TENTATIVE BUDGET

Fiscal Year 2013-2014

LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

LONG BEACH COMMUNITY COLLEGE DISTRICT
2013-2014 Tentative Budget

Submitted by:

Eloy O. Oakley
Superintendent-President

To the:

Board of Trustees
Roberto Uranga, President

Jeffrey A. Kellogg, Vice President
Dr. Thomas J. Clark, Member
Mark J. Bowen, Member
Douglas W. Otto, Member

June 25, 2013

Long Beach Community College District
2013-2014 Tentative Budget

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Long Beach Community College District
2013-2014 Tentative Budget

Superintendent's Message

June 25, 2013

Board of Trustees
Long Beach, California 90808

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

The 2013-2014 Tentative Budget is attached for your review and approval. We approach the 2013-14 fiscal year with cautious optimism. After years of reduced budgets and buying power loss of 18.3% due to years of unfunded COLAs (cost of living adjustments), we are seeing signs of improvement. Taxpayers approved Proposition 30, which allowed community colleges to avoid additional mid-year trigger cuts. The Governor's May Revise Budget provided revenue increases in the form of apportionment restoration, COLA and some categorical restoration. These provisions are being reviewed and revised by the legislature. The specifics of the final State Budget will not be known until after our Tentative Budget is printed. Therefore, the Tentative Budget has been prepared based on the Governor's January Budget. Highlights from the State Budget include:

- $196.9 million (3.6%) State-wide apportionment increase, which is estimated at $3.4 million for LBCC assuming we generate an additional 647 FTES. Details of the allocation methodology will be included in the final state budget and our Adopted Budget.
- No cost of living adjustments (COLA). This will likely change in the final budget as noted above.
- Student fees remain at $46 per unit.
- Apportionment deferrals decrease $179.1 million to $622.0 million (approximately $11.5 million deferral for LBCC). This decrease and the change in the state-wide allocation of deferrals will significantly reduce, but not eliminate, our need for short-term borrowing.

Superintendent's Message

- Redevelopment Agency Elimination – The Legislature has agreed to hold community colleges harmless from shortages in property taxes related to the dissolution of redevelopment agencies in both the current (2012-13) and budget (2013-14) years. However, timing of these cash flows remains unpredictable.

As noted, the Tentative Budget is based on the Governor's January Budget, which allowed for increased apportionment, but did not specify details (COLA, restoration, etc.). Those details will be specified in the final State Budget, which will be presented to the Board in September. The Tentative Budget includes ten funds totaling $416,600,350 and is based on the attached budget assumptions developed by the Budget Advisory Committee.

Unrestricted General Fund

For the first time in six years, there is a projected surplus for the State Budget. This is due primarily to ongoing spending cuts and the passage of Proposition 30. The $196.9 million (3.6%) apportionment increase from the Governor's January Budget was not allocated to COLA, growth, restoration, etc. at that time. Consequently, the Tentative Budget has no provision for COLA. All of our share of this increase, $3.4 million is allocated as restoration. Our funded FTES projection to earn that increase is 20,200 (20,400 total FTES). As noted, that figure will be adjusted on our Adopted Budget based on the final State Budget.

The passage of Proposition 30 allowed us to avert the largest portion of projected cuts, but the huge mid-year deficit and our ongoing structural deficit forced us to make additional cuts, which take effect July 1, 2013. Eleven instructional programs will be discontinued as of the start of the 2013-14 fiscal year. This difficult decision was made after months of collaborative discussions. The savings from these programs and reorganization savings result in a $3.1 million budget reduction, broken down as follows:

Superintendent's Message

- Program discontinuance $2,244,000
- Reorganization savings $856,000

This will help:

- Shift resources to areas of greatest student demand
- Align resources with the need for increased completion
- Strengthen Career Technical Education (CTE) offerings

Continuing cost-cutting efforts allow us to close the 2012-13 fiscal year with an estimated unrestricted fund balance of $12,946,063, after incurring a $1,894,853 deficit.

I am recommending a proposed Tentative Budget with an operating surplus of $3,154,292 resulting in a $16,100,355 ending fund balance. Our increased reserves and ongoing savings will help us prepare for future commitments including hiring full-time faculty to replace retirees and additional full-time faculty hires in fall 2014 in order to meet our full-time obligation number (FON) requirement. It is important to note at this time that it is very likely that we won't meet our FON requirement in fall 2013. If that occurs, then we will have a penalty imposed on us in the 2014-15 fiscal year.

In order to better explain the operating surplus of $3,154,292, I have provided more detail below for both revenue and expenditure changes.

Superintendent's Message

Revenues: Major increase / (decrease) are:

Changes from 2012-13 – Estimated Actuals		Comments
Apportionment	$7,523,612	The increase is the net of: • $1.0 million increase in base apportionment. • $5.0 million due to the reduction of the deficit factor from 6.3% to 1.0%. • $1.9 million in increased restoration . • ($0.4 million) decrease due to prior year apportionment recalculation revenue in 2012-13.

Expenditures: Major increases / (decreases) are:

Changes from 2012-13 - Estimated Actuals		Comments
Total Academic Salaries	($1,645,359)	The decrease is due to reductions in faculty due to program discontinuance and retirements and the management reorganization reductions resulting in a decrease of over 5 FTE management positions (both academic and classified).

Superintendent's Message

Expenditures (continued):

Changes from 2012-13 - Estimated Actuals		Comments
Total Classified Salaries	$874,173	The increase is from the net increase of classified budgets resulting from the reorganization and an increase of over 14 FTE classified positions.
Contract Services and Operating Expenses	$2,020,356	The increase is primarily due to election costs, which only occur every other year. $450,000 is estimated for regular Trustee elections and $1,300,000 is estimated for a potential recall election.
Capital Outlay	$1,031,115	The increase is due to a one-time technology allocation to upgrade our firewalls and our out of date computers for instructional labs and staff needs.

Reserves

The board has adopted a policy requiring a 5.5% reserve in the Unrestricted General Fund. Therefore, $5,603,874 has been budgeted for this purpose. Additionally, $84,986 has been reserved for the Technology Master Plan, $2,784,656 has been reserved for vacation and load banking and $7,626,839 has been reserved for economic uncertainties. If it becomes necessary to use any reserves it will be formally reported to the board in the Fiscal Services agenda items. The Quarterly Budget Performance Reports will also identify the use of any reserves.

Superintendent's Message

Restricted General Fund

The total Restricted General Fund budget is $18,548,961. Included in this fund are programs funded from external sources. The revenue from these sources must be used for the purposes specified by the external funding source. Included in this fund are: the Small Business Development Centers, Vocational Technology Education Act, State categorical funds for Basic Skills, Disabled Students Programs and Services (DSPS), Equal Opportunity Programs and Services (EOPS), Student Success and Support Program, 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 2013-14.

General Obligation Bond Fund

A total of $440 million in bonds were authorized under the 2008 Measure E bonds. The first $48.4 million of these bonds were sold in July 2008. The District issued the second series of general obligation bonds totaling $237 million in December 2012 to repay the BAN and to fund ongoing bond projects. Three major projects at the Pacific Coast Campus and three at the Liberal Arts Campus are planned for the 2013-14 fiscal year.

Other Funds

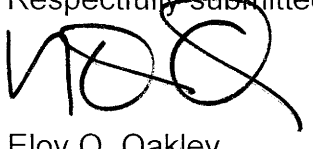
Other funds are balanced. Their reserves have been impacted by the recent economic crisis. In the Capital Projects Fund, the state budget has not provided scheduled maintenance funds for the past few years. Certain redevelopment revenues must be split between property tax revenue and restricted capital 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.

Superintendent's Message

Next Steps

The Tentative Budget provides the college administration with spending authority to operate the college during the 2013-14 fiscal year. This represents the fourth consecutive year that we have implemented a reduction in force to reduce ongoing expenses in response to years of state apportionment cuts and this is the first time that it has affected full-time faculty. These decisions are painfully difficult for everyone involved especially those directly affected. However, they are necessary to eliminate our structural deficit, to help us focus on the needs of the greatest numbers of our students and to be prepared for the known and unknown financial demands of the future. I am hopeful that along with continuing signs of state-wide economic growth, this latest round of reductions will help to end our multiyear cycle of cuts and return all of our energy and focus to its rightful place – our students.

Respectfully submitted,



Eloy O. Oakley
Superintendent-President

Long Beach City College
2013-2014 Tentative Budget
Budget Assumptions and Implications

The following Budget Assumptions and Implications were recommended by the Budget Advisory Committee (BAC) on April 24, 2013.

I. ORGANIZATION

There will be budget redirections and potential reductions in response to both the State's budget impact and the priority as identified by the College Planning Committee (CPC) for 2013-14 Institutional Priorities. The organization of the budget will be the same as 2012-13.

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

The Tentative Budget is based on the Governor's budget.

A. Deficit spending will be minimized.

B. Our FTES targets will be 20,400.00 (20,169.56 credit, 88.12 non-credit and 142.32 enhanced non-credit). We will attempt to align enrollment commensurate with funding levels provided by the State. This target level assumes that all the proposed new funding will be allocated as restoration and not split between restoration and COLA. If COLA is provided, we will adjust our FTES target down accordingly.

C. Carryover will only exist for the Technology Master Plan. All other unexpended funds will become part of the ending balance and will be budgeted in the subsequent budget year.

D. Expenditure of one-time monies will be based on the College Priorities, as derived from the planning process.

E. Essential operational and maintenance functions of the college will be funded.

F. Total Cost of Ownership principles shall be employed in departmental planning and budgeting processes.

Long Beach City College
2013-2014 Tentative Budget
Budget Assumptions and Implications

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES (continued)

G. The impact of state funding reductions will be addressed by pursuing higher levels of efficiency and productivity, re-configuring organization structures, and making prudent reductions and/or re-allocations in college operations and programs based on the Planning Process and the Institutional Priorities.

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

III. RESERVE ASSUMPTIONS

A. The District will maintain an unrestricted reserve for contingencies of 5.5% of unrestricted expenditures and other outgo in accordance with Board policy. The fiscal stability trigger established by the Chancellor's Office is a minimum prudent unrestricted general fund balance reserve of 5% (calculated as a percentage of expenditures and other outgo).

B. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked, times the average hourly teaching rate, times 17.5 weeks. This liability is estimated at $2,259,769 as of June 30, 2013.

C. A restricted liability reserve is included for year-end vacation liability. This reserve is equivalent to three months' accrued vacation pay based on the hours of vacation on the District books as of June 30 for each employee. This liability is estimated at $524,887.

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
2013-2014 Tentative Budget
Budget Assumptions and Implications

V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS

A. A 1% deficit factor will be included to offset a possible short fall from apportionment revenues.

B. We are budgeting a zero (0%) COLA.

C. It is expected that we will be funded at a 20,200 FTES level. This would provide $3.4 million in additional revenues. Any excess revenue will go toward deficit reduction and/or facilities and technology reserves. Dependent upon the final State budget, some revenue may be allocated for COLA in which case our funded FTES amount will be adjusted down accordingly.

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 California Community Colleges Chancellor's Office. Approximately 16% of the lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses.

F. Any block grants which may include but are not limited to instructional equipment, scheduled maintenance, instructional supplies, student services and library materials will be for one-time purposes and will not incur on-going costs into the future.

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.

Long Beach City College
2013-2014 Tentative Budget
Budget Assumptions and Implications

VI. LOCAL REVENUE ASSUMPTIONS (continued)

B. Excess income generated over the costs of operations and established reserves from international students or District sponsored events that generate additional revenue, will be placed in the Unrestricted General Fund. Excess income from facilities rental operations over the costs of operations and established reserves may be placed in the Capital Projects Fund.

C. Special Revenue Fund budgets, such as Community/Contract Education, and Veterans' Stadium Operations will generate sufficient income to cover expenses.

VII. EXPENSE ASSUMPTIONS

A. All budgeted appropriations will be available for expenditure.

B. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution, except those identified within the line item budgets.

C. Salary expenses will be budgeted to cover all board approved salary changes; step and column increases; and longevity increments for all employees. Only vacant positions deemed absolutely essential will be budgeted.

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: +2.0%	Delta Dental PPO: +18.0%
Blue Cross HMO: +5.0%	Delta Dental HMO: +3.0%
Kaiser: +0.5%	VSP: 0%
Mental Health Network EAP: +9.0%	Basic Life: +9.5% /AD&D: 0%

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

VII. EXPENSE ASSUMPTIONS (continued)

E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the known or estimated rates are as follows: PERS 11.417% (no change over prior year), STRS 8.25% (no change), Workers' Compensation 1.524% (no change), SUI 0.05% (1.05% decrease), and Retiree Benefits 5.34% (no change).

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

G. The part-time hourly budget will contain sufficient dollars to meet the FTES target in accordance with the class schedules.

H. Throughout the year, any savings incurred from vacant classified positions should not be transferred to cover the cost of a limited-term employee (LTE).

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

J. The Annual Required Contribution (ARC) for the Retiree Health Benefits as noted in the actuarial study dated September 1, 2011 is $3,116,486. This represents approximately 5.34% (no change) of covered payroll.

K. A one-time allocation of $1 million will be budgeted to upgrade our firewalls and out of date computers for instructional labs and staff needs. The subsequent years' ongoing allocation need is $400,000 annually for a complete technology refresh program.

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
2013-2014 Tentative Budget
Summary of All Expenditures & Other Outgo by Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
UNRESTRICTED GENERAL FUND	$ 102,932,732	$ 99,770,465	$ 101,888,622	$ 2,118,157	2%
RESTRICTED GENERAL FUND	$ 18,977,462	$ 19,238,889	$ 18,548,961	$ (689,928)	-4%
CAPITAL PROJECTS FUND	$ 1,634,857	$ 1,181,018	$ 886,500	$ (294,518)	-25%
CHILD AND ADULT DEVELOPMENT FUND	$ 1,434,743	$ 1,434,234	$ 1,561,059	$ 126,825	9%
CONTRACT/COMMUNITY EDUCATION FUND	$ 953,410	$ 626,340	$ 927,918	$ 301,578	48%
GENERAL OBLIGATION BOND FUND	$ 456,468,801	$ 195,417,085	$ 223,538,080	$ 28,120,995	14%
RETIREE HEALTH FUND	$ 2,428,657	$ 2,432,481	$ 2,674,438	$ 241,957	10%
SELF INSURANCE FUND	$ 1,002,108	$ 1,028,067	$ 1,099,935	$ 71,868	7%
STUDENT FINANCIAL AID FUND	$ 75,910,988	$ 64,290,061	$ 64,236,627	$ (53,434)	0%
VETERANS STADIUM OPERATIONS FUND	$ 1,174,857	$ 1,135,377	$ 1,238,210	$ 102,833	9%
TOTAL EXPENDITURES & OTHER OUTGO	$ 662,918,615	$ 386,554,017	$ 416,600,350	$ 30,046,333	8%

Long Beach Community College District
2013-2014 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 2013-14, the apportionment revenue is estimated to be $97,517,488 which is based on 20,200 funded FTES.

Long Beach Community College District
2013-2014 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 14,840,916**	**$ 14,840,916**	**$ 12,946,063**	**$ (1,894,853)**	**-13%**
REVENUE					
Federal Revenue	$ 135,000	$ 135,000	$ 135,000	$ 0	0%
Veteran's Services	11,000	11,000	11,000	0	0%
Total Federal Revenue	$ 146,000	$ 146,000	$ 146,000	$ 0	0%
State Principal Apportionment					
State General Apportionment	$ 77,352,795	$ 51,055,468	$ 65,847,346	$ 14,791,878	29%
Education Protection Account	0	15,574,550	12,302,937	(3,271,613)	-21%
Property Taxes	12,337,000	18,418,234	14,720,718	(3,697,516)	-20%
Enrollment Fee Revenue @ 98%	3,918,599	4,555,379	4,646,487	91,108	2%
Sub Total	$ 93,608,394	$ 89,603,631	$ 97,517,488	$ 7,913,857	9%
Prior Year Recalculation	0	390,245	0	(390,245)	-100%
Total State Principal Apportionment	$ 93,608,394	$ 89,993,876	$ 97,517,488	$ 7,523,612	8%
Other State Revenue					
Mandated Cost Reimbursement	$ 541,100	$ 658,416	$ 565,600	$ (92,816)	-14%
Part-time Faculty Compensation	453,420	453,420	453,420	0	0%
State Lottery	2,348,200	2,348,200	2,504,800	156,600	7%
BOG Fee Waivers Administration	305,177	305,177	305,177	0	0%
Total Other State Revenue	$ 3,647,897	$ 3,765,213	$ 3,828,997	$ 63,784	2%

Long Beach Community College District
2013-2014 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
Local Revenue					
From LBCC Auxiliary	$ 35,000	$ 37,207	$ 37,000	$ (207)	-1%
Enrollment Fee Revenue @ 2%	79,971	92,967	94,826	1,859	2%
International Student Fees	950,000	1,092,967	1,100,000	7,033	1%
Nonresident Tuition Fees	580,000	724,736	725,000	264	0%
Materials and Off-Campus Facility Use Fees	72,673	72,673	43,463	(29,210)	-40%
Summer Recreation Program	70,000	70,000	70,000	0	0%
Other Local Revenue	1,138,374	1,336,061	1,148,239	(187,822)	-14%
Total Local Revenue	$ 2,926,018	$ 3,426,611	$ 3,218,528	$ (208,083)	-6%
TOTAL REVENUE	**$ 100,328,309**	**$ 97,331,700**	**$ 104,711,013**	**$ 7,379,313**	**8%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	$ 22,598	$ 63,912	$ 31,901	$ (32,011)	-50%
Indirect Costs	20,058	0	0	0	na
Total From Contract Education/Community Education Fund	$ 42,656	$ 63,912	$ 31,901	$ (32,011)	-50%
From Restricted General Fund					
Indirect Costs	$ 813,686	$ 0	$ 0	$ 0	na
From Capital Projects Fund (Rent from East Campus)	$ 480,000	$ 480,000	$ 300,000	$ (180,000)	-38%
TOTAL OTHER FINANCING SOURCES	**$ 1,336,342**	**$ 543,912**	**$ 331,901**	**$ (212,011)**	**-39%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 101,664,651**	**$ 97,875,612**	**$ 105,042,914**	**$ 7,167,302**	**7%**

Long Beach Community College District
2013-2014 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	$ 22,982,681	$ 22,317,999	$ 20,306,786	$ (2,011,213)	-9%
Academic Administrator Salaries	3,679,126	3,647,066	3,420,523	(226,543)	-6%
Department Head/Coordinator Salaries	1,749,533	1,870,148	2,185,409	315,261	17%
Full Time Counselor Salaries	1,908,770	1,877,178	1,991,068	113,890	6%
Full Time Librarian Salaries	523,725	530,786	408,813	(121,973)	-23%
Academic Hourly Instructional Salaries	11,981,718	11,321,895	11,744,182	422,287	4%
Academic Hourly Non-Instructional Salaries	1,112,098	1,096,902	883,034	(213,868)	-19%
Librarian Hourly Salaries	356,565	356,565	433,365	76,800	22%
TOTAL ACADEMIC SALARIES	$ 44,294,216	$ 43,018,539	$ 41,373,180	$ (1,645,359)	-4%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 13,236,830	$ 12,705,518	$ 14,060,365	$ 1,354,847	11%
Classified Manager/Supervisor Salaries	4,648,849	4,570,234	4,349,248	(220,986)	-5%
Confidential Salaries	1,044,177	1,045,661	1,069,801	24,140	2%
Classified Instructional Salaries	2,225,172	2,080,688	2,033,095	(47,593)	-2%
Classified Hourly Non-Instructional Salaries	524,062	916,827	530,752	(386,075)	-42%
Classified Hourly Instructional Salaries	618,282	677,677	827,517	149,840	22%
TOTAL CLASSIFIED SALARIES	$ 22,297,372	$ 21,996,605	$ 22,870,778	$ 874,173	4%
BENEFITS					
Benefits	$ 23,261,880	$ 22,591,378	$ 22,475,401	$ (115,977)	-1%
Early Retirement Incentives	192,825	192,825	192,825	0	0%
TOTAL BENEFITS	$ 23,454,705	$ 22,784,203	$ 22,668,226	$ (115,977)	-1%

Long Beach Community College District
2013-2014 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
SUPPLIES AND MATERIALS					
Commencement Expenses	$ 24,000	$ 34,337	$ 24,000	$ (10,337)	-30%
Instructional Supplies (ERD Profit Share Account)	12,146	21,185	11,669	(9,516)	-45%
Instructional Material Fees	87,879	87,879	37,245	(50,634)	-58%
Instructional Supplies	162,070	156,470	0	(156,470)	-100%
Other Supplies	455,121	485,983	497,404	11,421	2%
Fuel	65,192	70,807	65,192	(5,615)	-8%
TOTAL SUPPLIES AND MATERIALS	$ 806,408	$ 856,661	$ 635,510	$ (221,151)	-26%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 3,453,590	$ 3,453,060	$ 3,470,962	$ 17,902	1%
Travel and Conferences	168,952	245,990	186,952	(59,038)	-24%
Air Quality Management District Site Fees	35,000	35,000	35,000	0	0%
Staff Development	25,637	11,637	13,699	2,062	18%
Dues and Memberships	150,543	152,401	150,208	(2,193)	-1%
Utilities	2,839,281	2,839,041	2,939,361	100,320	4%
Rents, Building Repair, Maintenance and Equipment Repair	904,454	870,315	864,023	(6,292)	-1%
Environmental Health Fees	930	1,540	930	(610)	-40%
Audit	111,360	111,360	111,360	0	0%
Election	0	0	1,750,000	1,750,000	na
Legal	352,940	295,840	340,234	44,394	15%
TRANS Cost of Issuance	324,900	322,900	325,700	2,800	1%
Fingerprinting	7,000	12,069	7,000	(5,069)	-42%
Postage	165,477	125,314	165,398	40,084	32%
Credit Card Fees	200,000	200,000	200,000	0	0%
Online Software Licensing	313,891	402,667	333,425	(69,242)	-17%
Other Services and Expenses	563,675	321,844	595,892	274,048	85%
Indirect Costs	0	(879,395)	(948,205)	(68,810)	8%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 9,617,630	$ 8,521,583	$ 10,541,939	$ 2,020,356	24%

Long Beach Community College District
2013-2014 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
CAPITAL OUTLAY					
Buildings and Additions	$ 0	$ 24,583	$ 0	$ (24,583)	-100%
Library Books	117,204	145,494	124,122	(21,372)	-15%
Equipment	719,197	786,994	1,868,867	1,081,873	137%
Lease/Purchase	256,000	260,803	256,000	(4,803)	-2%
TOTAL CAPITAL OUTLAY	$ 1,092,401	$ 1,217,874	$ 2,248,989	$ 1,031,115	85%
TOTAL EXPENDITURES	**$ 101,562,732**	**$ 98,395,465**	**$ 100,338,622**	**$ 1,943,157**	**2%**
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Child and Adult Development Fund	$ 75,000	$ 75,000	$ 150,000	$ 75,000	100%
To Self Insurance Fund	$ 1,100,000	$ 1,100,000	$ 1,200,000	$ 100,000	9%
To Student Financial Aid Fund					
Return to Title IV District Contribution	$ 45,000	$ 50,000	$ 50,000	$ 0	0%
Never Attend Award	150,000	150,000	150,000	0	0%
Total To Student Financial Aid Fund	$ 195,000	$ 200,000	$ 200,000	$ 0	0%
TOTAL OTHER OUTGO	**$ 1,370,000**	**$ 1,375,000**	**$ 1,550,000**	**$ 175,000**	**13%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 102,932,732**	**$ 99,770,465**	**$ 101,888,622**	**$ 2,118,157**	**2%**
OPERATING SURPLUS/(DEFICIT)	**$ (1,268,081)**	**$ (1,894,853)**	**$ 3,154,292**	**$ 5,049,145**	**-266%**
Plus Beginning Balance	14,840,916	14,840,916	12,946,063	(1,894,853)	-13%
ENDING BALANCE	**$ 13,572,835**	**$ 12,946,063**	**$ 16,100,355**	**$ 3,154,292**	**24%**

Long Beach Community College District
2013-2014 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
FUND BALANCE CLASSIFICATIONS					
Unassigned Reserves					
5.5% Board Mandated Reserve	$ 5,146,637	$ 5,487,376	$ 5,603,874	$ 116,498	2%
Economic Uncertainties	5,556,556	4,589,045	7,626,839	3,037,794	66%
Assigned Reserves					
Reserve for Technology Master Plan	84,986	84,986	84,986	0	0%
Vacation and Loadbanking Reserve	2,784,656	2,784,656	2,784,656	0	0%
TOTAL FUND BALANCE	**$ 13,572,835**	**$ 12,946,063**	**$ 16,100,355**	**$ 3,154,292**	**24%**

Long Beach Community College District
2013-2014 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. For example, the State requires a 4:1 local match for the Deaf/Hard-of-Hearing Grant. These matching funds are provided by the Unrestricted General Fund. In the past, they were shown in the Restricted General Fund as Other Financing Sources; however, beginning in 2012-13, they will be reported as expenditures in the Unrestricted General Fund to comply with state accounting guidelines.

Indirect Costs

Many of the grant/categorical programs allow the college to use some (typically 4%) of the restricted dollars to pay for indirect (overhead) costs incurred to operate the grant/categorical programs. In the past, these dollars were budgeted under "Other Outgo Interfund Transfers Out to the Unrestricted General Fund." Beginning in 2012-2013, they will be reported as expenditures in the Restricted General Fund.

Parking and Student Health Programs

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

Long Beach Community College District
2013-2014 Tentative Budget
Restricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 2,725,050**	**$ 2,725,050**	**$ 2,337,556**	**$ (387,494)**	**-14%**
REVENUE					
Federal Revenue					
Federal Work Study	$ 795,646	$ 795,646	$ 616,353	$ (179,293)	-23%
Title IV Project Launch	277,109	304,890	271,203	(33,687)	-11%
Title IV Upward Bound	675,750	690,278	599,363	(90,915)	-13%
Trio-Student Support Services	228,562	215,586	216,163	577	0%
Veterans Chapter 33 Veterans Affairs	300,000	300,000	150,000	(150,000)	-50%
College Advancement and Economic Development					
ARRA SGA for the Healthcare Sector and Other High Growth Emerging Industries	269,999	269,999	0	(269,999)	-100%
Career Technical Education Transitions	49,389	49,389	45,059	(4,330)	-9%
Greater Avenue for Independence (TANF)	169,955	169,955	161,457	(8,498)	-5%
Small Business Administration Earmark (Watts Willowbrook)	150,000	23,830	126,170	102,340	429%
SBDC Specialty Clean Technology Program	50,000	50,000	0	(50,000)	-100%
Small Business Development Center Network	2,584,321	3,205,513	1,615,484	(1,590,029)	-50%
VTEA, Perkins Title I-C	933,343	933,346	871,911	(61,435)	-7%
Total Federal Revenue	$ 6,484,074	$ 7,008,432	$ 4,673,163	$ (2,335,269)	-33%

Long Beach Community College District
2013-2014 Tentative Budget
Restricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
State Restricted Revenue					
Basic Skills	$ 188,675	$ 195,545	$ 188,675	$ (6,870)	-4%
Cooperative Agencies Resource for Education	34,104	58,579	34,165	(24,414)	-42%
Disabled Students Programs & Services and Deaf/Hard of Hearing	882,406	970,923	922,376	(48,547)	-5%
Equal Employment Opportunity	9,479	9,474	9,484	10	0%
Extended Opportunity Programs & Services	715,031	733,114	728,860	(4,254)	-1%
Foster & Kinship Care	173,733	182,907	182,907	0	0%
Student Success and Support Program	635,653	632,429	632,429	0	0%
Non-Credit Matriculation	115,001	115,001	115,001	0	0%
Restricted Lottery	472,625	472,625	606,000	133,375	28%
Student Financial Aid Administration Allowance	960,240	968,238	968,238	0	0%
College Advancement and Economic Development					
Advanced Transportation Technology & Energy Center (ATTEC)	205,000	205,000	0	(205,000)	-100%
Assessment and Remediation Grant	354,470	354,470	0	(354,470)	-100%
CalWorks	523,178	523,179	497,019	(26,160)	-5%
Career Technical Education Pathways Initiative 2	0	57,352	290,648	233,296	407%
CEC AB118 Curriculum Development	0	99,500	547,195	447,695	450%
DPSS CalWorks Supplemental	205,000	205,000	174,500	(30,500)	-15%
Harbor Truck Driving Training	0	81,751	138,249	56,498	69%
Los Angeles Universal Pre-School	324,530	324,530	324,530	0	0%
LAUP Project PEACH Program	22,458	22,458	30,244	7,786	35%
Song Brown Special Assessment Remediation Programs	137,500	137,500	0	(137,500)	-100%
State Trade Export Program (STEP)	42,000	184,520	0	(184,520)	-100%
Foundation Grants					
Model Approaches to Partnership in Parenting/Family to Family Program	30,000	54,279	28,121	(26,158)	-48%
Total State Restricted Revenue	$ 6,031,083	$ 6,588,374	$ 6,418,641	$ (169,733)	-3%

Long Beach Community College District
2013-2014 Tentative Budget
Restricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
Local Revenue					
Anthem Blue Cross Wellness Program	$ 9,624	$ 19,624	$ 20,000	$ 376	2%
Child Development Consortium	13,750	16,250	16,250	0	0%
College Promise Tours	25,000	25,000	25,000	0	0%
Public Education & Government - City of Long Beach	97,217	97,217	103,139	5,922	6%
Youth Empowerment Strategies for Success	118,800	113,115	85,800	(27,315)	-24%
College Advancement and Economic Development					
10,000 Small Business Program	1,436,209	1,287,483	3,256,187	1,968,704	153%
LBUSD Gear Up Program	50,000	50,000	0	(50,000)	-100%
Lumina Latino Student Success Grant	150,000	32,379	200,000	167,621	518%
Kimco Entrepreneurs Year Start (KEYS)	199,205	199,205	0	(199,205)	-100%
Total Local Revenue	$ 2,099,805	$ 1,840,273	$ 3,706,376	$ 1,866,103	101%
Other Local Revenue					
Parking Permits and Meters	$ 500,000	$ 559,310	$ 500,000	$ (59,310)	-11%
Student Health Fees	825,000	1,000,000	900,000	(100,000)	-10%
Total Other Local Revenue	$ 1,325,000	$ 1,559,310	$ 1,400,000	$ (159,310)	-10%
Prior Year Carryover					
Federal Revenue					
Small Business Development Center - CITD	$ 0	$ 0	$ 755,722	$ 755,722	na
Department of Justice-Watts/Willowbrook (Young Entrepreneurs Academy)	30,003	28,200	0	(28,200)	-100%
Small Business Jobs Act (SBJA) SBDC Grant Revenue	982,793	481,967	500,826	18,859	4%
Federal Work Study	65,904	65,904	0	(65,904)	-100%
Total Federal Revenue	$ 1,078,700	$ 576,071	$ 1,256,548	$ 680,477	118%

Long Beach Community College District
2013-2014 Tentative Budget
Restricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
State Revenue					
Assessment and Remediation Grant	$ 272,426	$ 272,426	$ 0	$ (272,426)	-100%
Basic Skills	214,084	214,084	0	(214,084)	-100%
Career Technical Education Collaborative ll Grant	209,247	209,247	0	(209,247)	-100%
Career Technical Education Pathways Initiative	329,290	248,298	80,992	(167,306)	-67%
Community Emergency Response Team (CERT)	78	78	0	(78)	-100%
Equal Employment Opportunity	4,200	4,200	0	(4,200)	-100%
Song Brown Special Assessment Remediation Programs	26,074	26,074	0	(26,074)	-100%
Total State Revenue	$ 1,055,399	$ 974,407	$ 80,992	$ (893,415)	-92%
Local Revenue					
10,000 Small Business Program	$ 199,054	$ 178,395	$ 273,193	$ 94,798	53%
CSULA School of Nursing	0	0	4,000	4,000	na
LBUSD Gear Up Program	38,900	38,900	0	(38,900)	-100%
Lumina Latino Student Success Grant	15,166	15,166	217,621	202,455	1335%
Public Education & Government - City of Long Beach	39,804	39,804	0	(39,804)	-100%
Virtual Incubator Network (Mott Foundation)	35,437	32,263	0	(32,263)	-100%
Total Local Revenue	$ 328,361	$ 304,528	$ 494,814	$ 190,286	62%
Total Prior Year Carryover	$ 2,462,460	$ 1,855,006	$ 1,832,354	$ (22,652)	-1%
TOTAL REVENUE	**$ 18,402,422**	**$ 18,851,395**	**$ 18,030,534**	**$ (820,861)**	**-4%**

Long Beach Community College District
2013-2014 Tentative Budget
Restricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	$ 0	$ 18,511	$ 0	$ (18,511)	-100%
Academic Administrator Salaries	231,010	154,572	88,884	(65,688)	-42%
Department Head/Coordinator Salaries	317,388	367,197	269,526	(97,671)	-27%
Full Time Counselor Salaries	585,572	611,318	616,598	5,280	1%
Academic Hourly Instructional Salaries	216,381	217,898	31,209	(186,689)	-86%
Academic Hourly Non-Instructional Salaries	500,598	501,894	411,063	(90,831)	-18%
TOTAL ACADEMIC SALARIES	$ 1,850,949	$ 1,871,390	$ 1,417,280	$ (454,110)	-24%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 2,945,211	$ 2,754,985	$ 2,856,820	$ 101,835	4%
Classified Manager/Supervisor Salaries	1,138,356	1,335,061	1,201,469	(133,592)	-10%
Classified Instructional Salaries	107,595	144,785	43,200	(101,585)	-70%
Classified Hourly Non-Instructional Salaries	1,950,752	1,620,754	1,273,522	(347,232)	-21%
Classified Hourly Instructional Salaries	319,832	365,210	94,768	(270,442)	-74%
TOTAL CLASSIFIED SALARIES	$ 6,461,746	$ 6,220,795	$ 5,469,779	$ (751,016)	-12%
BENEFITS	$ 2,459,760	$ 2,437,975	$ 2,243,284	$ (194,691)	-8%
SUPPLIES AND MATERIALS					
Instructional Supplies	$ 635,512	$ 669,685	$ 634,267	$ (35,418)	-5%
Other Supplies	523,775	505,723	485,246	(20,477)	-4%
Fuel	2,000	2,292	2,000	(292)	-13%
TOTAL SUPPLIES AND MATERIALS	$ 1,161,287	$ 1,177,700	$ 1,121,513	$ (56,187)	-5%

Long Beach Community College District
2013-2014 Tentative Budget
Restricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 3,942,224	$ 4,344,584	$ 4,706,339	$ 361,755	8%
Travel and Conferences	310,921	259,041	283,324	24,283	9%
Staff Development	7,750	56,640	90,589	33,949	60%
Dues and Memberships	15,082	35,981	41,150	5,169	14%
Insurance	104,697	104,697	110,000	5,303	5%
Utilities	1,250	3,073	1,500	(1,573)	-51%
Fingerprinting	0	312	312	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	189,600	202,118	205,300	3,182	2%
Postage	14,222	14,059	16,239	2,180	16%
Online Software Licensing	103,345	234,152	199,320	(34,832)	-15%
Credit Card Fees	6,000	6,000	6,000	0	0%
Other Services and Expenses	153,845	152,930	160,284	7,354	5%
Indirect Costs	0	925,631	1,107,107	181,476	20%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 4,848,936	$ 6,339,218	$ 6,927,464	$ 588,246	9%
CAPITAL OUTLAY					
Site Improvements	$ 25,000	$ 25,200	$ 25,200	$ 0	0%
Buildings and Additions	3,000	7,285	3,000	(4,285)	-59%
Equipment	564,065	595,490	952,562	357,072	60%
TOTAL CAPITAL OUTLAY	$ 592,065	$ 627,975	$ 980,762	$ 352,787	56%
TOTAL EXPENDITURES	**$ 17,374,743**	**$ 18,675,053**	**$ 18,160,082**	**$ (514,971)**	**-3%**

Long Beach Community College District
2013-2014 Tentative Budget
Restricted General Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
Payments to Students	$ 645,412	$ 563,836	$ 388,879	$ (174,957)	-31%
INTERFUND TRANSFERS OUT					
To Contract/Community Education	$ 143,621	$ 0	$ 0	$ 0	na
To Unrestricted General Fund					
Categorical/Grant Indirect Costs	813,686	0	0	0	na
TOTAL OTHER OUTGO	**$ 1,602,719**	**$ 563,836**	**$ 388,879**	**$ (174,957)**	**-31%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 18,977,462**	**$ 19,238,889**	**$ 18,548,961**	**$ (689,928)**	**-4%**
OPERATING SURPLUS/(DEFICIT)	**$ (575,040)**	**$ (387,494)**	**$ (518,427)**	**$ (130,933)**	**34%**
Plus Beginning Balance	2,725,050	2,725,050	2,337,556	(387,494)	-14%
ENDING BALANCE	**$ 2,150,010**	**$ 2,337,556**	**$ 1,819,129**	**$ (518,427)**	**-22%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Reserve for Basic Skills	$ 31,620	$ 0	$ 57,951	$ 57,951	na
Reserve for Parking Program	2,059,491	2,103,657	1,556,308	(547,349)	-26%
Reserve for Student Health Fees	58,899	233,899	204,870	(29,029)	-12%
TOTAL FUND BALANCE	**$ 2,150,010**	**$ 2,337,556**	**$ 1,819,129**	**$ (518,427)**	**-22%**

Long Beach Community College District
2013-2014 Tentative Budget
Restricted Parking Program

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 2,600,120**	**$ 2,600,120**	**$ 2,103,657**	**$ (496,463)**	**-19%**
REVENUE					
Other Local Revenue					
Parking Permits and Meters	$ 500,000	$ 559,310	$ 500,000	$ (59,310)	-11%
TOTAL REVENUE	**$ 500,000**	**$ 559,310**	**$ 500,000**	**$ (59,310)**	**-11%**
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 90,799	$ 90,799	$ 83,699	$ (7,100)	-8%
Classified Manager/Supervisor Salaries	13,667	13,667	13,770	103	1%
Classified Hourly Non-Instructional Salaries	71,000	71,000	71,000	0	0%
TOTAL CLASSIFIED SALARIES	$ 175,466	$ 175,466	$ 168,469	$ (6,997)	-4%
BENEFITS	$ 47,869	$ 47,869	$ 44,791	$ (3,078)	-6%
SUPPLIES AND MATERIALS					
Other Supplies	$ 90,900	$ 91,400	$ 91,100	$ (300)	0%
Fuel	2,000	2,000	2,000	0	0%
TOTAL SUPPLIES AND MATERIALS	$ 92,900	$ 93,400	$ 93,100	$ (300)	0%

Long Beach Community College District
2013-2014 Tentative Budget
Restricted Parking Program

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 147,652	$ 147,652	$ 147,652	$ 0	0%
Rents, Building Repair, Maintenance and Equipment Repair	188,000	193,000	193,000	0	0%
Postage	200	200	200	0	0%
Credit Card Fees	6,000	6,000	6,000	0	0%
Online Software Licensing	1,500	1,500	1,500	0	0%
Other Services and Expenses	135,000	135,000	100,000	(35,000)	-26%
Indirect Costs	0	219,186	217,437	(1,749)	-1%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 478,352	$ 702,538	$ 665,789	$ (36,749)	-5%
CAPITAL OUTLAY					
Site Improvements	$ 25,000	$ 25,200	$ 25,200	$ 0	0%
Buildings and Additions	3,000	3,000	3,000	0	0%
Equipment	2,000	8,300	47,000	38,700	466%
TOTAL CAPITAL OUTLAY	$ 30,000	$ 36,500	$ 75,200	$ 38,700	106%
TOTAL EXPENDITURES	**$ 824,587**	**$ 1,055,773**	**$ 1,047,349**	**$ (8,424)**	**-1%**
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	$ 216,042	$ 0	$ 0	$ 0	na
TOTAL OTHER OUTGO	**$ 216,042**	**$ 0**	**$ 0**	**$ 0**	**na**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 1,040,629**	**$ 1,055,773**	**$ 1,047,349**	**$ (8,424)**	**-1%**
OPERATING SURPLUS/(DEFICIT)	**$ (540,629)**	**$ (496,463)**	**$ (547,349)**	**$ (50,886)**	**10%**
Plus Beginning Balance	2,600,120	2,600,120	2,103,657	(496,463)	-19%
ENDING BALANCE	**$ 2,059,491**	**$ 2,103,657**	**$ 1,556,308**	**$ (547,349)**	**-26%**

Long Beach Community College District
2013-2014 Tentative Budget
Student Health Centers

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 124,930**	**$ 124,930**	**$ 233,899**	**$ 108,969**	**87%**
REVENUE					
Other Local Revenue					
Student Health Fees	$ 825,000	$ 1,000,000	$ 900,000	$ (100,000)	-10%
TOTAL REVENUE	**$ 825,000**	**$ 1,000,000**	**$ 900,000**	**$ (100,000)**	**-10%**
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	$ 53,000	$ 53,000	$ 68,000	$ 15,000	28%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 379,149	$ 379,149	$ 380,502	$ 1,353	0%
Classified Manager/Supervisor Salaries	46,940	46,940	49,250	2,310	5%
TOTAL CLASSIFIED SALARIES	$ 426,089	$ 426,089	$ 429,752	$ 3,663	1%
BENEFITS	$ 195,430	$ 195,430	$ 199,291	$ 3,861	2%
SUPPLIES AND MATERIALS					
Other Supplies	$ 29,000	$ 29,000	$ 29,000	$ 0	0%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 10,000	$ 10,000	$ 10,000	$ 0	0%
Dues and Memberships	150	150	170	20	13%
Insurance	104,697	104,697	110,000	5,303	5%
Online Software Licensing	10,000	10,000	15,000	5,000	50%
Indirect Costs	0	62,165	64,816	2,651	4%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 124,847	$ 187,012	$ 199,986	$ 12,974	7%

Long Beach Community College District
2013-2014 Tentative Budget
Student Health Centers

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
CAPITAL OUTLAY					
Equipment	$ 500	$ 500	$ 3,000	$ 2,500	500%
TOTAL EXPENDITURES	**$ 828,866**	**$ 891,031**	**$ 929,029**	**$ 37,998**	**4%**
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Indirect Costs	$ 62,165	$ 0	$ 0	$ 0	na
TOTAL OTHER OUTGO	**$ 62,165**	**$ 0**	**$ 0**	**$ 0**	**na**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 891,031**	**$ 891,031**	**$ 929,029**	**$ 37,998**	**4%**
OPERATING SURPLUS/(DEFICIT)	**$ (66,031)**	**$ 108,969**	**$ (29,029)**	**$ (137,998)**	**-127%**
Plus Beginning Balance	124,930	124,930	233,899	108,969	87%
ENDING BALANCE	**$ 58,899**	**$ 233,899**	**$ 204,870**	**$ (29,029)**	**-12%**

Long Beach Community College District
2013-2014 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 capital outlay fees, nonresident capital outlay fees, and rental income. Redevelopment fee revenue received under AB1290 must be split between property tax revenue and capital revenue. 47.5% of AB1290 revenue is unrestricted, but must be reported as property taxes and applied against the District's apportionment revenue in the Unrestricted General Fund. The remaining 52.5% of AB1290 revenue is restricted, and must be used "for educational facilities," including furnishings, fixtures, and equipment normally associated with such facilities. Accordingly, it is recorded as revenue in the Capital Projects Fund. The Governor eliminated the state's Redevelopment Agencies (RDAs) as of February 1, 2012. Successor Agencies have been established to wind down the activities of the RDAs and future pass-through payments will come to school districts through the Auditor-Controller. However, the amounts and timing of future Redevelopment revenue remain unpredictable. 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

There was one major state-funded project in 2012-2013. Phase I of the Multi-Disciplinary Academic Building (MDAB) at PCC (Buildings AA, BB, DD & EE) was substantially completed in 2012-13. Bond funds were used for part of Phase I and will be used to complete remaining phases. The total state portion of the project budget is $12,038,000. A total of $11,785,421 in state funding is projected to be received through June 30, 2013. $71,579 in state advance interest income has been earned and applied to the project, leaving $181,000 to be received in the future. Total remaining budget $181,000 for the equipment phase of the project is expected to be spent as of June 30, 2013, leaving a state receivable of $181,000.

Long Beach Community College District
2013-2014 Tentative Budget

Capital Projects Fund

Reserves

A $5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-1988 and at PCC in 1988-1989. In 2004-05, $1.7 million was loaned (interest free) to the Veterans' Stadium Operations Fund for stadium improvements. The Veterans' Stadium Fund repaid $100,000 annually from fiscal year 2005-06 to 2008-09. $150,000 was repaid in fiscal years 2009-10 through 2012-13. We have budgeted $150,000 to be repaid in 2013-14. As of June 30, 2013, the remaining loan balance will be $700,000.

Long Beach Community College District
2013-2014 Tentative Budget
Capital Projects Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 9,471,775**	**$ 9,471,775**	**$ 9,806,757**	**$ 334,982**	**4%**
REVENUE					
State					
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	$ 181,000	$ 181,000	$ 0	$ (181,000)	-100%
Local Revenue					
Interest	$ 30,000	$ 20,000	$ 20,000	$ 0	0%
Redevelopment Revenue	290,000	355,000	355,000	0	0%
International Student Fees	16,226	130,000	130,000	0	0%
Nonresident Tuition Fees	6,826	100,000	100,000	0	0%
Rent from East Campus (Los Coyotes)	580,000	580,000	580,000	0	0%
Total Local Revenue	$ 923,052	$ 1,185,000	$ 1,185,000	$ 0	0%
TOTAL REVENUE	**$ 1,104,052**	**$ 1,366,000**	**$ 1,185,000**	**$ (181,000)**	**-13%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Stadium Operations Fund (Pre-Existing Loan Payment)	$ 150,000	$ 150,000	$ 150,000	$ 0	0%
TOTAL OTHER FINANCING SOURCES	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 0**	**0%**
TOTAL REVENUE AND OTHER SOURCES	**$ 1,254,052**	**$ 1,516,000**	**$ 1,335,000**	**$ (181,000)**	**-12%**

Long Beach Community College District
2013-2014 Tentative Budget
Capital Projects Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
SUPPLIES AND MATERIALS					
Other Supplies	$ 69,207	$ 39,981	$ 30,000	$ (9,981)	-25%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 80,000	$ 33,500	$ 36,500	$ 3,000	9%
Building Repair, Maintenance and Equipment Repair	354,976	56,038	40,000	(16,038)	-29%
Online Software Licensing - Fusion	21,000	20,000	20,000	0	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 455,976	$ 109,538	$ 96,500	$ (13,038)	-12%
CAPITAL OUTLAY					
Site Improvement	$ 73,000	$ 5,000	$ 5,000	$ 0	0%
Buildings and Additions	190,000	107,495	285,000	177,505	165%
Engineering Fees	5,000	0	0	0	na
Building Fixtures	111,000	107,087	65,000	(42,087)	-39%
Equipment	250,674	331,917	105,000	(226,917)	-68%
TOTAL CAPITAL OUTLAY	$ 629,674	$ 551,499	$ 460,000	$ (91,499)	-17%
TOTAL EXPENDITURES	**$ 1,154,857**	**$ 701,018**	**$ 586,500**	**$ (114,518)**	**-16%**

Long Beach Community College District
2013-2014 Tentative Budget
Capital Projects Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	$ 480,000	$ 480,000	$ 300,000	$ (180,000)	-38%
TOTAL OTHER OUTGO	**$ 480,000**	**$ 480,000**	**$ 300,000**	**$ (180,000)**	**-38%**
TOTAL EXPENDITURE & OTHER OUTGO	**$ 1,634,857**	**$ 1,181,018**	**$ 886,500**	**$ (294,518)**	**-25%**
OPERATING SURPLUS/(DEFICIT)	**$ (380,805)**	**$ 334,982**	**$ 448,500**	**$ 113,518**	**34%**
Plus Beginning Balance	9,471,775	9,471,775	9,806,757	334,982	4%
ENDING BALANCE	**$ 9,090,970**	**$ 9,806,757**	**$ 10,255,257**	**$ 448,500**	**5%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Sale of Excess Property	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	0%
Reserve for future projects	4,090,970	4,806,757	5,255,257	448,500	9%
TOTAL FUND BALANCE	**$ 9,090,970**	**$ 9,806,757**	**$ 10,255,257**	**$ 448,500**	**5%**

Long Beach Community College District
2013-2014 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 2013-14, the budgeted interfund transfer from the Unrestricted General Fund is $150,000.

Long Beach Community College District
2013-2014 Tentative Budget
Child and Adult Development Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 123,091**	**$ 123,091**	**$ 96,376**	**$ (26,715)**	**-22%**
REVENUE					
Federal Revenue					
Child Care Food Program	$ 56,000	$ 74,000	$ 74,000	$ 0	0%
State Revenue					
Child Care Permissive Tax Bail	$ 51,519	$ 51,519	$ 51,519	$ 0	0%
State General Child Care Contract	91,964	85,000	91,964	6,964	8%
State Preschool Contract	500,200	480,000	500,200	20,200	4%
Total State Revenue	$ 643,683	$ 616,519	$ 643,683	$ 27,164	4%
Local Revenue					
Fees	$ 600,000	$ 640,000	$ 670,000	$ 30,000	5%
Interest	5,000	2,000	2,000	0	0%
Total Local Revenue	$ 605,000	$ 642,000	$ 672,000	$ 30,000	5%
TOTAL REVENUE	**$ 1,304,683**	**$ 1,332,519**	**$ 1,389,683**	**$ 57,164**	**4%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	$ 75,000	$ 75,000	$ 150,000	$ 75,000	100%
TOTAL OTHER FINANCING SOURCES	**$ 75,000**	**$ 75,000**	**$ 150,000**	**$ 75,000**	**100%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 1,379,683**	**$ 1,407,519**	**$ 1,539,683**	**$ 132,164**	**9%**

Long Beach Community College District
2013-2014 Tentative Budget

Child and Adult Development Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 547,882	$ 516,406	$ 846,696	$ 330,290	64%
Classified Manager/Supervisor Salaries	156,032	154,836	158,424	3,588	2%
Classified Hourly Non-Instructional Salaries	271,000	323,895	82,200	(241,695)	-75%
TOTAL CLASSIFIED SALARIES	$ 974,914	$ 995,137	$ 1,087,320	$ 92,183	9%
BENEFITS	$ 339,581	$ 332,079	$ 362,209	$ 30,130	9%
SUPPLIES AND MATERIALS					
Supplies and Materials	$ 113,498	$ 102,703	$ 107,430	$ 4,727	5%
CONTRACT SERVICES AND OPERATING EXPENSES					
Travel and Conferences	$ 1,900	$ 500	$ 500	$ 0	0%
Dues and Memberships	1,000	765	1,000	235	31%
Rents, Building Repair, Maintenance and Equipment Repair	500	0	0	0	na
Postage	50	50	100	50	100%
Online Software Licensing	300	0	0	0	na
Other Services and Expenses	3,000	3,000	2,500	(500)	-17%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 6,750	$ 4,315	$ 4,100	$ (215)	-5%
TOTAL EXPENDITURES	**$ 1,434,743**	**$ 1,434,234**	**$ 1,561,059**	**$ 126,825**	**9%**
OPERATING SURPLUS/(DEFICIT)	**$ (55,060)**	**$ (26,715)**	**$ (21,376)**	**$ 5,339**	**-20%**
Plus Beginning Balance	123,091	123,091	96,376	(26,715)	-22%
ENDING BALANCE	**$ 68,031**	**$ 96,376**	**$ 75,000**	**$ (21,376)**	**-22%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 68,031	$ 96,376	$ 75,000	$ (21,376)	-22%

Long Beach Community College District
2013-2014 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 College Advancement and Economic Development. These program revenues, generated from economic and resource development activities, are unrestricted or designated for specific purposes. The District's policy is to devote these revenues to the operation and expansion of the Contract and Community Education programs.

Long Beach Community College District
2013-2014 Tentative Budget
Contract/Community Education Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 1,390,019**	**$ 1,390,019**	**$ 1,382,106**	**$ (7,913)**	**-1%**
REVENUE					
Local Revenue					
Small Business Development Center Program Income	$ 35,000	$ 14,644	$ 0	$ (14,644)	-100%
Cash Match Program	60,000	320,995	26,375	(294,620)	-92%
Community Education	197,022	186,976	185,220	(1,756)	-1%
Contract Education	194,132	85,812	87,662	1,850	2%
Interest	13,000	10,000	8,000	(2,000)	-20%
TOTAL REVENUE	**$ 499,154**	**$ 618,427**	**$ 307,257**	**$ (311,170)**	**-50%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Restricted General Fund					
Indirect Costs	$ 143,621	$ 0	$ 0	$ 0	na
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 642,775**	**$ 618,427**	**$ 307,257**	**$ (311,170)**	**-50%**
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	$ 25,200	$ 0	$ 7,500	$ 7,500	na
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 74,058	$ 52,064	$ 46,081	$ (5,983)	-11%
Classified Manager/Supervisor Salaries	85,606	144,875	275,772	130,897	90%
Classified Hourly Non-Instructional Salaries	127,250	62,915	71,733	8,818	14%
TOTAL CLASSIFIED SALARIES	$ 286,914	$ 259,854	$ 393,586	$ 133,732	51%

Long Beach Community College District
2013-2014 Tentative Budget
Contract/Community Education Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BENEFITS	$ 90,575	$ 94,832	$ 152,067	$ 57,235	60%
SUPPLIES AND MATERIALS					
Other Supplies	$ 31,165	$ 4,413	$ 15,300	$ 10,887	247%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 400,401	$ 207,875	$ 422,538	$ 214,663	103%
Travel and Conferences	34,655	18,991	26,598	7,607	40%
Dues and Memberships	16,073	14,290	19,500	5,210	36%
Staff Development	3,000	124	0	(124)	-100%
Utilities	0	2,630	2,500	(130)	-5%
Rents, Building Repair, Maintenance and Equipment Repair	1,000	0	0	0	na
Postage	4,500	0	200	200	na
Online Software Licensing	6,500	5,500	6,500	1,000	18%
Other Services and Expenses	1,000	155	2,130	1,975	1274%
Indirect Costs	0	(46,236)	(158,902)	(112,666)	244%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 467,129	$ 203,329	$ 321,064	$ 117,735	58%
CAPITAL OUTLAY					
Equipment	$ 9,771	$ 0	$ 6,500	$ 6,500	na
TOTAL EXPENDITURES	**$ 910,754**	**$ 562,428**	**$ 896,017**	**$ 333,589**	**59%**

Long Beach Community College District
2013-2014 Tentative Budget
Contract/Community Education Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	$ 22,598	$ 63,912	$ 31,901	$ (32,011)	-50%
To Unrestricted General Fund for Indirect Costs	20,058	0	0	0	na
TOTAL OTHER OUTGO	**$ 42,656**	**$ 63,912**	**$ 31,901**	**$ (32,011)**	**-50%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 953,410**	**$ 626,340**	**$ 927,918**	**$ 301,578**	**48%**
OPERATING SURPLUS/(DEFICIT)	**$ (310,635)**	**$ (7,913)**	**$ (620,661)**	**$ (612,748)**	**7744%**
Plus Beginning Balance	1,390,019	1,390,019	1,382,106	(7,913)	-1%
ENDING BALANCE	**$ 1,079,384**	**$ 1,382,106**	**$ 761,445**	**$ (620,661)**	**-45%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 1,079,384	$ 1,382,106	$ 761,445	$ (620,661)	-45%

General Obligation Bond Fund

2008 Measure E General Obligation Bonds

A total of $440 million was 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 BAN was repaid as scheduled in January 2013. On December 12, 2012, $237,003,695 in 2008 Election, 2012 Series B bonds were issued. $150 million of the proceeds were used to pay the BAN principal. The remaining proceeds paid BAN interest and will be used to fund bond construction projects.

On August 15, 2012, $40,960,000 in 2002 Election, 2012 Series A refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2002 Election, Series B (2005) bonds. This refunding will save District taxpayers approximately $3.1 million in future property taxes.

The projects funded by the 2008 Measure E General Obligation Bonds will continue to further the modernization of Long Beach City College in accordance with the 2020 Unified Master Plan on two campuses, the Pacific Coast Campus and the Liberal Arts Campus. The description below outlines some of the larger projects planned for the fiscal year 2013-14.

Pacific Coast Campus

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

The Multidisciplinary Academic Building project is the renovation of 71,000 square feet consisting of Buildings AA, BB, DD, and EE. This project is used primarily for academic support, and is partially funded with State Capital Outlay funds. Phase I construction is complete and occupied by staff who previously resided in the portable buildings. Current occupants of AA and BB moved into the portable buildings and Phase II commenced. Phase II will continue through the fall of 2014.

General Obligation Bond Fund

Pacific Coast Campus Fitness Center – Building CC

The Pacific Coast Campus Fitness Center (Building CC) modernization includes complete improvements to the interior and exterior of the structure as well as improvements to adjacent site areas and the frontage along Pacific Coast Highway in front of Buildings DD and EE. Construction is anticipated to be completed in summer 2013.

Student Services Center – Building GG

Building GG will be demolished and replaced with a new structure and landscaping immediately surrounding the new building and in the center quadrangle of the campus. The 31,698 square foot facility will be constructed using the design-build delivery method. Construction is anticipated to begin in the winter of 2014. The new facility will function as the Pacific Coast Campus Student Services Center and will house Admissions & Records, Counseling, DSPS, EOPS, Financial Aid, Cashier, Health Services, Transfer Center, Food Services and Career & Job Services. Until demolished, Building GG will continue to serve as swing space for the MDAB and Building CC projects.

PCC Infrastructure Improvements

A number of infrastructure improvement projects took place at the Pacific Coast Campus. The installation of a new drainage system that alleviates flooding, carries storm water to the southeast corner of the campus and drains into the City's storm drain system was completed. Work to replace leaking pipes and valves from the Central Plant, which serve several buildings, was completed late summer 2012. Currently work is planned to improve the southeast area of the campus, where the Muffler Shop was demolished, with a new parking lot and complimentary landscape to address the corner of Pacific Coast Highway and Walnut Avenue. Along with the expansion and optimization of the LAC Central Plant, a new energy management optimization system will also be implemented to reduce energy consumption for the Pacific Coast Campus.

General Obligation Bond Fund

Liberal Arts Campus

LAC Infrastructure Improvements

In conjunction with the completed 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. To meet the cooling demand of upcoming new projects, a new chiller and cooling tower will be installed in the Central Plant. This expansion was originally planned as a future phase in the initial Central Plant construction. Along with the expansion, a new energy management optimization system will be implemented to reduce energy consumption. The replacement of site lighting for the Veteran's Stadium ball field and parking lots with new energy efficient lights is complete.

Master Landscape Implementation

Design on the Master Landscape Implementation Plan for both campuses continues. The project addresses the challenges faced by California to reduce water consumption for irrigation and reduce the flow of storm water runoff and drainage into the City's storm drain system. The majority of areas will be designed to 25% using current District standards including drought tolerant plants, reduction of turf areas, and conversion to 100% utilization of reclaimed water installed under the North Loop Infrastructure project. A number of priority projects within the overall Landscape Implementation Plan will be carried forward to construction and implemented in coordination with current and near future projects. The front quadrangle of LAC, which is one of the two storm water runoff compliance priority projects, will be completed in the summer of 2013. Another priority project, which will address storm water runoff compliance in the central quadrangle of the LAC campus, will begin in June 2013 and is anticipated to be completed in the summer of 2014. The two part storm water runoff compliance project includes mitigation of storm water runoff using a new system of underground seepage pits and storm water retention tanks. The project also features 100% reclaimed water irrigation, decomposed granite areas, drought tolerant landscaping, as well as the redefinition of the look of

each quandrangle area with enriched new walkways, plazas, trees, plantings, site lighting, site furnishings, signage and improved pedestrian flow.

Math-Tech Center – Building V

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. The project is undergoing plan check review by the Division of the State Architect (DSA) and is anticipated to begin construction in the summer 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 and major systems, and will address code compliance. Construction is anticipated to begin in late 2013.

Long Beach Community College District
2013-2014 Tentative Budget

General Obligation Bond Fund

2008 Measure E

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 66,848,952**	**$ 66,848,952**	**$ 126,618,916**	**$ 59,769,964**	**89%**
Audit Adjustment	0	1,222,487	0	(1,222,487)	-100%
ADJUSTED BEGINNING BALANCE	**$ 66,848,952**	**$ 68,071,439**	**$ 126,618,916**	**$ 58,547,477**	**86%**
REVENUE					
Bond Proceeds	$ 392,327,321	$ 237,003,695	$ 155,323,626	$ (81,680,069)	-34%
Bond Premiums	15,063,526	16,534,331	0	(16,534,331)	-100%
Interest	426,536	426,536	624,015	197,479	46%
TOTAL REVENUE	**$ 407,817,383**	**$ 253,964,562**	**$ 155,947,641**	**$ (98,016,921)**	**-39%**
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 56,783	$ 56,783	$ 56,783	$ 0	0%
Classified Hourly Non-Instructional Salaries	29,236	9,230	18,504	9,274	100%
TOTAL CLASSIFIED SALARIES	$ 86,019	$ 66,013	$ 75,287	$ 9,274	14%
BENEFITS	$ 28,657	$ 26,184	$ 27,262	$ 1,078	4%
SUPPLIES AND MATERIALS					
Supplies and Materials	$ 259,714	$ 37,601	$ 321,995	$ 284,394	756%

Long Beach Community College District
2013-2014 Tentative Budget

General Obligation Bond Fund

2008 Measure E

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 25,708,471	$ 5,218,337	$ 19,631,608	$ 14,413,271	276%
Insurance	2,886,393	809,394	2,144,302	1,334,908	165%
Waste Disposal	3,255	685	3,255	2,570	375%
Rents, Building Repair, Maintenance and Equipment Repair	1,707,738	547,360	1,289,997	742,637	136%
Audit	102,801	18,720	84,081	65,361	349%
Legal	659,567	20,298	639,269	618,971	3049%
Postage	700	91	609	518	569%
BAN Interest Expenses	15,103,333	15,103,333	0	(15,103,333)	-100%
Online Software Licensing	66,417	38,833	56,147	17,314	45%
Other Services and Expenses	2,057,567	1,570,645	1,226,610	(344,035)	-22%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 48,296,242	$ 23,327,696	$ 25,075,878	$ 1,748,182	7%
CAPITAL OUTLAY					
Site Improvements	$ 14,483,780	$ 3,517,759	$ 11,055,484	$ 7,537,725	214%
Buildings and Additions	222,671,955	15,211,284	171,931,749	156,720,465	1030%
Equipment	20,642,434	3,230,548	15,050,425	11,819,877	366%
TOTAL CAPITAL OUTLAY	$ 257,798,169	$ 21,959,591	$ 198,037,658	$ 176,078,067	802%
TOTAL EXPENDITURES	**$ 306,468,801**	**$ 45,417,085**	**$ 223,538,080**	**$ 178,120,995**	**392%**

Long Beach Community College District
2013-2014 Tentative Budget

General Obligation Bond Fund

2008 Measure E

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
OTHER OUTGO					
BAN Repayment	$ 150,000,000	$ 150,000,000	$ 0	$ (150,000,000)	-100%
TOTAL OTHER OUTGO	**$ 150,000,000**	**$ 150,000,000**	**$ 0**	**$ (150,000,000)**	**-100%**
TOTAL EXPENDITURES & OTHER OUTGO	**$ 456,468,801**	**$ 195,417,085**	**$ 223,538,080**	**$ 28,120,995**	**14%**
OPERATING SURPLUS/(DEFICIT)	**$ (48,651,418)**	**$ 58,547,477**	**$ (67,590,439)**	**$ (126,137,916)**	**-215%**
Plus Beginning Balance	66,848,952	68,071,439	126,618,916	58,547,477	86%
ENDING BALANCE	**$ 18,197,534**	**$ 126,618,916**	**$ 59,028,477**	**$ (67,590,439)**	**-53%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	$ 18,197,534	$ 126,618,916	$ 59,028,477	$ (67,590,439)	-53%

Long Beach Community College District
2013-2014 Tentative Budget

Retiree Health Fund

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

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, 2013, the value of the investment in the irrevocable trust was $1,616,792 ($1,446,018 cost).

Per the Chancellor's Office accounting advisory dated June 14, 2010, categorical programs can only be charged OPEB (Other Post-Employment Benefits) costs for current eligible employees. Therefore, only 2.2252% of the 5.34% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of $3,116,486 into the Retiree Health Fund. Our contribution for the ARC normal costs related to 2011-12 federally funded salaries was $73,420, which was deposited into the irrevocable trust in September 2012.

Long Beach Community College District
2013-2014 Tentative Budget
Retiree Health Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 14,279,415**	**14,279,415**	**$ 15,108,420**	**$ 829,005**	**6%**
REVENUE					
Local Revenue					
Interest	$ 75,000	$ 75,000	$ 75,000	$ 0	0%
Dividend Income	70,000	70,000	70,000	0	0%
TOTAL REVENUE	**$ 145,000**	**$ 145,000**	**$ 145,000**	**$ 0**	**0%**
OTHER FINANCING SOURCES					
From Composite Benefits Rate	$ 1,742,538	$ 1,742,538	$ 1,742,538	$ 0	0%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,373,948	1,373,948	1,373,948	0	0%
TOTAL OTHER FINANCING SOURCES	**$ 3,116,486**	**$ 3,116,486**	**$ 3,116,486**	**$ 0**	**0%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 3,261,486**	**$ 3,261,486**	**$ 3,261,486**	**$ 0**	**0%**
EXPENDITURES					
Academic Retiree Benefits	$ 1,033,404	$ 1,033,397	$ 1,136,745	$ 103,348	10%
Classified Retiree Benefits	1,382,253	1,386,084	1,524,693	138,609	10%
Other Services and Expenses	13,000	13,000	13,000	0	0%
TOTAL EXPENDITURES	**$ 2,428,657**	**$ 2,432,481**	**$ 2,674,438**	**$ 241,957**	**10%**
OPERATING SURPLUS/(DEFICIT)	**$ 832,829**	**$ 829,005**	**$ 587,048**	**$ (241,957)**	**-29%**
Plus Beginning Balance	14,279,415	14,279,415	15,108,420	829,005	6%
ENDING BALANCE	**$ 15,112,244**	**$ 15,108,420**	**$ 15,695,468**	**$ 587,048**	**4%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Futuris Irrevocable Trust	$ 1,396,707	$ 1,446,018	$ 1,446,018	$ 0	0%
Assigned Reserve					
Actuarial Accrued Liability	13,715,537	13,662,402	14,249,450	587,048	4%
TOTAL FUND BALANCE	**$ 15,112,244**	**$ 15,108,420**	**$ 15,695,468**	**$ 587,048**	**4%**

Self Insurance Fund

Education Code Section 72511 authorizes community college districts to establish a separate self insurance fund for the purpose of covering the property and liability claims of the District, its officers, agents, and employees. The District belongs to the Statewide Association of Community Colleges (SWACC) Joint Powers Authority for comprehensive liability insurance and property insurance coverage up to $1,000,000. The District belongs to the School's Association for Excess Risk (SAFER) Joint Powers Authority for excess insurance coverage for liability losses from $1,000,000 to $25,000,000, and $5,000,000 to $250,000,000 for excess property coverage. These pools have stabilized the cost of insurance coverage in recent years. To maintain an adequate balance in this fund, it is necessary to transfer $1,200,000 from the Unrestricted General Fund.

Long Beach Community College District
2013-2014 Tentative Budget
Self Insurance Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 430,914**	**$ 430,914**	**$ 504,847**	**$ 73,933**	**17%**
REVENUE					
Interest	$ 3,500	$ 2,000	$ 2,000	$ 0	0%
TOTAL REVENUE	**$ 3,500**	**$ 2,000**	**$ 2,000**	**$ 0**	**0%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	$ 1,100,000	$ 1,100,000	$ 1,200,000	$ 100,000	9%
TOTAL OTHER FINANCING SOURCES	**$ 1,100,000**	**$ 1,100,000**	**$ 1,200,000**	**$ 100,000**	**9%**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 1,103,500**	**$ 1,102,000**	**$ 1,202,000**	**$ 100,000**	**9%**
EXPENDITURES					
Classified Non-Instructional Salaries	$ 32,836	$ 32,836	$ 32,836	$ 0	0%
Benefits	14,448	14,448	14,448	0	0%
Other Supplies	375	375	375	0	0%
Professional Services	8,500	3,400	8,500	5,100	150%
Conferences and Travel Expenses	1,018	1,893	1,845	(48)	-3%
Dues and Memberships	100	100	100	0	0%
Insurance Premiums Casualty/Liability	750,000	699,916	747,000	47,084	7%
Miscellaneous Insurance Expense	173,000	195,840	173,000	(22,840)	-12%
Legal	0	75,000	100,000	25,000	33%
Online Software Licensing	831	667	831	164	25%
Other Services and Expenses	21,000	2,458	21,000	18,542	754%
Equipment	0	1,134	0	(1,134)	-100%
TOTAL EXPENDITURES	**$ 1,002,108**	**$ 1,028,067**	**$ 1,099,935**	**$ 71,868**	**7%**
OPERATING SURPLUS/(DEFICIT)	**$ 101,392**	**$ 73,933**	**$ 102,065**	**$ 28,132**	**38%**
Plus Beginning Balance	430,914	430,914	504,847	73,933	17%
ENDING BALANCE	**$ 532,306**	**$ 504,847**	**$ 606,912**	**$ 102,065**	**20%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 532,306	$ 504,847	$ 606,912	$ 102,065	20%

Long Beach Community College District
2013-2014 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
2013-2014 Tentative Budget
Student Financial Aid Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	**$ 121,523**	**$ 121,523**	**$ 121,523**	**$ 0**	**0%**
REVENUE					
Federal Revenue					
Americorps National Service Awards	$ 120,000	$ 60,000	$ 75,000	$ 15,000	25%
Pell Grants	60,805,000	49,800,000	49,800,000	0	0%
Perkins Loans (formerly National Direct Student Loans)	0	0	4,500	4,500	na
Supplemental Education Opportunity Grants	695,000	600,000	575,000	(25,000)	-4%
W. D. Ford Direct Stafford Loan	11,500,000	11,000,000	11,000,000	0	0%
Total Federal Revenue	$ 73,120,000	$ 61,460,000	$ 61,454,500	$ (5,500)	0%
State Revenue					
CAL Grants	$ 2,200,000	$ 2,200,000	$ 2,200,000	$ 0	0%
Cooperative Agencies Resources Education (CARE)	120,061	120,061	120,000	(61)	0%
Extended Opportunity Programs and Services	275,927	310,000	262,127	(47,873)	-15%
Total State Revenue	$ 2,595,988	$ 2,630,061	$ 2,582,127	$ (47,934)	-2%
TOTAL REVENUE	**$ 75,715,988**	**$ 64,090,061**	**$ 64,036,627**	**$ (53,434)**	**0%**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	$ 45,000	$ 50,000	$ 50,000	$ 0	0%
Never Attend Award	150,000	150,000	150,000	0	0%
TOTAL OTHER FINANCING SOURCES	**$ 195,000**	**$ 200,000**	**$ 200,000**	**$ 0**	**0%**
TOTAL REVENUE AND OTHER SOURCES	**$ 75,910,988**	**$ 64,290,061**	**$ 64,236,627**	**$ (53,434)**	**0%**

Long Beach Community College District
2013-2014 Tentative Budget
Student Financial Aid Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	PERCENT
EXPENDITURES					
Americorps National Service Awards	$ 120,000	$ 60,000	$ 75,000	$ 15,000	25%
CAL Grants	2,200,000	2,200,000	2,200,000	0	0%
Cooperative Agencies Resources Education (CARE)	120,061	120,061	120,000	(61)	0%
Extended Opportunity Programs and Services	275,927	310,000	262,127	(47,873)	-15%
Pell Grants	61,000,000	50,000,000	50,000,000	0	0%
Perkins Loans (formerly National Direct Student Loans)	0	0	4,500	4,500	na
Supplemental Education Opportunity Grants	695,000	600,000	575,000	(25,000)	-4%
W. D. Ford Direct Stafford Loan	11,500,000	11,000,000	11,000,000	0	0%
TOTAL EXPENDITURES	**$ 75,910,988**	**$ 64,290,061**	**$ 64,236,627**	**$ (53,434)**	**0%**
OPERATING SURPLUS/(DEFICIT)	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**na**
Plus Beginning Balance	121,523	121,523	121,523	0	0%
ENDING BALANCE	**$ 121,523**	**$ 121,523**	**$ 121,523**	**$ 0**	**0%**
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	$ 121,523	$ 121,523	$ 121,523	$ 0	0%

Long Beach Community College District
2013-2014 Tentative Budget

Veterans' Stadium Operations Fund

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

A major $1.7 million stadium renovation project was completed in 2004-05. This project was funded through an interest-free loan from the Capital Projects Fund. The original loan agreement required five annual payments of $340,000 beginning in 2004-05. The project experienced unavoidable delays which impacted the facilities use revenues anticipated at the time the loan agreement was developed. As a result, the Veterans' Stadium Fund did not meet the 2004-05 budget estimate for revenues. This revenue short-fall made it impossible for the Veterans' Stadium Fund to make the first annual loan repayment. The terms of the loan were renegotiated to extend the loan repayment period for one year. The Veterans' Stadium Fund repaid $100,000 annually from fiscal year 2005-06 to 2008-09. $150,000 was repaid in fiscal years 2009-10 through 2012-13. We have budgeted $150,000 to be repaid in 2013-14. As of June 30, 2013, the remaining loan balance will be $700,000.

Long Beach Community College District
2013-2014 Tentative Budget
Veterans' Stadium Operations Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
BEGINNING BALANCE	**$ 601,631**	**$ 601,631**	**$ 466,254**	**$ (135,377)**	**-23%**
REVENUES					
Local Revenue	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0	0%
TOTAL REVENUE AND OTHER SOURCES	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 0**	**0%**
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	$ 253,030	$ 240,232	$ 297,218	$ 56,986	24%
Classified Manager/Supervisor Salaries	122,124	122,124	122,124	0	0%
Classified Hourly Non-Instructional Salaries	81,000	86,092	81,000	(5,092)	-6%
TOTAL CLASSIFIED SALARIES	$ 456,154	$ 448,448	$ 500,342	$ 51,894	12%
BENEFITS	$ 170,303	$ 170,629	$ 189,468	$ 18,839	11%
SUPPLIES AND MATERIALS					
Other Supplies	$ 45,000	$ 45,000	$ 45,000	$ 0	0%
Fuel	2,000	2,000	2,000	0	0%
TOTAL SUPPLIES AND MATERIALS	$ 47,000	$ 47,000	$ 47,000	$ 0	0%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	$ 35,000	$ 35,000	$ 35,000	$ 0	0%
Travel and Conferences	250	250	250	0	0%
Utilities	198,500	198,500	198,500	0	0%
Rents, Building Repair Maintenance and Equipment Repair	45,600	13,500	45,600	32,100	238%
Postage	150	150	150	0	0%
Other Services and Expenses	20,600	30,600	20,600	(10,000)	-33%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	$ 300,100	$ 278,000	$ 300,100	$ 22,100	8%

Long Beach Community College District
2013-2014 Tentative Budget
Veterans' Stadium Operations Fund

	ADOPTED BUDGET 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	CHANGE AMOUNT	CHANGE PERCENT
CAPITAL OUTLAY					
Buildings and Additions	$ 0	$ 0	$ 0	$ 0	na
Equipment	51,300	41,300	51,300	10,000	24%
TOTAL CAPITAL OUTLAY	$ 51,300	$ 41,300	$ 51,300	$ 10,000	24%
TOTAL EXPENDITURES	**$ 1,024,857**	**$ 985,377**	**$ 1,088,210**	**$ 102,833**	**10%**
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	**$ 1,174,857**	**$ 1,135,377**	**$ 1,238,210**	**$ 102,833**	**9%**
OPERATING SURPLUS/(DEFICIT)	**$ (174,857)**	**$ (135,377)**	**$ (238,210)**	**$ (102,833)**	**76%**
Plus Beginning Balance	601,631	601,631	466,254	(135,377)	-23%
ENDING BALANCE	**$ 426,774**	**$ 466,254**	**$ 228,044**	**$ (238,210)**	**-51%**
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	$ 426,774	$ 466,254	$ 228,044	$ (238,210)	-51%