

# **ADOPTED BUDGET**

**Fiscal Year 2021-2022**



**LONG BEACH COMMUNITY COLLEGE DISTRICT**

**Long Beach City College**



**LONG BEACH COMMUNITY COLLEGE DISTRICT  
2021-2022 Adopted Budget**

Submitted by:

Mike Muñoz, Ed.D.  
Interim Superintendent-President

To the:

Board of Trustees  
Uduak-Joe Ntuk, President

Herlinda Chico, Vice President  
Dr. Virginia Baxter, Member

Vivian Malauulu, Member  
Sunny Zia, Member

September 8, 2021

Long Beach Community College District

2021-2022 Adopted Budget

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**Superintendent's Message**

September 8, 2021

Board of Trustees  
Long Beach, California 90808

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

On July 12, 2021, Governor Newsom signed SB 129 (the Budget Act), which amended placeholder bill SB 128. The budget outlook has greatly improved since the Governor's January Budget. The Budget Act reflects a correction to the overestimated deficit of the prior year and the substantial economic recovery in recent months. The Budget Act focuses on helping the state recover from the COVID-19 pandemic. It provides \$3.5 billion in additional resources to California Community Colleges through a combination of ongoing and one-time funds. One-time investments are focused on needs revealed or exacerbated by the pandemic. Ongoing funding is increased by \$765 million including the cost of living (COLA) increase of 5.07% to the student centered funding formula (SCFF), which matches the level provided to K-12 districts. The Budget Act fully pays off 2020-21 deferrals and increases state reserves. In addition to deposits to reserves required by Proposition 2, the Special Fund for Economic Uncertainties reserves are also increased. As in recent years, much of the significant aspects for the State Budget is included in trailer bills which, upon their passage, will provide additional guidance on the allocation and usage of funds. Highlights of the 2021-22 Enacted State Budget and estimates for LBCCD where applicable are outlined below.

Apportionment

- Cost of Living Adjustment (COLA) of 5.07% - \$371.2 million
  - **\$6.6 million** for LBCC
- 0.5% Enrollment Growth funds – \$23.8 million
  - No growth is anticipated for LBCC
- Hold Harmless protection extended one additional year to 2024-25

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- COVID Emergency protection in effect through 2021-22

Categorical Programs

- Cost of Living Adjustment (COLA) of 1.70% for select categorical programs (DSPS, EOPS, CalWORKs, Child Care Tax Bailout, Mandated Costs, and Adult Education) - \$29.2 million
  - **\$0.5 million** for LBCC

New and Expanded Programs

- Expansion of Zero Cost Textbooks - \$115 million one-time
- Basic Need Centers - \$60 million ongoing
  - \$30 million targeted for mental health services
- Student Housing - \$2 billion one-time
  - To be allocated over 5 years (allocation method to be determined)
- Strong Workforce – \$42.4 million ongoing increase

Diversity, Equity & Inclusion (DEI)

- Student Equity & Achievement (SEA) Program - \$24 million
- Implement Ethnic Studies - \$5 million
- Culturally Competent Professional Development (one-time) - \$20 million
- Equal Employment Opportunity (EEO) Best Practices - \$20 million

Other One-Time

- \$511 million for Deferred Maintenance and Instructional Equipment. About **\$9.7 million** for LBCC
- STRS and PERS Contributions - The Budget does not include contributions of state funds to STRS and PERS to reduce employer contributions as in recent years.
- \$1.45 billion to pay 2020-21 deferrals. Deferrals are completely eliminated for community colleges in 2021-22.

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Capital Facilities

- \$577.9 million in Proposition 51 capital outlay projects including two of our ongoing projects:
  - **\$20.6 million** for the Music/Theatre Complex (Buildings G & H) at LAC
  - **\$14.8 million** for the Construction Trades Phase 2, Building MM at PCC.

State Reserve Increases

- Budget Stabilization Account (BSA, also known as the rainy-day fund) - \$7.4 billion for a total of \$15.8 billion
- Public School System Stabilization Account (PSSSA) - \$4.5 billion
- Special Fund For Economic Uncertainties (SFEU) - \$4.0 billion

The Adopted Budget includes 13 funds totaling \$1.2 billion and is based on the attached budget assumptions developed by the Budget Advisory Committee.

Unrestricted General Fund

The total Unrestricted General Fund budget is \$143.5 million. Staff recruitment continues substantially online after it was halted due to the closure of campuses. Four new full-time faculty are budgeted for the 2021-22 fiscal year. Prior negotiated salary agreements are carried forward in the Adopted Budget. In June 2021, the Board approved increase for full-time faculty, including 3% off-schedule increase for 2020-21; 3% on-schedule for 2021-22; \$1,500 stipend for extra work due to COVID-19 in 2020-21; and \$1,500 stipend for transitions in 2021-22. In July 2021, the Board approved a 3% increase for the management team for 2021-22. Any subsequent agreements will be included in the revised budgets during the fiscal year.

A Supplemental Employee Retirement Plan (SERP) was offered to eligible employees. 64 employees (9 administrators, 29 classified, 5 counselors and 21 faculty) accepted the SERP and retired on June 30, 2021. The estimated net savings for the SERP over the next five years total \$3,193,532.

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The 2020-21 Adopted Budget included an operating deficit of (\$6.6) million. Due mainly to increased apportionment revenue, reduced expenses due to HEERF funding, and salary and other expense savings, the estimated actual deficit for 2020-21 changed dramatically to \$7.8 million surplus. Current year apportionment is \$3.2 million higher due to funding formula allowances, and the prior year adjustment received this year due to a reduced deficit factor results in a \$2.2 million increase. Other revenues declined \$0.8 million. Vacancy, reassignment and reduced activity savings have resulted in \$4.8 million in salary and benefit savings. Reduced or postponed spending, including expenses covered by HEERF funds and increased HEERF Indirect costs in non-salary accounts results in \$5.0 million in savings for a total of a \$14.4 million turn around.

I am recommending an Adopted Budget with an operating surplus of \$6.0 million resulting in a \$52.9 million (36.9%) ending fund balance at June 30, 2022. This budget reflects the very positive State Budget. As in the State Budget, we will work to allocate resources between one-time and ongoing initiatives to help ensure resources are adequate for whatever the future brings. More details about revenue and expense changes are detailed below to better explain the operating surplus.

*Revenues:* Major increases/(decreases):

Changes from 2020-21 - Unaudited Actuals		Comments
Apportionment	\$4.7 million	The increase is the net of: <ul style="list-style-type: none"> <li>• \$6.6 million increase due to the 5.07% COLA</li> <li>• \$0.3 million increase due to the deficit factor decreasing from 0.76% to 0.50%</li> <li>• (\$2.2) million decrease in prior year apportionment adjustments</li> </ul>



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*Expenditures: Major increases/(decreases):*

Changes from 2020-21 - Unaudited Actuals		Comments
Total Academic Salaries	\$0.7 million	The increase is due to the 3% increase to full-time faculty salary schedules, step and column increases and hiring 4 new full-time faculty, less the reduction to full-time faculty salaries due to SERP retirees, offset by increases to part-time faculty for backfill.
Total Classified Salaries	\$3.1 million	The increase is due to the 3% increase for the management team, step and column increases; 10 academic support positions increased to 12-month assignments; and reflects the budgeting of currently vacant positions, including SERP retirees.
Total Benefits	\$2.7 million	The increase is due to increases to certain benefit rates, most notably 2.21% for PERS, 0.77% for STRS and 0.45% State Unemployment Insurance (SUI); as well as the increase to statutory benefits due to increased payroll.

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Changes from 2020-21 - Unaudited Actuals		Comments
Contracted Services and Operating Expenses	(\$2.8) million	The decrease is due mainly to the net of the \$1 million increase in professional services, \$0.3 million increase in travel & conference expense, the (\$0.2) million decrease in election costs (elections are held every other year), the \$3.3 million increase in software licenses and other services and expenses, and the impact of increased indirect cost allowance (\$6.2) million due to additional HEERF funding indirect costs.
Capital Outlay	\$0.9 million	The increase is due mainly to increases in budgeted equipment expenses.
One-Time Expenditures	\$1.4 million	The increase is due to plans to complete projects delayed by the campus shutdown and resulting focus on transitioning to remote work and learning and COVID tracking.
Other Outgo	\$0.2 million	The increase is due to the transfer of \$150,000 to the Restricted General Fund for the Student Health Services program to help serve additional student health needs.

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Reserves

Board Policy requires a minimum 5.5% reserve in the Unrestricted General Fund. Therefore, \$7.9 million has been budgeted for this purpose. The Institutional Effectiveness long-term goal is 9.5% (15% when combined with the 5.5% Board minimum). The short-term goal is 7.0% (12.5% when combined with the 5.5% Board minimum). \$13.6 million is budgeted for the institutional effectiveness goal. \$27.7 million is budgeted for economic uncertainty. Additionally, \$0.6 million is reserved for business process review expenditures planned for future years, and \$3.1 million 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.

Restricted General Fund

The total Restricted General Fund budget is \$106.8 million. 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 sources. Included in this fund are: the Small Business Development Centers, Perkins Grants, Adult Education, state categorical funds for Disabled Students Programs and Services (DSPS), Equal Opportunity Programs and Services (EOPS), Student Equity and Achievement (SEA) Program, Strong Workforce, Guided Pathways, the Student Financial Aid Administration Allowance, CalWORKs, Career Technical Education, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the COVID-19 Response Block Grants and other programs. This fund also includes the locally funded Parking Program and the Student Health Centers. In addition to the CARES Act, the Federal government has provided two additional waves of COVID-19 aid. The three programs are now referred to as Higher Education Emergency Relief Fund (HEERF) I, II and III. The three waves of HEERF funding included in the 2021-22 Adopted Budget are summarized below:

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Federal COVID Relief Grants			Allocations (2021-22 Adopted Budget):			
			Institutional	MSI Institutional	Direct Student Aid	Small Business Development Centers (SBDC)
HEERF I			18,830	603,862		3,725,771
HEERF II			18,051,859	1,748,052	1,058	
HEERF III			25,032,799		25,441,194	
	Totals		43,103,488	2,351,914	25,442,252	3,725,771

**General Obligation Bond Funds**

A total of \$440 million in bonds was 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 \$150 million Bond Anticipation Notes (BAN) and to fund ongoing bond projects. A total of \$850 million in bonds was authorized under 2016 Measure LB. \$3.2 million from 2008 Measure E and \$81.8 million from 2016 Measure LB were issued in September 2016 for a total of \$85 million. In October 2019, \$130 million in 2016 election bonds were issued to continue construction and renovation plans. Current plans are for the issuance of \$150 million in measure LB bonds in October 2021 to continue construction and renovation projects. When issuance plans are further developed, they will be included in the 2021-22 Adopted Budget. District-wide, Pacific Coast Campus, and Liberal Arts Campus major projects are planned for the 2021-22 fiscal year. Major projects are summarized in the Bond Fund narrative.

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Other Funds

Other funds are balanced. The Capital Projects Fund accounts for capital projects and expenditures not funded by local bonds. Buildings M and N, Construction Trades Phases 1 & 2 (Building MM), and Buildings G/H – Music/Theatre Complex projects have been approved for state capital outlay funding. Certain redevelopment revenues must be split between property tax revenue and restricted capital outlay revenue. This capital outlay portion is recorded in the Capital Projects Fund. Please see the following pages for more specific information about other funds.

Next Steps

The strong State Budget provides resources to help us through the 2021-22 fiscal year and into the unknown future. We continue to develop plans to allocate those resources appropriately between one-time and ongoing initiatives as well as reserves for future plans and uncertainties. We congratulate all of our faculty and staff for working through the COVID shift to remote work and instruction, the transition back to campus and the transitions due to SERP retirements. Many of our employees are training others as they learn new roles. Some new roles are due to replacing retired employees and some are new roles that did not exist prior to the pandemic. Through all of the challenges since the onset of the pandemic, we have seen many heroic efforts. We have also found silver linings during these difficult times. We have learned new ways to teach, meet and work. Much of the newly developed accessibility and functionality will carry forward.

Work to reopen our campuses and return to working on campuses continues. We are proceeding with caution as we balance returning to normal with safety for our students, faculty and staff. We continue to monitor guidance from city and county health officials. The Re-Opening Steering Committee has developed protocols for vaccinations, COVID testing, masks and sanitization. We continue to monitor COVID cases on campuses. As health data changes every day, we remain flexible. As we all work toward transition, we realize our future

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will be a new normal. Approximately 30% of classes will be on campus for Fall 2021 and many of those will be hybrid classes. We are making every effort to re-engage our students and provide a safe and welcoming learning environment. Challenges that lie ahead are highlighted below.

- **Enrollment Management** – Declining enrollment trends throughout the state were exacerbated by the pandemic. Some districts reported enrollment declines of 30% to 40%. The difficulties of transitioning to remote learning have especially impacted our most disadvantaged students. Our continuing outreach, student engagement and marketing efforts have helped mitigate our enrollment decline. As of our period 3 (P-3, Annual) attendance report, resident full-time equivalent student (FTES) counts are down 4.6%. Looking forward, Fall 2021 enrollment is down even more compared to last year. Efforts are being made to re-engage students, including removing drops for non-payment and student debt forgiveness.
- **Pension Obligations** – The Governor's Budget does not include contributions to reduce district PERS and STRS expenses as we have seen in prior years. Current and future years' rate increases continue to pose significant budget challenges.
- **SERP Implementation** – The Supplemental Employee Retirement Program (SERP) provides incentives for eligible retirees and an estimated \$3.2 million salary savings over five years, but it also presents challenges. The resulting reorganization and additional recruiting increase workloads. Short-term and long-term vacancies and the loss of institutional knowledge present opportunities as well as challenges for remaining staff.
- **COVID Funding** – Combining HEERF I, II & III funding along with state COVID relief funds, we will receive in excess of \$100 million over the past two years and into the upcoming budget year. While

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these funds are welcome and needed, they also present new workload and compliance requirements for our staff to manage that did not exist pre-pandemic.

- **Returning to Campus** – While the immediate campus closure and transition to remote learning and work has been challenging, the current plans to return back to our campuses pose difficult challenges of their own. Our Re-Opening Steering Committee continues to work hard on plans to maintain the safety of students and employees as we work through the proper steps to provide the combination of online and in-person education that best serve our students.

Respectfully submitted,



Dr. Michael Munoz  
Interim Superintendent-President

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**Budget Assumptions and Implications**

The following **Budget Assumptions and Implications** were recommended by the **Budget Advisory Committee (BAC)**.

**I. ORGANIZATION**

The organization of the budget will be the same as 2020-21. There will be potential budget redirections in response to both the State's budget impact and the priority as identified by the College Planning Council (CPC) for 2021-22 Institutional Priorities as follows:

In alignment with the California Community Colleges Chancellor's Office Vision for Success and Long Beach City College's Strategic Plan goals, the College will primarily focus on:

- Implementing guided cross-functional teams to close equity gaps in student success,
- Maintaining fiscal viability,
- Expanding outreach to increase enrollment and retain students,
- Ensuring antiracist and inclusive pedagogy and services,
- Attracting and retaining a diverse and antiracist workforce,
- Establishing and strengthening relationships with local community organizations,
- Managing and learning from the COVID-19 pandemic to enhance emergency operations planning and training,



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**Budget Assumptions and Implications**

- And committing to continue to expand and improve the use of instructional technology and workplace efficiencies in online and face-to-face courses.

**II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES**

The Adopted Budget is based on the enacted State Budget.

- A. Deficit spending will be minimized.
- B. Our resident FTES targets will be 20,116.00 (19,350.00 credit, 190.00 special admits, 61.00 non-credit, and 515.00 enhanced non-credit). The impact of FTES on apportionment is reduced under the new funding formula (see II. H. below), but it is still the largest single factor on our income.
- C. Carryover will only exist for the one-time allocations provided in previous years specific to the One-Time Mandated Cost items, technology refresh, professional development, instructional equipment, and mobile application deployment. 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.
- G. Any expense eligible to be funded using categorical or grant dollars will be budgeted in the eligible categorical or grant program.

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**Budget Assumptions and Implications**

- H. The State Budget includes the Student Centered Funding Formula (SCFF) with few changes. The formula calls for 70% of funding to be based on FTES, 20% based on low-income students served, and 10% based on student-centered success metrics. The formula includes a hold harmless clause that allows districts to receive at least the same funding received in 2017-18 plus ongoing COLA. The 2021-22 Budget Act expanded hold harmless one additional year to 2024-25.

**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. To comply with the Chancellor's Office guidelines, Institutional Effectiveness reserve goals have been established. The short-term goal is 12.5% and the long-term goal is 15% (including the 5.5% Board minimum).
- C. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked, times the average hourly teaching rate, times 17.5 weeks. This liability is estimated at \$2,606,444 as of June 30, 2021.
- D. 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 \$438,972.

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**Budget Assumptions and Implications**

**IV. FEDERAL REVENUE CHANGES**

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 0.5% deficit factor will be included based on prior years' experiences, which is an offset apportionment revenue generally due to shortfalls in the local revenue components of general apportionment.
- B. We are budgeting a 5.07% COLA (compounded rate of the 2.31% prior year unfunded COLA and the 1.70% budget year COLA plus 1%) for apportionment revenue based on the Enacted Budget.
- C. Any excess revenue will go toward deficit reduction and/or facilities and technology reserves.
- D. Categorically funded programs (such as the SEA Program, EOPS, DSPS, etc.) 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 25% of the lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses.

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**Budget Assumptions and Implications**

- F. Any block grants will be for one-time purposes and will not incur on-going costs into the future. The State Budget does not include funding for the deferred maintenance and instructional equipment block grant.

**VI. LOCAL REVENUE ASSUMPTIONS**

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

**VII. EXPENSE ASSUMPTIONS**

- A. All budgeted appropriations will be available for expenditure.
- B. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution, except those identified within the line item budgets.
- C. Salary expenses will be budgeted to cover all board approved salary changes; step and column increases; and longevity increments for all employees. Only vacant positions deemed absolutely essential will be budgeted. Four full-time faculty positions are being recruited based on the Hiring Priorities Committee list.

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**Budget Assumptions and Implications**

- D. Health and welfare benefit costs will be estimated using the best information available, including multi-year trends. The rate increases/decreases are as follows:

Blue Cross PPO: 0%	Delta Dental PPO: 0%
Blue Cross HMO: 0%	Delta Dental HMO: 0%
Kaiser: -3.7%	VSP: -5.0%
Mental Health Network EAP: 0%	Basic Life/AD&D: 0%

These increases/decreases combined currently result in a 1.1% blended rate decrease.

- E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the rates are as follows: PERS 22.91% (2.21% increase), STRS 16.92% (0.77% increase), Workers' Compensation 1.636% (0.10% decrease), SUI 0.50% (0.45% increase), and Retiree Benefits 5.47% (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 may be transferred to cover the cost of a limited-term employee (LTE) while the permanent position is in recruitment.
- I. Faculty substitutes will be provided as needed to meet minimum course requirements as funds are available.
- J. GASB 74 and 75 require districts to report their full retiree health benefits on their audited financial statements. Consequently, the Annual Required Contribution (ARC) is no longer

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included in actuarial studies. For budgeting purposes, we have requested and received a letter from our actuary with the amount of our ARC if it was still required. The ARC for the Retiree Health Benefits as noted in the actuarial letter as of June 30, 2019 is \$4,136,003. This represents approximately 5.47% of covered payroll.

- K. Unspent funds budgeted for Business Process Reviews will be carried over to the next fiscal year. Budget is for reviews and to implement recommendations in the areas of Admissions and Records, Degree Audit, Counseling, Cashiering, Human Resources, Payroll and Fiscal Services.

**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.

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Summary of All Expenditures & Other Outgo by Fund**

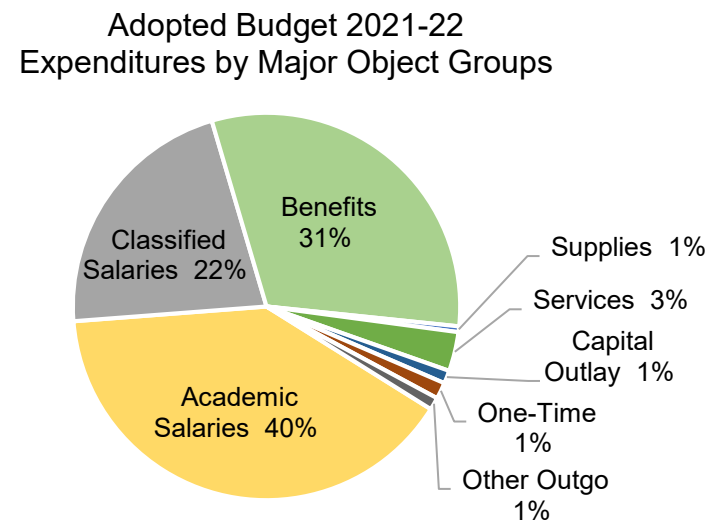
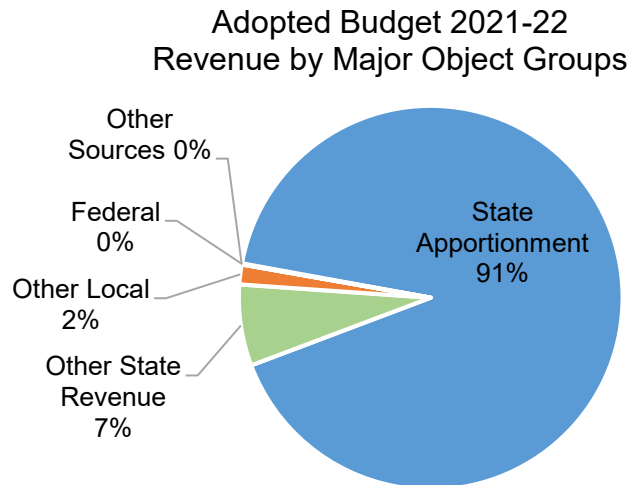
	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 146,870,436	\$ 137,100,669	\$ 143,447,472	\$ 6,346,803	5%
RESTRICTED GENERAL FUND	\$ 61,440,300	\$ 47,596,049	\$ 106,777,618	\$ 59,181,569	124%
ASSOCIATED STUDENT BODY FUND	\$ 1,192,730	\$ 579,194	\$ 1,155,919	\$ 576,725	100%
CAPITAL PROJECTS FUND	\$ 32,970,884	\$ 23,336,530	\$ 65,090,005	\$ 41,753,475	179%
CHILD AND ADULT DEVELOPMENT FUND	\$ 2,133,508	\$ 1,688,586	\$ 2,169,756	\$ 481,170	28%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 1,175,117	\$ 40,396	\$ 1,162,005	\$ 1,121,609	2777%
GENERAL OBLIGATION BOND FUND 2008 MEASURE E	\$ 128,090,977	\$ 0	\$ 128,040,160	\$ 128,040,160	na
GENERAL OBLIGATION BOND FUND 2016 MEASURE LB	\$ 732,407,729	\$ 80,084,169	\$ 653,969,670	\$ 573,885,501	717%
OTHER TRUST FUND	\$ 3,160,607	\$ 2,493,482	\$ 5,889,191	\$ 3,395,709	136%
SELF INSURANCE FUND	\$ 1,552,548	\$ 1,233,034	\$ 1,653,643	\$ 420,609	34%
STUDENT FINANCIAL AID FUND	\$ 56,176,022	\$ 66,113,154	\$ 88,351,337	\$ 22,238,183	34%
STUDENT REPRESENTATION FUND	\$ 53,650	\$ 29,532	\$ 53,031	\$ 23,499	80%
VETERANS STADIUM OPERATIONS FUND	\$ 1,499,916	\$ 1,037,434	\$ 1,305,267	\$ 267,833	26%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 1,168,724,424</b>	<b>\$ 361,332,229</b>	<b>\$ 1,199,065,074</b>	<b>\$ 837,732,845</b>	<b>232%</b>

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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. It is a combination of student enrollment fees, local property taxes and state apportionment revenue. Under the previous funding formula, apportionment was based mainly on full-time equivalent students (FTES). The Student Centered Funding Formula (SCFF) began in 2018-19 and allocates funding based on a combination of FTES (70% statewide), low-income students served (20%) and student success metrics (10%).

The pie charts below present a graphic picture of the Unrestricted General Fund budgeted revenues and expenditures broken out by the major account groups. As noted above, state apportionment includes state and local revenue components.





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Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	<u>\$ 39,184,203</u>	<u>\$ 39,184,203</u>	<u>\$ 46,969,252</u>	<u>\$ 7,785,049</u>	<u>20%</u>
<b>REVENUE</b>					
Federal Revenue	\$ 140,000	\$ 149,524	\$ 140,000	\$ (9,524)	-6%
State Principal Apportionment					
State General Apportionment	\$ 62,411,015	\$ 53,558,567	\$ 64,753,474	\$ 11,194,907	21%
Education Protection Account	21,481,747	31,776,600	25,786,018	(5,990,582)	-19%
Property Taxes	37,081,932	37,594,756	39,442,095	1,847,339	5%
Enrollment Fee Revenue @ 98%	5,469,317	6,683,652	6,565,871	(117,781)	-2%
Sub Total	<u>\$ 126,444,011</u>	<u>\$ 129,613,575</u>	<u>\$ 136,547,458</u>	<u>\$ 6,933,883</u>	<u>5%</u>
Prior Year Adjustment					
Prior Year Recalculation	\$ 0	\$ 2,389,287	\$ 0	\$ (2,389,287)	-100%
Prior Year Adjustment for Education Protection Account	0	(147,894)	0	147,894	100%
Sub Total Prior Year Adjustment	<u>0</u>	<u>2,241,393</u>	<u>0</u>	<u>(2,241,393)</u>	<u>-100%</u>
Total State Principal Apportionment	\$ 126,444,011	\$ 131,854,968	\$ 136,547,458	\$ 4,692,490	4%

**Long Beach Community College District  
2021-2022 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
Other State Revenue					
California College Promise Administration	\$ 310,110	\$ 300,052	\$ 321,291	\$ 21,239	7%
Full Time Faculty Hiring	839,358	839,358	839,358	0	0%
Mandated Cost Reimbursement	595,023	580,432	588,218	7,786	1%
Other State Income	0	(3,656)	0	3,656	100%
Part-time Faculty Compensation	410,987	423,431	427,388	3,957	1%
State Lottery	2,975,400	3,352,155	3,129,111	(223,044)	-7%
STRS On-Behalf Payments	5,662,789	5,662,789	4,920,791	(741,998)	-13%
Total Other State Revenue	<u>\$ 10,793,667</u>	<u>\$ 11,154,561</u>	<u>\$ 10,226,157</u>	<u>\$ (928,404)</u>	<u>-8%</u>
Local Revenue					
From LBCC Auxiliary	\$ 117,048	\$ 122,875	\$ 122,875	\$ 0	0%
Enrollment Fee Revenue @ 2%	111,619	136,401	133,997	(2,404)	-2%
International Student Fees	645,433	533,119	534,037	918	0%
Nonresident Tuition Fees	1,252,418	1,343,704	1,361,247	17,543	1%
Materials Fees	100,553	76,019	49,488	(26,531)	-35%
Other Local Revenue	637,600	(486,489)	294,900	781,389	161%
Total Local Revenue	<u>\$ 2,864,671</u>	<u>\$ 1,725,629</u>	<u>\$ 2,496,544</u>	<u>\$ 770,915</u>	<u>45%</u>
<b>TOTAL REVENUE</b>	<u><b>\$ 140,242,349</b></u>	<u><b>\$ 144,884,682</b></u>	<u><b>\$ 149,410,159</b></u>	<u><b>\$ 4,525,477</b></u>	<u><b>3%</b></u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of Surplus Equipment	\$ 19,000	\$ 0	\$ 0	\$ 0	na
<b>INTERFUND TRANSFERS IN</b>					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 1,351	\$ 0	\$ 943	\$ 943	na
From Student Financial Aid Fund	0	1,036	0	(1,036)	-100%
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>\$ 20,351</u>	<u>\$ 1,036</u>	<u>\$ 943</u>	<u>\$ (93)</u>	<u>-9%</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 140,262,700</b>	<b>\$ 144,885,718</b>	<b>\$ 149,411,102</b>	<b>\$ 4,525,384</b>	<b>3%</b>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 26,770,343	\$ 27,737,842	\$ 25,785,894	\$ (1,951,948)	-7%
Academic Administrator Salaries	3,805,325	3,914,945	4,434,711	519,766	13%
Department Head/Coordinator Salaries	3,372,152	3,276,212	3,399,056	122,844	4%
Full Time Counselor Salaries	2,397,232	2,497,223	2,105,943	(391,280)	-16%
Full Time Librarian Salaries	675,916	707,366	448,485	(258,881)	-37%
Academic Hourly Instructional Salaries	17,649,482	16,950,249	18,526,526	1,576,277	9%
Academic Hourly Non-Instructional Salaries	1,522,476	1,015,212	1,943,556	928,344	91%
Librarian Hourly Salaries	443,185	443,941	587,889	143,948	32%
<b>TOTAL ACADEMIC SALARIES</b>	<u>\$ 56,636,111</u>	<u>\$ 56,542,990</u>	<u>\$ 57,232,060</u>	<u>\$ 689,070</u>	<u>1%</u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 17,956,201	\$ 16,477,725	\$ 18,043,987	\$ 1,566,262	10%
Classified Manager/Supervisor Salaries	6,292,709	6,057,403	6,780,501	723,098	12%
Confidential Salaries	1,300,543	1,255,702	1,415,380	159,678	13%
Classified Instructional Salaries	2,903,285	2,673,947	2,925,095	251,148	9%
Classified Hourly Non-Instructional Salaries	814,301	1,094,460	817,327	(277,133)	-25%
Classified Hourly Instructional Salaries	1,081,337	380,187	1,077,377	697,190	183%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 30,348,376</b>	<b>\$ 27,939,424</b>	<b>\$ 31,059,667</b>	<b>\$ 3,120,243</b>	<b>11%</b>
<b>BENEFITS</b>					
Benefits	\$ 43,093,859	\$ 40,808,362	\$ 43,158,324	\$ 2,349,962	6%
Early Retirement Incentives	1,204,342	1,217,988	1,597,450	379,462	31%
<b>TOTAL BENEFITS</b>	<b>\$ 44,298,201</b>	<b>\$ 42,026,350</b>	<b>\$ 44,755,774</b>	<b>\$ 2,729,424</b>	<b>6%</b>
<b>SUPPLIES AND MATERIALS</b>					
Commencement Expenses	\$ 11,851	\$ 1,579	\$ 11,851	\$ 10,272	651%
Instructional Supplies Lost/Damage Calculators	330	0	345	345	na
Instructional Supplies (Contract/Community Education Profit Share	1,765	3,563	0	(3,563)	-100%
Instructional Material Fees	149,381	85,690	31,264	(54,426)	-64%
Fuel	61,975	33,787	61,975	28,188	83%
Hospitality	78,701	0	78,638	78,638	na
Other Supplies	501,411	458,810	504,837	46,027	10%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 805,414</b>	<b>\$ 583,429</b>	<b>\$ 688,910</b>	<b>\$ 105,481</b>	<b>18%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 4,602,465	\$ 3,510,202	\$ 4,574,835	\$ 1,064,633	30%
Travel and Conferences	281,926	(270)	291,669	291,939	108126%
Air Quality Management District Site Fees	35,000	0	35,000	35,000	na
Staff Development	27,396	24,485	32,396	7,911	32%
Dues and Memberships	194,939	182,949	194,939	11,990	7%
Utilities	2,939,538	2,545,229	2,939,538	394,309	15%
Rents, Building Repair, Maintenance and Equipment Repair	1,099,085	816,436	1,154,267	337,831	41%
Environmental Health Fees	930	1,638	930	(708)	-43%
Audit	120,000	120,555	125,000	4,445	4%
Election	450,000	184,199	0	(184,199)	-100%
Legal Services	352,268	508,510	597,213	88,703	17%
TRANS Cost of Issuance	0	27,360	0	(27,360)	-100%
Fingerprinting	8,570	1,193	8,570	7,377	618%
Postage	85,331	4,491	105,412	100,921	2247%
Credit Card Fees	285,150	198,634	285,150	86,516	44%
Online Software Licensing	1,474,340	1,355,471	1,916,299	560,828	41%
Other Services and Expenses	857,673	357,588	1,010,821	653,233	183%
Indirect Costs	(1,841,489)	(2,316,757)	(8,573,710)	(6,256,953)	-270%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 10,973,122</b>	<b>\$ 7,521,913</b>	<b>\$ 4,698,329</b>	<b>\$ (2,823,584)</b>	<b>-38%</b>
<b>CAPITAL OUTLAY</b>					
Construction and Additions	\$ 3,500	\$ 0	\$ 1,200	\$ 1,200	na
Library Books	62,818	60,191	39,864	(20,327)	-34%
Equipment	824,154	229,422	1,156,579	927,157	404%
Lease/Purchase	353,311	329,563	359,596	30,033	9%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,243,783</b>	<b>\$ 619,176</b>	<b>\$ 1,557,239</b>	<b>\$ 938,063</b>	<b>152%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>ONE-TIME EXPENDITURES FOR MANDATED COSTS AND BUSINESS PROCESS REVIEWS</b>					
Academic Hourly Non-Instructional Salaries	\$ 14,252	\$ 0	\$ 9,435	\$ 9,435	na
Classified Manager/Supervisor Salaries		6,586	21,369	14,783	224%
Classified Hourly Non-Instructional Salaries	110,353	36,828	5,151	(31,677)	-86%
Benefits	16,378	7,976	14,541	6,565	82%
Hospitality	7,766	0	7,468	7,468	na
Other Supplies	1,427	0	907	907	na
Professional Services	381,644	35,157	897,348	862,191	2452%
Travel and Conferences	6,943	0	5,936	5,936	na
Staff Development	0	298	0	(298)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	0	0	231,617	231,617	na
Online Software Licensing	584,201	347,778	285,845	(61,933)	-18%
Other Services and Expenses	9,693	0	9,693	9,693	na
Equipment	96,772	93,575	480,183	386,608	413%
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ 1,229,429</b>	<b>\$ 528,198</b>	<b>\$ 1,969,493</b>	<b>\$ 1,441,295</b>	<b>273%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 145,534,436</b>	<b>\$ 135,761,480</b>	<b>\$ 141,961,472</b>	<b>\$ 6,199,992</b>	<b>5%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Child and Adult Development Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
To Restricted General Fund (Student Health Services)	0	0	150,000	150,000	na
To Self Insurance Fund	1,186,000	1,186,000	1,186,000	0	0%
To Student Financial Aid Fund	0	3,189	0	(3,189)	-100%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 1,336,000</b>	<b>\$ 1,339,189</b>	<b>\$ 1,486,000</b>	<b>\$ 146,811</b>	<b>11%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 146,870,436</b>	<b>\$ 137,100,669</b>	<b>\$ 143,447,472</b>	<b>\$ 6,346,803</b>	<b>5%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ (6,607,736)	\$ 7,785,049	\$ 5,963,630	\$ (1,821,419)	-23%
Plus Beginning Balance	39,184,203	39,184,203	46,969,252	7,785,049	20%
<b>ENDING BALANCE</b>	<b>\$ 32,576,467</b>	<b>\$ 46,969,252</b>	<b>\$ 52,932,882</b>	<b>\$ 5,963,630</b>	<b>13%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Unassigned Reserves					
Board Mandated Reserve	\$ 8,077,874	\$ 7,540,537	\$ 7,889,611	\$ 349,074	5%
Additional Reserve for Institutional Effectiveness Goal	13,952,691	13,024,564	13,627,510	602,946	5%
Economic Uncertainties	5,356,640	22,372,993	27,736,776	5,363,783	24%
Assigned Reserves					
Reserve for Business Process Reviews & Technology	1,901,831	985,742	633,569	(352,173)	-36%
Vacation and Loadbanking Reserve	3,287,431	3,045,416	3,045,416	0	0%
<b>TOTAL FUND BALANCE</b>	<b>\$ 32,576,467</b>	<b>\$ 46,969,252</b>	<b>\$ 52,932,882</b>	<b>\$ 5,963,630</b>	<b>13%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget**

**Restricted General Fund**

The Restricted General Fund contains budgets for the federal and state categorical programs, grants, as well as local grants and programs including student health and parking programs. The use of revenues for these programs is restricted by outside donors 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. Note that additional flexibility for restricted lottery spending has been granted in the wake of the COVID-19 crisis to further assist students.

**Revenue**

Revenues are broken down by funding source: federal, state and local. 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. Generally, grant revenues equal expenditures since most grant funds are not considered earned until appropriate grant expenses have been made. Major new grants in recent years include COVID-19 relief aid, including state and federal COVID block grants, and the three waves of Federal funding – Higher Education Emergency Relief Funds (HEERF I, II and III); Title V DESTINO grant, Strong Workforce Program, Guided Pathways, Adult Education Regional Consortium, and the California College Promise Program.

**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. HEERF grants allow for indirect costs with certain restrictions. The District's maximum allowed indirect rate is 27.20%.

**Parking and Student Health Programs**

For informational purposes, the Restricted Parking Program Budget and the Student Health Center Budget are presented in detail following the full Restricted General Fund.

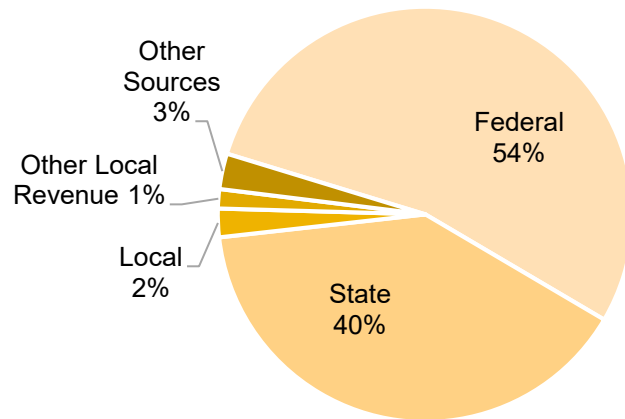


Long Beach Community College District  
2021-2022 Adopted Budget

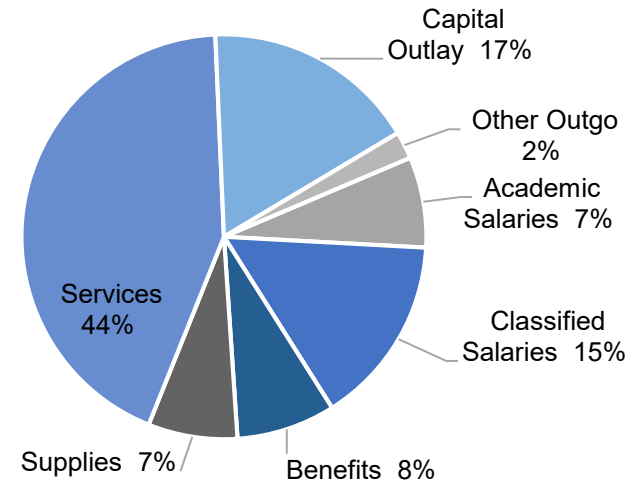
Restricted General Fund

The pie charts below present a graphic picture of the Restricted General Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	\$ 4,856,860	\$ 4,856,860	\$ 5,173,462	\$ 316,602	7%
<b>REVENUE</b>					
Federal Revenue					
American Rescue Plan HEERF III	\$ 0	\$ 1,508	\$ 2,952,960	\$ 2,951,452	195720%
Coronavirus Response and Relief Supplemental Appropriations Act					
HEERF II	0	4,617,671	0	(4,617,671)	-100%
COVID 19 Block Grant (Federal)	953,906	953,906	0	(953,906)	-100%
Federal Work Study	794,377	557,375	876,763	319,388	57%
Foster & Kinship Care	84,451	82,429	84,451	2,022	2%
Temporary Assistance for Needy Families (TANF)	111,845	108,372	108,372	0	0%
Title V Destino Program	600,000	186,367	450,000	263,633	141%
Title IV Upward Bound	385,660	280,872	355,814	74,942	27%
Trio-Student Support Services	261,727	262,564	283,555	20,991	8%
Veterans Chapter 33 Veterans Affairs	180,000	162,681	250,000	87,319	54%
College Advancement and Economic Development					
Small Business Development Center Network	0	4,384,454	3,681,496	(702,958)	-16%
VTEA, Perkins Title I-C	850,631	850,631	941,232	90,601	11%
Total Federal Revenue	\$ 4,222,597	\$ 12,448,830	\$ 9,984,643	\$ (2,464,187)	-20%

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
State Restricted Revenue					
Adult Education	\$ 1,250,845	\$ 0	\$ 1,272,368	\$ 1,272,368	na
Block Grant Instructional Equipment & Library Materials	0	0	4,858,293	4,858,293	na
California College Promise	1,459,151	537,059	1,300,239	763,180	142%
CalWorks	654,930	618,203	634,753	16,550	3%
CA Advanced Supply Chain Analysis & Diversification Effort (CASCADE)	0	9,516	0	(9,516)	-100%
Cooperating Agencies Foster Youth Education Support (CAFYES)	201,952	234,421	198,201	(36,220)	-15%
Cooperative Agencies Resource for Education	122,701	131,083	148,611	17,528	13%
COVID 19 Block Grant (State)	1,170,932	64,750	0	(64,750)	-100%
Dream Resource Liasons	0	7,829	152,154	144,325	1843%
Disabled Students Programs & Services	1,629,878	1,713,572	1,728,738	15,166	1%
Deaf and Hard of Hearing (DHH)	361,428	443,917	421,721	(22,196)	-5%
DPSS CalWorks Supplemental	129,750	129,750	121,791	(7,959)	-6%
Equal Employment Opportunity	40,000	0	40,000	40,000	na
Extended Opportunity Programs & Services	1,318,835	1,338,795	1,271,855	(66,940)	-5%
Financial Aid Technology Program	62,804	0	62,676	62,676	na
Foster & Kinship Care	128,271	130,293	128,271	(2,022)	-2%
Guided Pathways	228,109	0	228,109	228,109	na
Homeless and Housing Insecurity Pilot Program	680,000	0	700,000	700,000	na
Incarcerated Re-entry Program	46,109	33,405	22,645	(10,760)	-32%
Nursing Education Program	90,581	12,826	90,581	77,755	606%
Restricted Lottery	971,964	1,118,396	1,247,805	129,409	12%
Strong Workforce Program Local	1,188,536	0	1,495,287	1,495,287	na
Strong Workforce Regional Funding	544,161	4,279	651,880	647,601	15134%
STRS On-Behalf Payments	411,066	411,066	405,121	(5,945)	-1%
Student Equity and Achievement Program	5,742,223	3,674,681	5,742,223	2,067,542	56%
Student Equity and Achievement Program - Basic Skills	765,977	620,010	765,977	145,967	24%
Student Financial Aid Administration Allowance	861,956	861,956	861,956	0	0%
Veteran Resource Center	17,699	0	0	0	na

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
College Advancement and Economic Development					
Deputy Sector Navigator (Global Trade)	\$ 0	\$ 348,274	\$ 0	\$ (348,274)	-100%
Office of Small Business Advocate GO-BIZ Capital Infusion Grant	0	1,670,029	1,449,936	(220,093)	-13%
Total State Restricted Revenue	<u>\$ 20,079,858</u>	<u>\$ 14,114,110</u>	<u>\$ 26,001,191</u>	<u>\$ 11,887,081</u>	<u>84%</u>
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 25,000	\$ 0	\$ 25,000	\$ 25,000	na
Apostle Family Foundation Program	0	71,088	0	(71,088)	-100%
Burton Book Fund	1,600	1,600	4,800	3,200	200%
CA Catalyst LBCC Undocumented Community Coalition	100,000	100,000	0	(100,000)	-100%
Child Development Consortium	25,000	30,981	30,000	(981)	-3%
City of Long Beach CARES Act Grant	0	45,000	0	(45,000)	-100%
College to Career (C2C)	517,686	426,882	517,686	90,804	21%
Punte	1,500	1,500	1,500	0	0%
Public Education & Government - City of Long Beach	100,236	0	99,600	99,600	na
Transfer Pathways Mapper Project	12,500	3,660	0	(3,660)	-100%
College Advancement and Economic Development					
10,000 Small Business Program	\$ 0	\$ 284,376	\$ 0	\$ (284,376)	-100%
Maritime Center of Excellence	81,992	12,058	0	(12,058)	-100%
Total Local Revenue	<u>\$ 865,514</u>	<u>\$ 977,145</u>	<u>\$ 678,586</u>	<u>\$ (298,559)</u>	<u>-31%</u>
Other Local Revenue					
Parking Permits and Meters	\$ 850,000	\$ 27,003	\$ 400,000	\$ 372,997	1381%
Student Health Fees	1,200,500	1,193,973	1,200,500	6,527	1%
Total Other Local Revenue	<u>\$ 2,050,500</u>	<u>\$ 1,220,976</u>	<u>\$ 1,600,500</u>	<u>\$ 379,524</u>	<u>31%</u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>Prior Year Carryover</b>					
Federal Revenue					
American Rescue Plan Institutional HEERF III	\$ 0	\$ 0	\$ 22,079,839	\$ 22,079,839	na
Coronavirus Aid, Relief, and Economic Security Act (CARES)	4,276,851	4,258,021	18,830	(4,239,191)	-100%
Coronavirus Aid, Relief, and Economic Security Act (CARES) Minority Serving	816,315	212,453	603,862	391,409	184%
Coronavirus Response and Relief Supplemental Appropriations Act HEERF II	0	0	18,051,859	18,051,859	na
Coronavirus Response and Relief Supplemental Appropriations Act Minority Serving HEERF II	0	0	1,748,052	1,748,052	na
Title V Destino Program	427,839	303,839	537,633	233,794	77%
Title IV Upward Bound	0	44,168	0	(44,168)	-100%
SBA SBDC COVID 2020 (CARES ACT) Program	6,107,933	2,382,162	3,725,771	1,343,609	56%
Small Business Development Center Network	4,202,566	156,473	463,699	307,226	196%
VA 33 Certifications	19,771	5,996	24,095	18,099	302%
<b>Total Federal Revenue</b>	<b>\$ 15,851,275</b>	<b>\$ 7,363,112</b>	<b>\$ 47,253,640</b>	<b>\$ 39,890,528</b>	<b>542%</b>
State Revenue					
Adult Education	\$ 1,587,489	\$ 909,058	\$ 1,901,272	\$ 992,214	109%
Block Grant Instructional Equipment & Library Materials	336,302	80,367	255,935	175,568	218%
CA Advanced Supply Chain Analysis & Diversification Effort (CASCADE)	0	0	7,984	7,984	na
California College Promise	1,073,144	1,073,144	875,392	(197,752)	-18%
CalFresh Outreach	0	0	53,672	53,672	na
CalWorks	0	0	49,959	49,959	na
Campus Safety and Sexual Assault	19,792	5,500	14,292	8,792	160%
Certified Nursing Assistant Program	89,639	384	0	(384)	-100%
Cooperative Agencies Resource for Education	25,443	25,443	0	(25,443)	-100%
Cooperating Agencies Foster Youth Education Support (CAFYES)	99,676	43,513	70,635	27,122	62%
Cooperating Agencies Foster Youth Education Support (Set Aside)	4,923	4,923	0	(4,923)	-100%

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
COVID 19 Block Grant (State)	\$ 0	\$ 0	\$ 1,106,182	\$ 1,106,182	na
CTE Online Pathways	168,930	168,930	0	(168,930)	-100%
Dream Resource Liasons	0	0	68,910	68,910	na
Disabled Students Programs & Services	0	0	102,294	102,294	na
Extended Opportunity Programs & Services	116,620	116,620	0	(116,620)	-100%
Equal Employment Opportunity	70,219	20,730	89,489	68,759	332%
Financial Aid Technology Program	118,444	82,800	98,449	15,649	19%
Guided Pathways	716,610	419,672	525,046	105,374	25%
Homeless and Housing Insecurity Pilot Program	663,926	420,963	917,624	496,661	118%
Hunger Free Campus Support	113,867	60,371	53,496	(6,875)	-11%
Incarcerated Re-entry Program	11,159	11,159	12,704	1,545	14%
Nursing Education Program	0	57,476	77,755	20,279	35%
Mental Health Services	110,771	110,771	0	(110,771)	-100%
Resource Family Assistance Program - Foster & Kinship Care	79,352	29,287	57,683	28,396	97%
Restricted Lottery	2,380,662	0	2,184,161	2,184,161	na
Strong Workforce Program Local	2,286,252	1,154,671	2,626,868	1,472,197	127%
Strong Workforce Regional Funding	415,664	629,976	1,002,450	372,474	59%
Student Equity and Achievement Program	1,456,225	1,500,875	2,163,509	662,634	44%
Student Retention and Outreach	0	0	242,756	242,756	na
Veteran Resource Center	304,517	169,655	446,421	276,766	163%
Vision for Success Professional Development Classified	80,438	0	80,438	80,438	na
College Advancement and Economic Development					
Deputy Sector Navigator (Global Trade)	252,868	331,650	251,726	(79,924)	-24%
Industry Driven Regional Collaboratives Truck Driving	41,042	0	41,042	41,042	na
Office of Small Business Advocate GO-BIZ Capital Infusion Grant	2,976,138	1,523,549	927,924	(595,625)	-39%
Port of Long Beach Microgrid Program	37,434	533	37,434	36,901	6923%
Total State Revenue	\$ 15,637,546	\$ 8,952,020	\$ 16,343,502	\$ 7,391,482	83%

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
Local Revenue					
10,000 Small Business Program	\$ 1,190,669	\$ 1,279,407	\$ 1,077,859	\$ (201,548)	-16%
Anthem Blue Cross Wellness Program	64,819	13,891	75,928	62,037	447%
Apostle Family Foundation Program	0	0	59,412	59,412	na
CA Endowment Health Path	198,379	159,901	38,478	(121,423)	-76%
College Promise Tours	11,224	44	7,960	7,916	17991%
Maritime Center of Excellence	0	0	117,942	117,942	na
Pritzker Foster Care Initiative	20,000	361	25,870	25,509	7066%
Public Education & Government - City of Long Beach	150,397	113,259	136,739	23,480	21%
Puente	0	0	2,421	2,421	na
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	141,038	0	135,515	135,515	na
Transfer Pathways Mapper Project	0	0	8,840	8,840	na
Total Local Revenue	<u>\$ 1,776,526</u>	<u>\$ 1,566,863</u>	<u>\$ 1,686,964</u>	<u>\$ 120,101</u>	<u>8%</u>
Total Prior Year Carryover	\$ 33,265,347	\$ 17,881,995	\$ 65,284,106	\$ 47,402,111	265%
<b>TOTAL REVENUE</b>	<b><u>\$ 60,483,816</u></b>	<b><u>\$ 46,643,056</u></b>	<b><u>\$ 103,549,026</u></b>	<b><u>\$ 56,905,970</u></b>	<b><u>122%</u></b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND AND INTRAFUND TRANSFERS IN					
From Other Trust Fund	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000	na
From Restricted General Fund - HEERF for Lost Revenue	0	1,269,595	796,980	(472,615)	-37%
From Unrestricted General Fund	0	0	150,000	150,000	na
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,269,595</u></b>	<b><u>\$ 2,946,980</u></b>	<b><u>\$ 1,677,385</u></b>	<b><u>132%</u></b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b><u>\$ 60,483,816</u></b>	<b><u>\$ 47,912,651</u></b>	<b><u>\$ 106,496,006</u></b>	<b><u>\$ 58,583,355</u></b>	<b><u>122%</u></b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Administrator Salaries	\$ 887,569	\$ 682,181	\$ 991,440	\$ 309,259	45%
Department Head/Coordinator Salaries	608,773	577,880	567,918	(9,962)	-2%
Full Time Counselor Salaries	1,210,589	1,209,765	1,215,617	5,852	0%
Academic Hourly Instructional Salaries	211,745	97,223	332,145	234,922	242%
Academic Hourly Non-Instructional Salaries	2,812,860	3,580,309	4,631,051	1,050,742	29%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 5,731,536</b>	<b>\$ 6,147,358</b>	<b>\$ 7,738,171</b>	<b>\$ 1,590,813</b>	<b>26%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 6,286,618	\$ 5,152,961	\$ 6,353,313	\$ 1,200,352	23%
Classified Manager/Supervisor Salaries	2,880,329	2,698,582	3,151,702	453,120	17%
Classified Instructional Salaries	217,582	53,619	282,379	228,760	427%
Classified Hourly Non-Instructional Salaries	2,785,167	2,783,326	4,947,283	2,163,957	78%
Classified Hourly Instructional Salaries	1,067,874	1,189,052	1,463,399	274,347	23%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 13,237,570</b>	<b>\$ 11,877,540</b>	<b>\$ 16,198,076</b>	<b>\$ 4,320,536</b>	<b>36%</b>
<b>BENEFITS</b>	<b>\$ 7,314,443</b>	<b>\$ 6,712,670</b>	<b>\$ 8,438,277</b>	<b>\$ 1,725,607</b>	<b>26%</b>
<b>SUPPLIES AND MATERIALS</b>					
Instructional Supplies	\$ 3,431,394	\$ 998,821	\$ 3,814,881	\$ 2,816,060	282%
Fuel	3,200	1,259	3,000	1,741	138%
Hospitality	183,346	15,858	83,084	67,226	424%
Other Supplies	953,765	1,535,602	3,720,254	2,184,652	142%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 4,571,705</b>	<b>\$ 2,551,540</b>	<b>\$ 7,621,219</b>	<b>\$ 5,069,679</b>	<b>199%</b>



**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 15,744,693	\$ 10,107,365	\$ 13,577,211	\$ 3,469,846	34%
Travel and Conferences	464,883	4,086	324,159	320,073	7833%
Staff Development	20,000	48,379	84,310	35,931	74%
Dues and Memberships	37,417	56,632	85,307	28,675	51%
Insurance	131,737	98,887	130,000	31,113	31%
Utilities	87,250	222,172	432,600	210,428	95%
Rents, Building Repair, Maintenance and Equipment Repair	235,400	80,760	196,211	115,451	143%
Fingerprinting	12,250	12,420	17,850	5,430	44%
Postage	8,500	34,215	20,000	(14,215)	-42%
Online Software Licensing	988,032	1,536,387	1,727,020	190,633	12%
Credit Card Fees	28,000	1,226	20,000	18,774	1531%
Other Services and Expenses	6,320,597	329	20,969,924	20,969,595	6373737%
Indirect Costs	1,895,715	2,383,671	8,597,997	6,214,326	261%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 25,974,474</b>	<b>\$ 14,586,529</b>	<b>\$ 46,182,589</b>	<b>\$ 31,596,060</b>	<b>217%</b>
<b>CAPITAL OUTLAY</b>					
Building Fixtures	\$ 7,300	\$ 0	\$ 2,000	\$ 2,000	na
Library Books	0	52,474	121,457	68,983	131%
Equipment	2,521,179	2,121,788	18,151,242	16,029,454	755%
Lease/Purchase	0	135	0	(135)	-100%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,528,479</b>	<b>\$ 2,174,397</b>	<b>\$ 18,274,699</b>	<b>\$ 16,100,302</b>	<b>740%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,358,207</b>	<b>\$ 44,050,034</b>	<b>\$ 104,453,031</b>	<b>\$ 60,402,997</b>	<b>137%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
Payments to Students	\$ 2,082,093	\$ 810,354	\$ 1,500,713	\$ 690,359	85%
<b>INTERFUND TRANSFERS OUT</b>					
To Child and Adult Development Fund	0	1,126,022	26,894	(1,099,128)	-98%
To Parking Program	0	1,269,595	796,980	(472,615)	-37%
To Veterans' Stadium Operations Fund	0	340,044	0	(340,044)	-100%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 2,082,093</u>	<u>\$ 3,546,015</u>	<u>\$ 2,324,587</u>	<u>\$ (1,221,428)</u>	<u>-34%</u>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<u>\$ 61,440,300</u>	<u>\$ 47,596,049</u>	<u>\$ 106,777,618</u>	<u>\$ 59,181,569</u>	<u>124%</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<u>\$ (956,484)</u>	<u>\$ 316,602</u>	<u>\$ (281,612)</u>	<u>\$ (598,214)</u>	<u>189%</u>
Plus Beginning Balance	4,856,860	4,856,860	5,173,462	316,602	7%
<b>ENDING BALANCE</b>	<u>\$ 3,900,376</u>	<u>\$ 5,173,462</u>	<u>\$ 4,891,850</u>	<u>\$ (281,612)</u>	<u>-5%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserves					
Reserve for Parking Program	3,684,510	4,729,799	4,782,808	53,009	1%
Reserve for Student Health Fees	215,866	443,663	109,042	(334,621)	-75%
<b>TOTAL FUND BALANCE</b>	<u>\$ 3,900,376</u>	<u>\$ 5,173,462</u>	<u>\$ 4,891,850</u>	<u>\$ (281,612)</u>	<u>-5%</u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted Parking Program**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	\$ 4,076,083	\$ 4,076,083	\$ 4,729,799	\$ 653,716	16%
<b>REVENUE</b>					
Other Local Revenue					
Parking Permits and Meters	\$ 850,000	\$ 27,003	\$ 400,000	\$ 372,997	1381%
<b>TOTAL REVENUE</b>	\$ 850,000	\$ 27,003	\$ 400,000	\$ 372,997	1381%
<b>OTHER FINANCING SOURCES</b>					
INTRAFUND TRANSFERS IN					
From Restricted General Fund - HEERF for Lost Revenue	\$ 0	\$ 1,269,595	\$ 796,980	\$ (472,615)	-37%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 850,000	\$ 1,296,598	\$ 1,196,980	\$ (99,618)	-8%
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 136,594	\$ 63,006	\$ 114,711	\$ 51,705	82%
Classified Manager/Supervisor Salaries	11,623	11,778	12,448	670	6%
Classified Hourly Non-Instructional Salaries	94,000	85,558	77,000	(8,558)	-10%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ 242,217	\$ 160,342	\$ 204,159	\$ 43,817	27%
<b>BENEFITS</b>	\$ 91,317	\$ 50,650	\$ 79,177	\$ 28,527	56%
<b>SUPPLIES AND MATERIALS</b>					
Fuel	\$ 3,000	\$ 1,259	\$ 3,000	\$ 1,741	138%
Other Supplies	80,000	16,955	75,000	58,045	342%
<b>TOTAL SUPPLIES AND MATERIALS</b>	\$ 83,000	\$ 18,214	\$ 78,000	\$ 59,786	328%

**Long Beach Community College District  
2021-2022 Adopted Budget  
Restricted Parking Program**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 236,980	\$ 175,333	\$ 247,539	\$ 72,206	41%
Utilities	0	12,107	15,000	2,893	24%
Rents, Building Repair, Maintenance and Equipment Repair	182,000	78,622	162,000	83,378	106%
Fingerprinting	0	0	300	300	na
Postage	5,000	0	5,000	5,000	na
Credit Card Fees	28,000	1,226	20,000	18,774	1531%
On Line Serv-Sftwr Licensing	1,300	1,300	1,300	0	0%
Other Services and Expenses	100,000	0	85,000	85,000	na
Indirect Costs	257,759	133,467	237,496	104,029	78%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 811,039</b>	<b>\$ 402,055</b>	<b>\$ 773,635</b>	<b>\$ 371,580</b>	<b>92%</b>
<b>CAPITAL OUTLAY</b>					
Building Fixtures	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000	na
Equipment	12,000	11,621	7,000	(4,621)	-40%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 14,000</b>	<b>\$ 11,621</b>	<b>\$ 9,000</b>	<b>\$ (2,621)</b>	<b>-23%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,241,573</b>	<b>\$ 642,882</b>	<b>\$ 1,143,971</b>	<b>\$ 501,089</b>	<b>78%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (391,573)</b>	<b>\$ 653,716</b>	<b>\$ 53,009</b>	<b>\$ (600,707)</b>	<b>-92%</b>
Plus Beginning Balance	4,076,083	4,076,083	4,729,799	653,716	16%
<b>ENDING BALANCE</b>	<b>\$ 3,684,510</b>	<b>\$ 4,729,799</b>	<b>\$ 4,782,808</b>	<b>\$ 53,009</b>	<b>1%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Student Health Centers**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	\$ <u>780,777</u>	\$ <u>780,777</u>	\$ <u>443,663</u>	\$ <u>(337,114)</u>	<u>-43%</u>
<b>REVENUE</b>					
Other Local Revenue					
Student Health Fees	\$ 1,200,500	\$ 1,193,973	\$ 1,200,500	\$ 6,527	1%
<b>TOTAL REVENUE</b>	\$ <u>1,200,500</u>	\$ <u>1,193,973</u>	\$ <u>1,200,500</u>	\$ <u>6,527</u>	<u>1%</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 0	\$ 0	\$ 150,000	\$ 150,000	na
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ <u>1,200,500</u>	\$ <u>1,193,973</u>	\$ <u>1,350,500</u>	\$ <u>156,527</u>	<u>13%</u>
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 800,185	\$ 740,158	\$ 752,449	\$ 12,291	2%
Classified Manager/Supervisor Salaries	59,726	60,522	62,747	2,225	4%
Classified Hourly Non-Instructional Salaries	29,000	24,388	25,000	612	3%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ <u>888,911</u>	\$ <u>825,068</u>	\$ <u>840,196</u>	\$ <u>15,128</u>	<u>2%</u>
BENEFITS	\$ 467,832	\$ 435,294	\$ 451,358	\$ 16,064	4%
SUPPLIES AND MATERIALS					
Hospitality	\$ 4,000	\$ 0	\$ 1,000	\$ 1,000	na
Other Supplies	56,000	25,995	56,000	30,005	115%
<b>TOTAL SUPPLIES AND MATERIALS</b>	\$ <u>60,000</u>	\$ <u>25,995</u>	\$ <u>57,000</u>	\$ <u>31,005</u>	<u>119%</u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Student Health Centers**

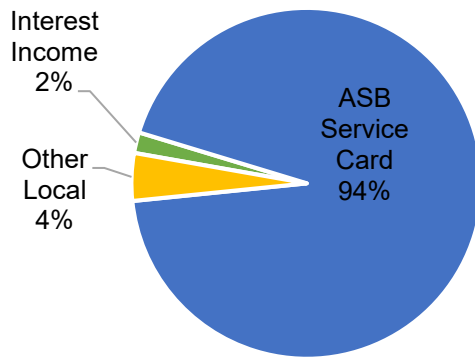
	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 35,000	\$ 12,004	\$ 30,000	\$ 17,996	150%
Travel and Conferences	11,500	0	10,000	10,000	na
Staff Development	2,000	482	2,000	1,518	315%
Dues and Memberships	5,000	2,572	5,000	2,428	94%
Insurance	130,000	98,887	130,000	31,113	31%
Online Software Licensing	30,000	21,189	30,000	8,811	42%
Indirect Costs	123,168	106,820	117,567	10,747	10%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 336,668</b>	<b>\$ 241,954</b>	<b>\$ 324,567</b>	<b>\$ 82,613</b>	<b>34%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 12,000	\$ 2,776	\$ 12,000	\$ 9,224	332%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,765,411</b>	<b>\$ 1,531,087</b>	<b>\$ 1,685,121</b>	<b>\$ 154,034</b>	<b>10%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (564,911)</b>	<b>\$ (337,114)</b>	<b>\$ (334,621)</b>	<b>\$ 2,493</b>	<b>1%</b>
Plus Beginning Balance	780,777	780,777	443,663	(337,114)	-43%
<b>ENDING BALANCE</b>	<b>\$ 215,866</b>	<b>\$ 443,663</b>	<b>\$ 109,042</b>	<b>\$ (334,621)</b>	<b>-75%</b>

Long Beach Community College District  
2021-2022 Adopted Budget

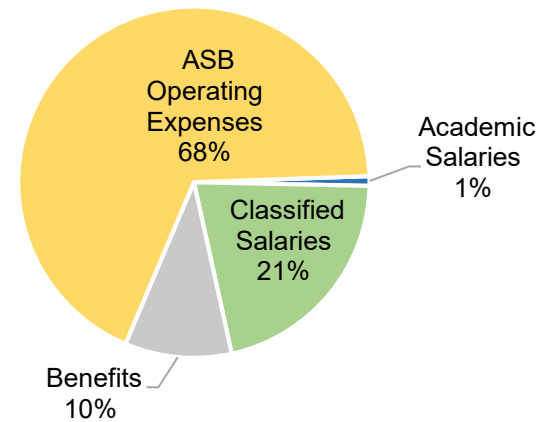
Associated Student Body Fund

The Associated Student Body Fund is used to account for moneys held in trust by the district for organized student body associations established pursuant to EC §76060. The fund is supported by a student fee and fundraising revenue. The fund also includes student clubs, which are accounted for in liability trust accounts.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Associated Student Body Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 2,853,900	\$ 2,853,900	\$ 3,179,732	\$ 325,832	11%
<b>REVENUE</b>					
Local Revenue					
College Services Card Fee	\$ 750,000	\$ 873,591	\$ 750,000	\$ (123,591)	-14%
Other Local Income	35,100	10,809	35,100	24,291	225%
Interest & Investment Income	35,000	20,626	15,300	(5,326)	-26%
<b>TOTAL REVENUE</b>	<b>\$ 820,100</b>	<b>\$ 905,026</b>	<b>\$ 800,400</b>	<b>\$ (104,626)</b>	<b>-12%</b>
<b>EXPENDITURES</b>					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 10,260	\$ 2,025	\$ 10,260	\$ 8,235	407%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 204,465	\$ 104,468	\$ 184,630	\$ 80,162	77%
Classified Hourly Non-Instructional Salaries	47,742	103,369	47,163	(56,206)	-54%
Classified Hourly Instructional Salaries	13,392	0	13,392	13,392	na
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 265,599</b>	<b>\$ 207,837</b>	<b>\$ 245,185</b>	<b>\$ 37,348</b>	<b>18%</b>
BENEFITS	\$ 120,110	69,262	\$ 113,670	\$ 44,408	64%



**Long Beach Community College District  
2021-2022 Adopted Budget  
Associated Student Body Fund**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
CONTRACT SERVICES AND OPERATING EXPENSES					
Other Services and Expenses	\$ 796,761	\$ 300,070	\$ 786,804	\$ 486,734	162%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,192,730</b>	<b>\$ 579,194</b>	<b>\$ 1,155,919</b>	<b>\$ 576,725</b>	<b>100%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (372,630)</b>	<b>\$ 325,832</b>	<b>\$ (355,519)</b>	<b>\$ (681,351)</b>	<b>-209%</b>
Plus Beginning Balance	2,853,900	2,853,900	3,179,732	325,832	11%
<b>ENDING BALANCE</b>	<b>\$ 2,481,270</b>	<b>\$ 3,179,732</b>	<b>\$ 2,824,213</b>	<b>\$ (355,519)</b>	<b>-11%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 2,481,270	\$ 3,179,732	\$ 2,824,213	\$ (355,519)	-11%

**Long Beach Community College District  
2021-2022 Adopted Budget**

**Capital Projects Fund**

**Revenue**

Primary revenue sources for the Capital Projects Fund are state capital project funds, scheduled maintenance block grant, interfund transfers, interest earnings, redevelopment fee revenue, international student capital outlay fees, nonresident capital outlay fees, and rental income. The District's Los Coyotes property was sold in August 2021, which ends a stream of rental income. The \$14.5 million in proceeds from the sale is budgeted for future capital projects and deferred maintenance.

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. Now current and future pass-through payments come to school districts through the Auditor-Controller.

Education Code Section 76141 allows districts to charge nonresident and international students a capital outlay fee. Revenue from the capital outlay fees 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.

In November 2016, voters approved Proposition 51 to authorize the sale of state construction bonds. The State Budget includes funding for ongoing construction projects including our Buildings M and N restoration project at LAC; Building MM, the Construction Trades Phases 1 & 2 project at PCC; and the Buildings G and H Music/Theater Complex at LAC. Funding from State Capital Outlay funds are included in the 2021-22 budget for work on those projects.

Long Beach Community College District  
2021-2022 Adopted Budget

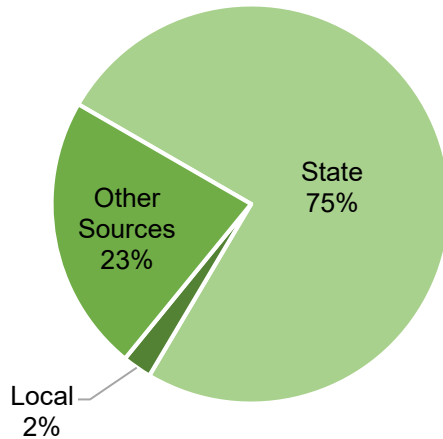
Capital Projects Fund

Reserves

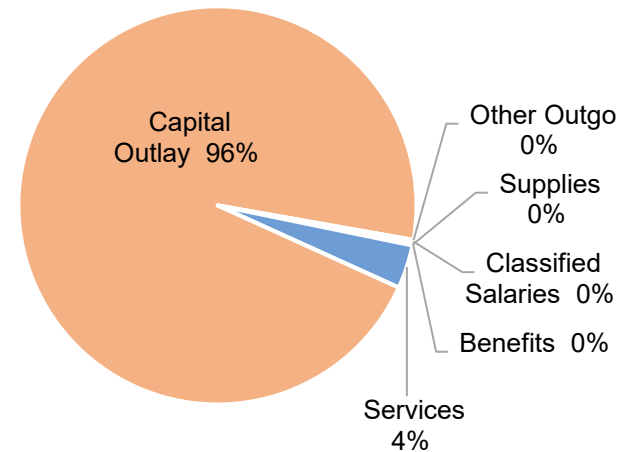
A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-88 and at PCC in 1988-89.

The pie charts below present a graphic picture of the Capital Projects Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Capital Projects Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	<u>\$ 18,910,463</u>	<u>\$ 18,910,463</u>	<u>\$ 19,916,662</u>	<u>\$ 1,006,199</u>	<u>5%</u>
<b>REVENUE</b>					
State					
Buildings M & N Project	\$ 21,591,831	\$ 16,761,919	\$ 4,829,912	\$ (11,932,007)	-71%
Construction Trades Phase 1 Pacific Coast Campus	6,712,000	3,580,549	3,131,451	(449,098)	-13%
Construction Trades Phase 2 Pacific Coast Campus	1,585,000	899,870	15,154,130	14,254,260	1584%
Music/Theatre Complex (Bldg G & H)	797,518	796,596	20,609,922	19,813,326	2487%
Scheduled Maintenance - Block Grant	0	0	4,858,292	4,858,292	na
Total State Revenue	<u>\$ 30,686,349</u>	<u>\$ 22,038,934</u>	<u>\$ 48,583,707</u>	<u>\$ 26,544,773</u>	<u>120%</u>
Local Revenue					
Interest	\$ 277,500	\$ 87,044	\$ 184,000	\$ 96,956	111%
Energy Rebate Program	30,000	35,613	30,000	(5,613)	-16%
Redevelopment Revenue	1,000,000	1,362,332	1,000,000	(362,332)	-27%
International Student Fees	119,295	60,807	100,000	39,193	64%
Nonresident Tuition Fees	220,357	158,265	220,357	62,092	39%
Rent from East Campus (Los Coyotes)	350,000	599,734	0	(599,734)	-100%
Total Local Revenue	<u>\$ 1,997,152</u>	<u>\$ 2,303,795</u>	<u>\$ 1,534,357</u>	<u>\$ (769,438)</u>	<u>-33%</u>
<b>OTHER FINANCING SOURCES</b>					
Proceeds from Sale of Land (Los Coyotes Property)	\$ 0	\$ 0	\$ 14,500,000	\$ 14,500,000	na
<b>TOTAL REVENUE</b>	<u>\$ 32,683,501</u>	<u>\$ 24,342,729</u>	<u>\$ 64,618,064</u>	<u>\$ 40,275,335</u>	<u>165%</u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Capital Projects Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Manager/Supervisor Salaries	\$ 62,567	\$ 5,000	\$ 67,327	\$ 62,327	1247%
Classified Hourly Non-Instructional Salaries	109,004	101,065	89,500	(11,565)	-11%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 171,571</b>	<b>\$ 106,065</b>	<b>\$ 156,827</b>	<b>\$ 50,762</b>	<b>48%</b>
<b>BENEFITS</b>	<b>\$ 46,866</b>	<b>\$ 14,828</b>	<b>\$ 47,770</b>	<b>\$ 32,942</b>	<b>222%</b>
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 85,704	\$ 11,552	\$ 85,495	\$ 73,943	640%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 1,597,359	\$ 566,971	\$ 1,736,602	\$ 1,169,631	206%
Building Repair, Maintenance and Equipment Repair	277,812	375,092	421,403	46,311	12%
Legal Services	100,000	33,446	50,000	16,554	49%
Appraisals	20,000	0	20,000	20,000	na
Online Software Licensing - Fusion	26,000	28,762	29,000	238	1%
Other Services	65,000	3,605	55,000	51,395	1426%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 2,086,171</b>	<b>\$ 1,007,876</b>	<b>\$ 2,312,005</b>	<b>\$ 1,304,129</b>	<b>129%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Capital Projects Fund**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CAPITAL OUTLAY</b>					
Site Improvement	\$ 145,000	\$ 85,738	\$ 140,000	\$ 54,262	63%
Construction and Additions	25,691,560	19,878,066	57,322,790	37,444,724	188%
Architect Fees	2,200,631	1,084,081	1,407,450	323,369	30%
Engineering Fees	91,000	0	36,000	36,000	na
Inspection Fees	987,589	849,623	1,494,899	645,276	76%
Building Fixtures	150,000	144,660	150,000	5,340	4%
Equipment	1,314,792	154,041	1,936,769	1,782,728	1157%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 30,580,572</b>	<b>\$ 22,196,209</b>	<b>\$ 62,487,908</b>	<b>\$ 40,291,699</b>	<b>182%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,970,884</b>	<b>\$ 23,336,530</b>	<b>\$ 65,090,005</b>	<b>\$ 41,753,475</b>	<b>179%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (287,383)</b>	<b>\$ 1,006,199</b>	<b>\$ (471,941)</b>	<b>\$ (1,478,140)</b>	<b>-147%</b>
Plus Beginning Balance	18,910,463	18,910,463	19,916,662	1,006,199	5%
<b>ENDING BALANCE</b>	<b>\$ 18,623,080</b>	<b>\$ 19,916,662</b>	<b>\$ 19,444,721</b>	<b>\$ (471,941)</b>	<b>-2%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
<b>Restricted Reserve</b>					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for Block Grant	0	233,034	0	(233,034)	-100%
Reserve for Redevelopment Project	3,441,166	4,120,127	4,120,127	0	0%
Reserve for International Student Fees Project	672,413	636,310	586,310	(50,000)	-8%
Reserve for Nonresident Tuition Project	1,102,509	1,054,878	1,125,235	70,357	7%
<b>Committed Reserve</b>					
Committed for Los Coyotes Project	1,626,380	1,952,618	1,952,618	0	0%
Committed for Energy Rebate Program	163,434	125,709	49,709	(76,000)	-60%
Committed for Mandated Cost Projects	0	367,264	0	(367,264)	-100%
Committed for other future projects	6,617,178	6,426,722	6,610,722	184,000	3%
<b>TOTAL FUND BALANCE</b>	<b>\$ 18,623,080</b>	<b>\$ 19,916,662</b>	<b>\$ 19,444,721</b>	<b>\$ (471,941)</b>	<b>-2%</b>

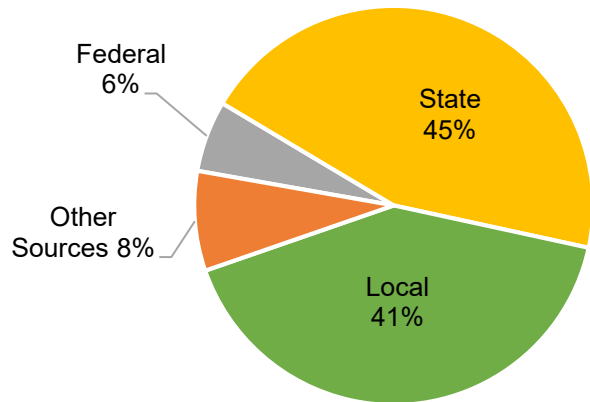
Long Beach Community College District  
2021-2022 Adopted Budget

Child and Adult Development Fund

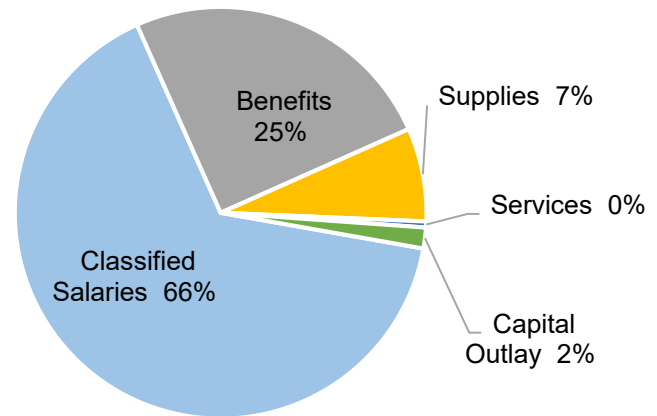
The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality childcare and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings, and interfund transfers from the Unrestricted General Fund. The fund also received HEERF funds as reimbursement for lost revenue due to the COVID-19 pandemic.

The pie charts below present a graphic picture of the Child and Adult Development Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Child and Adult Development Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	<b>\$ 1,974,354</b>	<b>\$ 1,974,354</b>	<b>\$ 2,917,381</b>	<b>\$ 943,027</b>	<b>48%</b>
<b>REVENUE</b>					
Federal Revenue					
Child Care Food Program	\$ 58,400	\$ 24,744	\$ 58,400	\$ 33,656	136%
Federal Child Care Contract	68,045	42,580	68,045	25,465	60%
Total Federal Revenue	\$ 126,445	\$ 67,324	\$ 126,445	\$ 59,121	88%
State Revenue					
Child Care Permissive Tax Bail	\$ 58,426	\$ 58,426	\$ 58,426	\$ 0	0%
State Assembly Bill 82 - Stipend	0	0	39,139	39,139	na
State Child Development Food	1,600	710	1,600	890	125%
State General Child Care Contract	118,379	124,864	118,379	(6,485)	-5%
State Preschool Contract	761,964	764,014	764,014	0	0%
Total State Revenue	\$ 940,369	\$ 948,014	\$ 981,558	\$ 33,544	4%
Local Revenue					
Fees	\$ 875,000	\$ 307,535	\$ 860,000	\$ 552,465	180%
Interest	26,900	12,433	14,400	1,967	16%
Quality Rating & Improvement System Child Care Alliance of Los Angeles	18,592	9,260	20,316	11,056	119%
Quality Rating & Improvement System Child Care Alliance of Los Angeles (PCC)	9,026	11,026	8,984	(2,042)	-19%
Total Local Revenue	\$ 929,518	\$ 340,254	\$ 903,700	\$ 563,446	166%
<b>TOTAL REVENUE</b>	<b>\$ 1,996,332</b>	<b>\$ 1,355,592</b>	<b>\$ 2,011,703</b>	<b>\$ 656,111</b>	<b>48%</b>



**Long Beach Community College District  
2021-2022 Adopted Budget  
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Restricted General Fund - HEERF II for Lost Revenue	\$ 0	\$ 1,126,021	\$ 26,894	\$ (1,099,127)	-98%
From Unrestricted General Fund	150,000	150,000	150,000	0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 150,000</b>	<b>\$ 1,276,021</b>	<b>\$ 176,894</b>	<b>\$ (1,099,127)</b>	<b>-86%</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 2,146,332</b>	<b>\$ 2,631,613</b>	<b>\$ 2,188,597</b>	<b>\$ (443,016)</b>	<b>-17%</b>
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 192,173	\$ 196,017	\$ 206,339	\$ 10,322	5%
Classified Non-Instructional Salaries	1,062,404	878,787	1,075,866	197,079	22%
Classified Hourly Non-Instructional Salaries	146,500	85,611	140,198	54,587	64%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 1,401,077</b>	<b>\$ 1,160,415</b>	<b>\$ 1,422,403</b>	<b>\$ 261,988</b>	<b>23%</b>
<b>BENEFITS</b>	<b>\$ 524,091</b>	<b>\$ 463,113</b>	<b>\$ 542,444</b>	<b>\$ 79,331</b>	<b>17%</b>
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 172,618	\$ 58,557	\$ 159,239	\$ 100,682	172%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 1,159	\$ 0	\$ 1,021	\$ 1,021	na
Travel and Conferences	8,500	200	3,000	2,800	1400%
Dues and Memberships	600	600	600	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	1,107	425	449	24	6%
Postage	1,000	63	200	137	217%
Other Services and Expenses	5,000	2,522	5,000	2,478	98%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 17,366</b>	<b>\$ 3,810</b>	<b>\$ 10,270</b>	<b>\$ 6,460</b>	<b>170%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Equipment	\$ 18,356	\$ 2,691	\$ 35,400	\$ 32,709	1215%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,133,508</u></b>	<b><u>\$ 1,688,586</u></b>	<b><u>\$ 2,169,756</u></b>	<b><u>\$ 481,170</u></b>	<b><u>28%</u></b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 12,824</b>	<b>\$ 943,027</b>	<b>\$ 18,841</b>	<b>\$ (924,186)</b>	<b>-98%</b>
Plus Beginning Balance	1,974,354	1,974,354	2,917,381	943,027	48%
<b>ENDING BALANCE</b>	<b><u>\$ 1,987,178</u></b>	<b><u>\$ 2,917,381</u></b>	<b><u>\$ 2,936,222</u></b>	<b><u>\$ 18,841</u></b>	<b><u>1%</u></b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 1,987,178	\$ 2,917,381	\$ 2,936,222	\$ 18,841	1%

Long Beach Community College District  
2021-2022 Adopted Budget

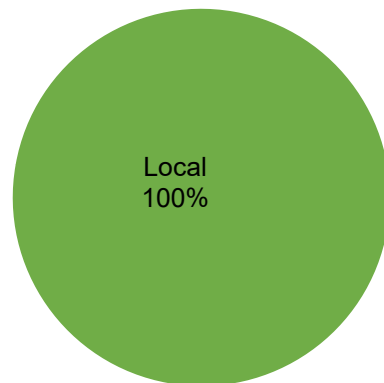
**Contract/Community Education Fund**

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 Workforce 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.

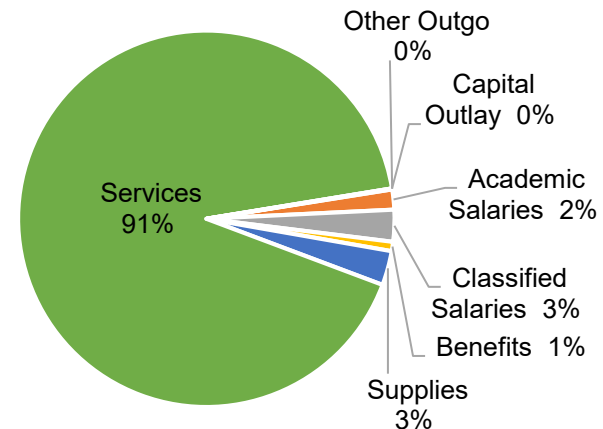
On April 1, 2014, \$200,000 was loaned from the Unrestricted General Fund to the Contract and Community Education Fund. This loan was scheduled to be paid back over twenty years with principal and interest payments to be made by June 30 each year. Interest is based on the Los Angeles County Office of Education rate. Additional principal payments have been made to reduce the balance. As of June 30, 2021, the remaining principal balance is \$68,500.

The pie charts below present a graphic picture of the Contract/Community Education Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Contract/Community Education Fund**

	ADOPTED BUDGET 2020-2021	UNAUDITED ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	CHANGE AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 613,665	\$ 613,665	\$ 737,028	\$ 123,363	20%
<b>REVENUE</b>					
Local Revenue					
Small Business Development Center Program Income	\$ 49,899	\$ 0	\$ 49,899	\$ 49,899	na
Cash Match Program	1,075,987	57,550	1,018,437	960,887	1670%
Community Education	124,821	96,561	168,800	72,239	75%
Contract Education	8,000	0	0	0	na
Interest	14,800	9,648	12,800	3,152	33%
Total Local Revenue	\$ 1,273,507	\$ 163,759	\$ 1,249,936	\$ 1,086,177	663%
<b>TOTAL REVENUE</b>	<b>\$ 1,273,507</b>	<b>\$ 163,759</b>	<b>\$ 1,249,936</b>	<b>\$ 1,086,177</b>	<b>663%</b>
<b>EXPENDITURES</b>					
ACADEMIC SALARIES					
Academic Hourly Instructional Salaries	\$ 0	\$ 0	\$ 20,050	\$ 20,050	na
Academic Hourly Non-Instructional Salaries	4,800	300	0	(300)	-100%
TOTAL ACADEMIC SALARIES	\$ 4,800	\$ 300	\$ 20,050	\$ 19,750	6583%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 0	\$ 0	\$ 1,000	\$ 1,000	na
Classified Manager/Supervisor Salaries	0	0	1,000	1,000	na
Classified Hourly Non-Instructional Salaries	46,000	20,377	29,750	9,373	46%
TOTAL CLASSIFIED SALARIES	\$ 46,000	\$ 20,377	\$ 31,750	\$ 11,373	56%
BENEFITS	\$ 6,576	\$ 2,511	\$ 9,282	\$ 6,771	270%

**Long Beach Community College District  
2021-2022 Adopted Budget  
Contract/Community Education Fund**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>SUPPLIES AND MATERIALS</b>					
Instructional Supplies	\$ 0	\$ 0	\$ 4,000	\$ 4,000	na
Hospitality	4,500	0	5,000	5,000	na
Other Supplies	16,005	90	25,350	25,260	28067%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 20,505</b>	<b>\$ 90</b>	<b>\$ 34,350</b>	<b>\$ 34,260</b>	<b>38067%</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 1,110,736	\$ 64,541	\$ 1,053,336	\$ 988,795	1532%
Travel and Conferences	6,750	0	6,750	6,750	na
Staff Development	1,000	0	1,000	1,000	na
Dues and Memberships	1,500	0	1,500	1,500	na
Utilities	8,650	8,631	8,650	19	0%
Rents, Building Repair, Maintenance and Equipment Repair	0	4	50	46	1150%
Appraisals	0	542	0	(542)	-100%
Fingerprinting	500	129	500	371	288%
Postage	500	39	500	461	1182%
Online Software Licensing	20,475	9,625	14,055	4,430	46%
Other Services and Expenses	0	3,191	3,576	385	12%
Indirect Costs	(54,226)	(69,584)	(24,287)	45,297	65%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 1,095,885</b>	<b>\$ 17,118</b>	<b>\$ 1,065,630</b>	<b>\$ 1,048,512</b>	<b>-6125%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 0	\$ 0	\$ 0	\$ 0	na
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,173,766</b>	<b>\$ 40,396</b>	<b>\$ 1,161,062</b>	<b>\$ 1,120,666</b>	<b>2774%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 1,351	\$ 0	\$ 943	\$ 943	na
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 1,175,117</b>	<b>\$ 40,396</b>	<b>\$ 1,162,005</b>	<b>\$ 1,121,609</b>	<b>2777%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 98,390</b>	<b>\$ 123,363</b>	<b>\$ 87,931</b>	<b>\$ (35,432)</b>	<b>-29%</b>
Plus Beginning Balance	613,665	613,665	737,028	123,363	20%
<b>ENDING BALANCE</b>	<b>\$ 712,055</b>	<b>\$ 737,028</b>	<b>\$ 824,959</b>	<b>\$ 87,931</b>	<b>12%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 712,055	\$ 737,028	\$ 824,959	\$ 87,931	12%

**Long Beach Community College District  
2021-2022 Adopted Budget**

**General Obligation Bond Funds**

**2008 Measure E General Obligation Bonds**

A total of \$440 million was authorized under 2008 Measure E in February 2008 by the voters. The first \$48.4 million of the 2008 Measure E General Obligation Bonds (Series A) 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 million 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 for BAN interest and bond construction projects.

On February 25, 2014, \$11,825,000 in 2008 Election, 2014 Series C refunding bonds (federally taxable) were issued. These bonds were used for a partial advance refunding of the 2008 Election, 2008 Series A bonds. This refunding saves District taxpayers approximately \$2.3 million in future property taxes (\$0.8 million net present value – NPV).

On August 28, 2014, \$43,200,000 in 2002 Election, 2014 Series E refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2002 Election, 2007 Series D bonds. This refunding saves District taxpayers approximately \$3.1 million in future property taxes (\$2.3 million NPV).

On June 9, 2015, \$32,545,000 in 2015 Series F refunding bonds were issued. The bonds were used to effect the current refunding of a portion of the 2005 Series B bonds and the advanced refunding of a portion of the 2008 Series A bonds. This refunding saves District taxpayers approximately \$4.6 million in future property taxes (\$3.7 million NPV).

On September 7, 2016, \$3.2 million in federally taxable, 2016 Series D general obligation bonds were sold to continue to fund the construction projects.

On December 14, 2017, \$83,490,000 in 2008 Election, 2017 Series G refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2008 Election, 2012 Series B bonds.

**Long Beach Community College District  
2021-2022 Adopted Budget**

**General Obligation Bond Funds**

This refunding saves District taxpayers approximately \$38.4 million in future property taxes (\$21.4 million NPV).

On October 8, 2019, \$67,415,000 in 2019 Series H Refunding Bonds (Federally Taxable) were issued. The net proceeds of the Series H Bonds are being used for the advance refunding of a portion of the 2002 Election Series A and the advance refunding of a portion of the 2008 Election, 2012 Series B bonds. This refunding saves District taxpayers \$23.1 million in future property taxes (\$8.7 million NPV).

On March 25, 2021, \$84,615,000 in 2021 Series I Refunding Bonds (Federally Taxable) were issued. The net proceeds of the Series I Bonds are being used for the advance refunding of a portion of four outstanding issuances – 2002 Election, 2012 Series A; 2008 Election, 2008 Series B; 2002 Election, 2014 Series E; and 2002 & 2008 Election, 2015 Series F Bonds. This refunding saves District taxpayers \$4.9 million in future property taxes (\$4.2 million NPV).

**2016 Measure LB General Obligation Bonds**

A total of \$850 million was authorized under 2016 Measure LB in June 2016 by the voters. On September 7, 2016, \$80.8 million (\$9.0 million federally taxable, 2016 Series A and \$72.8 million tax exempt, 2016 Series B) General Obligation Bonds were sold to continue to fund construction projects.

On October 8, 2019, \$130,000,000 in 2016 Election, 2019 Series C general obligation bonds were issued to continue to fund construction projects.

This District is planning to issue approximately \$150,000,000 in 2016 Election general obligation bonds to continue to fund construction projects for the next three years.



**Long Beach Community College District  
2021-2022 Adopted Budget**

**General Obligation Bond Funds**

**2008 Measure E and 2016 Measure LB Projects**

The projects funded by the 2008 Measure E and the 2016 Measure LB will continue to further the modernization of Long Beach City College in accordance with the 2041 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 2021-22.

**Districtwide Projects**

Energy Efficiency Measure 2

The Energy Efficiency Measure 2 (EEM-2) projects are the second phase of projects within the Long Beach City College Integrated Energy Master Plan. EEM 2 comprises of four separate projects referenced as EEM 2A, 2B, 2C and 2D. EEM-2A has identified deep energy retrofits that will require Division of State Architect approval and will complement the low-cost measures that have already been implemented. EEM-2B consists of a solar panel car port structures at both the Liberal Arts Campus and Pacific Coast Campus and will dramatically reduce the purchased energy expenditures at both campuses, thus reducing General Fund expenditures. EEM-2B is currently in the preliminary design and planning stage. EEM-2C consists of the installation of phase change materials (PCM) as an HVAC control strategy, which reduces the energy consumption required to maintain and stabilize the indoor environment. EEM-2D consists of the installation of Electrical Vehicle Charging Stations at both LAC and PCC, to encourage the use of electrical vehicles for commuting faculty, students and staff. EEM-2D has been completed.

**Pacific Coast Campus**

Construction Trades Phase 1 – Building MM

This project involves a major renovation of the existing 13,288 gross square foot facility, which was constructed in 1957, as well as construction of a new 4,531 gross square foot addition to the building. The previously

**Long Beach Community College District  
2021-2022 Adopted Budget**

**General Obligation Bond Funds**

submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2017/2018. State funding of nearly \$7 million will be provided to help offset the construction cost of this project. Renovation includes upgrading of the facility including electrical systems, data communication systems, ADA access compliance, HVAC system replacement, lighting, plumbing, and aesthetic improvements.. Construction started in Fall 2020 and is expected to be completed in Summer 2022.

Construction Trades Phase II – Building MM

This project includes demolition of the east wing of the MM building and the south wing of the MM building and the construction of 19,383 gross square feet (GSF) with 14,740 assignable square feet (ASF) comprised of 2,000 ASF lecture, 8,800 ASF lab, 2,090 ASF office, and 1,850 of other space to be constructed on the demolition site. The new structures will include program space for Trades and Industrial Technology, Horticulture, Interdisciplinary, Underwater Robotics, and Archeology (Anthropology) courses. The previously submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2020/2021. State funding of approximately \$16 million will be provided to help offset the construction cost of this project. The project is currently in the design phase. Construction is anticipated to start in Fall 2022.

**Liberal Arts Campus**

ADA Site and Building Barrier Removal Projects

These projects will address ADA barrier items identified in LBCC's most recent Title II ADA Transition Plan Survey. The scope of these projects prioritize areas of the campus in coordination with the 2041 Master Plan. These projects will address Buildings A, C, D, I, L, T, V, X, Z, P1 Parking Structure, Exterior Pathways, and Exterior Features. The projects will be bid out separately. ADA Building Barrier Removal is currently at DSA for plan check review and ADA Site Barrier Removal started construction and is expected to be completed Fall 2021.

**Long Beach Community College District  
2021-2022 Adopted Budget**

**General Obligation Bond Funds**

Kinesiology Labs and Aquatic Center (KLAC) – Building W

This project is a renovation of the physical education outdoor playing fields to better accommodate instructional needs as well as intercollegiate athletics. Scope of work includes demolition of the existing spaces for new construction, to include supporting structures and utilities, of the following spaces: Aquatics Center, a full size soccer practice field, full size soccer field, six tennis courts, five sand volleyball courts, parking stalls and softball field. The Aquatic Center portion of the project involves construction of a new 50 meter x 25 yard pool. Scope of work also includes construction of support structure that is approximately 12,000 square feet to provide showers, locker rooms, storage, pool equipment and office space. The new pool will be constructed along Carson Street to better accommodate its increased space needs. Construction began in February 2020 and will be complete Spring 2022.

Liberals Arts Classroom Building – Building M

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor’s budget for 2017/2018. State funding of nearly \$27 million will be provided to help offset the construction cost of this project. This project will replace two buildings (Buildings M & N) constructed in 1935. The current facilities are aging and in need of significant repair. The heating and cooling systems are outdated and the electrical systems are insufficient to meet current demands for technology and those teaching methodologies supported by these new technologies. ADA compliant access has also been a problem with Building M that requires attention.

The project scope includes construction of an 81,970 gross square foot building to provide new classrooms, computer lab facilities, a modern technology workshops, faculty offices, and support areas for general education instruction. Included within the new building will be meeting/conference areas as well as some larger classrooms to support educational objectives. The building will house the Language Arts Dept., Computer Office Studies Dept., DSPS and Writing Resource Success Center Group. This project will utilize a design-build delivery method. C.W. Driver is the Design-Build entity and the project is currently in construction and will be complete Fall 2022.

**Long Beach Community College District  
2021-2022 Adopted Budget**

**General Obligation Bond Funds**

Liberals Arts Classroom Building – Buildings G/H Music Theater/Complex

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2019/2020. State funding of \$22 million will be provided to help offset the construction cost of this project. This project will demolish two adjacent buildings, buildings G and H constructed in 1952 and 1980, respectively. Building G is currently 66 years of age and had some renovations completed in 1993, but continues to struggle to meet both instructional as well as ADA compliance needs. The replacement building will address two critical goals of the College: (1) modernize existing facilities that are of significant age, and (2) improve the efficiency of the heating and electrical systems that are outdated and no longer support the academic needs. The scope will include 37,494 ASF of reconstructed space. This project supports the academic programs of Music, Theatre Arts and Radio/Television. The project is currently in the design phase and construction is anticipated to begin in Spring 2022.

Building E – College Center

This project was pushed out a couple of years to allow for the state funded projects to move up in priority due to the state submittal timeline constraints. The College Center is a two story, 50,276 gross square foot building that was constructed in 1968. The facility houses the campus food service, kitchen, dining area, and offices. The offices house several support programs such as student government offices, veteran's center and international students. Other than a minor cosmetic renovation in 1991, the building is overdue for a major renovation. This project represents a comprehensive effort to update the building program, operational building systems and make interior improvements for more efficient use of the facility.

More specific scope of work includes a comprehensive renovation, replacement or upgrade of building operational systems including: electrical distribution along with replacement of the original oil control switch, plumbing and fixtures, HVAC system, fire alarm and overhead sprinkler system, and lighting. Any upgrades

**Long Beach Community College District  
2021-2022 Adopted Budget**

**General Obligation Bond Funds**

related to ADA compliance and structural safety shall also be addressed as well as aesthetic improvements to modernize the facility. The project is in the very preliminary planning phases.

Building S – Veterans Stadium

This project moved up on the priority list due to safety concerns from numerous areas of spalling and cracking concrete that were addressed by an emergency repair project for the stadium. The safety issues were mitigated; however, the facility has exceeded 70 years of age and it is imperative that improvements be made to this aging stadium.

This important community sports facility, which was constructed in 1949, requires major renovation or reconstruction to address issues related to ADA access, water intrusion and structural upgrading of the facility to meet Division of State Architect (DSA) seismic requirement. Prior to commencement of the project, a comprehensive engineering analysis of the structure and mechanical systems shall be required. Due to the nature of this facility as a stadium it is often occupied by hundreds of spectators and participants. The project is in the very preliminary planning phases.

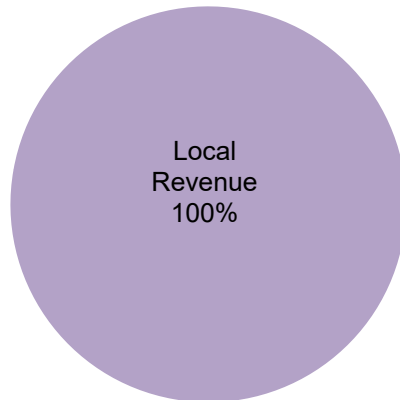
Long Beach Community College District  
2021-2022 Adopted Budget

General Obligation Bond Funds

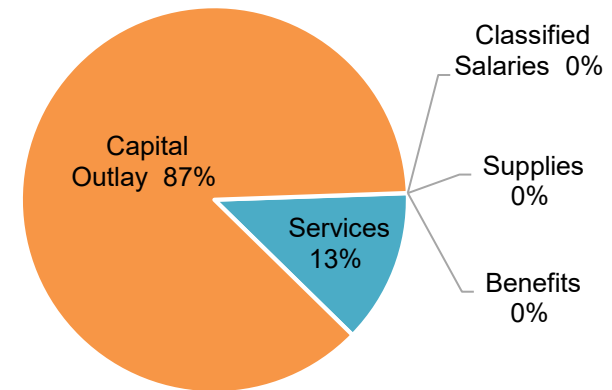
2008 Measure E

The pie charts below present a graphic picture of the 2008 Measure E General Obligation Bond Fund (Fund #46) budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources. Bond fund budgets include plans for their entire remaining approved funds. Measure LB funds are currently being used for ongoing construction projects. So, we do not expect activity in the Measure E fund for several years.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District**  
**2021-2022 Adopted Budget**  
**General Obligation Bond Fund**  
**2008 Measure E**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 132	\$ 132	\$ 133	\$ 1	1%
<b>REVENUE</b>					
Bond Proceeds	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
Interest	0	1	0	(1)	-100%
<b>TOTAL REVENUE</b>	<b>\$ 151,412,324</b>	<b>\$ 1</b>	<b>\$ 151,412,324</b>	<b>\$ 151,412,323</b>	<b>15141232300%</b>
<b>EXPENDITURES</b>					
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 28,033	\$ 0	\$ 27,635	\$ 27,635	na
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 14,542,832	\$ 0	\$ 13,433,973	\$ 13,433,973	na
Insurance	2,016,492	0	2,016,492	2,016,492	na
Rents, Building Repair, Maintenance and Equipment Repair	64,366	0	64,366	64,366	na
Legal	187,898	0	187,898	187,898	na
Postage	1,773	0	1,773	1,773	na
Online Software Licensing	9,599	0	9,599	9,599	na
Other Services and Expenses	261,020	0	760,802	760,802	na
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 17,083,980</b>	<b>\$ 0</b>	<b>\$ 16,474,903</b>	<b>\$ 16,474,903</b>	<b>na</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
General Obligation Bond Fund  
2008 Measure E**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
CAPITAL OUTLAY					
Site Improvements	\$ 3,549,498	\$ 0	\$ 3,699,498	\$ 3,699,498	na
Construction and Additions	104,424,643	0	102,207,155	102,207,155	na
Equipment	3,004,823	0	5,630,969	5,630,969	na
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 110,978,964</b>	<b>\$ 0</b>	<b>\$ 111,537,622</b>	<b>\$ 111,537,622</b>	<b>na</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 128,090,977</b>	<b>\$ 0</b>	<b>\$ 128,040,160</b>	<b>\$ 128,040,160</b>	<b>na</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 23,321,347</b>	<b>\$ 1</b>	<b>\$ 23,372,164</b>	<b>\$ 23,372,163</b>	<b>2337216300%</b>
Plus Beginning Balance	132	132	133	1	1%
<b>ENDING BALANCE</b>	<b>\$ 23,321,479</b>	<b>\$ 133</b>	<b>\$ 23,372,297</b>	<b>\$ 23,372,164</b>	<b>17573056%</b>
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 23,321,479	\$ 133	\$ 23,372,297	\$ 23,372,164	17573056%



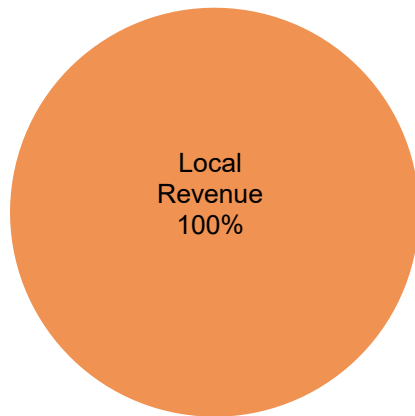
Long Beach Community College District  
2021-2022 Adopted Budget

General Obligation Bond Funds

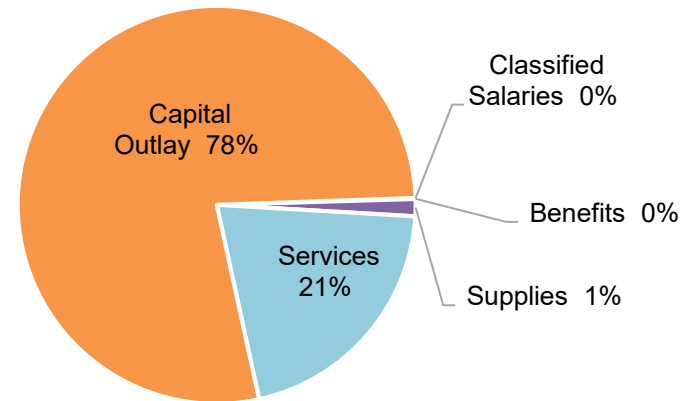
2016 Measure LB

The pie charts below present a graphic picture of the 2016 Measure LB General Obligation Bond Fund (Fund #47) budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
General Obligation Bond Fund  
2016 Measure LB**

	ADOPTED BUDGET 2020-2021	UNAUDITED ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	CHANGE	
				AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 100,638,741	\$ 100,638,741	\$ 20,958,348	\$ (79,680,393)	-79%
<b>REVENUE</b>					
Bond Proceeds	\$ 638,210,000	\$ 0	\$ 638,210,000	\$ 638,210,000	na
Interest	1,115,699	403,776	641,927	238,151	59%
<b>TOTAL REVENUE</b>	<b>\$ 639,325,699</b>	<b>\$ 403,776</b>	<b>\$ 638,851,927</b>	<b>\$ 638,448,151</b>	<b>158119%</b>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Manager/Supervisor Salaries	\$ 271,156	\$ 189,991	\$ 273,489	\$ 83,498	44%
Classified Non-Instructional Salaries	72,699	69,907	67,134	(2,773)	-4%
Classified Hourly Non-Instructional Salaries	17,126	2,849	37,933	35,084	1231%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 360,981</b>	<b>\$ 262,747</b>	<b>\$ 378,556</b>	<b>\$ 115,809</b>	<b>44%</b>
<b>BENEFITS</b>	<b>\$ 187,737</b>	<b>\$ 140,687</b>	<b>\$ 191,895</b>	<b>\$ 51,208</b>	<b>36%</b>
<b>SUPPLIES AND MATERIALS</b>					
Instructional Supplies	\$ 0	\$ 0	\$ 10,000	\$ 10,000	na
Supplies and Materials	9,089,051	7,095	9,073,104	9,066,009	127780%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 9,089,051</b>	<b>\$ 7,095</b>	<b>\$ 9,083,104</b>	<b>\$ 9,076,009</b>	<b>127921%</b>

**Long Beach Community College District**  
**2021-2022 Adopted Budget**  
**General Obligation Bond Fund**  
**2016 Measure LB**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 101,170,329	\$ 5,843,877	\$ 96,422,258	\$ 90,578,381	1550%
Insurance	16,827,896	2,154,402	15,541,832	13,387,430	621%
Rents, Building Repair, Maintenance and Equipment Repair	3,219,126	56,788	3,789,722	3,732,934	6573%
Legal	1,378,096	58,690	1,378,124	1,319,434	2248%
Postage	9,987	57	9,930	9,873	17321%
Online Software Licensing	1,435,774	103,699	1,407,076	1,303,377	1257%
Other Services and Expenses	17,623,144	55,381	16,562,629	16,507,248	29807%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 141,664,352</b>	<b>\$ 8,272,894</b>	<b>\$ 135,111,571</b>	<b>\$ 126,838,677</b>	<b>1533%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 18,784,897	\$ 683,477	\$ 17,901,419	\$ 17,217,942	2519%
Construction and Additions	458,355,557	68,536,107	392,196,721	323,660,614	472%
Equipment	103,965,154	2,181,162	99,106,404	96,925,242	4444%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 581,105,608</b>	<b>\$ 71,400,746</b>	<b>\$ 509,204,544</b>	<b>\$ 437,803,798</b>	<b>613%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 732,407,729</b>	<b>\$ 80,084,169</b>	<b>\$ 653,969,670</b>	<b>\$ 573,885,501</b>	<b>717%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (93,082,030)</b>	<b>\$ (79,680,393)</b>	<b>\$ (15,117,743)</b>	<b>\$ 64,562,650</b>	<b>-81%</b>
Plus Beginning Balance	100,638,741	100,638,741	20,958,348	(79,680,393)	-79%
<b>ENDING BALANCE</b>	<b>\$ 7,556,711</b>	<b>\$ 20,958,348</b>	<b>\$ 5,840,605</b>	<b>\$ (15,117,743)</b>	<b>-72%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Reserve for Contingencies	\$ 7,556,711	\$ 20,958,348	\$ 5,840,605	\$ (15,117,743)	-72%

**Long Beach Community College District  
2021-2022 Adopted Budget**

**Other Trust Fund**

**Retiree Health Sub-Fund**

Retiree current health benefit costs and liabilities for future costs are budgeted and recorded in the Retiree Health Sub-Fund. Retiree health benefits are often referred to as Other Post-Employment Benefits (OPEB). As of our most recent actuarial study dated June 30, 2019, the total actuarially determined liability (Total OPEB Liability – TOL) for current and future retirees is \$36,301,571. Due to the implementation of GASB 74/75, the Annual Required Contribution (ARC) is no longer part of the actuarial study. For budgeting purposes, our actuary has provided a calculation of the Actuarially determined ARC, which is \$4,136,003 or 5.47% 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 3.10% of the 5.47% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$4,136,003 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. Our contribution for the ARC normal costs related to 2019-20 federal salaries was \$55,428 which was deposited into the irrevocable trust in September 2020. A similar amount is expected to be deposited for 2020-21 federal salaries after the 2020-21 fiscal year closes.

The ARC amount noted above is a minor change from the prior actuarial study. Several factors impact the ARC valuation, including: 1) changes in the number of participants, 2) effects of regulation changes, 3) changes in health insurance premiums, and 4) changes in the investment in the irrevocable trust. With the implementation of GASB 68 & 71 for pension liabilities in 2014-15 and the implementation of GASB 74 and 75 for retiree health liabilities, actuaries are compelled to use similar assumptions and methodologies to those used by STRS and PERS actuaries. Increases in health insurance premiums impact the ARC. Increases to assets in the irrevocable trust decreases the overall liability and the ARC. We implemented GASB 74 and 75

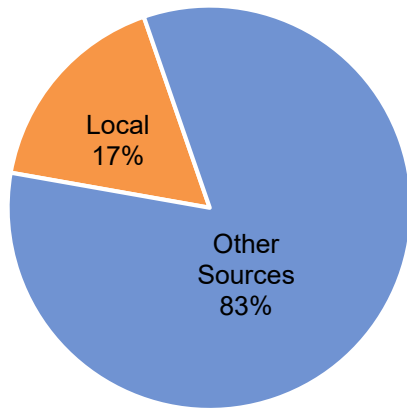
Long Beach Community College District  
2021-2022 Adopted Budget

Other Trust Fund

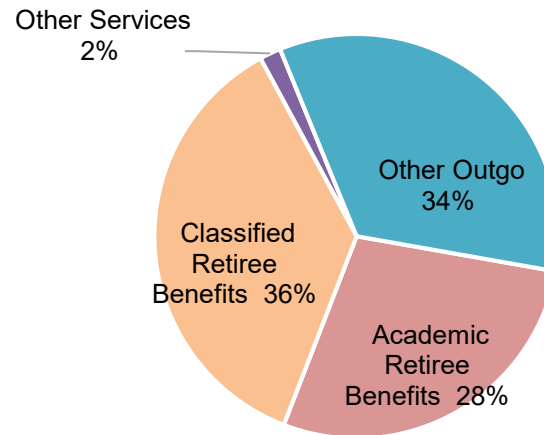
for the 2016-17 fiscal year, which requires presenting full unfunded OPEB liabilities on our audited financial statements. As of June 30, 2021, the market value of the investment in the irrevocable trust was \$10,984,927.

The pie charts below present a graphic picture of the Retiree Health Sub-Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Other Trust Fund  
Retiree Health Sub-fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 33,693,008	33,693,008	\$ 37,379,589	\$ 3,686,581	11%
<b>REVENUE</b>					
Local Revenue					
Interest	\$ 190,400	\$ 126,121	\$ 200,000	\$ 73,879	59%
Dividend Income	200,000	1,917,939	450,000	(1,467,939)	-77%
<b>TOTAL REVENUE</b>	\$ 390,400	\$ 2,044,060	\$ 650,000	\$ (1,394,060)	-68%
<b>OTHER FINANCING SOURCES</b>					
From Composite Benefits Rate	\$ 2,345,973	\$ 3,732,336	\$ 2,345,973	\$ (1,386,363)	-37%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,790,030	403,667	1,790,030	1,386,363	343%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 4,136,003	\$ 4,136,003	\$ 4,136,003	\$ 0	0%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 4,526,403	\$ 6,180,063	\$ 4,786,003	\$ (1,394,060)	-23%
<b>EXPENDITURES</b>					
Academic Retiree Benefits	\$ 1,348,611	\$ 1,075,873	\$ 1,654,340	\$ 578,467	54%
Classified Retiree Benefits	1,726,996	1,328,791	2,134,851	806,060	61%
Other Services and Expenses	85,000	88,818	100,000	11,182	13%
<b>TOTAL EXPENDITURES</b>	\$ 3,160,607	\$ 2,493,482	\$ 3,889,191	\$ 1,395,709	56%
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 1,365,796	\$ 3,686,581	\$ 896,812	\$ (2,789,769)	-76%
Plus Beginning Balance	33,693,008	33,693,008	37,379,589	3,686,581	11%
<b>ENDING BALANCE</b>	\$ 35,058,804	\$ 37,379,589	\$ 38,276,401	\$ 896,812	2%

**Long Beach Community College District  
2021-2022 Adopted Budget  
Other Trust Fund  
Retiree Health Sub-fund**

<b>FUND BALANCE CLASSIFICATIONS</b>	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
Restricted Reserve					
Futuris Irrevocable Trust	\$ 9,270,806	\$ 10,984,927	\$ 11,444,604	\$ 459,677	4%
Committed Reserve					
Actuarial Accrued Liability	<u>25,787,998</u>	<u>26,394,662</u>	<u>26,831,797</u>	<u>437,135</u>	<u>2%</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ 35,058,804</b>	<b>\$ 37,379,589</b>	<b>\$ 38,276,401</b>	<b>\$ 896,812</b>	<b>2%</b>

Long Beach Community College District  
2021-2022 Adopted Budget

Other Trust Fund

Equity Award Sub-Fund

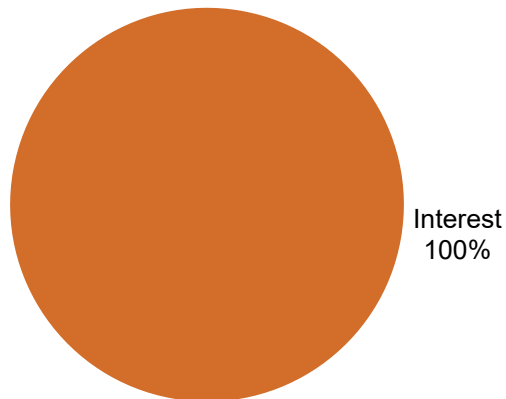
Long Beach City College (LBCC) received a tremendously generous gift of \$30 million from author and philanthropist MacKenzie Scott (through Fidelity Charitable). This is the single largest donation the College has received in its almost 95-year history, and one of the largest single-donor gifts given to a California Community College. The award was given in recognition of LBCC’s leadership and transformative work in responding to the College’s changing demographics, closing equity gaps, and work in racial justice. The unrestricted gift will be prioritized for initiatives that:

- Improve student academic outcomes by addressing racial equity gaps
- Engage in race-conscious and equity-minded practices that promote an inclusive and affirming campus environment
- Increase holistic support services for our most vulnerable students

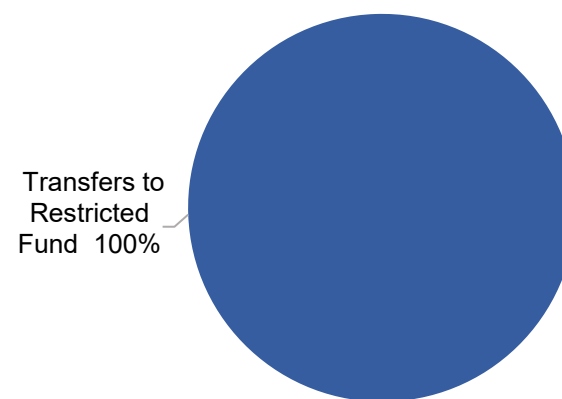
Detailed budget plans are being developed for this award.

The pie charts below present a graphic picture of the Equity Award Sub-Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups





**Long Beach Community College District  
2021-2022 Adopted Budget  
Other Trust Fund  
Equity Award Sub-fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	\$ 0	\$ 0	\$ 30,010,239	\$ 30,010,239	na
<b>REVENUE</b>					
Local Revenue					
Interest	\$ 0	\$ 10,239	\$ 193,000	\$ 182,761	1785%
Fidelity Charitable Equity Award	0	30,000,000	0	(30,000,000)	-100%
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 30,010,239</u>	<u>\$ 193,000</u>	<u>\$ (29,817,239)</u>	<u>-99%</u>
<b>INTERFUND TRANSFERS OUT</b>					
To Restricted General Fund	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000	na
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 0	\$ 30,010,239	\$ (1,807,000)	\$ (31,817,239)	-106%
Plus Beginning Balance	0	0	30,010,239	30,010,239	na
<b>ENDING BALANCE</b>	<u>\$ 0</u>	<u>\$ 30,010,239</u>	<u>\$ 28,203,239</u>	<u>\$ (1,807,000)</u>	<u>-6%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 0	\$ 30,010,239	\$ 28,203,239	\$ (1,807,000)	-6%

**Long Beach Community College District  
2021-2022 Adopted Budget**

**Self Insurance Fund**

Education Code Section 72506(d) 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 up to \$1,000,000 comprehensive liability insurance and up to \$250,000 for property insurance coverage. The District belongs to the School's Association for Excess Risk (SAFER) Joint Powers Authority for excess insurance coverage for liability losses in excess of \$1,000,000 up to \$50,000,000, and in excess of \$250,000 up to \$250,250,000 for excess property coverage. These pools have stabilized the cost of insurance coverage in recent years.

Our deductibles (member retained limit) for insurance are as follows:

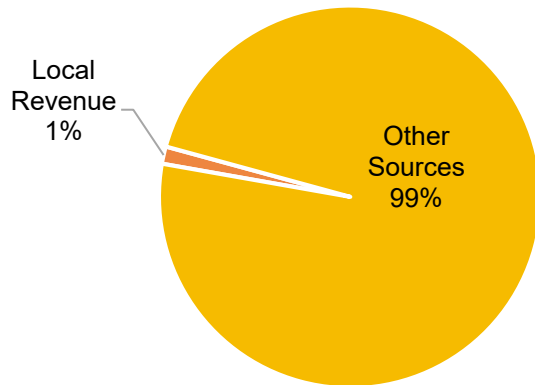
- Liability \$10,000
- Property \$ 5,000
- Student Professional Liability \$ 5,000
- Crime \$ 2,500
- Cyber Liability \$75,000
- Equipment Breakdown \$ 5,000

Long Beach Community College District  
2021-2022 Adopted Budget

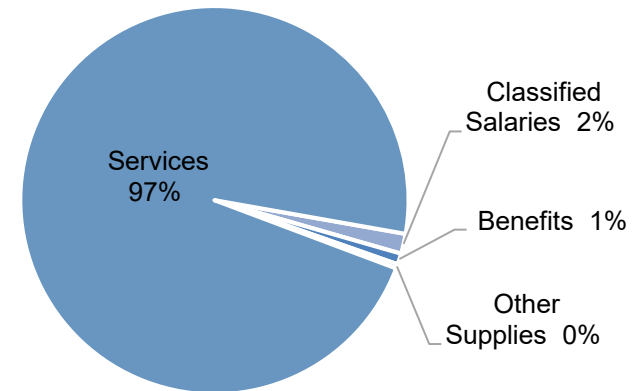
Self Insurance Fund

The pie charts below present a graphic picture of the Self Insurance Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	\$ <u>3,854,979</u>	\$ <u>3,854,979</u>	\$ <u>3,819,051</u>	\$ <u>(35,928)</u>	<u>-1%</u>
<b>REVENUE</b>					
Interest	\$ 26,500	\$ 11,106	\$ 17,600	\$ 6,494	58%
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 1,186,000	\$ 1,186,000	\$ 1,186,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ <u>1,186,000</u>	\$ <u>1,186,000</u>	\$ <u>1,186,000</u>	\$ <u>0</u>	<u>0%</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ <u>1,212,500</u>	\$ <u>1,197,106</u>	\$ <u>1,203,600</u>	\$ <u>6,494</u>	<u>1%</u>
<b>EXPENDITURES</b>					
Classified Non-Instructional Salaries	\$ 43,083	\$ 45,654	\$ 27,528	\$ (18,126)	-40%
Benefits	23,265	24,653	15,140	(9,513)	-39%
Other Supplies	6,000	457	6,000	5,543	1213%
Professional Services	8,500	0	8,500	8,500	na
Travel and Conferences	3,200	0	3,200	3,200	na
Staff Development	0	0	0	0	na
Dues and Memberships	150	150	150	0	0%
Insurance Premiums Casualty/Liability	1,247,750	1,057,001	1,372,525	315,524	30%
Miscellaneous Insurance Expense	157,600	103,841	157,600	53,759	52%
Legal Services	47,000	0	47,000	47,000	na
Online Software Licensing	5,000	1,278	5,000	3,722	291%
Other Services and Expenses	11,000	0	11,000	11,000	na
<b>TOTAL EXPENDITURES</b>	\$ <u>1,552,548</u>	\$ <u>1,233,034</u>	\$ <u>1,653,643</u>	\$ <u>420,609</u>	<u>34%</u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ (340,048)	\$ (35,928)	\$ (450,043)	\$ (414,115)	1153%
Plus Beginning Balance	3,854,979	3,854,979	3,819,051	(35,928)	-1%
<b>ENDING BALANCE</b>	<u>\$ 3,514,931</u>	<u>\$ 3,819,051</u>	<u>\$ 3,369,008</u>	<u>\$ (450,043)</u>	<u>-12%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Committed Reserve	\$ 3,514,931	\$ 3,819,051	\$ 3,369,008	\$ (450,043)	-12%

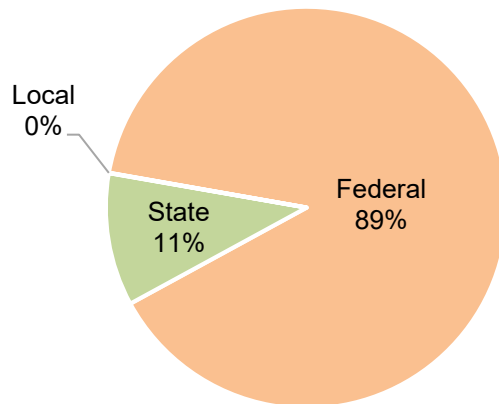
**Long Beach Community College District  
2021-2022 Adopted Budget**

**Student Financial Aid Fund**

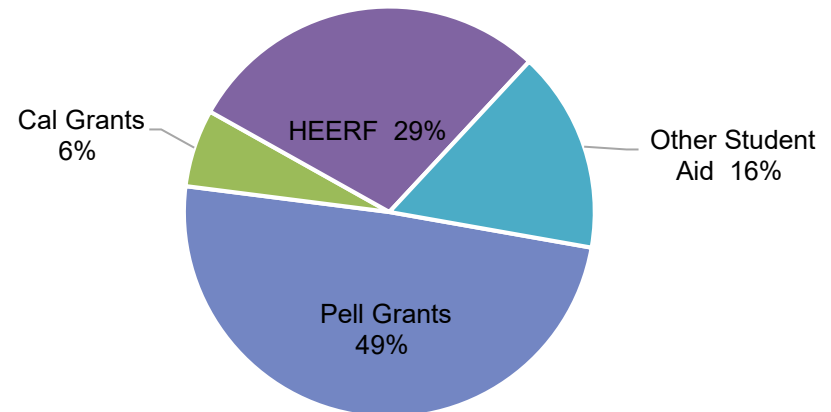
Effective July 1, 1984, the District was required to maintain a separate fund for the deposit and direct payment of government-funded Student Financial Aid. Included in the Student Financial Aid Fund are: Extended Opportunity Programs and Services (EOPS); Perkins Loans (formerly NDSL); Federal Supplemental Education Opportunity Grants (FSEOG); Cal Grants; Federal Pell Grants; Cooperative Agencies Resources Education (CARE) program; the W. D. Ford Direct Stafford Loans; and Federal and state funding for student emergency aid in response to the COVID-19 pandemic, including HEERF I, II and III grants.

The pie charts below present a graphic picture of the Student Financial Aid Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the expense chart below, all of the expense in this fund is for student aid.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Student Financial Aid Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
<b>REVENUE</b>					
Federal Revenue					
Americorps National Service Awards	\$ 110,000	\$ 50,558	\$ 80,000	\$ 29,442	58%
American Rescue Plan HEERF III	0	4,898,000	21,597,194	16,699,194	341%
American Rescue Plan Institutional HEERF III	0	0	3,844,000	3,844,000	na
Coronavirus Aid, Relief, and Economic Security Act (CARES) HEERF I	3,665,764	4,026,029	0	(4,026,029)	-100%
Coronavirus Response & Relief Supplemental Appropriations Act HEERF II	0	7,330,471	1,058	(7,329,413)	-100%
Emergency Financial Assistance Grant	0	0	5,513,850	5,513,850	na
Pell Grants	41,000,000	36,665,345	43,500,000	6,834,655	19%
Supplemental Education Opportunity Grants (SEOG)	998,306	1,091,623	1,047,140	(44,483)	-4%
W. D. Ford Direct Stafford Loan	3,268,000	2,688,769	3,300,000	611,231	23%
Total Federal Revenue	\$ 49,042,070	\$ 56,750,795	\$ 78,883,242	\$ 22,132,447	39%
State Revenue					
Cal Grants	\$ 4,200,000	\$ 5,576,847	\$ 5,400,000	\$ (176,847)	-3%
California College Promise	0	7,700	39,000	31,300	406%
Cooperative Agencies Resources Education (CARE)	138,000	163,350	138,000	(25,350)	-16%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
Disaster Relief Emergency	0	176,000	7,624	(168,376)	-96%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Homeless and Housing Insecure Pilot	40,000	15,339	30,000	14,661	96%
Restricted Lottery for Student Basic Needs	0	0	500,000	500,000	na
Student Equity and Achievement Program	50,000	5,350	50,000	44,650	835%
Student Success Completion	2,224,753	2,918,115	2,829,294	(88,821)	-3%
Total State Revenue	\$ 7,103,430	\$ 9,313,378	\$ 9,444,595	\$ 131,217	1%
Local Revenue					
Pritzker Foster Care Initiative	\$ 30,522	\$ 45,792	\$ 23,500	\$ (22,292)	-49%
<b>TOTAL REVENUE</b>	<b>\$ 56,176,022</b>	<b>\$ 66,109,965</b>	<b>\$ 88,351,337</b>	<b>\$ 22,241,372</b>	<b>34%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 0	\$ 3,189	\$ 0	\$ (3,189)	-100%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 56,176,022</b>	<b>\$ 66,113,154</b>	<b>\$ 88,351,337</b>	<b>\$ 22,238,183</b>	<b>34%</b>
<b>EXPENDITURES</b>					
Americorps National Service Awards	\$ 110,000	\$ 50,558	\$ 80,000	\$ 29,442	58%
Cal Grants	4,200,000	5,576,847	5,400,000	(176,847)	-3%
California College Promise	0	7,700	39,000	31,300	406%
Cooperative Agencies Resources Education (CARE)	138,000	163,350	138,000	(25,350)	-16%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
American Rescue Plan HEERF III	0	4,898,000	21,597,194	16,699,194	341%
American Rescue Plan Institutional HEERF III	0	0	3,844,000	3,844,000	na
Coronavirus Aid, Relief, and Economic Security Act (CARES) HEERF I	3,665,764	4,026,029	0	(4,026,029)	-100%
Coronavirus Response & Relief Supplemental Appropriations Act HEERF II	0	7,330,471	1,058	(7,329,413)	-100%
Disaster Relief Emergency	0	176,000	7,624	(168,376)	-96%
Emergency Financial Assistance Grant	0	0	5,513,850	5,513,850	na
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Homeless and Housing Insecure Pilot	40,000	15,339	30,000	14,661	96%
Pell Grants	41,000,000	36,667,407	43,500,000	6,832,593	19%
Pritzker Foster Care Initiative	30,522	45,792	23,500	(22,292)	-49%
Restricted Lottery for Student Basic Needs	0	0	500,000	500,000	na
Student Equity and Achievement Program	50,000	5,350	50,000	44,650	835%
Student Success Completion	2,224,753	2,918,115	2,829,294	(88,821)	-3%
Supplemental Education Opportunity Grants (SEOG)	998,306	1,091,623	1,047,140	(44,483)	-4%
W. D. Ford Direct Stafford Loan	3,268,000	2,688,860	3,300,000	611,140	23%
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,176,022</b>	<b>\$ 66,112,118</b>	<b>\$ 88,351,337</b>	<b>\$ 22,239,219</b>	<b>34%</b>



**Long Beach Community College District  
2021-2022 Adopted Budget  
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2020-2021</u>	<u>UNAUDITED ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund	\$ 0	\$ 1,036	\$ 0	\$ (1,036)	-100%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 56,176,022</b>	<b>\$ 66,113,154</b>	<b>\$ 88,351,337</b>	<b>\$ 22,238,183</b>	<b>34%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>	<b>na</b>
Plus Beginning Balance	121,523	121,523	121,523	0	0%
<b>ENDING BALANCE</b>	<b>\$ 121,523</b>	<b>\$ 121,523</b>	<b>\$ 121,523</b>	<b>\$ 0</b>	<b>0%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%

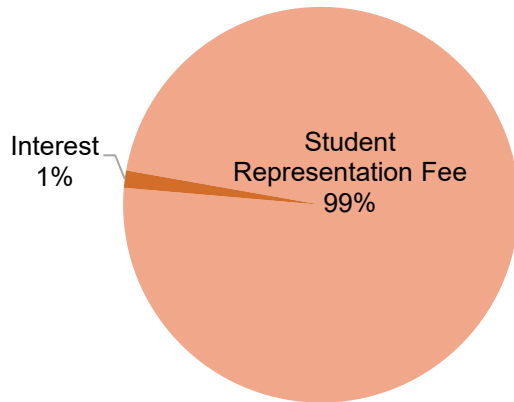
**Long Beach Community College District  
2021-2022 Adopted Budget**

**Student Representation Fee Fund**

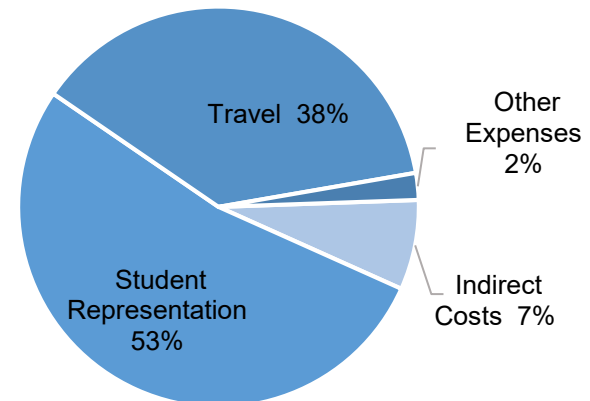
The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One dollar (\$1) of every two-dollar (\$2) fee collected shall be expended to establish and provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the state government. The remaining dollar will be distributed to the Board of Governors to be expended on the establishment and to support the operations of a statewide community college student organization, recognized by the Board of Governors of the California Community Colleges.

Fees collected pursuant to EC §76060.5 shall be under the custody of the district's chief fiscal officer and, subject to approval of the governing board, shall be deposited or invested in one or more of the following ways: in an insured bank, state-chartered savings and loan association, credit union, centralized State Treasury system, or other depository or investment as authorized by EC §76063. The funds collected are deposited at Farmers and Merchants Bank in a fully insured account.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Student Representation Fee Fund**

	ADOPTED BUDGET 2020-2021	UNAUDITED ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	CHANGE	
				AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 86,226	\$ 86,226	\$ 114,428	\$ 28,202	33%
<b>REVENUE</b>					
Local Revenue					
Student Representation Fee	\$ 55,000	\$ 57,064	\$ 56,000	\$ (1,064)	-2%
Interest	300	670	800	130	19%
<b>TOTAL REVENUE</b>	<b>\$ 55,300</b>	<b>\$ 57,734</b>	<b>\$ 56,800</b>	<b>\$ (934)</b>	<b>-2%</b>
<b>EXPENDITURES</b>					
<b>SUPPLIES &amp; MATERIALS</b>					
Fuel	\$ 300	\$ 0	\$ 300	\$ 300	na
Other Supplies	800	0	800	800	na
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 1,100</b>	<b>\$ 0</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>na</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 0	\$ 1,000	\$ 0	\$ (1,000)	-100%
Travel and Conferences	25,000	0	20,000	20,000	na
Postage	50	0	50	50	na
Indirect Costs	3,850	631	3,850	3,219	510%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 28,900</b>	<b>\$ 1,631</b>	<b>\$ 23,900</b>	<b>\$ 22,269</b>	<b>1365%</b>
<b>OTHER OUTGO</b>					
To Board of Governors	\$ 23,650	27,901	28,031	130	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,650</b>	<b>\$ 29,532</b>	<b>\$ 53,031</b>	<b>\$ 23,499</b>	<b>80%</b>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Student Representation Fee Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	AMOUNT	PERCENT
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 1,650	\$ 28,202	\$ 3,769	\$ (24,433)	-87%
Plus Beginning Balance	86,226	86,226	114,428	28,202	33%
<b>ENDING BALANCE</b>	<b>\$ 87,876</b>	<b>\$ 114,428</b>	<b>\$ 118,197</b>	<b>\$ 3,769</b>	<b>3%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 87,876	\$ 114,428	\$ 118,197	\$ 3,769	3%

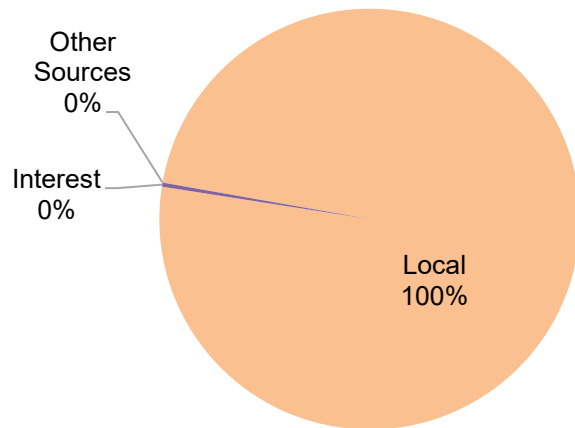
Long Beach Community College District  
2021-2022 Adopted Budget

Veterans Stadium Operations Fund

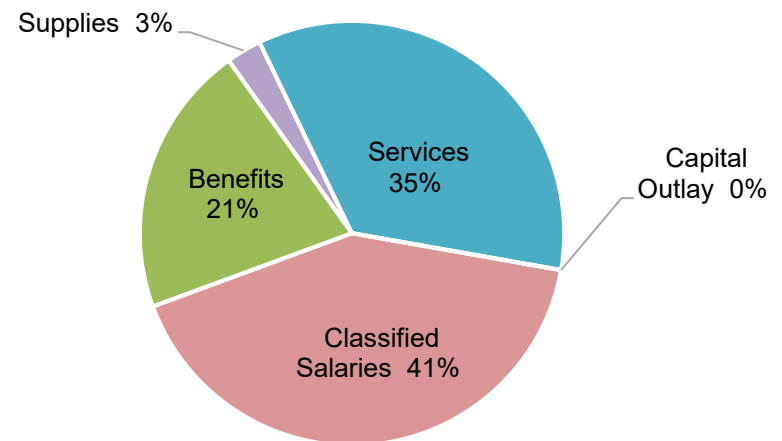
This Special Revenue Fund is intended to be self-supporting. However, the COVID-19 pandemic and the resulting campus shutdown have severely decreased revenue. Revenues are derived from the rental of Veterans Stadium to high schools, community groups, antique and auto markets, vehicle sales, commercial filming, and miscellaneous events. The fund also received HEERF funds as reimbursement for lost revenue due to the COVID-19 pandemic.

The pie charts below present a graphic picture of the Veterans Stadium Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Adopted Budget 2021-22  
Revenue by Major Object Groups



Adopted Budget 2021-22  
Expenditures by Major Object Groups



**Long Beach Community College District  
2021-2022 Adopted Budget  
Veterans' Stadium Operations Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2020-2021	2020-2021	2021-2022		
<b>BEGINNING BALANCE</b>	<u>\$ 510,629</u>	<u>\$ 510,629</u>	<u>\$ 1,122,480</u>	<u>\$ 611,851</u>	<u>120%</u>
<b>REVENUES</b>					
Local Revenue	\$ 1,000,000	\$ 1,305,105	\$ 1,300,000	\$ (5,105)	0%
Interest	3,900	4,136	4,000	(136)	-3%
<b>TOTAL REVENUE</b>	<u>\$ 1,003,900</u>	<u>\$ 1,309,241</u>	<u>\$ 1,304,000</u>	<u>\$ (5,241)</u>	<u>0%</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Restricted General Fund (HEERF II)	\$ 0	\$ 340,044	\$ 0	\$ (340,044)	-100%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<u>\$ 1,003,900</u>	<u>\$ 1,649,285</u>	<u>\$ 1,304,000</u>	<u>\$ (345,285)</u>	<u>-21%</u>
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 97,167	\$ 82,406	\$ 102,083	\$ 19,677	24%
Classified Non-Instructional Salaries	415,110	426,421	376,057	(50,364)	-12%
Classified Hourly Non-Instructional Salaries	85,000	21,103	65,000	43,897	208%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 597,277</u>	<u>\$ 529,930</u>	<u>\$ 543,140</u>	<u>\$ 13,210</u>	<u>2%</u>
BENEFITS	\$ 286,830	\$ 277,662	\$ 270,777	\$ (6,885)	-2%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 48,450	\$ 23,384	\$ 30,050	\$ 6,666	29%
Fuel	5,000	812	5,000	4,188	516%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 53,450</u>	<u>\$ 24,196</u>	<u>\$ 35,050</u>	<u>\$ 10,854</u>	<u>45%</u>

**Long Beach Community College District  
2021-2022 Adopted Budget  
Veterans' Stadium Operations Fund**

	<b>ADOPTED BUDGET 2020-2021</b>	<b>UNAUDITED ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 175,000	\$ 2,805	\$ 120,000	\$ 117,195	4178%
Travel and Conferences	2,200	0	2,200	2,200	na
Utilities	243,000	156,988	243,000	86,012	55%
Rents, Building Repair Maintenance and Equipment Repair	71,000	22,153	71,000	48,847	220%
Postage	100	0	100	100	na
Other Services and Expenses	65,000	23,700	20,000	(3,700)	-16%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 556,300</b>	<b>\$ 205,646</b>	<b>\$ 456,300</b>	<b>\$ 250,654</b>	<b>122%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 6,059	\$ 0	\$ 0	\$ 0	na
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,499,916</b>	<b>\$ 1,037,434</b>	<b>\$ 1,305,267</b>	<b>\$ 267,833</b>	<b>26%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (496,016)</b>	<b>\$ 611,851</b>	<b>\$ (1,267)</b>	<b>\$ (613,118)</b>	<b>100%</b>
Plus Beginning Balance	510,629	510,629	1,122,480	611,851	120%
<b>ENDING BALANCE</b>	<b>\$ 14,613</b>	<b>\$ 1,122,480</b>	<b>\$ 1,121,213</b>	<b>\$ (1,267)</b>	<b>0%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Committed Reserve	\$ 14,613	\$ 1,122,480	\$ 1,121,213	\$ (1,267)	0%