening dean duties saving \$86,000.

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- Health benefit plan changes and employee contribution increases result in the following savings:

Faculty	\$543,000
Classified	\$573,000
Management	\$210,000
- Classified reduction in force and reorganization – saving \$1,563,000
- Management reduction in force and reorganization – saving \$618,000
- Suspending three sports totaling \$74,000
- Reduction to part-time faculty salaries due to reduction in class offerings totaling \$500,000
- Renegotiated Long Beach Police Department security contract – saving \$33,000
- Cut discretionary budgets approximately 20% - saving \$902,000

We are projected to close the 2010-11 fiscal year with an estimated unrestricted fund balance of \$15,511,337.

I am recommending a proposed Tentative Budget that is balanced by using \$7,450,647 of the \$15,511,337 projected ending fund balance. Although the District is planning to deficit spend in fiscal year 2011-2012, we are doing so strategically in order to maintain our focus on student success. This will result in an anticipated 2011-2012 ending fund balance of \$8,060,690 which is 7.33% of budgeted expenditures and other outgo. If we end 2011-12 with a deficit, as budgeted, it will mark our third year of deficit spending in the last 4 years. With this in mind, it will be imperative for the District to continue identifying areas that can be streamlined, reduced or reorganized in order to rectify our own structural deficit next year and into the future.

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Expenditures

Major increases / (decreases) in expenditures are:

Changes from 2010-11 - Unaudited Actuals		Comments
Full-Time Teaching Salaries	\$ 1,048,750	The increase is due to the expiration of the 2.3075% furlough and the hiring of 15 new faculty to be spread over the fall and spring semesters.
Academic Administrators	(\$ 298,572)	Decrease is due to savings from the management reduction in force and reorganization, less the increase from reducing management furloughs from 16 days (6.15%) to 8 days (3.08%).
Academic Hourly Instructional Salaries	(\$ 22,794)	The slight decrease is the net of increases based on the 2011-12 class schedule, less a \$500,000 cut to respond to apportionment cuts.
Classified Full Time Salaries	\$ 561,919	The increase is due the expiration of classified furloughs (5.77%) and the expiration of the classified step freeze less the classified reduction in force and reorganization.
Classified Manager/Supervisor Salaries	\$ 404,688	The increase is due to the reduction in management furloughs noted above and the reorganizations, which resulted in positions shifted from Academic Administrator to Classified Management, less management reduction in force.

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Employee Benefits	\$ 819,511	Benefits increase due to increased total salaries and increases to PERS, SUI and Workers' Compensation rates. Health premium increases (\$1.3 million) were offset by plan changes (\$1.1 million) and increased employee contribution (\$0.2 million).
Supplies and Materials	(\$ 104,854)	Decreased mainly due to cutting discretionary account budgets approximately 20%.
Contract Services and Operating Expenses	\$ 1,013,817	Increase due to increases in professional services, election costs (every other year) and other services and expenses less the approximate 20% cut to discretionary budgets.
Capital Outlay	(\$ 299,929)	Actual expenses exceeded budget in 2010-11 due to unexpected equipment needs, which were transferred from unallocated budgets.

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 \$5,502,032 has been budgeted for this purpose. Additionally, \$225,213 has been reserved for the Technology Master Plan, and \$2,333,445 has been reserved for vacation and load banking. 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.

**Long Beach Community College District
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Superintendent's Message

Restricted General Fund

The total Restricted General Fund budget is \$19,474,029. Included in this fund are programs funded from external sources. The revenue from these sources must be used for the purposes specified by the external funding source. Included in this fund are: Federal Title IV & V, the Small Business Development Centers, Vocational Technology Education Act, State Categorical Funds for Basic Skills, Disabled Students Programs and Services (DSPS), Equal Opportunity Programs and Services (EOPS), Matriculation, the Student Financial Aid Administration Allowance, CalWORKS, Career Technical Education and other state supported programs. This fund also includes the locally funded Parking Program and the Student Health Centers.

In 2009-10, the state enacted devastating cuts to categorical programs, including DSPS, EOPS, Matriculation, and Economic & Workforce Development funds ranging from 32% to 50%. These cuts remain substantially intact for 2011-12.

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 six at the Liberal Arts Campus are planned for the 2011-12 fiscal year.

Other Funds

Other funds are balanced. Their reserves have been impacted by the current economic crisis. In the Capital Projects Fund, the state budget has not provided scheduled maintenance funds for the past few years. Certain redevelopment revenues must be split between property tax revenue and restricted capital outlay revenue. This capital outlay portion is recorded in the Capital Projects Fund. Please see the following pages for more specific information about other funds.

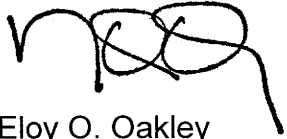
**Long Beach Community College District
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Next Steps

The Tentative Budget provides the college administration with spending authority to operate the college during the 2011-2012 fiscal year. While we are all proud of the great work and sacrifices of the entire College to arrive at this budget, we are also aware that additional challenges lie ahead. We will continue to use the skills that have helped us survive the past two difficult budget years to assist our students in reaching their goals.

Respectfully submitted,

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

Eloy O. Oakley
Superintendent-President

Long Beach City College 2011-2012 Budget Development Assumptions and Implications

The following Assumptions and Implications were recommended by the Budget Advisory Committee (BAC) on June 16, 2011.

I. ORGANIZATION

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

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

For the Tentative Budget, we will continue assuming the "best case" scenario from the January Governor's Budget. This entails a total community college system cut of \$400 million with a \$110 million offset from increased student fees. The Adopted Budget assumptions will change based upon what is proposed by the State legislature.

- A. Deficit spending will be minimized.
- B. Our FTES targets will be 19,906.74 (19,681.87 credit, 85.99 non-credit and 138.88 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 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.

**Long Beach City College
2011-2012 Budget Development
Assumptions and Implications**

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES (continued)

- F. 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.
- 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 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 \$2,277,105 as of June 30, 2011.
- 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 \$582,878. Due to budget constraints, we are only able to set aside \$56,340 of this reserve for 2011-12.

**Long Beach City College
2011-2012 Budget Development
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. The Cost of Living Adjustment (COLA) in the Governor's budget for any year will be included as projected state income for that year and become part of the apportionment base for succeeding years. For the current year, we are expecting a zero (0%) COLA.
- C. The "best case" scenario from the Governor's January budget, results in a reduction of apportionment funding of \$4,501,525.
- 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 9.5% 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
2011-2012 Budget Development
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.
- 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 or classified and 8 days of furloughs for management. Only vacant positions deemed absolutely essential will be budgeted. We will budget for 15 total faculty new hires (10 in Fall 2011 and 5 in Spring 2012).

**Long Beach City College
2011-2012 Budget Development
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 – 3.9%	Delta Dental PPO – (3.0%)
Blue Cross HMO – (2.2%)	Delta Dental HMO – 6.0%
Kaiser – (0.5%)	VSP – 4.5%
Mental Health Network EAP – 3.3%	Basic Life/AD&D – 10.5%

These increases/decreases combined currently result in a 1.3% 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 10.923%, STRS 8.25%, Workers' Compensation 1.481%, SUI 1.61%, Retiree Benefits 5.55%.

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

G. The part-time hourly budget will contain sufficient dollars to meet the FTES target in 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, 2009 is \$3,460,567. This represents approximately 5.55% of covered payroll.

**Long Beach City College
2011-2012 Budget Development
Assumptions and Implications**

VIII. OTHER ASSUMPTIONS

- A. All grants will be carefully evaluated as to the “District match(es)” and any financial obligation beyond the term of the grant so as not to place a burden on the budget in future years.

**Long Beach Community College District
2011-2012 Tentative Budget
Summary of All Expenditures & Other Outgo by Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 109,787,155	\$ 106,866,779	\$ 110,040,631	\$ 3,173,852	3%
RESTRICTED GENERAL FUND	\$ 18,248,282	\$ 21,175,352	\$ 19,474,029	\$ (1,701,323)	-8%
CAPITAL PROJECTS FUND	\$ 11,210,674	\$ 4,829,942	\$ 7,303,848	\$ 2,473,906	51%
CHILD AND ADULT DEVELOPMENT FUND	\$ 1,608,464	\$ 1,463,096	\$ 1,539,408	\$ 76,312	5%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 663,069	\$ 782,693	\$ 621,579	\$ (161,114)	-21%
GENERAL OBLIGATION BOND FUNDS	\$ 472,707,514	\$ 52,688,437	\$ 462,986,236	\$ 410,297,799	779%
RETIREE HEALTH FUND	\$ 2,256,343	\$ 2,256,343	\$ 2,480,978	\$ 224,635	10%
SELF INSURANCE FUND	\$ 959,805	\$ 981,805	\$ 1,002,108	\$ 20,303	2%
STUDENT FINANCIAL AID FUND	\$ 50,919,662	\$ 53,308,811	\$ 56,715,227	\$ 3,406,416	6%
VETERANS STADIUM OPERATIONS FUND	\$ 1,030,800	\$ 999,230	\$ 1,149,185	\$ 149,955	15%
TOTAL EXPENDITURES & OTHER OUTGO	<u>\$ 669,391,768</u>	<u>\$ 245,352,488</u>	<u>\$ 663,313,229</u>	<u>\$ 417,960,741</u>	<u>170%</u>

**Long Beach Community College District
2011-2012 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 2011-12, the apportionment revenue is estimated to be \$96,200,571 which is based on 19,907 funded (FTES).

**Long Beach Community College District
2011-2012 Tentative Budget
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2010-2011	2010-2011	2011-2012		
BEGINNING BALANCE	\$ 13,502,115	\$ 13,502,115	\$ 15,511,337	\$ 2,009,222	15%
REVENUE					
Federal Revenue	\$ 116,000	\$ 116,000	\$ 116,000	\$ 0	0%
American Recovery & Reinvestment Act (ARRA) Funding	73,970	0	0	0	na
Total Federal Revenue	\$ 189,970	\$ 116,000	\$ 116,000	\$ 0	0%
State Principal Apportionment					
State General Apportionment	\$ 80,509,413	\$ 86,627,986	\$ 81,536,275	\$ (5,091,711)	-6%
Property Taxes	11,713,364	11,713,364	11,713,364	0	0%
Enrollment Fee Revenue @ 98%	4,850,990	2,360,746	2,950,932	590,186	25%
Sub Total	\$ 97,073,767	\$ 100,702,096	\$ 96,200,571	\$ (4,501,525)	-4%
Prior Year Recalculation	0	513,868	0	(513,868)	-100%
Total State Principal Apportionment	\$ 97,073,767	\$ 101,215,964	\$ 96,200,571	\$ (5,015,393)	-5%
Other State Revenue					
Mandated Cost Reimbursement	\$ 0	\$ 893,079	\$ 0	\$ (893,079)	-100%
Part-time Faculty Compensation	271,420	453,420	453,420	0	0%
State Lottery	2,352,555	2,353,275	2,209,677	(143,598)	-6%
Enrollment Fee Waiver Administration	113,176	113,176	113,176	0	0%
Total Other State Revenue	\$ 2,737,151	\$ 3,812,950	\$ 2,776,273	\$ (1,036,677)	-27%

**Long Beach Community College District
2011-2012 Tentative Budget
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Local Revenue					
From LBCC Auxiliary	\$ 75,000	\$ 75,000	\$ 75,000	\$ 0	0%
Enrollment Fee Revenue @ 2%	99,000	48,179	60,223	12,044	25%
International Students Fees	1,050,000	825,000	825,000	0	0%
Nonresident Tuition	810,000	500,000	500,000	0	0%
Materials and Off-Campus Facility Use Fees	88,314	66,000	66,000	0	0%
Summer Recreation Program	75,000	75,000	75,000	0	0%
Other Local Revenue	739,860	882,461	823,500	(58,961)	-7%
Total Local Revenue	<u>\$ 2,937,174</u>	<u>\$ 2,471,640</u>	<u>\$ 2,424,723</u>	<u>\$ (46,917)</u>	<u>-2%</u>
TOTAL REVENUE	<u>\$ 102,938,062</u>	<u>\$ 107,616,554</u>	<u>\$ 101,517,567</u>	<u>\$ (6,098,987)</u>	<u>-6%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 30,696	\$ 30,696	\$ 15,202	\$ (15,494)	-50%
Indirect Costs	14,797	13,215	17,430	4,215	32%
Total From Contract Education/Community Education Fund	<u>\$ 45,493</u>	<u>\$ 43,911</u>	<u>\$ 32,632</u>	<u>\$ (11,279)</u>	<u>-26%</u>
From Restricted General Fund					
Indirect Costs	\$ 654,151	\$ 815,536	\$ 639,785	\$ (175,751)	-22%
From Capital Projects Fund (Rent from East Campus)	\$ 500,000	\$ 400,000	\$ 400,000	\$ 0	0%
TOTAL OTHER FINANCING SOURCES	<u>\$ 1,199,644</u>	<u>\$ 1,259,447</u>	<u>\$ 1,072,417</u>	<u>\$ (187,030)</u>	<u>-15%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$ 104,137,706</u>	<u>\$ 108,876,001</u>	<u>\$ 102,589,984</u>	<u>\$ (6,286,017)</u>	<u>-6%</u>

Long Beach Community College District
2011-2012 Tentative Budget
Unrestricted General Fund

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 22,605,971	\$ 22,120,988	\$ 23,169,738	\$ 1,048,750	5%
Academic Administrator Salaries	4,008,538	4,008,538	3,709,966	(298,572)	-7%
Department Head/Coordinator Salaries	1,886,188	1,956,995	1,961,257	4,262	0%
Full Time Counselor Salaries	1,832,760	1,807,850	1,930,324	122,474	7%
Full Time Librarian Salaries	471,651	471,651	525,289	53,638	11%
Academic Hourly Instructional Salaries	13,000,701	12,397,062	12,374,268	(22,794)	0%
Academic Hourly Non-Instructional Salaries	1,041,255	1,074,540	1,022,043	(52,497)	-5%
Librarian Hourly Salaries	355,565	355,565	355,565	0	0%
TOTAL ACADEMIC SALARIES	\$ 45,202,629	\$ 44,193,189	\$ 45,048,450	\$ 855,261	2%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 14,335,903	\$ 13,968,462	\$ 14,530,381	\$ 561,919	4%
Classified Manager/Supervisor Salaries	4,934,689	4,863,534	5,268,222	404,688	8%
Confidential Salaries	1,082,996	1,076,894	1,135,995	59,101	5%
Classified Instructional Salaries	3,217,345	3,163,928	3,376,449	212,521	7%
Classified Hourly Non-Instructional Salaries	637,772	741,142	544,188	(196,954)	-27%
Classified Hourly Instructional Salaries	112,510	150,660	94,282	(56,378)	-37%
TOTAL CLASSIFIED SALARIES	\$ 24,321,215	\$ 23,964,620	\$ 24,949,517	\$ 984,897	4%
BENEFITS					
Benefits	\$ 24,529,009	\$ 24,107,590	\$ 24,927,101	\$ 819,511	3%
Early Retirement Incentives	988,809	988,809	814,213	(174,596)	-18%
TOTAL BENEFITS	\$ 25,517,818	\$ 25,096,399	\$ 25,741,314	\$ 644,915	3%

**Long Beach Community College District
2011-2012 Tentative Budget
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
SUPPLIES AND MATERIALS					
Commencement Expenses	\$ 16,750	\$ 15,658	\$ 16,750	\$ 1,092	7%
Instructional Software (ERD Profit Share Account)	0	5,000	3,045	(1,955)	-39%
Instructional Material Fees	76,735	72,121	70,521	(1,600)	-2%
Other Supplies	502,768	500,000	410,169	(89,831)	-18%
Fuel	44,335	72,000	59,440	(12,560)	-17%
TOTAL SUPPLIES AND MATERIALS	\$ 640,588	\$ 664,779	\$ 559,925	\$ (104,854)	-16%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,485,914	\$ 3,100,000	\$ 3,261,887	\$ 161,887	5%
Travel and Conferences	159,239	214,626	124,598	(90,028)	-42%
Air Quality Management District Site Fees	35,000	35,000	35,000	0	0%
Staff Development	21,739	20,439	22,382	1,943	10%
Dues and Memberships	169,304	161,137	153,143	(7,994)	-5%
Utilities	2,900,000	2,848,595	2,884,000	35,405	1%
Rents, Building Repair, Maintenance and Equipment Repair	966,594	850,000	877,124	27,124	3%
Environmental Health Fees	930	1,647	930	(717)	-44%
Audit	111,250	111,250	111,250	0	0%
Election	0	0	450,000	450,000	na
Legal	396,200	301,505	396,200	94,695	31%
TRANS Cost of Issuance	250,000	109,000	100,000	(9,000)	-8%
Fingerprinting	7,000	7,000	7,000	0	0%
Postage	219,517	198,190	204,292	6,102	3%
Instructional Services (Police & Fire Science Program)	550,000	550,000	550,000	0	0%
Credit Card Fees	200,000	200,000	200,000	0	0%
Online Software Licensing	809,547	881,341	800,574	(80,767)	-9%
Other Services and Expenses	728,534	100,000	525,167	425,167	425%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 11,010,768	\$ 9,689,730	\$ 10,703,547	\$ 1,013,817	10%

Long Beach Community College District
2011-2012 Tentative Budget
Unrestricted General Fund

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Site Improvements	\$ 0	\$ 14,495	\$ 0	\$ (14,495)	-100%
Buildings and Additions	14,575	2,139	0	(2,139)	-100%
Library Books	5,666	6,137	2,194	(3,943)	-64%
Equipment	183,944	379,726	111,204	(268,522)	-71%
Lease/Purchase	250,500	266,830	256,000	(10,830)	-4%
TOTAL CAPITAL OUTLAY	\$ 454,685	\$ 669,327	\$ 369,398	\$ (299,929)	-45%
TOTAL EXPENDITURES	\$ 107,147,703	\$ 104,278,044	\$ 107,372,151	\$ 3,094,107	3%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Child and Adult Development Fund	\$ 50,347	\$ 50,347	\$ 60,081	\$ 9,734	19%
To Restricted General Fund					
DSPS District Contribution	\$ 138,181	\$ 138,181	\$ 138,181	\$ 0	0%
DSPS Excess Costs	503,947	433,660	433,660	0	0%
Deaf/Hard of Hearing District Match (4:1)	34,000	35,729	35,729	0	0%
EOPS District Match	168,342	168,342	168,342	0	0%
EOPS Excess Costs	86,199	85,822	94,072	8,250	10%
Federal Work Study District Contribution	97,415	90,019	123,756	33,737	37%
Instructional Supplies	278,491	280,652	296,844	16,192	6%
Veteran's Services	87,530	85,983	97,815	11,832	14%
Total To Restricted General Fund	\$ 1,394,105	\$ 1,318,388	\$ 1,388,399	\$ 70,011	5%
To Self Insurance Fund	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0%

**Long Beach Community College District
2011-2012 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
To Student Financial Aid Fund					
Return to Title IV District Contribution	\$ 90,000	\$ 90,000	\$ 45,000	\$ (45,000)	-50%
Never Attend Award	130,000	130,000	175,000	45,000	35%
Total To Student Financial Aid Fund	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL OTHER OUTGO	<u>\$ 2,639,452</u>	<u>\$ 2,588,735</u>	<u>\$ 2,668,480</u>	<u>\$ 79,745</u>	<u>3%</u>
TOTAL EXPENDITURES & OTHER OUTGO	<u>\$ 109,787,155</u>	<u>\$ 106,866,779</u>	<u>\$ 110,040,631</u>	<u>\$ 3,173,852</u>	<u>3%</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$ (5,649,449)</u>	<u>\$ 2,009,222</u>	<u>\$ (7,450,647)</u>	<u>\$ (9,459,869)</u>	<u>-471%</u>
Plus Beginning Balance	13,502,115	13,502,115	15,511,337	2,009,222	15%
ENDING BALANCE	<u>\$ 7,852,666</u>	<u>\$ 15,511,337</u>	<u>\$ 8,060,690</u>	<u>\$ (7,450,647)</u>	<u>-48%</u>
FUND BALANCE CLASSIFICATIONS					
Unassigned Reserves					
5% Board Mandated Reserve	\$ 5,489,358	\$ 5,343,339	\$ 5,502,032	\$ 158,693	3%
Economic Uncertainties	0	7,911,679	0	(7,911,679)	-100%
Assigned Reserves					
Reserve for Facilities Improvement Funds	28,156	0	0	0	na
Reserve for Technology Master Plan	249,772	225,213	225,213	0	0%
Reserve for American Recovery & Reinvestment Act (ARRA) Funding	73,970	0	0	0	na
Vacation and Loadbanking Reserve	2,003,410	2,023,106	2,333,445	310,339	15%
Reserve for Contingencies	8,000	8,000	0	(8,000)	-100%
TOTAL FUND BALANCE	<u>\$ 7,852,666</u>	<u>\$ 15,511,337</u>	<u>\$ 8,060,690</u>	<u>\$ (7,450,647)</u>	<u>-48%</u>

**Long Beach Community College District
2011-2012 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 31 and 33, respectively.

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2010-2011	2010-2011	2011-2012		
BEGINNING BALANCE	\$ 3,333,755	\$ 3,333,755	\$ 3,041,419	\$ (292,336)	-9%
REVENUE					
Federal Revenue					
American Recovery & Reinvestment Act (ARRA) Fund - Assessment/Matriculation	\$ 0	\$ 58,787	\$ 0	\$ (58,787)	-100%
California Community College Initiative For Egypt	180,400	180,400	0	(180,400)	-100%
Federal Work Study	811,792	750,155	951,972	201,817	27%
Title IV Project Launch	34,074	257,998	260,515	2,517	1%
Title IV Upward Bound	587,237	584,158	575,153	(9,005)	-2%
Title V Skills Grant	561,242	438,415	0	(438,415)	-100%
Trio-Student Support Services	246,155	325,920	223,722	(102,198)	-31%
Veterans Chapter 33 Veterans Affairs	190,000	331,017	300,000	(31,017)	-9%
Veteran's Services	3,000	4,547	4,547	0	0%
Economic Development					
ARRA SGA for the Healthcare Sector and Other High Growth Emerging Industries	288,899	131,922	156,977	25,055	19%
Greater Avenue for Independence (TANF)	160,432	188,316	172,586	(15,730)	-8%
ITEST Monterey Peninsula College (National Science Foundation)	12,650	12,831	11,200	(1,631)	-13%
NSF Internet Security Collaborative (Mt. San Antonio College RISSC)	18,702	11,202	7,500	(3,702)	-33%
SBJA Federal Jobs Act	0	0	1,604,229	1,604,229	na
Small Business Development Center Network	996,351	2,188,508	2,272,702	84,194	4%
Vocational & Applied Technology Act IIBI Technical Preparation	69,708	69,708	41,600	(28,108)	-40%
Vocational and Applied Technology Act	1,088,012	1,087,011	877,028	(209,983)	-19%
Workforce Investment Act Allied Health Program	32,556	32,556	0	(32,556)	-100%
Workforce Investment Act/ARRA Stimulus Allied Health Program	0	14,791	32,132	17,341	117%
Total Federal Revenue	\$ 5,281,210	\$ 6,668,242	\$ 7,491,863	\$ 823,621	12%

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2010-2011	2010-2011	2011-2012		
State Restricted Revenue					
Basic Skills	\$ 259,279	\$ 0	\$ 0	\$ 0	na
Cooperative Agencies Resource for Education	19,703	18,136	19,085	949	5%
Disabled Students Programs & Services and Deaf/Hard of Hearing	917,425	959,865	959,685	(180)	0%
Extended Opportunity Programs & Services	687,775	752,824	700,668	(52,156)	-7%
Faculty & Staff Diversity	9,479	9,479	9,479	0	0%
Foster & Kinship Care	175,519	166,988	164,989	(1,999)	-1%
Matriculation	636,072	636,072	685,890	49,818	8%
Non-Credit Matriculation	114,995	114,995	114,995	0	0%
Restricted Lottery	368,226	366,065	348,373	(17,692)	-5%
Student Financial Aid Administration Allowance	903,523	903,523	903,523	0	0%
Economic Development					
Advanced Transportation Technology & Energy Center (ATTEC)	205,000	205,000	205,000	0	0%
California Clean Energy Workforce Training Program	1,220,932	1,268,612	0	(1,268,612)	-100%
CalWorks	513,186	612,325	420,074	(192,251)	-31%
Career Technical Education Community Collaborative	97,126	107,115	0	(107,115)	-100%
Career Technical Education Collaborative II Grant	310,000	186,469	400,000	213,531	115%
Employment Development Department Trade Act Educational Contract	7,559	10,952	0	(10,952)	-100%
Department of Justice-Watts/Willowbrook (Young Entrepreneurs Academy)	0	11,500	0	(11,500)	-100%
Center for International Trade/Development (CITD)	49,524	36,448	0	(36,448)	-100%
DPSS Calworks Supplemental	205,000	205,000	204,493	(507)	0%
Los Angeles Universal Pre-School	0	324,530	334,092	9,562	3%
Nursing Expansion Grant	134,360	134,360	0	(134,360)	-100%
Pacific Gateway Workforce Investment Network City of Long Beach	268,130	139,197	73,362	(65,835)	-47%
Nursing Faculty Recruitment & Retention	29,463	0	0	0	na
Workforce Innovation Partnership Grant	149,760	59,614	90,146	30,532	51%
San Mateo CCD/Skyline College Green Innovation Challenge	0	120,462	0	(120,462)	-100%
State Jobs Bill Grant Revenue	0	1,184,000	0	(1,184,000)	-100%

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
Foundation Grants					
Model Approaches to Partnership in Parenting/Family to Family Program	\$ 29,952	\$ 29,952	\$ 29,952	\$ 0	0%
Total State Restricted Revenue	\$ 7,311,988	\$ 8,563,483	\$ 5,663,806	\$ (2,899,677)	-34%
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 0	\$ 1,064	\$ 0	\$ (1,064)	-100%
Child Development Consortium	10,161	30,500	18,750	(11,750)	-39%
College Promise Tours	0	25,000	0	(25,000)	-100%
Public Education & Government - City of Long Beach	66,666	0	0	0	na
Youth Empowerment Strategies for Success	152,870	152,870	104,498	(48,372)	-32%
Economic Development					
10,000 Small Business Program	0	375,350	1,331,435	956,085	255%
Centro Community Hispanic Association	25,352	25,352	0	(25,352)	-100%
Manpower Demonstration Research Corporation Aid Success Program	10,000	10,000	6,142	(3,858)	-39%
Pacific Hospital Grant	0	0	20,000	20,000	na
Steps to Excellence Project Program	0	4,999	0	(4,999)	-100%
LBUSD Gear Up Program	100,000	60,003	0	(60,003)	-100%
Total Local Revenue	\$ 365,049	\$ 685,138	\$ 1,480,825	\$ 795,687	116%
Other Local Revenue					
Parking Permits and Meters	\$ 757,000	\$ 700,000	\$ 700,000	\$ 0	0%
Student Health Fees	900,000	900,000	900,000	0	0%
Total Other Local Revenue	\$ 1,657,000	\$ 1,600,000	\$ 1,600,000	\$ 0	0%

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Prior Year Carryover					
Federal Revenue					
Small Business Development Center Network	\$ 1,165,095	\$ 1,190,095	\$ 0	\$ (1,190,095)	-100%
Title V Skills Grant	195,971	172,517	146,281	(26,236)	-15%
Total Federal Revenue	<u>\$ 1,361,066</u>	<u>\$ 1,362,612</u>	<u>\$ 146,281</u>	<u>\$ (1,216,331)</u>	<u>-89%</u>
State Revenue					
Basic Skills	\$ 744,261	\$ 484,982	\$ 468,832	\$ (16,150)	-3%
California Articulation Numbers	846	846	0	(846)	-100%
Center for International Trade/Development (CITD)	0	0	444,022	444,022	na
Cooperative Agencies Resource for Education	1,756	1,756	0	(1,756)	-100%
Career Technical Education Collaborative II Grant	0	0	123,531	123,531	na
Department of Justice-Watts/Willowbrook (Young Entrepreneurs Academy)	0	0	88,500	88,500	na
Employment Development Department Trade Act Educational Contract	0	0	4,607	4,607	na
Faculty & Staff Diversity	33,971	16,439	17,532	1,093	7%
Instructional Equipment & Library Materials Block Grant	149,392	149,392	0	(149,392)	-100%
Los Angeles Universal Pre-School	23,732	19,385	0	(19,385)	-100%
San Mateo CCD/Skyline College Green Innovation Challenge	0	0	80,488	80,488	na
Student Financial Aid Administration Allowance	7,971	7,971	0	(7,971)	-100%
Total State Revenue	<u>\$ 961,929</u>	<u>\$ 680,771</u>	<u>\$ 1,227,512</u>	<u>\$ 546,741</u>	<u>80%</u>

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 0	\$ 0	\$ 3,936	\$ 3,936	na
Horticulture Donation	4,382	4,382	0	(4,382)	-100%
Pacific Hospital Trust	34	0	0	0	na
Public Education & Government - City of Long Beach	0	0	92,535	92,535	na
Total Local Revenue	<u>\$ 4,416</u>	<u>\$ 4,382</u>	<u>\$ 96,471</u>	<u>\$ 92,089</u>	<u>2102%</u>
Total Prior Year Carryover	\$ 2,327,411	\$ 2,047,765	\$ 1,470,264	\$ (577,501)	-28%
TOTAL REVENUE	<u>\$ 16,942,658</u>	<u>\$ 19,564,628</u>	<u>\$ 17,706,758</u>	<u>\$ (1,857,870)</u>	<u>-9%</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
DSPS District Contribution	\$ 138,181	\$ 138,181	\$ 138,181	\$ 0	0%
DSPS Excess Costs	503,947	433,660	433,660	0	0%
Deaf/Hard of Hearing District Match (4:1)	34,000	35,729	35,729	0	0%
EOPS District Match	168,342	168,342	168,342	0	0%
EOPS Excess Costs	86,199	85,822	94,072	8,250	10%
Federal Work Study District Contribution	97,415	90,019	123,756	33,737	37%
Instructional Supplies	278,491	280,652	296,844	16,192	6%
Veteran's Services	87,530	85,983	97,815	11,832	14%
Total From Unrestricted General fund	<u>\$ 1,394,105</u>	<u>\$ 1,318,388</u>	<u>\$ 1,388,399</u>	<u>\$ 70,011</u>	<u>5%</u>
TOTAL OTHER FINANCING SOURCES	<u>\$ 1,394,105</u>	<u>\$ 1,318,388</u>	<u>\$ 1,388,399</u>	<u>\$ 70,011</u>	<u>5%</u>
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 18,336,763</u>	<u>\$ 20,883,016</u>	<u>\$ 19,095,157</u>	<u>\$ (1,787,859)</u>	<u>-9%</u>

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2010-2011	2010-2011	2011-2012		
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 78,276	\$ 78,276	\$ 78,276	\$ 0	0%
Academic Administrator Salaries	355,989	290,630	361,443	70,813	24%
Department Head/Coordinator Salaries	516,326	568,426	414,708	(153,718)	-27%
Full Time Counselor Salaries	584,001	574,943	555,962	(18,981)	-3%
Academic Hourly Instructional Salaries	98,341	90,967	93,114	2,147	2%
Academic Hourly Non-Instructional Salaries	675,549	845,310	674,369	(170,941)	-20%
TOTAL ACADEMIC SALARIES	\$ 2,308,482	\$ 2,448,552	\$ 2,177,872	\$ (270,680)	-11%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 2,619,009	\$ 2,761,594	\$ 2,775,705	\$ 14,111	1%
Classified Manager/Supervisor Salaries	922,901	1,038,334	1,049,602	11,268	1%
Classified Instructional Salaries	194,382	238,211	235,322	(2,889)	-1%
Classified Hourly Non-Instructional Salaries	1,688,072	2,099,724	1,711,022	(388,702)	-19%
Classified Hourly Instructional Salaries	948,337	811,416	753,960	(57,456)	-7%
TOTAL CLASSIFIED SALARIES	\$ 6,372,701	\$ 6,949,279	\$ 6,525,611	\$ (423,668)	-6%
BENEFITS	\$ 2,483,231	\$ 2,727,056	\$ 2,571,256	\$ (155,800)	-6%
SUPPLIES AND MATERIALS					
Books	\$ 2,500	\$ 0	\$ 500	\$ 500	na
Instructional Supplies	697,454	842,527	724,632	(117,895)	-14%
Other Supplies	506,864	717,186	511,244	(205,942)	-29%
Fuel	200	1,415	4,100	2,685	190%
TOTAL SUPPLIES AND MATERIALS	\$ 1,207,018	\$ 1,561,128	\$ 1,240,476	\$ (320,652)	-21%

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 2,840,208	\$ 4,235,808	\$ 4,268,475	\$ 32,667	1%
Travel and Conferences	210,644	248,813	207,752	(41,061)	-17%
Staff Development	4,000	29,000	2,500	(26,500)	-91%
Dues and Memberships	28,015	32,618	38,326	5,708	17%
Insurance	91,000	100,847	101,000	153	0%
Utilities	0	2,631	648	(1,983)	-75%
Rents, Building Repair, Maintenance and Equipment Repair	199,615	186,475	192,682	6,207	3%
Postage	32,920	28,068	12,819	(15,249)	-54%
Online Software Licensing	140,985	183,264	109,630	(73,634)	-40%
Credit Card Fees	3,000	3,000	3,000	0	0%
Other Services and Expenses	93,419	74,341	26,324	(48,017)	-65%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 3,643,806	\$ 5,124,865	\$ 4,963,156	\$ (161,709)	-3%
CAPITAL OUTLAY					
Site Improvements	\$ 44,382	\$ 25,038	\$ 60,000	\$ 34,962	140%
Buildings and Additions	20,000	0	25,000	25,000	na
Library Books	52,373	52,568	0	(52,568)	-100%
Equipment	880,579	645,202	748,122	102,920	16%
TOTAL CAPITAL OUTLAY	\$ 997,334	\$ 722,808	\$ 833,122	\$ 110,314	15%
TOTAL EXPENDITURES	\$ 17,012,572	\$ 19,533,688	\$ 18,311,493	\$ (1,222,195)	-6%

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted General Fund**

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
Payments to Students	\$ 581,559	\$ 826,128	\$ 522,751	\$ (303,377)	-37%
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Categorical/Grant Indirect Costs	\$ 654,151	\$ 815,536	\$ 639,785	\$ (175,751)	-22%
TOTAL OTHER OUTGO	<u>\$ 1,235,710</u>	<u>\$ 1,641,664</u>	<u>\$ 1,162,536</u>	<u>\$ (479,128)</u>	<u>-29%</u>
TOTAL EXPENDITURES & OTHER OUTGO	\$ 18,248,282	\$ 21,175,352	\$ 19,474,029	\$ (1,701,323)	-8%
OPERATING SURPLUS/(DEFICIT)	\$ 88,481	\$ (292,336)	\$ (378,872)	\$ (86,536)	30%
Plus Beginning Balance	3,333,755	3,333,755	3,041,419	(292,336)	-9%
ENDING BALANCE	<u>\$ 3,422,236</u>	<u>\$ 3,041,419</u>	<u>\$ 2,662,547</u>	<u>\$ (378,872)</u>	<u>-12%</u>
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves	\$ 553,333	\$ 34,775	\$ 0	\$ (34,775)	-100%
Reserve for Basic Skills	2,597,914	2,782,589	2,583,192	(199,397)	-7%
Reserve for Parking Program	270,989	224,055	79,355	(144,700)	-65%
Reserve for Student Health Fees	<u>\$ 3,422,236</u>	<u>\$ 3,041,419</u>	<u>\$ 2,662,547</u>	<u>\$ (378,872)</u>	<u>-12%</u>
TOTAL FUND BALANCE					

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2010-2011	2010-2011	2011-2012		
BEGINNING BALANCE	<u>\$ 2,953,814</u>	<u>\$ 2,953,814</u>	<u>\$ 2,782,589</u>	<u>\$ (171,225)</u>	<u>-6%</u>
REVENUE					
Other Local Revenue					
Parking Permits and Meters	\$ 757,000	\$ 700,000	\$ 700,000	\$ 0	0%
TOTAL REVENUE	<u>\$ 757,000</u>	<u>\$ 700,000</u>	<u>\$ 700,000</u>	<u>\$ 0</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 95,609	\$ 95,609	\$ 91,514	\$ (4,095)	-4%
Classified Hourly Non-Instructional Salaries	50,000	55,000	52,000	(3,000)	-5%
TOTAL CLASSIFIED SALARIES	<u>\$ 145,609</u>	<u>\$ 150,609</u>	<u>\$ 143,514</u>	<u>\$ (7,095)</u>	<u>-5%</u>
BENEFITS	\$ 41,645	\$ 42,245	\$ 39,762	\$ (2,483)	-6%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 80,300	\$ 82,000	\$ 54,300	\$ (27,700)	-34%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 277,000	\$ 156,475	\$ 150,000	\$ (6,475)	-4%
Rents, Building Repair, Maintenance and Equipment Repair	188,000	172,877	170,000	(2,877)	-2%
Postage	100	100	100	0	0%
Credit Card Fees	3,000	3,000	3,000	0	0%
Online Software Licensing	1,200	1,200	0	(1,200)	-100%
Other Services and Expenses	70,000	36,288	20,000	(16,288)	-45%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	<u>\$ 539,300</u>	<u>\$ 369,940</u>	<u>\$ 343,100</u>	<u>\$ (26,840)</u>	<u>-7%</u>

**Long Beach Community College District
2011-2012 Tentative Budget
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 40,000	\$ 25,038	\$ 60,000	\$ 34,962	140%
Buildings and Additions	20,000	0	25,000	25,000	na
Equipment	15,000	20,521	47,000	26,479	129%
TOTAL CAPITAL OUTLAY	\$ 75,000	\$ 45,559	\$ 132,000	\$ 86,441	190%
TOTAL EXPENDITURES	\$ 881,854	\$ 690,353	\$ 712,676	\$ 22,323	3%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 231,046	\$ 180,872	\$ 186,721	\$ 5,849	3%
TOTAL OTHER OUTGO	\$ 231,046	\$ 180,872	\$ 186,721	\$ 5,849	3%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,112,900	\$ 871,225	\$ 899,397	\$ 28,172	3%
OPERATING SURPLUS/(DEFICIT)	\$ (355,900)	\$ (171,225)	\$ (199,397)	\$ (28,172)	16%
Plus Beginning Balance	2,953,814	2,953,814	2,782,589	(171,225)	-6%
ENDING BALANCE	\$ 2,597,914	\$ 2,782,589	\$ 2,583,192	\$ (199,397)	-7%

**Long Beach Community College District
2011-2012 Tentative Budget
Student Health Centers**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2010-2011	2010-2011	2011-2012		
BEGINNING BALANCE	\$ <u>345,166</u>	\$ <u>345,166</u>	\$ <u>224,055</u>	\$ <u>(121,111)</u>	<u>-35%</u>
REVENUE					
Other Local Revenue					
Student Health Fees	\$ <u>900,000</u>	\$ <u>900,000</u>	\$ <u>900,000</u>	\$ <u>0</u>	<u>0%</u>
TOTAL REVENUE	\$ <u>900,000</u>	\$ <u>900,000</u>	\$ <u>900,000</u>	\$ <u>0</u>	<u>0%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Department Head/Coordinator Salaries	\$ 88,753	\$ 88,753	\$ 0	\$ (88,753)	-100%
Academic Hourly Non-Instructional Salaries	62,000	62,000	62,000	0	0%
TOTAL ACADEMIC SALARIES	\$ <u>150,753</u>	\$ <u>150,753</u>	\$ <u>62,000</u>	\$ <u>(88,753)</u>	<u>-59%</u>
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 385,815	\$ 385,815	\$ 434,483	\$ 48,668	13%
Classified Manager/Supervisor Salaries	0	0	42,589	42,589	na
Classified Hourly Non-Instructional Salaries	1,000	0	1,000	1,000	na
TOTAL CLASSIFIED SALARIES	\$ <u>386,815</u>	\$ <u>385,815</u>	\$ <u>478,072</u>	\$ <u>92,257</u>	<u>24%</u>
BENEFITS	\$ 210,243	\$ 210,243	\$ 219,342	\$ 9,099	4%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 52,000	\$ 64,117	\$ 78,000	\$ 13,883	22%

**Long Beach Community College District
2011-2012 Tentative Budget
Student Health Centers**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 10,000	\$ 26,300	\$ 20,000	\$ (6,300)	-24%
Travel and Conferences	1,750	2,750	2,750	0	0%
Dues and Memberships	150	150	150	0	0%
Insurance	91,000	100,847	101,000	153	0%
Online Software Licensing	3,000	6,396	10,000	3,604	56%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 105,900	\$ 136,443	\$ 133,900	\$ (2,543)	-2%
CAPITAL OUTLAY					
Equipment	\$ 500	\$ 2,500	\$ 500	\$ (2,000)	-80%
TOTAL EXPENDITURES	\$ 906,211	\$ 949,871	\$ 971,814	\$ 21,943	2%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	\$ 67,966	\$ 71,240	\$ 72,886	\$ 1,646	2%
TOTAL OTHER OUTGO	\$ 67,966	\$ 71,240	\$ 72,886	\$ 1,646	2%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 974,177	\$ 1,021,111	\$ 1,044,700	\$ 23,589	2%
OPERATING SURPLUS/(DEFICIT)	\$ (74,177)	\$ (121,111)	\$ (144,700)	\$ (23,589)	19%
Plus Beginning Balance	345,166	345,166	224,055	(121,111)	-35%
ENDING BALANCE	\$ 270,989	\$ 224,055	\$ 79,355	\$ (144,700)	-65%

**Long Beach Community College District
2011-2012 Tentative Budget**

Capital Projects Fund

Revenue

Primary revenue sources for the Capital Projects Fund are state capital project funds, interfund transfers, interest earnings, redevelopment fee revenue, international student fees and nonresident tuition. Redevelopment fee revenue received under AB1290 must be split between property tax revenue and capital revenue. 47.5% of AB1290 revenue is unrestricted, but must be reported as property taxes and applied against the District's apportionment revenue in the Unrestricted General Fund. The remaining 52.5% of AB1290 revenue is restricted, and must be used "for educational facilities," including furnishings, fixtures, and equipment normally associated with such facilities. Accordingly, it is recorded as revenue in the Capital Projects Fund. Education Code Section 76141 allows districts to charge nonresident and international students a capital outlay fee. Revenue from the capital outlay fee can be expended only for purposes of capital outlay, maintenance, and equipment. Therefore, the capital outlay fees collected from nonresident and international student fees are recorded in the Capital Projects Fund.

Projects

One major state funded project is currently under construction, the Multi-Disciplinary Academic Building at PCC (Buildings AA, BB, DD, & EE). The original project budget was \$10,571,000. \$7,934,400 in state funding was received in 2010-11, leaving \$2,636,600 to be received in the future. \$4,075,498 of the \$7,934,400 funding received is estimated to be spent in 2010-11, the remaining \$3,858,902 is recorded as deferred revenue as of June 30, 2011. Total remaining costs budgeted are \$6,495,502.

**Long Beach Community College District
2011-2012 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 2009-10 and 2010-11. We have budgeted \$150,000 to be repaid in 2011-12. As of June 30, 2011, the remaining loan balance will be \$1 million.

**Long Beach Community College District
2011-2112 Tentative Budget
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
BEGINNING BALANCE	<u>\$ 8,889,152</u>	<u>\$ 8,889,152</u>	<u>\$ 9,109,708</u>	<u>\$ 220,556</u>	<u>2%</u>
REVENUE					
State					
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	\$ 10,571,000	\$ 4,075,498	\$ 6,495,502	\$ 2,420,004	59%
Local Revenue					
Interest	\$ 85,000	\$ 55,000	\$ 55,000	\$ 0	0%
Redevelopment Revenue	310,000	50,000	50,000	0	0%
International Students Fees	434,500	150,000	150,000	0	0%
Nonresident Tuition	434,500	170,000	170,000	0	0%
Rent from East Campus (Los Coyotes)	580,000	400,000	400,000	0	0%
Total Local Revenue	<u>\$ 1,844,000</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL REVENUE	<u>\$ 12,415,000</u>	<u>\$ 4,900,498</u>	<u>\$ 7,320,502</u>	<u>\$ 2,420,004</u>	<u>49%</u>
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	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 12,565,000</u>	<u>\$ 5,050,498</u>	<u>\$ 7,470,502</u>	<u>\$ 2,420,004</u>	<u>48%</u>

**Long Beach Community College District
2011-2112 Tentative Budget
Capital Projects Fund**

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
EXPENDITURES					
SUPPLIES AND MATERIALS					
Other Supplies	\$ 0	\$ 84,540	\$ 207	\$ (84,333)	-100%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 275,000	\$ 411,936	\$ 99,744	\$ (312,192)	-76%
Building Repair and Maintenance	0	140,995	338,465	197,470	140%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 275,000	\$ 552,931	\$ 438,209	\$ (114,722)	-21%
CAPITAL OUTLAY					
Buildings and Additions	\$ 9,514,000	\$ 3,470,789	\$ 6,075,762	\$ 2,604,973	75%
Architect Fees	275,000	111,004	163,996	52,992	48%
Engineering Fees	0	6,000	0	(6,000)	-100%
Inspection Fees	326,000	161,920	25,000	(136,920)	-85%
Building Fixtures	0	42,758	0	(42,758)	-100%
Equipment	320,674	0	200,674	200,674	na
TOTAL CAPITAL OUTLAY	\$ 10,435,674	\$ 3,792,471	\$ 6,465,432	\$ 2,672,961	70%
TOTAL EXPENDITURES	\$ 10,710,674	\$ 4,429,942	\$ 6,903,848	\$ 2,473,906	56%

**Long Beach Community College District
2011-2012 Tentative Budget
Capital Projects Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	\$ 500,000	\$ 400,000	\$ 400,000	\$ 0	0%
TOTAL OTHER OUTGO	\$ 500,000	\$ 400,000	\$ 400,000	\$ 0	0%
 TOTAL EXPENDITURE & OTHER OUTGO	 \$ 11,210,674	 \$ 4,829,942	 \$ 7,303,848	 \$ 2,473,906	 51%
 OPERATING SURPLUS/(DEFICIT)	 \$ 1,354,326	 \$ 220,556	 \$ 166,654	 \$ (53,902)	 -24%
Plus Beginning Balance	8,889,152	8,889,152	9,109,708	220,556	2%
ENDING BALANCE	\$ 10,243,478	\$ 9,109,708	\$ 9,276,362	\$ 166,654	2%
 FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for Future Projects	5,243,478	4,109,708	4,276,362	166,654	4%
TOTAL FUND BALANCE	\$ 10,243,478	\$ 9,109,708	\$ 9,276,362	\$ 166,654	2%

**Long Beach Community College District
2011-2012 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 2011-12, the budgeted interfund transfer from the Unrestricted General Fund is \$60,081.

**Long Beach Community College District
2011-2012 Tentative Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
BEGINNING BALANCE	\$ 38,145	\$ 38,145	\$ 85,353	\$ 47,208	124%
REVENUE					
Federal Revenue					
Child Care Food Program	\$ 57,000	\$ 52,480	\$ 52,000	\$ (480)	-1%
State Revenue					
Child Care Permissive Tax Bail	\$ 51,000	\$ 51,519	\$ 51,000	\$ (519)	-1%
State General Child Care Contract	118,202	118,529	118,202	(327)	0%
State Preschool Contract	666,915	670,305	670,305	0	0%
Total State Revenue	\$ 836,117	\$ 840,353	\$ 839,507	\$ (846)	0%
Local Revenue					
Fees	\$ 660,000	\$ 564,624	\$ 570,000	\$ 5,376	1%
Interest	5,000	2,500	2,500	0	0%
Total Local Revenue	\$ 665,000	\$ 567,124	\$ 572,500	\$ 5,376	1%
TOTAL REVENUE	\$ 1,558,117	\$ 1,459,957	\$ 1,464,007	\$ 4,050	0%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 50,347	\$ 50,347	\$ 60,081	\$ 9,734	19%
TOTAL OTHER FINANCING SOURCES	\$ 50,347	\$ 50,347	\$ 60,081	\$ 9,734	19%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 1,608,464	\$ 1,510,304	\$ 1,524,088	\$ 13,784	1%
EXPENDITURES					
ACADEMIC SALARIES					
Department Head/Coordinator Salaries	\$ 49,390	\$ 49,390	\$ 0	\$ (49,390)	-100%
Academic Hourly Non-Instructional Salaries	5,800	5,800	0	(5,800)	-100%
TOTAL ACADEMIC SALARIES	\$ 55,190	\$ 55,190	\$ 0	\$ (55,190)	-100%

**Long Beach Community College District
2011-2012 Tentative Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE AMOUNT	PERCENT
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 536,999	\$ 510,891	\$ 567,382	\$ 56,491	11%
Classified Manager/Supervisor Salaries	136,256	96,441	129,612	33,171	34%
Classified Hourly Non-Instructional Salaries	365,500	328,701	350,000	21,299	6%
TOTAL CLASSIFIED SALARIES	\$ 1,038,755	\$ 936,033	\$ 1,046,994	\$ 110,961	12%
BENEFITS	\$ 353,023	\$ 319,602	\$ 341,939	\$ 22,337	7%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 139,921	\$ 137,230	\$ 139,900	\$ 2,670	2%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 600	\$ 0	\$ 600	\$ 600	na
Travel and Conferences	4,300	4,300	3,300	(1,000)	-23%
Dues and Memberships	2,500	1,941	2,500	559	29%
Rents, Building Repair, Maintenance and Equipment Repair	500	0	500	500	na
Fingerprinting	325	0	325	325	na
Postage	50	0	50	50	na
Online Software Licensing	300	216	300	84	39%
Other Services and Expenses	3,000	1,446	3,000	1,554	107%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 11,575	\$ 7,903	\$ 10,575	\$ 2,672	34%
CAPITAL OUTLAY					
Equipment	\$ 10,000	\$ 7,138	\$ 0	\$ (7,138)	-100%
TOTAL EXPENDITURES	\$ 1,608,464	\$ 1,463,096	\$ 1,539,408	\$ 76,312	5%
OPERATING SURPLUS/(DEFICIT)	\$ 0	\$ 47,208	\$ (15,320)	\$ (62,528)	-132%
Plus Beginning Balance	38,145	38,145	85,353	47,208	124%
ENDING BALANCE	\$ 38,145	\$ 85,353	\$ 70,033	\$ (15,320)	-18%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 38,145	\$ 85,353	\$ 70,033	\$ (15,320)	-18%

**Long Beach Community College District
2011-2012 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
2011-2012 Tentative Budget
Contract/Community Education Fund

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2010-2011	2010-2011	2011-2012		
BEGINNING BALANCE	\$ 958,363	\$ 958,363	\$ 961,976	\$ 3,613	0%
REVENUE					
Local Revenue					
Small Business Development Center Program Income	\$ 0	\$ 20,922	\$ 10,100	\$ (10,822)	-52%
Cash Match Program	81,384	62,197	136,874	74,677	120%
Community Education	268,163	451,485	171,460	(280,025)	-62%
Contract Education	135,385	241,702	53,625	(188,077)	-78%
Interest	10,000	10,000	10,000	0	0%
TOTAL REVENUE	\$ 494,932	\$ 786,306	\$ 382,059	\$ (404,247)	-51%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Instructional Salaries	\$ 7,714	\$ 20,314	\$ 11,880	\$ (8,434)	-42%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 91,492	\$ 45,339	\$ 40,414	\$ (4,925)	-11%
Classified Manager/Supervisor Salaries	63,618	63,618	152,166	88,548	139%
Classified Hourly Non-Instructional Salaries	151,214	240,978	58,954	(182,024)	-76%
TOTAL CLASSIFIED SALARIES	\$ 306,324	\$ 349,935	\$ 251,534	\$ (98,401)	-28%
BENEFITS	\$ 87,552	\$ 79,907	\$ 94,181	\$ 14,274	18%
SUPPLIES AND MATERIALS					
Books	\$ 2,800	\$ 1,500	\$ 500	\$ (1,000)	-67%
Other Supplies	28,190	50,544	19,056	(31,488)	-62%
TOTAL SUPPLIES AND MATERIALS	\$ 30,990	\$ 52,044	\$ 19,556	\$ (32,488)	-62%

**Long Beach Community College District
2011-2012 Tentative Budget
Contract/Community Education Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 153,107	\$ 196,728	\$ 176,693	\$ (20,035)	-10%
Travel and Conferences	6,221	16,390	13,746	(2,644)	-16%
Staff Development	0	0	5,000	5,000	na
Dues and Memberships	20,880	19,180	15,000	(4,180)	-22%
Postage	2,288	1,688	300	(1,388)	-82%
Online Software Licensing	0	96	57	(39)	-41%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 182,496	\$ 234,082	\$ 210,796	\$ (23,286)	-10%
TOTAL EXPENDITURES	\$ 615,076	\$ 736,282	\$ 587,947	\$ (148,335)	-20%
OTHER OUTGO					
Payments to Students	\$ 2,500	\$ 2,500	\$ 1,000	\$ (1,500)	-60%
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 30,696	\$ 30,696	\$ 15,202	\$ (15,494)	-50%
To Unrestricted General Fund for Indirect Costs	14,797	13,215	17,430	4,215	32%
TOTAL OTHER OUTGO	\$ 47,993	\$ 46,411	\$ 33,632	\$ (12,779)	-28%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 663,069	\$ 782,693	\$ 621,579	\$ (161,114)	-21%
OPERATING SURPLUS/(DEFICIT)	\$ (168,137)	\$ 3,613	\$ (239,520)	\$ (243,133)	-6729%
Plus Beginning Balance	958,363	958,363	961,976	3,613	0%
ENDING BALANCE	\$ 790,226	\$ 961,976	\$ 722,456	\$ (239,520)	-25%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 786,290	\$ 961,976	\$ 722,456	\$ (239,520)	-25%
Restricted Reserve for Small Business Development Center Program	3,936	0	0	0	na
TOTAL FUND BALANCE	\$ 790,226	\$ 961,976	\$ 722,456	\$ (239,520)	-25%

**Long Beach Community College District
2011-2012 Tentative Budget**

General Obligation Bond Funds

2002 and 2008 Measure E General Obligation Bonds

The District has two Measure E General Obligation Bonds: 2002 and 2008. A total of \$181 million in bonds were sold under the 2002 Measure E General Obligation Bond program; and a total of \$440 million were authorized under 2008 Measure E. The first \$48.4 million of the 2008 Measure E General Obligation Bonds were sold in July 2008. Bond Anticipation Notes (BAN) totaling \$150 million were issued in January 2010. The projects funded by the 2002 and 2008 Measure E General Obligation Bonds will continue to further the modernization of Long Beach City College in accordance with the 2020 Unified Master Plan on two campuses, the Pacific Coast Campus and the Liberal Arts Campus. The 2002 Measure E General Obligation Bonds have been completely spent. The following description outlines some of the larger projects planned for the year July 2011 through June 2012.

Audit Adjustment

The audit adjustment of \$29,589,807 in the 2010-11 estimated actual column of the 2008 Measure E Bond Fund report relates to the Bond Anticipation Notes (BAN) premium received, which was originally recorded as a liability for interest payable. The adjustment records the premium as revenue and interest liabilities accrue over time.

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. Construction is underway for this project and will continue until early 2014. Additional re-locatable portables will be installed along with interior modifications to existing buildings to accommodate the next phase of the MDAB project.

**Long Beach Community College District
2011-2012 Tentative Budget**

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 begin in late 2011.

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 and will begin design in the later part of 2011. Actual 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, the Transfer Center, Food Services and Career & Job Services. Until demolished, Building GG will continue to serve as swing space for the MDAB project.

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 would 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 underway. Work will take place during this fiscal year to repair leaking piping and valves that are connected to the Central Plant and will serve several buildings. The scope of work is under review and will begin later in 2011. Following the installation of the new storm drain line, the southeast area of the campus, where the Muffler Shop was recently demolished, will be improved with a new parking lot and complimentary landscape to address the corner of Pacific Coast Highway and Walnut Avenue.

**Long Beach Community College District
2011-2012 Tentative Budget**

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. The project is currently underway with demolition complete and new construction begun. Construction is anticipated to be completed in the second quarter of 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 parking lot lights with new energy efficient lights.

Bookstore - Building I

The Building I project is the retrofit of Building I into the new Viking Bookstore. Approximately 4,000 square feet will be added to accommodate the space requirements of the bookstore. The project is currently under construction and is anticipated to be completed by the second quarter of 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,

**Long Beach Community College District
2011-2012 Tentative Budget**

General Obligation Bond Funds

and conversion to 100% utilization of reclaimed water installed under the North Loop Infrastructure project. A number of 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 Lew Davis Parking Lot & Landscape Project, which will utilize natural percolation to mitigate storm drain flooding in the areas east of Buildings Q & R and provide an additional 27 new parking stalls; and, 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 will also feature a new site drainage system including underground seepage pits, storm water detention tanks, 100% reclaimed water irrigation, decomposed granite areas, site lighting, site furnishings, and signage.

Construction is underway on the Lew Davis Parking Lot & Landscape Project, which is anticipated to be complete by fall 2011. Design is nearly complete on the LAC Front and Central Quads. 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 and will begin design in the later part of 2011. Actual construction is anticipated to begin in the third quarter 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
2011-2012 Tentative Budget
General Obligation Bond Funds
2002 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>na</u>
REVENUE					
Local Revenue					
Interest	\$ 0	\$ 35,357	\$ 0	\$ (35,357)	-100%
TOTAL REVENUE	\$ <u>0</u>	\$ <u>35,357</u>	\$ <u>0</u>	\$ <u>(35,357)</u>	<u>-100%</u>
EXPENDITURES					
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 0	\$ 0	\$ 0	\$ 0	na
Arbitrage Liability	0	(133,594)	0	133,594	-100%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>0</u>	\$ <u>(133,594)</u>	\$ <u>0</u>	\$ <u>133,594</u>	<u>-100%</u>
CAPITAL OUTLAY					
Site Improvements	\$ 0	\$ 0	\$ 0	\$ 0	na
Buildings and Additions	0	133,594	0	(133,594)	-100%
Equipment	0	35,357	0	(35,357)	-100%
TOTAL CAPITAL OUTLAY	\$ <u>0</u>	\$ <u>168,951</u>	\$ <u>0</u>	\$ <u>(168,951)</u>	<u>-100%</u>
TOTAL EXPENDITURES	\$ <u>0</u>	\$ <u>35,357</u>	\$ <u>0</u>	\$ <u>(35,357)</u>	<u>-100%</u>
OPERATING SURPLUS/(DEFICIT)	\$ 0	\$ 0	\$ 0	\$ 0	na
Plus Beginning Balance	0	0	0	0	na
ENDING BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>na</u>

**Long Beach Community College District
2011-2012 Tentative Budget
General Obligation Bond Funds
2008 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 131,622,749	\$ 131,622,749	\$ 110,255,815	\$ (21,366,934)	-16%
Audit Adjustment	0	29,589,807	0	(29,589,807)	-100%
ADJUSTED BEGINNING BALANCE	<u>\$ 131,622,749</u>	<u>\$ 161,212,556</u>	<u>\$ 110,255,815</u>	<u>\$ (50,956,741)</u>	<u>-32%</u>
REVENUE					
Bond Proceeds	\$ 392,327,321	\$ 0	\$ 392,327,321	\$ 392,327,321	na
Interest	1,696,339	1,696,339	1,073,369	(622,970)	-37%
TOTAL REVENUE	<u>\$ 394,023,660</u>	<u>\$ 1,696,339</u>	<u>\$ 393,400,690</u>	<u>\$ 391,704,351</u>	<u>23091%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 104,167	\$ 53,506	\$ 50,661	\$ (2,845)	-5%
Classified Hourly Non-Instructional Salaries	4,821	16,727	14,657	(2,070)	-12%
TOTAL CLASSIFIED SALARIES	<u>\$ 108,988</u>	<u>\$ 70,233</u>	<u>\$ 65,318</u>	<u>\$ (4,915)</u>	<u>-7%</u>
BENEFITS	\$ 46,412	\$ 25,551	\$ 24,048	\$ (1,503)	-6%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 69,669	\$ 23,821	\$ 71,773	\$ 47,952	201%

**Long Beach Community College District
2011-2012 Tentative Budget
General Obligation Bond Funds
2008 Measure E**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE	
				AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 23,651,992	\$ 2,558,784	\$ 22,898,473	\$ 20,339,689	795%
Insurance	976,772	648,301	792,632	144,331	22%
Waste Disposal	3,255	0	3,255	3,255	na
Rents, Building Repair, Maintenance and Equipment Repair	1,843,482	351,006	1,650,280	1,299,274	370%
Audit	25,000	22,432	2,568	(19,864)	-89%
Legal	148,140	54,565	93,575	39,010	71%
Postage	1,000	227	773	546	241%
BAN Interest Expenses	0	14,775,000	14,814,807	39,807	0%
Online Software Licensing	8,238	9,609	13,629	4,020	42%
Other Services and Expenses	604,092	688,014	772,112	84,098	12%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 27,261,971	\$ 19,107,938	\$ 41,042,104	\$ 21,934,166	115%
CAPITAL OUTLAY					
Site Improvements	\$ 7,287,164	\$ 1,791,501	\$ 7,825,567	\$ 6,034,066	337%
Buildings and Additions	271,802,237	31,418,182	248,033,807	216,615,625	689%
Equipment	16,131,073	215,854	15,923,619	15,707,765	7277%
TOTAL CAPITAL OUTLAY	\$ 295,220,474	\$ 33,425,537	\$ 271,782,993	\$ 238,357,456	713%
TOTAL EXPENDITURES	\$ 322,707,514	\$ 52,653,080	\$ 312,986,236	\$ 260,333,156	494%

**Long Beach Community College District
2011-2012 Tentative Budget
General Obligation Bond Funds
2008 Measure E**

	<u>ADOPTED BUDGET 2010-2011</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
BAN Repayment	\$ 150,000,000	\$ 0	\$ 150,000,000	\$ 150,000,000	na
TOTAL OTHER OUTGO	<u>\$ 150,000,000</u>	<u>\$ 0</u>	<u>\$ 150,000,000</u>	<u>\$ 150,000,000</u>	<u>na</u>
 TOTAL EXPENDITURES & OTHER OUTGO	 \$ 472,707,514	 \$ 52,653,080	 \$ 462,986,236	 \$ 410,333,156	 779%
 OPERATING SURPLUS/(DEFICIT)	 \$ (78,683,854)	 \$ (50,956,741)	 \$ (69,585,546)	 \$ (18,628,805)	 37%
Plus Beginning Balance	131,622,749	161,212,556	110,255,815	(50,956,741)	-32%
ENDING BALANCE	<u>\$ 52,938,895</u>	<u>\$ 110,255,815</u>	<u>\$ 40,670,269</u>	<u>\$ (69,585,546)</u>	<u>-63%</u>
 FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 52,938,895	\$ 110,255,815	\$ 40,670,269	\$ (69,585,546)	-63%

Long Beach Community College District
2011-2012 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, 2009, the total actuarially determined liability for current and future retirees is \$31,394,983. The study determined that the Annual Required Contribution (ARC) is \$3,460,567 or 5.55% 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 2.6062% of the 5.55% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$3,460,567 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, 2011, the value of the investment in the irrevocable trust was \$1,323,800. We deposited \$96,148 into the irrevocable trust during the 2010-11 fiscal year. This was our contribution for the ARC normal costs related to 2009-10 federally funded salaries. At year end, we will calculate the 2010-11 federal ARC contribution and deposit that amount into the irrevocable trust.

**Long Beach Community College District
2011-2012 Tentative Budget
Retiree Health Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 11,292,389	\$ 11,292,389	\$ 12,601,613	\$ 1,309,224	12%
REVENUE					
Local Revenue					
Interest	\$ 10,000	\$ 15,000	\$ 15,000	\$ 0	0%
Dividend Income	50,000	90,000	90,000	0	0%
TOTAL REVENUE	\$ 60,000	\$ 105,000	\$ 105,000	\$ 0	0%
OTHER FINANCING SOURCES					
From Composite Benefits Rate	\$ 2,100,245	\$ 2,100,245	\$ 2,100,245	\$ 0	0%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,360,322	1,360,322	1,360,322	0	0%
TOTAL OTHER FINANCING SOURCES	\$ 3,460,567	\$ 3,460,567	\$ 3,460,567	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 3,520,567	\$ 3,565,567	\$ 3,565,567	\$ 0	0%
EXPENDITURES					
Academic Retiree Benefits	\$ 1,013,446	\$ 1,013,446	\$ 1,114,791	\$ 101,345	10%
Classified Retiree Benefits	1,232,897	1,232,897	1,356,187	123,290	10%
Other Services and Expenses	10,000	10,000	10,000	0	0%
TOTAL EXPENDITURES	\$ 2,256,343	\$ 2,256,343	\$ 2,480,978	\$ 224,635	10%
OPERATING SURPLUS/(DEFICIT)	\$ 1,264,224	\$ 1,309,224	\$ 1,084,589	\$ (224,635)	-17%
Plus Beginning Balance	11,292,389	11,292,389	12,601,613	1,309,224	12%
ENDING BALANCE	\$ 12,556,613	\$ 12,601,613	\$ 13,686,202	\$ 1,084,589	9%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Futuris Irrevocable Trust	\$ 1,057,175	\$ 1,323,800	\$ 1,323,800	\$ 0	0%
Assigned Reserve					
Actuarial Accrued Liability	11,499,438	11,277,813	12,362,402	1,084,589	10%
TOTAL FUND BALANCE	\$ 12,556,613	\$ 12,601,613	\$ 13,686,202	\$ 1,084,589	9%

**Long Beach Community College District
2011-2012 Tentative Budget**

Self Insurance Fund

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

**Long Beach Community College District
2011-2012 Tentative Budget
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 178,486	\$ 178,486	\$ 199,181	\$ 20,695	12%
REVENUE					
Interest	\$ 2,000	\$ 2,500	\$ 2,500	\$ 0	0%
TOTAL REVENUE	\$ 2,000	\$ 2,500	\$ 2,500	\$ 0	0%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0%
TOTAL OTHER FINANCING SOURCES	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 977,000	\$ 1,002,500	\$ 1,002,500	\$ 0	0%
EXPENDITURES					
Classified Non-Instructional Salaries - AFT	\$ 30,941	\$ 30,941	\$ 32,836	\$ 1,895	6%
Staff Benefits	13,614	13,614	14,448	834	6%
Other Supplies	1,017	706	706	0	0%
Professional Services	6,500	8,500	8,500	0	0%
Conferences and Travel Expenses	590	1,018	1,018	0	0%
Dues and Memberships	100	100	100	0	0%
Insurance Premiums Casualty/Liability	732,693	732,693	750,000	17,307	2%
Miscellaneous Insurance Expense	173,000	171,817	173,000	1,183	1%
Online Software Licensing	350	457	500	43	9%
Other Services and Expenses	1,000	21,000	21,000	0	0%
Equipment	0	959	0	(959)	-100%
TOTAL EXPENDITURES	\$ 959,805	\$ 981,805	\$ 1,002,108	\$ 20,303	2%
OPERATING SURPLUS/(DEFICIT)	\$ 17,195	\$ 20,695	\$ 392	\$ (20,303)	-98%
Plus Beginning Balance	178,486	178,486	199,181	20,695	12%
ENDING BALANCE	\$ 195,681	\$ 199,181	\$ 199,573	\$ 392	0%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 195,681	\$ 199,181	\$ 199,573	\$ 392	0%

**Long Beach Community College District
2011-2012 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
2011-2012 Tentative Budget
Student Financial Aid Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>120,643</u>	\$ <u>(880)</u>	<u>-1%</u>
REVENUE					
Federal Revenue					
Academic Competitive Grant	\$ 300,000	\$ 300,000	\$ 0	\$ (300,000)	-100%
Americorps National Service Awards	150,000	150,000	100,000	(50,000)	-33%
Pell Grants	39,780,000	40,895,383	44,780,000	3,884,617	9%
Perkins Loans (formerly National Direct Student Loans)	0	0	4,000	4,000	na
Scholarships for Disadvantaged Nursing Students	0	26,814	0	(26,814)	-100%
Supplemental Education Opportunity Grants	563,031	563,031	655,857	92,826	16%
Title IV Project Launch	0	30,000	30,000	0	0%
W. D. Ford Direct Stafford Loan	7,000,000	8,100,524	8,000,000	(100,524)	-1%
Total Federal Revenue	\$ <u>47,793,031</u>	\$ <u>50,065,752</u>	\$ <u>53,569,857</u>	\$ <u>3,504,105</u>	<u>7%</u>
State Revenue					
CAL Grants	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 0	0%
Cooperative Agencies Resources Education (CARE)	123,538	144,143	135,080	(9,063)	-6%
Extended Opportunity Programs and Services	195,347	290,290	290,290	0	0%
Total State Revenue	\$ <u>2,818,885</u>	\$ <u>2,934,433</u>	\$ <u>2,925,370</u>	\$ <u>(9,063)</u>	<u>0%</u>
Prior Year Carryover					
State Revenue					
Cooperative Agencies Resources Education (CARE)	\$ 1,161	\$ 1,161	\$ 0	\$ (1,161)	-100%
Extended Opportunity Programs and Services	86,585	86,585	0	(86,585)	-100%
Total Prior Year Carryover	\$ <u>87,746</u>	\$ <u>87,746</u>	\$ <u>0</u>	\$ <u>(87,746)</u>	<u>-100%</u>
TOTAL REVENUE	<u>\$ 50,699,662</u>	<u>\$ 53,087,931</u>	<u>\$ 56,495,227</u>	<u>\$ 3,407,296</u>	<u>6%</u>

**Long Beach Community College District
2011-2012 Tentative Budget
Student Financial Aid Fund**

	ADOPTED BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	CHANGE AMOUNT	PERCENT
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 90,000	\$ 90,000	\$ 45,000	\$ (45,000)	-50%
Never Attend Award	130,000	130,000	175,000	45,000	35%
TOTAL OTHER FINANCING SOURCES	\$ 220,000	\$ 220,000	\$ 220,000	\$ 0	0%
TOTAL REVENUE AND OTHER SOURCES	\$ 50,919,662	\$ 53,307,931	\$ 56,715,227	\$ 3,407,296	6%
EXPENDITURES					
Academic Competitive Grant	\$ 300,000	\$ 300,000	\$ 0	\$ (300,000)	-100%
Americorps National Service Awards	150,000	150,000	100,000	(50,000)	-33%
CAL Grants	2,500,000	2,500,000	2,500,000	0	0%
Cooperative Agencies Resources Education (CARE)	124,699	145,304	135,080	(10,224)	-7%
Extended Opportunity Programs and Services	281,932	376,875	290,290	(86,585)	-23%
Pell Grants	40,000,000	41,115,383	45,000,000	3,884,617	9%
Perkins Loans (formerly National Direct Student Loans)	0	0	4,000	4,000	na
Scholarships for Disadvantaged Nursing Students	0	27,694	0	(27,694)	-100%
Supplemental Education Opportunity Grants	563,031	563,031	655,857	92,826	16%
Title IV Project Launch	0	30,000	30,000	0	0%
W. D. Ford Direct Stafford Loan	7,000,000	8,100,524	8,000,000	(100,524)	-1%
TOTAL EXPENDITURES	\$ 50,919,662	\$ 53,308,811	\$ 56,715,227	\$ 3,406,416	6%
OPERATING SURPLUS/(DEFICIT)	\$ 0	\$ (880)	\$ 0	\$ 880	-100%
Plus Beginning Balance	121,523	121,523	120,643	(880)	-1%
ENDING BALANCE	\$ 121,523	\$ 120,643	\$ 120,643	\$ 0	0%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 121,523	\$ 120,643	\$ 120,643	\$ 0	0%

**Long Beach Community College District
2011-2012 Tentative Budget**

Veterans' Stadium Operations Fund

This Special Revenue Fund is 100% self-supporting. Revenues are derived from the rental of Veterans' Stadium to high schools, community groups, antique and auto markets, vehicle sales, commercial filming, and miscellaneous events.

A major \$1.7 million stadium renovation project was completed in 2004-05. This project was funded through an interest-free loan from the Capital Projects Fund. The original loan agreement required five annual payments of \$340,000 beginning in 2004-05. The project experienced unavoidable delays which impacted the facilities use revenues anticipated at the time the loan agreement developed. As a result, the Veterans' Stadium Fund did not meet the 2004-05 budget estimate for revenues. This revenue short-fall made it impossible for the Veterans' Stadium Fund to make the first annual loan repayment. The terms of the loan were renegotiated to extend the loan repayment period for one year. The Veterans' Stadium Fund repaid \$100,000 annually from fiscal year 2005-06 to 2008-09. \$150,000 was repaid in 2009-10 and 2010-11. We have budgeted \$150,000 to be repaid in 2011-12. As of June 30, 2011, the remaining loan balance will be \$1 million.

**Long Beach Community College District
2011-2012 Tentative Budget
Veterans Stadium Operations Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>542,397</u>	\$ <u>542,397</u>	\$ <u>487,480</u>	\$ <u>(54,917)</u>	<u>-10%</u>
REVENUES					
Local Revenue	\$ 900,000	\$ 944,313	\$ 950,000	\$ 5,687	1%
TOTAL REVENUE AND OTHER SOURCES	\$ <u>900,000</u>	\$ <u>944,313</u>	\$ <u>950,000</u>	\$ <u>5,687</u>	<u>1%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries - AFT	\$ 183,113	\$ 178,247	\$ 235,280	\$ 57,033	32%
Classified Manager/Supervisor Salaries	109,234	109,152	118,369	9,217	8%
Classified Hourly Non-Instructional Salaries	81,000	89,969	81,000	(8,969)	-10%
TOTAL CLASSIFIED SALARIES	\$ <u>373,347</u>	\$ <u>377,368</u>	\$ <u>434,649</u>	\$ <u>57,281</u>	<u>15%</u>
BENEFITS	\$ 138,353	\$ 137,252	\$ 166,136	\$ 28,884	21%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 25,000	\$ 43,802	\$ 45,000	\$ 1,198	3%
Fuel	2,000	2,000	2,000	0	0%
TOTAL SUPPLIES AND MATERIALS	\$ <u>27,000</u>	\$ <u>45,802</u>	\$ <u>47,000</u>	\$ <u>1,198</u>	<u>3%</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 35,000	\$ 34,109	\$ 35,000	\$ 891	3%
Travel and Conferences	1,000	250	250	0	0%
Utilities	174,000	171,312	198,500	27,188	16%
Rents, Building Repair Maintenance and Equipment Repair	32,000	23,618	45,600	21,982	93%
Postage	100	150	150	0	0%
Other Services and Expenses	20,000	20,560	20,600	40	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>262,100</u>	\$ <u>249,999</u>	\$ <u>300,100</u>	\$ <u>50,101</u>	<u>20%</u>

**Long Beach Community College District
2011-2012 Tentative Budget
Veterans Stadium Operations Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2010-2011	ACTUAL 2010-2011	BUDGET 2011-2012	AMOUNT	PERCENT
CAPITAL OUTLAY					
Equipment	\$ 80,000	\$ 38,809	\$ 51,300	\$ 12,491	32%
TOTAL EXPENDITURES	\$ 880,800	\$ 849,230	\$ 999,185	\$ 149,955	18%
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	\$ 1,030,800	\$ 999,230	\$ 1,149,185	\$ 149,955	15%
OPERATING SURPLUS/(DEFICIT)	\$ (130,800)	\$ (54,917)	\$ (199,185)	\$ (144,268)	263%
Plus Beginning Balance	542,397	542,397	487,480	(54,917)	-10%
ENDING BALANCE	\$ 411,597	\$ 487,480	\$ 288,295	\$ (199,185)	-41%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 411,597	\$ 487,480	\$ 288,295	\$ (199,185)	-41%