

# TENTATIVE BUDGET

Fiscal Year 2019-2020



**LONG BEACH COMMUNITY COLLEGE DISTRICT**

**Long Beach City College**



**LONG BEACH COMMUNITY COLLEGE DISTRICT  
2019-2020 Tentative Budget**

Submitted by:

Reagan F. Romali, Ph.D.  
Superintendent-President

To the:

Board of Trustees  
Sunny Zia, President

Vivian Malauulu, Vice President  
Dr. Virginia Baxter, Member

Douglas W. Otto, Member  
Uduak-Joe Ntuk, Member

June 26, 2019

Long Beach Community College District

2019- 2020 Tentative Budget

Table of Contents

Superintendent’s Message .....	1
Budget Assumptions and Implications .....	10
Summary of All Expenditures and Other Outgo by Fund .....	17
Unrestricted General Fund (Fund #01) .....	18
Restricted General Fund (Fund #12) .....	25
Restricted Parking Program .....	36
Student Health Centers .....	38
Associated Student Body Fund (Fund #72).....	40
Capital Projects Fund (Fund #41) .....	43
Child and Adult Development (Fund #33) .....	48
Contract/ Community Education Fund (Fund #59) .....	52
General Obligation Bond Funds .....	56
Measure E (Fund #46) .....	61
Measure LB (Fund #47) .....	64
Retiree Health Fund (Fund #79) .....	67
Self Insurance Fund (Fund #61) .....	70
Student Financial Aid Fund (Fund #74) .....	74
Student Representation Fee Fund (Fund #71) .....	77
Veterans Stadium Operations Fund (Fund #58) .....	79

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

June 26, 2019

Board of Trustees  
Long Beach, California 90808

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

Governor Newsom's 2019-20 State Budget proposals continue many of the initiatives inherited from Governor Brown including the Student Centered Funding Formula (SCFF) and the California College Promise program. Governor Newsom also continues the strategy of using projected short-term revenue increases to repay debt and increase reserves, including an additional \$1.2 billion deposit into the Rainy Day Fund and a first-time deposit of \$389 million into the Public School System Stabilization Account. The Governor also budgeted \$3 billion (increased an additional \$150 million in the May Revise) to address the unfunded STRS liability.

As more data become available, the SCFF is reevaluated and adjusted. The Chancellor's Office reported a 5% funding deficit in their 2018-19 period 1 apportionment reports. The May Revise Budget eliminates the shortfall by reducing transfer student counts and increasing revenue estimates. The Chancellor's Office pledges to fund hold harmless districts without a deficit factor reduction, but the potential funding shortfall problem is expected to continue into the budget year and beyond.

This Tentative Budget is substantially based on the Governor's January Budget. Notes related to the Governor's May Revise Budget proposals are included. Those proposals are not final, but they are our best current estimates of the upcoming final State Budget. Highlights of the State Budget are detailed below:

- SCFF funding increase of \$265 million, which includes the COLA (cost of living adjustment) allocation below.
- \$230 million (3.26%) COLA, which is \$4.0 million for LBCC.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

- Maintain SCFF Allocations — The formula will continue to provide 70% base allocation, 20% for equity allocation, and 10% for the student success allocation again in 2019-20 (a 70-20-10 split), phasing into a 60-20-20 split in subsequent years.
  - Base Grants (70%) — District base grants determined by three-year rolling average of credit FTES enrollment. Noncredit, special admit credit and incarcerated credit FTES are funded at existing rates.
  - Supplemental Grant (20%) — Supplemental grants based on the number of low-income students that the district enrolls reflecting three factors: (1) headcount of all students who receive a College Promise Grant fee waiver (formerly known as the BOG Waiver); (2) Pell Grant recipient headcount enrollment; and (3) AB540 students per the California Dream Grant application.
  - Student Success Incentive Grant (10%) — Funding based on an elaborate point system derived from the following measures:
    - Progress
      - Transfer-level mathematics and English within first year
    - Outcomes
      - AA/AS degrees
      - Transfer to any accredited 4-year institution
      - ADT
      - Credit certificates 18 units or greater
      - 9 CTE units
    - Wages
      - Regional living wage after one year
  - The May Revise would cap annual increases to 10% of the total dollar amount and would limit funding for transfers to the district of residence (it is hoped to revise this limitation to districts at which the student earned at least 12 units, regardless of the student's location of residence).
  - “Summer Shift” – continues. This provision continues the district's ability to choose the fiscal year in which to report specified summer FTES for summer enrollment that overlaps fiscal years.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

- Stability funding – continues. Total apportionment will be equal to the greater of the current year or prior year apportionment calculated.
- Hold Harmless Provision – for three years. Districts that do not earn apportionment equal to 2017-18 funding under the new formula would be held harmless to at least 2017-18 funding levels plus COLA for 2018-19, 2019-20 and 2020-21. (The May Revise Budget proposes extending hold harmless to 2021-22.)
- \$40 million California College Promise – continues for a second year. (\$5.2 million augmentation in the May Revise Budget.)
- Strong Workforce Program – (\$7 million) decrease, mainly removing one-time sources.
- \$9 million (3.26%) COLA for categorical programs (DSPS, EOPS, CalWORKs, and Child Care Tax Bailout).
- \$4 million (3.26%) COLA for the Adult Education Program.
- \$0 million for Deferred Maintenance and Instructional Equipment. (May Revise Budget proposed \$40 million, which is approximately \$600,000 for LBCC.)
- 30 (15 continuing and 15 new) Proposition 51 facilities bond projects are included in the May Revise. Only one of the two LBCC projects, which were previously approved, continue:
  - Construction Trades Phase 1, Building MM at PCC.
  - It is hoped that the second project, Buildings M & N at LAC, is restored in the final budget.
- Student Equity and Achievement (SEA) Program - consolidation of the Student Success and Support Program (SSSP), the Student Equity, and the Basic Skills Programs. No funding change.
- \$11 million Student Success Completion Grant. (\$18 million in May Revise.)
- (\$14 million) decrease Student Financial Aid Administration Allocation to remove prior-year one-time funding.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

- \$3 billion STRS contribution (additional \$150 million in May Revise) includes a contribution to reduce districts' 2019-20 rate to 17.10% (further reduction in May Revise). This is helpful, but it still leaves a rate increase, which will cost LBCC about \$200,000 in 2019-20.

The Tentative 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

We continue to strategically evaluate staffing and potential reorganizations. We are hiring fifteen (fourteen in the unrestricted general fund) new full-time faculty for 2019-20. The estimated budget increase is \$1,752,116 for salary and benefits.

Previously negotiated salary agreements are included in the Tentative Budget. Part-time faculty received a 2% ongoing increase for the 2018-19 fiscal year. Full-time classified employees received a 2.71% increase (the greater of 2.15% or funded COLA) effective for 2018-19 fiscal year; and will receive an increase of 3.26% (the greater of 2.35% or funded COLA) for 2019-20. Full-time faculty received a 1.5% on-schedule increase effective for 2018-19 along with an increase in the minimum amount of reassigned time for department heads to 50% from 20% and increased lab parity to 0.9 from 0.75; and a 1.85% on-schedule increase effective for 2019-20.

The 2018-19 Adopted Budget included an operating deficit of (\$3.6) million. Due to various factors, we were able to eliminate the deficit and create a modest surplus of \$0.2 million with an ending fund balance of \$30.4 million projected at June 30, 2019. The major changes include \$0.8 million increase in state funding for additional full-time faculty; \$0.5 million increase in local revenue, mainly interest income; \$3.2 million in salary and benefit savings due to vacancies and reorganizations; and \$0.3 million in reduced equipment expenditures, offset by about \$1.0 million in other expense increases including one-time professional service and software expenditures.



**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

I am recommending a proposed Tentative Budget with an operating deficit of \$2.9 million resulting in a \$27.5 million (19.4%) ending fund balance at June 30, 2020. The lack of significant apportionment revenue increases, increased budgets to cover new hires, refilling vacancies, increased pay rates, increased health insurance premiums and pension cost increases contribute to the deficit. Much of the recent funding provided has been one-time or non-discretionary funding. The new funding formula adds to our budget challenges. We know that pension contributions will continue to increase significantly in future years, so we need to continue deficit reduction strategies.

Of the \$2.9 million budget deficit in the 2019-20 Tentative Budget, \$1.0 million is one-time expenditures, including carryover funds for Business Process Reviews and mandated cost projects.

The remaining \$1.9 million of the deficit is a structural deficit, related to ongoing expenditures. Without additional enrollment growth in future years, and the uncertainty of funding in future years due to the SCFF, we will need to reduce our expenditures in order to address the deficit. That work continues. We will be collaborating with the campus community and Budget Advisory Committee to further identify expenditure savings suggestions that can be incorporated into the 2019-2020 budget. In order to better explain the operating deficit, I have provided more details below for both revenue and expenditure changes.

*Revenues:* Major increase / (decrease):

Changes from 2018-19 - Estimated Actuals		Comments
Apportionment	\$4,092,211	The increase is the net of: <ul style="list-style-type: none"> <li>• \$4.0 million 3.26% COLA</li> <li>• \$0.1 million increase due to prior year apportionment recalculation revenue adjustment</li> </ul>
Local Revenue	\$322,740	The increase is mainly due to non-resident tuition increases.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

*Expenditures: Major increases / (decreases):*

Changes from 2018-19 - Estimated Actuals		Comments
Total Academic Salaries	\$2,253,084	The increase is due mainly to hiring 14 new full-time faculty, step increases and negotiated salary increases, offset by a decrease in part-time faculty.
Total Classified Salaries	\$2,388,911	The increase is due to negotiated salary increases, step and column increases, and the assumption that vacancies will be filled. These increases will be offset by salary savings from reorganizations.
Total Benefits	\$3,149,927	The increase is due to the increase in positions, salaries, and increases to certain benefit rates, most notably the 0.82% for STRS, the 2.671% for PERS, the 1.6% increase to health and welfare benefits.
One-Time Expenses	(\$700,795)	The decrease is mainly due to reductions and one-time expenditures in 2018-19 including professional services for student financial aid, ECS Forms development for electronic invoice workflow and Admissions and Records forms, and for security software.

Reserves

Board Policy requires a minimum 5.5% reserve in the Unrestricted General Fund. Therefore, \$7.8 million has been budgeted for this purpose. \$13.5 million has been reserved for the Institutional Effectiveness goal of

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

9.5% (15% when combined with the 5.5% Board minimum). Additionally, \$1.7 million is reserved for business process review expenditures planned for future years, and \$2.9 million has been reserved for vacation and load banking. \$1.6 million is reserved for economic uncertainties. If it becomes necessary to use any reserves, it will be formally reported to the Board in the Fiscal Services agenda items. The Quarterly Budget Performance Reports will also identify the use of any reserves.

Restricted General Fund

The total Restricted General Fund budget is \$44.9 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, Innovation in Higher Education and other state-supported programs. This fund also includes the locally funded Parking Program and the Student Health Centers.

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. \$83.5 million of those bonds were refunded in December 2017, which will provide \$21.4 million in savings to taxpayers over the life of the bonds. 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. One district wide, three Pacific Coast Campus, and five Liberal Arts Campus major projects are planned for the 2019-20 fiscal year.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Superintendent's Message**

Other Funds

Other funds are balanced. In the Capital Projects Fund, the state May Revise budget has provided potential scheduled maintenance funds. As noted above, our Buildings M and N project and the Construction Trades Phase 1 (Building MM) project 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 Tentative Budget provides the college administration with spending authority to operate the College during the 2019-20 fiscal year. The Student Centered Funding Formula (SCFF) continues to be debated and the final outcome for 2019-20 will be known with the enactment of the Budget Act and trailer legislation. The final budget will be presented for consideration to the Board of Trustees at their meeting on September 11, 2019. A public hearing will be held on that date at 5:45pm at the District Board Room at 4901 E. Carson Street, Long Beach, CA 90808, Building T, Room 1100. We have made great strides in improving our success measures; however, we are still considered a hold harmless district under the SCFF. Through Guided Pathways and many other initiatives, we hope to continue to improve these measures related to the Chancellor's Office's *Vision for Success*. We are proud that the Long Beach College Promise has expanded to the College Promise 2.0 here, to the California College Promise statewide and has inspired similar promise programs nationally. We provide great opportunities for our students and our community. We are thankful for the Governor's investment in education as we know that preparing our youth and our work force with the greatest chance for success is an important investment for the state's future. We are hopeful that the Governor and the Chancellor's Office will work to avoid potential deficits and fully fund the SCFF so that all community colleges can continue these great initiatives.

Long Beach Community College District  
2019-2020 Tentative Budget

**Superintendent's Message**

As we work toward the goals of the Chancellor's *Vision for Success* and our strategic plan, we also continue to face the following challenges:

- **Enrollment** – 2019-20 target resident FTES is 19,204. The near-term goal is to reach 20,000 FTES; however, declining enrollment is a challenge throughout the state. The new funding formula includes other metrics, but FTES remains the single largest factor to our funding.
- **Pension Obligations** – The Governor's proposed contributions to STRS help, but STRS and PERS obligations will continue to increase rapidly in the upcoming years.
- **Deficit Spending** – as noted above, the 2019-20 Tentative Budget includes a \$2.9 million deficit. \$1.0 million of that is due to one-time projects. We will continue deficit reduction measures to ensure that structural deficits do not become unmanageable on a long-term basis.
- **Success Metrics** – Great improvements have been made. We continue to work together to implement processes to help us reach our targeted factors for improvement goals, which will improve results for our students, including degree and certificate attainment and transfers.

Respectfully submitted,



Reagan F. Romali, Ph.D.  
Superintendent-President

**Long Beach Community College District  
2019-2020 Tentative Budget**

**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 2018-19. There will be potential budget redirections in response to both the State's budget impact and the priority as identified by the College Planning Committee (CPC) for 2019-20 Institutional Priorities as follows:

In compliance with all regulations and laws, and in alignment with the Strategic Plan goals: innovate to achieve equitable student success, accelerate college readiness and close equity gaps, build community, and invest in people and support structures for transformation, the College will primarily focus on:

- Creating and implementing guided pathways,
- Maintaining fiscal viability,
- Expanding our profile within the community to enhance enrollment,
- Closing equity gaps in student success through innovation,
- Expanding our community outreach to attract and retain a diverse and talented workforce, as well as strengthening and expanding diverse local industry partnerships,
- Increasing student retention, completion, and transfer,
- and implementing our Strategic Enrollment Management Plan, Technology Plan, Deficit Reduction Plan, Integrated Energy Master Plan, and Facilities Master Plan.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Budget Assumptions and Implications**

**II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES**

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

- A. Deficit spending will be minimized.
- B. Our resident FTES targets will be 19,203.59 (18,747.16 credit, 60.89 non-credit, and 395.54 enhanced non-credit). The target for non-resident FTES is 340.49, which brings combined resident and non-resident FTES to 19,544.08. Non-resident FTES is funded solely from non-resident student fees and is not included in state apportionment calculations. 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.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Budget Assumptions and Implications**

- H. The Governor's Budget includes some changes to the funding formula. The new 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. Based on the Governor's January Budget, these percentages will remain the same for the 2019-20 fiscal year. The formula includes a hold harmless clause that allows districts to receive at least the same funding received in 2017-18 plus ongoing COLA for the next three years. The budget year 2019-20 is the second year of the three-year hold harmless period.

**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 at \$2,319,341 as of June 30, 2018.
- 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 \$534,813.



**Long Beach Community College District  
2019-2020 Tentative Budget**

**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 to offset a possible short fall from apportionment revenues.
- B. We are budgeting a 3.26% COLA based on the Governor's Budget. Period 1 (P-1) apportionment report show that calculated funding for LBCCD under the Student Centered Funding Formula (SCFF) is less than prior year apportionment plus COLA. Therefore, we are provided hold harmless funding. The hold harmless clause provides funding at the prior year level, plus a COLA increase.
- C. It is expected that we will be funded at our prior year (2018-19) funding level plus COLA based on the new formula. This would provide no additional growth revenue. Any excess revenue will go toward deficit reduction and/or facilities and technology reserves.
- D. Categorically funded programs (such as the SEA Program, Student Equity, 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.
- F. Any block grants will be for one-time purposes and will not incur on-going costs into the future. The State Budget includes no allocation for the deferred maintenance and instructional equipment block grant (May Revise includes a \$40 million allocation). For reference, the block

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Budget Assumptions and Implications**

grant allocations to LBCCD for the prior two years totaled \$1,278,912 for 2017-18 and \$472,595 for 2018-19.

**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. This includes 15 new full-time faculty positions.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**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: +3.5%             | Delta Dental PPO: -0.8% |
| Blue Cross HMO: +3.5%             | Delta Dental HMO: 0%    |
| Kaiser: -4.05%                    | VSP: +1.4%              |
| Mental Health Network EAP: +4.41% | Basic Life/AD&D: 0%     |
- These increases/decreases combined currently result in a 1.6% blended rate increase.
- E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the rates are as follows: PERS 20.733% (2.671% increase), STRS 17.100% (0.820% increase), Workers' Compensation 1.8070% (no change), SUI 0.05% (no change), and Retiree Benefits 5.763% (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 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

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Budget Assumptions and Implications**

Health Benefits as noted in the actuarial letter as of June 30, 2017 is \$4,112,718. This represents approximately 5.763% 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.

**Long Beach Community College District  
2019-2020 Tentative Budget  
Summary of All Expenditures & Other Outgo by Fund**

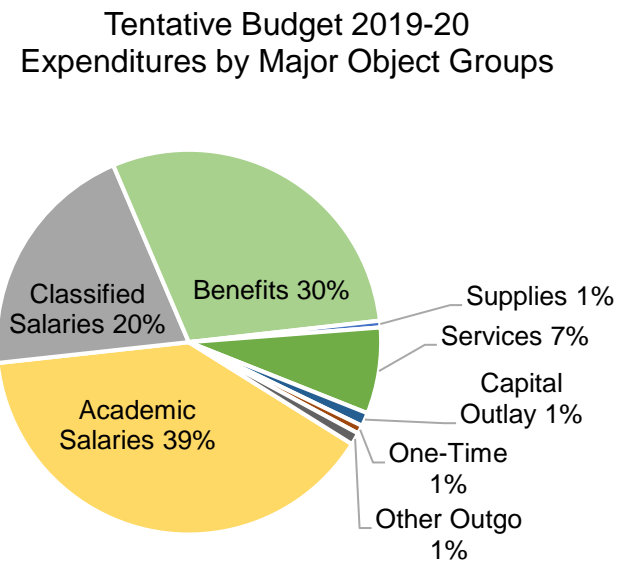
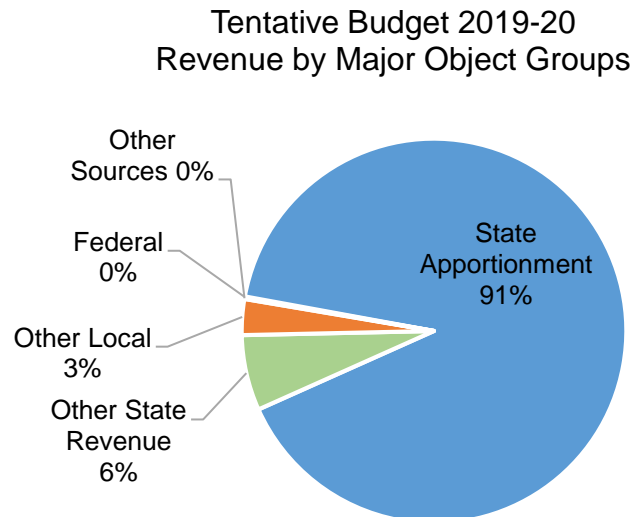
	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 137,226,191	\$ 134,603,449	\$ 141,957,080	\$ 7,353,631	5%
RESTRICTED GENERAL FUND	\$ 42,854,469	\$ 33,139,264	\$ 44,888,042	\$ 11,748,778	35%
ASSOCIATED STUDENT BODY FUND	\$ 1,152,735	\$ 1,045,578	\$ 1,108,635	\$ 63,057	6%
CAPITAL PROJECTS FUND	\$ 34,874,751	\$ 7,578,361	\$ 34,284,028	\$ 26,705,667	352%
CHILD AND ADULT DEVELOPMENT FUND	\$ 2,015,409	\$ 2,081,483	\$ 2,122,944	\$ 41,461	2%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 1,379,841	\$ 285,563	\$ 949,643	\$ 664,080	233%
GENERAL OBLIGATION BOND FUND 2008 MEASURE E	\$ 96,160,773	\$ 12,599	\$ 95,915,156	\$ 95,902,557	761192%
GENERAL OBLIGATION BOND FUND 2016 MEASURE LB	\$ 806,944,081	\$ 32,447,277	\$ 779,812,057	\$ 747,364,780	2303%
RETIREE HEALTH FUND	\$ 3,858,891	\$ 3,505,255	\$ 3,813,258	\$ 308,003	9%
SELF INSURANCE FUND	\$ 1,197,543	\$ 1,122,049	\$ 1,358,933	\$ 236,884	21%
STUDENT FINANCIAL AID FUND	\$ 45,451,069	\$ 45,968,312	\$ 45,498,433	\$ (469,879)	-1%
STUDENT REPRESENTATION FUND	\$ 59,000	\$ 51,079	\$ 56,960	\$ 5,881	12%
VETERANS STADIUM OPERATIONS FUND	\$ 1,303,217	\$ 1,255,851	\$ 1,319,031	\$ 63,180	5%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 1,174,477,970</b>	<b>\$ 263,096,120</b>	<b>\$ 1,153,084,200</b>	<b>\$ 889,988,080</b>	<b>338%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Unrestricted General Fund**

The Unrestricted General Fund is used for the operating expenses of the District. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue. 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 2018-19 Budget included a change, in which funding is based on a combination of FTES (70%), low-income students served (20%) and student success metrics (10%). 2018-19 is the first year of funding under this new Student Centered Funding Formula (SCFF). The SCFF continues to evolve in the initial years of implementation.

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.



**Long Beach Community College District  
2019-2020 Tentative Budget  
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<b>\$ 30,220,553</b>	<b>\$ 30,220,553</b>	<b>\$ 30,457,370</b>	<b>\$ 236,817</b>	<b>1%</b>
<b>REVENUE</b>					
Federal Revenue	\$ 140,000	\$ 140,000	\$ 140,000	\$ 0	0%
State Principal Apportionment					
State General Apportionment	\$ 65,008,283	\$ 68,410,982	\$ 72,379,553	\$ 3,968,571	6%
Education Protection Account	16,531,103	17,127,318	17,127,318	0	0%
Property Taxes	33,290,883	29,112,741	29,112,741	0	0%
Enrollment Fee Revenue @ 98%	6,904,068	7,084,288	7,084,288	0	0%
Sub Total	\$ 121,734,337	\$ 121,735,329	\$ 125,703,900	\$ 3,968,571	3%
Prior Year Adjustment					
Prior Year Recalculation	\$ 0	\$ (132,508)	\$ 0	\$ 132,508	-100%
Prior Year Adjustment for Education Protection Account	0	8,868	0	(8,868)	-100%
Sub Total Prior Year Adjustment	\$ 0	\$ (123,640)	\$ 0	\$ 123,640	-100%
Total State Principal Apportionment	\$ 121,734,337	\$ 121,611,689	\$ 125,703,900	\$ 4,092,211	3%
Other State Revenue					
California College Promise Administration	\$ 343,534	\$ 343,534	\$ 343,534	\$ 0	0%
Mandated Cost Reimbursement	554,961	545,693	545,693	0	0%
Full Time Faculty Hiring	0	839,358	839,358	0	0%
Part-time Faculty Compensation	388,141	395,455	395,455	0	0%
State Lottery	2,856,165	2,856,165	2,899,804	43,639	2%
STRS On-Behalf Payments	3,898,092	3,898,092	3,798,552	(99,540)	-3%
Total Other State Revenue	\$ 8,040,893	\$ 8,878,297	\$ 8,822,396	\$ (55,901)	-1%

**Long Beach Community College District**  
**2019-2020 Tentative Budget**  
**Unrestricted General Fund**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
Local Revenue					
From LBCC Auxiliary	\$ 106,154	\$ 111,474	\$ 111,474	\$ 0	0%
Enrollment Fee Revenue @ 2%	140,899	144,577	144,577	0	0%
International Student Fees	840,000	888,434	990,793	102,359	12%
Nonresident Tuition Fees	1,200,000	1,236,242	1,486,189	249,947	20%
Materials Fees	162,148	147,769	147,664	(105)	0%
Summer Recreation Program	37,000	61,486	61,000	(486)	-1%
Other Local Revenue	895,700	1,273,303	1,244,328	(28,975)	-2%
Total Local Revenue	<u>\$ 3,381,901</u>	<u>\$ 3,863,285</u>	<u>\$ 4,186,025</u>	<u>\$ 322,740</u>	<u>8%</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 133,297,131</u></b>	<b><u>\$ 134,493,271</u></b>	<b><u>\$ 138,852,321</u></b>	<b><u>\$ 4,359,050</u></b>	<b><u>3%</u></b>
<b>OTHER FINANCING SOURCES</b>					
Sale of Surplus Equipment	\$ 25,000	\$ 25,000	\$ 0	\$ (25,000)	-100%
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 15,675	\$ 1,995	\$ 3,546	\$ 1,551	78%
From Capital Projects Fund (Rent from East Campus)	320,000	320,000	150,000	(170,000)	-53%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 360,675</u></b>	<b><u>\$ 346,995</u></b>	<b><u>\$ 153,546</u></b>	<b><u>\$ (193,449)</u></b>	<b><u>-56%</u></b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b><u>\$ 133,657,806</u></b>	<b><u>\$ 134,840,266</u></b>	<b><u>\$ 139,005,867</u></b>	<b><u>\$ 4,165,601</u></b>	<b><u>3%</u></b>



**Long Beach Community College District  
2019-2020 Tentative Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 25,015,396	\$ 24,480,909	\$ 26,623,246	\$ 2,142,337	9%
Academic Administrator Salaries	4,052,422	3,892,286	3,747,652	(144,634)	-4%
Department Head/Coordinator Salaries	2,876,193	2,994,886	3,184,652	189,766	6%
Full Time Counselor Salaries	2,469,536	2,480,283	2,502,247	21,964	1%
Full Time Librarian Salaries	650,852	650,852	674,248	23,396	4%
Academic Hourly Instructional Salaries	17,892,024	17,502,579	17,405,250	(97,329)	-1%
Academic Hourly Non-Instructional Salaries	1,200,320	1,228,207	1,325,872	97,665	8%
Librarian Hourly Salaries	442,685	422,766	442,685	19,919	5%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 54,599,428</b>	<b>\$ 53,652,768</b>	<b>\$ 55,905,852</b>	<b>\$ 2,253,084</b>	<b>4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 16,680,499	\$ 15,576,459	\$ 17,344,959	\$ 1,768,500	11%
Classified Manager/Supervisor Salaries	5,520,948	5,226,874	5,958,577	731,703	14%
Confidential Salaries	1,193,966	941,379	1,289,775	348,396	37%
Classified Instructional Salaries	2,671,295	2,376,478	2,778,430	401,952	17%
Classified Hourly Non-Instructional Salaries	603,315	1,288,279	603,315	(684,964)	-53%
Classified Hourly Instructional Salaries	846,619	1,023,295	846,619	(176,676)	-17%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 27,516,642</b>	<b>\$ 26,432,764</b>	<b>\$ 28,821,675</b>	<b>\$ 2,388,911</b>	<b>9%</b>
<b>BENEFITS</b>					
Benefits	\$ 38,952,985	\$ 37,754,288	\$ 40,904,215	\$ 3,149,927	8%
Early Retirement Incentives	1,173,891	1,173,891	1,173,891	0	0%
<b>TOTAL BENEFITS</b>	<b>\$ 40,126,876</b>	<b>\$ 38,928,179</b>	<b>\$ 42,078,106</b>	<b>\$ 3,149,927</b>	<b>8%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
<b>SUPPLIES AND MATERIALS</b>					
Commencement Expenses	\$ 19,905	\$ 19,782	\$ 16,318	\$ (3,464)	-18%
Instructional Supplies (Contract/Community Education Profit Share Account)	4,883	9,308	0	(9,308)	-100%
Instructional Material Fees	208,207	160,098	141,519	(18,579)	-12%
Fuel	61,975	59,971	61,975	2,004	3%
Hospitality	80,283	92,913	79,502	(13,411)	-14%
Other Supplies	476,927	566,009	496,731	(69,278)	-12%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 852,180</b>	<b>\$ 908,081</b>	<b>\$ 796,045</b>	<b>\$ (112,036)</b>	<b>-12%</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 3,975,789	\$ 4,027,317	\$ 4,142,184	\$ 114,867	3%
Travel and Conferences	269,571	281,414	268,087	(13,327)	-5%
Air Quality Management District Site Fees	35,000	35,000	35,000	0	0%
Staff Development	21,562	5,000	25,670	20,670	413%
Dues and Memberships	195,260	203,770	193,794	(9,976)	-5%
Insurance	11,356	5,535	11,356	5,821	105%
Utilities	2,885,731	2,885,262	2,939,363	54,101	2%
Rents, Building Repair, Maintenance and Equipment Repair	1,117,338	1,075,406	1,137,803	62,397	6%
Environmental Health Fees	930	3,682	930	(2,752)	-75%
Audit	135,300	135,300	127,800	(7,500)	-6%
Legal Services	247,213	247,213	247,213	0	0%
Fingerprinting	3,000	16,468	3,000	(13,468)	-82%
Postage	109,696	84,244	89,023	4,779	6%
Credit Card Fees	230,000	277,300	275,000	(2,300)	-1%
Online Software Licensing	852,019	1,101,543	976,658	(124,885)	-11%
Other Services and Expenses	874,137	604,309	874,101	269,792	45%
Indirect Costs	(1,025,791)	(849,360)	(1,057,327)	(207,967)	24%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 9,938,111</b>	<b>\$ 10,139,403</b>	<b>\$ 10,289,655</b>	<b>\$ 150,252</b>	<b>1%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Additions	\$ 3,500	\$ 9,458	\$ 1,200	\$ (8,258)	-87%
Library Books	162,331	90,711	124,810	34,099	38%
Equipment	1,075,956	801,467	1,014,293	212,826	27%
Lease/Purchase	468,512	490,891	476,512	(14,379)	-3%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,710,299</b>	<b>\$ 1,392,527</b>	<b>\$ 1,616,815</b>	<b>\$ 224,288</b>	<b>16%</b>
<b>ONE-TIME EXPENDITURES FOR MANDATED COSTS AND BUSINESS PROCESS REVIEWS</b>					
Academic Hourly Non-Instructional Salaries	\$ 14,027	\$ 450	\$ 13,786	\$ 13,336	2964%
Classified Hourly Non-Instructional Salaries	8,436	2,508	5,151	2,643	105%
Classified Hourly Instructional Salaries	441	0	0	0	na
Benefits	4,151	400	3,790	3,390	848%
Fuel	100	0	0	0	na
Hospitality	9,313	10,317	7,691	(2,626)	-25%
Other Supplies	9,324	4,178	883	(3,295)	-79%
Professional Services	782,309	1,240,944	895,918	(345,026)	-28%
Travel and Conferences	10,282	22,997	0	(22,997)	-100%
Staff Development	1,988	0	0	0	na
Rents, Building Repair, Maintenance and Equipment Repair	128	0	0	0	na
Insurance	0	789	0	(789)	-100%
Postage	0	5,663	0	(5,663)	-100%
Online Software Licensing	21,261	281,157	65,041	(216,116)	-77%
Other Services and Expenses	65,735	0	10,672	10,672	na
Buildings and Additions	0	84	0	(84)	-100%
Equipment	109,160	134,240	0	(134,240)	-100%
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ 1,036,655</b>	<b>\$ 1,703,727</b>	<b>\$ 1,002,932</b>	<b>\$ (700,795)</b>	<b>-41%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,780,191</b>	<b>\$ 133,157,449</b>	<b>\$ 140,511,080</b>	<b>\$ 7,353,631</b>	<b>6%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>ESTIMATED ACTUAL 2018-2019</u>	<u>TENTATIVE BUDGET 2019-2020</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Child and Adult Development Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
To Self Insurance Fund	1,186,000	1,186,000	1,186,000	0	0%
To Student Financial Aid Fund					
Return to Title IV District Contribution	110,000	110,000	110,000	0	0%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 1,446,000</b>	<b>\$ 1,446,000</b>	<b>\$ 1,446,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 137,226,191</b>	<b>\$ 134,603,449</b>	<b>\$ 141,957,080</b>	<b>\$ 7,353,631</b>	<b>5%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (3,568,385)</b>	<b>\$ 236,817</b>	<b>\$ (2,951,213)</b>	<b>\$ (3,188,030)</b>	<b>-1346%</b>
Plus Beginning Balance	30,220,553	30,220,553	30,457,370	236,817	1%
<b>ENDING BALANCE</b>	<b>\$ 26,652,168</b>	<b>\$ 30,457,370</b>	<b>\$ 27,506,157</b>	<b>\$ (2,951,213)</b>	<b>-10%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Unassigned Reserves					
Board Mandated Reserve	\$ 7,547,441	\$ 7,403,190	\$ 7,807,639	\$ 404,449	5%
Additional Reserve for Institutional Effectiveness Goal	12,803,902	12,787,328	13,485,923	698,595	5%
Economic Uncertainties	0	3,837,313	1,605,486	(2,231,827)	-58%
Assigned Reserves					
Reserve for Business Process Reviews	3,393,599	2,682,955	1,752,955	(930,000)	-35%
Reserve for New Full-Time Faculty	0	839,358	0	(839,358)	-100%
Vacation and Loadbanking Reserve	2,907,226	2,907,226	2,854,154	(53,072)	-2%
<b>TOTAL FUND BALANCE</b>	<b>\$ 26,652,168</b>	<b>\$ 30,457,370</b>	<b>\$ 27,506,157</b>	<b>\$ (2,951,213)</b>	<b>-10%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Restricted General Fund**

The Restricted General Fund contains budgets for the federal and state categorical programs, grants, student health, and parking programs. The use of revenues for these programs is restricted to specific purposes. For example, student health fee revenues can only be used to support programs to improve students' health. Similarly, restricted lottery revenue can only be used to purchase instructional materials.

**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 the Innovation in Higher Education, Strong Workforce Program, College Promise Innovation Grant, 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.

**Parking and Student Health Programs**

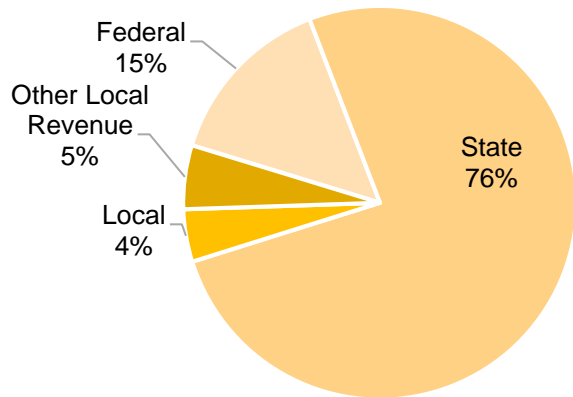
For informational purposes, the Restricted Parking Program Budget and the Student Health Center Budget are presented in detail following the full Restricted General Fund.

Long Beach Community College District  
2019-2020 Tentative Budget

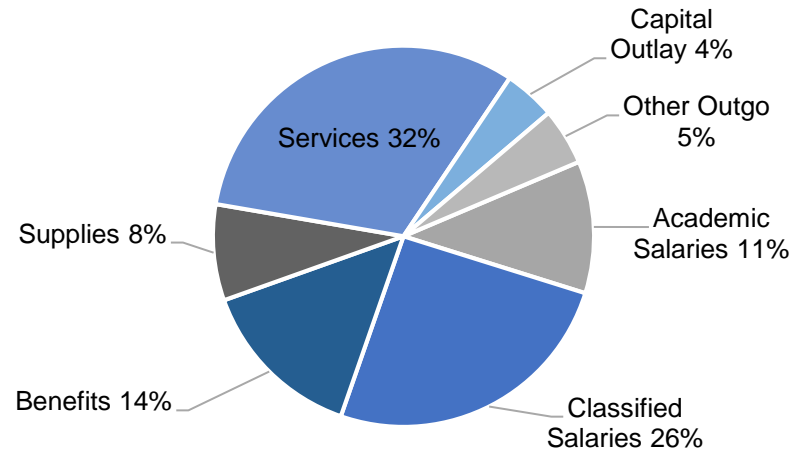
Restricted General Fund

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

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	\$ 4,739,721	\$ 4,739,721	\$ 4,464,692	\$ (275,029)	-6%
<b>REVENUE</b>					
Federal Revenue					
Federal Work Study	\$ 792,722	\$ 792,722	\$ 766,828	\$ (25,894)	-3%
Foster & Kinship Care (45%)	104,534	100,996	87,804	(13,192)	-13%
Temporary Assistance for Needy Families (TANF)	110,579	110,579	105,050	(5,529)	-5%
Title IV Upward Bound	319,597	370,490	303,315	(67,175)	-18%
Trio-Student Support Services	238,336	250,142	246,194	(3,948)	-2%
Veterans Chapter 33 Veterans Affairs	180,000	192,092	180,000	(12,092)	-6%
Veterans 33 Certifications	0	0	10,560	10,560	na
VITA Program	0	4,312	0	(4,312)	-100%
College Advancement and Economic Development					
Career Technical Education Transitions	41,377	41,377	41,338	(39)	0%
Small Business Development Center Network	2,273,360	2,625,107	2,368,606	(256,501)	-10%
Small Business Administration Portable Assistance Grant	0	25,000	75,000	50,000	200%
VTEA, Perkins Title I-C	790,387	783,387	780,100	(3,287)	0%
Total Federal Revenue	\$ 4,850,892	\$ 5,296,204	\$ 4,964,795	\$ (331,409)	-6%

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
State Restricted Revenue					
Adult Education	\$ 1,184,235	\$ 70,049	\$ 1,225,210	\$ 1,155,161	1649%
Block Grant Instructional Equipment & Library Materials	472,595	60,385	0	(60,385)	-100%
California College Promise	848,424	311,500	848,424	536,924	172%
CA Catalyst LBCC Undocumented Community Coalition	0	125,000	115,000	(10,000)	-8%
CalWorks	655,229	662,590	622,467	(40,123)	-6%
Campus Safety and Sexual Assault	34,592	13,900	0	(13,900)	-100%
Community Sexual Exploit of Children (CSEC)	5,500	0	0	0	na
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	524,813	388,563	(136,250)	-26%
Cooperative Agencies Resource for Education	100,215	109,398	90,194	(19,204)	-18%
Disabled Students Programs & Services	1,252,734	1,538,558	1,760,730	222,172	14%
Deaf and Hard of Hearing (DHH)	290,334	379,995	377,167	(2,828)	-1%
DPSS CalWorks Supplemental	129,750	129,750	123,263	(6,487)	-5%
Equal Employment Opportunity	40,000	0	40,000	40,000	na
Extended Opportunity Programs & Services	1,224,378	1,226,224	1,163,159	(63,065)	-5%
Financial Aid Technology Program	233,342	89,067	0	(89,067)	-100%
Foster & Kinship Care (55%)	127,764	139,470	121,254	(18,216)	-13%
Full-Time Student Success Grant	1,211,155	0	0	0	na
Guided Pathways	684,328	38,049	570,273	532,224	1399%
Hunger Free Campus Support	0	0	183,573	183,573	na
Incarcerated Re-entry Program	0	0	100,000	100,000	na
Mental Health Services	136,273	81,588	113,727	32,139	39%
Nursing Education Program	0	45,198	90,581	45,383	100%
Promises That Count	30,000	30,000	0	(30,000)	-100%
Restricted Lottery	1,002,495	0	1,017,812	1,017,812	na
Strong Workforce Program	1,915,329	292,344	1,919,423	1,627,079	557%
Strong Workforce Regional Funding	868,363	0	913,363	913,363	na
STRS On-Behalf Payments	224,033	224,033	224,033	0	0%



**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
Student Equity Program	\$ 2,424,793	\$ 1,840,476	\$ 0	\$ (1,840,476)	-100%
Student Equity and Achievement Program	0	0	5,742,223	5,742,223	na
Student Equity and Achievement Program - Basic Skills	795,400	237,788	765,977	528,189	222%
Student Financial Aid Administration Allowance	912,666	912,666	912,666	0	0%
Student Success and Support Program Credit	3,146,650	3,041,858	0	(3,041,858)	-100%
Student Success and Support Program Non-Credit	141,357	141,357	0	(141,357)	-100%
Teacher Preparation Pipeline Program (Education Futures Initiative)	90,000	48,684	0	(48,684)	-100%
Veteran Resource Center	0	0	155,178	155,178	na
Vision for Success Professional Development Classified	0	0	97,658	97,658	na
College Advancement and Economic Development					
California Apprenticeship Initiative Program	\$ 406,058	\$ 241,193	\$ 51,968	\$ (189,225)	-78%
CSULA Construction Pre-Apprenticeship Program	95,147	94,006	85,994	(8,012)	-9%
Deputy Sector Navigator (CTE Pathways Program)	51,851	587,231	107,000	(480,231)	-82%
GO-BIZ Capital Infusion Grant	0	738,220	2,659,833	1,921,613	260%
Heavy Duty Equipment Pre-Apprenticeship Program	261,097	204,583	67,394	(137,189)	-67%
Industry Driven Regional Collaboratives Truck Driving	0	25,000	54,974	29,974	120%
Maritime Center of Excellence	0	55,168	0	(55,168)	-100%
Port of Long Beach California Energy Commission	44,700	30,610	28,675	(1,935)	-6%
Port of Long Beach Microgrid Program	0	43,680	0	(43,680)	-100%
Foundation Grants					
Model Approaches to Partnership in Parenting/Family to Family Program	\$ 8,174	\$ 0	\$ 16,439	\$ 16,439	na
Total State Restricted Revenue	\$ 21,048,961	\$ 14,334,431	\$ 22,754,195	\$ 8,419,764	59%

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 25,000	\$ 0	\$ 25,000	\$ 25,000	na
Child Development Consortium	25,000	23,300	25,000	1,700	7%
College Promise Tours	25,000	25,000	25,000	0	0%
LBCC Auxiliary Student Success Grant	0	47,232	0	(47,232)	-100%
Puente	1,500	1,500	1,500	0	0%
Public Education & Government - City of Long Beach	106,189	0	104,169	104,169	na
Region 8 Conference	15,700	25,000	0	(25,000)	-100%
College Advancement and Economic Development					
10,000 Small Business Program	\$ 1,003,113	\$ 1,570,889	\$ 0	\$ (1,570,889)	-100%
Nuts, Bolts and Thingamajigs Manufacturing	5,220	2,750	12,461	9,711	353%
Total Local Revenue	\$ 1,206,722	\$ 1,695,671	\$ 193,130	\$ (1,502,541)	-89%
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 0	0%
Student Health Fees	1,200,500	1,200,500	1,200,500	0	0%
Total Other Local Revenue	\$ 2,325,500	\$ 2,325,500	\$ 2,325,500	\$ 0	0%
<b>Prior Year Carryover</b>					
Federal Revenue					
B and B Commerce Market Development Cooperation Program	\$ 12,937	\$ 0	\$ 0	\$ 0	na
Small Business Development Center Network	1,304,673	1,296,130	1,436,266	140,136	11%
Total Federal Revenue	\$ 1,317,610	\$ 1,296,130	\$ 1,436,266	\$ 140,136	11%

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
State Revenue					
Adult Education	\$ 2,119,050	\$ 1,851,754	\$ 1,381,482	\$ (470,272)	-25%
Block Grant Instructional Equipment & Library Materials	520,077	520,077	412,210	(107,867)	-21%
California Apprenticeship Initiative	0	0	131,846	131,846	na
California College Promise	0	0	536,924	536,924	na
Campus Safety and Sexual Assault	0	0	20,692	20,692	na
College Promise Innovation Grant	472,272	168,994	303,278	134,284	79%
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	0	30,277	30,277	na
Deputy Sector Navigator (CTE Pathways Program)	0	0	48,956	48,956	na
Equal Employment Opportunity	42,798	27,764	65,034	37,270	134%
Financial Aid Technology Program	0	0	144,275	144,275	na
Guided Pathways	367,746	367,746	646,279	278,533	76%
Hunger Free Campus Support	40,805	40,805	0	(40,805)	-100%
Innovation in Higher Education	743,693	191,980	551,713	359,733	187%
Institutional Effectiveness Partnership Initiative	198,366	198,366	0	(198,366)	-100%
Maritime Center of Excellence	0	0	4,832	4,832	na
Mental Health Services	0	0	242,129	242,129	na
Model Approaches to Partnership in Parenting/Family to Family Program	53,657	4,403	57,428	53,025	1204%
Nursing Education Program	0	0	45,383	45,383	na

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
Port of Long Beach CEC	\$ 0	\$ 0	\$ 6,142	\$ 6,142	na
Port of Long Beach Microgrid Program	0	0	51,319	51,319	na
Pritzker Foster Care Initiative	31,822	31,822	40,000	8,178	26%
Restricted Lottery	1,869,236	1,275,269	1,814,020	538,751	42%
SB 1070 - CTE Pathways Program	12,390	12,390	0	(12,390)	-100%
Strong Workforce Program	2,517,737	1,537,222	2,607,594	1,070,372	70%
Strong Workforce Regional Funding	1,067,941	670,932	426,059	(244,873)	-36%
Student Equity Program	360,917	360,917	0	(360,917)	-100%
Student Equity and Achievement Program	0	0	1,246,721	1,246,721	na
Student Equity and Achievement Program - Basic Skills	262,266	262,266	0	(262,266)	-100%
Student Success and Support Program Credit	25,339	25,339	0	(25,339)	-100%
Teacher Preparation Pipeline Program (Education Futures Initiative)	0	0	11,316	11,316	na
Veterans Services Program	71,895	62,928	89,960	27,032	43%
<b>Total State Revenue</b>	<b>\$ 10,778,007</b>	<b>\$ 7,610,974</b>	<b>\$ 10,915,869</b>	<b>\$ 3,304,895</b>	<b>43%</b>
<b>Local Revenue</b>					
10,000 Small Business Program	\$ 1,869	\$ 0	\$ 990,677	\$ 990,677	na
Anthem Blue Cross Wellness Program	27,477	19,788	32,689	12,901	65%
CA Endowment Health Path	423,673	126,238	297,435	171,197	136%
College Promise Tours	1,484	1,484	0	(1,484)	-100%
James Irvine Grant	28,832	28,832	0	(28,832)	-100%
Public Education & Government - City of Long Beach	163,177	32,914	234,432	201,518	612%
Smoke Free Truth Initiative	1,285	1,285	0	(1,285)	-100%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	124,039	94,784	164,038	69,254	73%
<b>Total Local Revenue</b>	<b>\$ 771,836</b>	<b>\$ 305,325</b>	<b>\$ 1,719,271</b>	<b>\$ 1,413,946</b>	<b>463%</b>
<b>Total Prior Year Carryover</b>	<b>\$ 12,867,453</b>	<b>\$ 9,212,429</b>	<b>\$ 14,071,406</b>	<b>\$ 4,858,977</b>	<b>53%</b>
<b>TOTAL REVENUE</b>	<b>\$ 42,299,528</b>	<b>\$ 32,864,235</b>	<b>\$ 44,309,026</b>	<b>\$ 11,444,791</b>	<b>35%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Administrator Salaries	\$ 781,469	\$ 625,178	\$ 946,948	\$ 321,770	51%
Department Head/Coordinator Salaries	673,131	563,111	572,736	9,625	2%
Full Time Counselor Salaries	894,902	915,522	984,385	68,863	8%
Academic Hourly Instructional Salaries	177,081	133,318	167,032	33,714	25%
Academic Hourly Non-Instructional Salaries	1,296,261	1,378,898	2,365,061	986,163	72%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 3,822,844</b>	<b>\$ 3,616,027</b>	<b>\$ 5,036,162</b>	<b>\$ 1,420,135</b>	<b>39%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 4,998,844	\$ 4,580,476	\$ 5,729,742	\$ 1,149,266	25%
Classified Manager/Supervisor Salaries	2,654,576	2,375,711	2,443,369	67,658	3%
Classified Instructional Salaries	23,154	15,004	225,768	210,764	1405%
Classified Hourly Non-Instructional Salaries	1,944,638	2,646,425	2,069,250	(577,175)	-22%
Classified Hourly Instructional Salaries	1,061,965	628,812	978,611	349,799	56%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 10,683,177</b>	<b>\$ 10,246,428</b>	<b>\$ 11,446,740</b>	<b>\$ 1,200,312</b>	<b>12%</b>
<b>BENEFITS</b>	<b>\$ 5,646,504</b>	<b>\$ 5,151,488</b>	<b>\$ 6,381,936</b>	<b>\$ 1,230,448</b>	<b>24%</b>
<b>SUPPLIES AND MATERIALS</b>					
Instructional Supplies	\$ 2,837,401	\$ 1,254,052	\$ 2,825,445	\$ 1,571,393	125%
Fuel	3,100	1,775	3,500	1,725	97%
Hospitality	196,913	167,386	275,650	108,264	65%
Other Supplies	688,080	405,423	556,817	151,394	37%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 3,725,494</b>	<b>\$ 1,828,636</b>	<b>\$ 3,661,412</b>	<b>\$ 1,832,776</b>	<b>100%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 5,064,377	\$ 5,878,451	\$ 7,844,938	\$ 1,966,487	33%
Travel and Conferences	433,918	464,754	531,025	66,271	14%
Staff Development	8,608	2,000	1,500	(500)	-25%
Dues and Memberships	43,475	35,748	28,817	(6,931)	-19%
Insurance	130,300	97,607	130,250	32,643	33%
Utilities	1,500	2,057	1,000	(1,057)	-51%
Rents, Building Repair, Maintenance and Equipment Repair	242,348	193,743	243,294	49,551	26%
Fingerprinting	3,356	9,919	7,363	(2,556)	-26%
Postage	4,587	88,069	31,421	(56,648)	-64%
Online Software Licensing	488,004	604,271	528,449	(75,822)	-13%
Credit Card Fees	12,000	14,660	13,000	(1,660)	-11%
Other Services and Expenses	7,723,236	489,219	3,700,176	3,210,957	656%
Indirect Costs	1,061,736	892,049	1,173,544	281,495	32%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 15,217,445</b>	<b>\$ 8,772,547</b>	<b>\$ 14,234,777</b>	<b>\$ 5,462,230</b>	<b>62%</b>
<b>CAPITAL OUTLAY</b>					
Building Fixtures	\$ 6,500	\$ 371,188	\$ 17,000	\$ (354,188)	-95%
Library Books	5,000	0	0	0	na
Equipment	1,940,836	2,204,368	1,943,485	(260,883)	-12%
Lease/Purchase	1,500	1,500	0	(1,500)	-100%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,953,836</b>	<b>\$ 2,577,056</b>	<b>\$ 1,960,485</b>	<b>\$ (616,571)</b>	<b>-24%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 41,049,300</b>	<b>\$ 32,192,182</b>	<b>\$ 42,721,512</b>	<b>\$ 10,529,330</b>	<b>33%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
<b>OTHER OUTGO</b>					
Payments to Students	\$ 594,014	\$ 947,082	\$ 2,166,530	\$ 1,219,448	129%
<b>INTERFUND TRANSFERS OUT</b>					
To Student Financial Aid Fund	1,211,155	0	0	0	na
<b>TOTAL OTHER OUTGO</b>	<b>\$ 1,805,169</b>	<b>\$ 947,082</b>	<b>\$ 2,166,530</b>	<b>\$ 1,219,448</b>	<b>129%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 42,854,469</b>	<b>\$ 33,139,264</b>	<b>\$ 44,888,042</b>	<b>\$ 11,748,778</b>	<b>35%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (554,941)</b>	<b>\$ (275,029)</b>	<b>\$ (579,016)</b>	<b>\$ (303,987)</b>	<b>111%</b>
Plus Beginning Balance	4,739,721	4,739,721	4,464,692	(275,029)	-6%
<b>ENDING BALANCE</b>	<b>\$ 4,184,780</b>	<b>\$ 4,464,692</b>	<b>\$ 3,885,676</b>	<b>\$ (579,016)</b>	<b>-13%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserves					
Reserve for Parking Program	3,616,821	3,707,565	3,628,719	(78,846)	-2%
Reserve for Student Health Fees	567,959	757,127	256,957	(500,170)	-66%
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,184,780</b>	<b>\$ 4,464,692</b>	<b>\$ 3,885,676</b>	<b>\$ (579,016)</b>	<b>-13%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 3,665,942</u>	<u>\$ 3,665,942</u>	<u>\$ 3,707,565</u>	<u>\$ 41,623</u>	<u>1%</u>
<b>REVENUE</b>					
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 0	0%
<b>TOTAL REVENUE</b>	<u>\$ 1,125,000</u>	<u>\$ 1,125,000</u>	<u>\$ 1,125,000</u>	<u>\$ 0</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 115,289	\$ 71,277	\$ 122,522	\$ 51,245	72%
Classified Manager/Supervisor Salaries	15,096	12,162	15,425	3,263	27%
Classified Hourly Non-Instructional Salaries	84,000	83,336	94,000	10,664	13%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 214,385</u>	<u>\$ 166,775</u>	<u>\$ 231,947</u>	<u>\$ 65,172</u>	<u>39%</u>
<b>BENEFITS</b>	\$ 77,880	\$ 53,388	\$ 85,772	\$ 32,384	61%
<b>SUPPLIES AND MATERIALS</b>					
Fuel	\$ 3,000	\$ 939	\$ 3,000	\$ 2,061	219%
Other Supplies	90,700	24,224	80,000	55,776	230%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 93,700</u>	<u>\$ 25,163</u>	<u>\$ 83,000</u>	<u>\$ 57,837</u>	<u>230%</u>



**Long Beach Community College District  
2019-2020 Tentative Budget  
Restricted Parking Program**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 200,000	\$ 181,314	\$ 200,000	\$ 18,686	10%
Rents, Building Repair, Maintenance and Equipment Repair	184,000	167,620	184,000	16,380	10%
Fingerprinting	200	0	200	200	na
Postage	200	40	4,000	3,960	9900%
Credit Card Fees	12,000	14,660	13,000	(1,660)	-11%
Other Services and Expenses	125,000	78,676	125,000	46,324	59%
Indirect Costs	243,756	224,917	249,927	25,010	11%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 765,156</b>	<b>\$ 667,227</b>	<b>\$ 776,127</b>	<b>\$ 108,900</b>	<b>16%</b>
<b>CAPITAL OUTLAY</b>					
Building Fixtures	\$ 3,000	\$ 170,824	\$ 7,000	\$ (163,824)	-96%
Equipment	20,000	0	20,000	20,000	na
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 23,000</b>	<b>\$ 170,824</b>	<b>\$ 27,000</b>	<b>\$ (143,824)</b>	<b>-84%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,174,121</b>	<b>\$ 1,083,377</b>	<b>\$ 1,203,846</b>	<b>\$ 120,469</b>	<b>11%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (49,121)</b>	<b>\$ 41,623</b>	<b>\$ (78,846)</b>	<b>\$ (120,469)</b>	<b>-289%</b>
Plus Beginning Balance	3,665,942	3,665,942	3,707,565	41,623	1%
<b>ENDING BALANCE</b>	<b>\$ 3,616,821</b>	<b>\$ 3,707,565</b>	<b>\$ 3,628,719</b>	<b>\$ (78,846)</b>	<b>-2%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Student Health Centers**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 1,073,779</u>	<u>\$ 1,073,779</u>	<u>\$ 757,127</u>	<u>\$ (316,652)</u>	<u>-29%</u>
<b>REVENUE</b>					
Other Local Revenue					
Student Health Fees	\$ 1,200,500	\$ 1,200,500	\$ 1,200,500	\$ 0	0%
<b>TOTAL REVENUE</b>	<u>\$ 1,200,500</u>	<u>\$ 1,200,500</u>	<u>\$ 1,200,500</u>	<u>\$ 0</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Hourly Non-Instructional Salaries	\$ 64,000	\$ 64,000	\$ 64,000	\$ 0	0%
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 648,970	\$ 648,970	\$ 687,624	\$ 38,654	6%
Classified Manager/Supervisor Salaries	55,224	55,224	57,986	2,762	5%
Classified Hourly Non-Instructional Salaries	111,000	31,472	63,000	31,528	100%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 815,194</u>	<u>\$ 735,666</u>	<u>\$ 808,610</u>	<u>\$ 72,944</u>	<u>10%</u>
<b>BENEFITS</b>	\$ 393,580	\$ 384,038	\$ 424,909	\$ 40,871	11%
<b>SUPPLIES AND MATERIALS</b>					
Hospitality	\$ 10,000	\$ 6,000	\$ 4,000	\$ (2,000)	-33%
Other Supplies	55,000	70,000	56,000	(14,000)	-20%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 65,000</u>	<u>\$ 76,000</u>	<u>\$ 60,000</u>	<u>\$ (16,000)</u>	<u>-21%</u>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Student Health Centers**

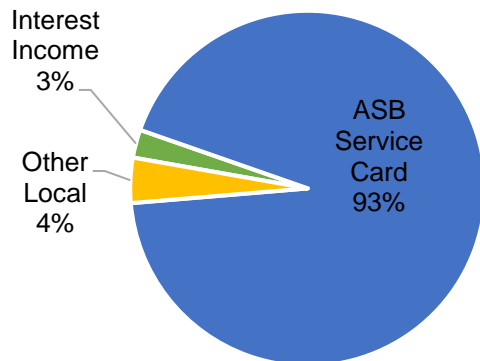
	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 40,000	\$ 20,000	\$ 35,000	\$ 15,000	75%
Travel and Conferences	11,500	11,500	12,000	500	4%
Staff Development	8,000	2,000	1,500	(500)	-25%
Dues and Memberships	20,000	1,500	10,000	8,500	567%
Insurance	130,000	97,000	130,000	33,000	34%
Online Software Licensing	25,000	12,600	25,000	12,400	98%
Indirect Costs	119,046	105,848	118,651	12,803	12%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 353,546</b>	<b>\$ 250,448</b>	<b>\$ 332,151</b>	<b>\$ 81,703</b>	<b>33%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 15,000	\$ 7,000	\$ 11,000	\$ 4,000	57%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,706,320</b>	<b>\$ 1,517,152</b>	<b>\$ 1,700,670</b>	<b>\$ 183,518</b>	<b>12%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (505,820)</b>	<b>\$ (316,652)</b>	<b>\$ (500,170)</b>	<b>\$ (183,518)</b>	<b>58%</b>
Plus Beginning Balance	1,073,779	1,073,779	757,127	(316,652)	-29%
<b>ENDING BALANCE</b>	<b>\$ 567,959</b>	<b>\$ 757,127</b>	<b>\$ 256,957</b>	<b>\$ (500,170)</b>	<b>-66%</b>

Long Beach Community College District  
2019-2020 Tentative Budget

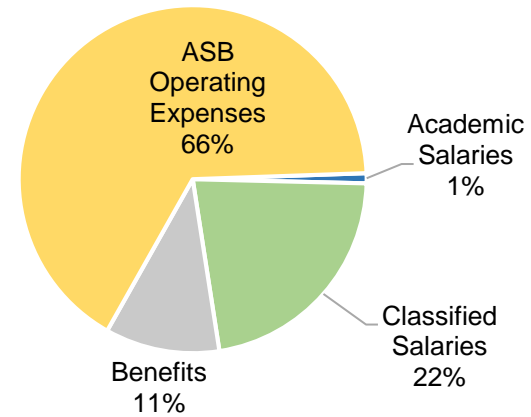
Associated Student Body Fund

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 student fee and fundraising revenue. The fund also includes student clubs, which are accounted for in liability trust accounts.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
Associated Student Body Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 2,622,439</u>	<u>\$ 2,622,439</u>	<u>\$ 2,552,961</u>	<u>\$ (69,478)</u>	<u>-3%</u>
<b>REVENUE</b>					
Local Revenue					
College Services Card Fee	\$ 930,000	\$ 907,500	\$ 910,000	\$ 2,500	0%
Other Local Income	45,000	41,600	40,000	(1,600)	-4%
Interest & Investment Income	11,500	27,000	25,000	(2,000)	-7%
<b>TOTAL REVENUE</b>	<u>\$ 986,500</u>	<u>\$ 976,100</u>	<u>\$ 975,000</u>	<u>\$ (1,100)</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Hourly Non-Instructional Salaries	\$ 10,395	\$ 7,695	\$ 10,395	\$ 2,700	35%
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 220,450	\$ 179,127	\$ 202,593	\$ 23,466	13%
Classified Hourly Non-Instructional Salaries	32,279	30,160	25,199	(4,961)	-16%
Classified Hourly Instructional Salaries	0	0	17,857	17,857	na
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 252,729</u>	<u>\$ 209,287</u>	<u>\$ 245,649</u>	<u>\$ 36,362</u>	<u>17%</u>
<b>BENEFITS</b>	\$ 118,848	98,458	\$ 117,928	\$ 19,470	20%

**Long Beach Community College District  
2019-2020 Tentative Budget  
Associated Student Body Fund**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
CONTRACT SERVICES AND OPERATING EXPENSES					
Other Services and Expenses	\$ 770,763	\$ 730,138	\$ 734,663	\$ 4,525	1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,152,735</b>	<b>\$ 1,045,578</b>	<b>\$ 1,108,635</b>	<b>\$ 63,057</b>	<b>6%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (166,235)</b>	<b>\$ (69,478)</b>	<b>\$ (133,635)</b>	<b>\$ (64,157)</b>	<b>92%</b>
Plus Beginning Balance	2,622,439	2,622,439	2,552,961	(69,478)	-3%
<b>ENDING BALANCE</b>	<b>\$ 2,456,204</b>	<b>\$ 2,552,961</b>	<b>\$ 2,419,326</b>	<b>\$ (133,635)</b>	<b>-5%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 2,456,204	\$ 2,552,961	\$ 2,419,326	\$ (133,635)	-5%

**Long Beach Community College District  
2019-2020 Tentative 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.

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 construction projects including our Buildings M and N restoration project at LAC and the Construction Trades 1 project at PCC. Funding from State Capital Outlay funds are included in the 2019-20 budget for work on those projects.

**Reserves**

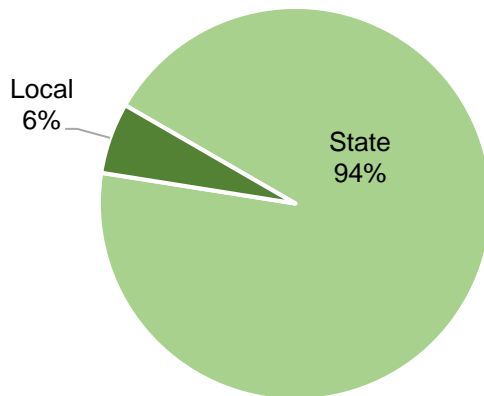
A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-88 and at PCC in 1988-89.

Long Beach Community College District  
2019-2020 Tentative Budget

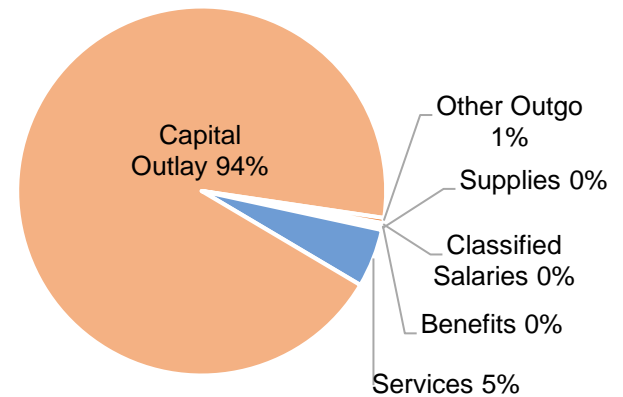
Capital Projects Fund

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

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups





**Long Beach Community College District  
2019-2020 Tentative Budget  
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 21,910,894</u>	<u>\$ 21,910,894</u>	<u>\$ 18,667,077</u>	<u>\$ (3,243,817)</u>	<u>-15%</u>
<b>REVENUE</b>					
State					
Buildings M & N Project	\$ 27,520,152	\$ 1,621,842	\$ 25,898,310	\$ 24,276,468	1497%
Construction Trades 1 Pacific Coast Campus	320,345	320,345	5,526,010	5,205,665	1625%
Total State Revenue	<u>\$ 27,840,497</u>	<u>\$ 1,942,187</u>	<u>\$ 31,424,320</u>	<u>\$ 29,482,133</u>	<u>1518%</u>
Local Revenue					
Interest	\$ 289,015	\$ 404,349	\$ 399,844	\$ (4,505)	-1%
Energy Rebate Program	30,000	30,000	30,000	0	0%
Redevelopment Revenue	1,000,000	1,000,000	1,000,000	0	0%
International Student Fees	150,000	183,203	74,777	(108,426)	-59%
Nonresident Tuition Fees	150,000	274,805	112,165	(162,640)	-59%
Rent from East Campus (Los Coyotes)	500,000	500,000	330,000	(170,000)	-34%
Total Local Revenue	<u>\$ 2,119,015</u>	<u>\$ 2,392,357</u>	<u>\$ 1,946,786</u>	<u>\$ (445,571)</u>	<u>-19%</u>
<b>TOTAL REVENUE</b>	<u><b>\$ 29,959,512</b></u>	<u><b>\$ 4,334,544</b></u>	<u><b>\$ 33,371,106</b></u>	<u><b>\$ 29,036,562</b></u>	<u><b>670%</b></u>
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 65,696	\$ 65,696	\$ 65,268	\$ (428)	-1%
BENEFITS	\$ 34,162	\$ 34,162	\$ 35,245	\$ 1,083	3%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 100,537	\$ 80,686	\$ 110,000	\$ 29,314	36%

**Long Beach Community College District  
2019-2020 Tentative Budget  
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 883,399	\$ 193,710	\$ 1,041,111	\$ 847,401	437%
Insurance	100,000	100,000	100,000	0	0%
Building Repair, Maintenance and Equipment Repair	631,683	503,449	450,115	(53,334)	-11%
Legal Services	100,000	100,000	100,000	0	0%
Appraisals	20,000	20,000	20,000	0	0%
Postage	100	100	100	0	0%
Online Software Licensing - Fusion	22,493	25,000	25,000	0	0%
Other Services	30,000	20,000	20,000	0	0%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 1,787,675</b>	<b>\$ 962,259</b>	<b>\$ 1,756,326</b>	<b>\$ 794,067</b>	<b>83%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvement	\$ 154,700	\$ 262,695	\$ 120,000	\$ (142,695)	-54%
Buildings and Additions	29,723,223	2,138,153	28,455,419	26,317,266	1231%
Architect Fees	824,000	1,850,879	1,063,721	(787,158)	-43%
Engineering Fees	176,000	176,000	176,000	0	0%
Inspection Fees	65,000	98,307	801,982	703,675	716%
Building Fixtures	130,000	269,560	265,000	(4,560)	-2%
Equipment	1,493,758	1,319,964	1,285,067	(34,897)	-3%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 32,566,681</b>	<b>\$ 6,115,558</b>	<b>\$ 32,167,189</b>	<b>\$ 26,051,631</b>	<b>426%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,554,751</b>	<b>\$ 7,258,361</b>	<b>\$ 34,134,028</b>	<b>\$ 26,875,667</b>	<b>370%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Capital Projects Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>ESTIMATED ACTUAL 2018-2019</u>	<u>TENTATIVE BUDGET 2019-2020</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	\$ 320,000	\$ 320,000	\$ 150,000	\$ (170,000)	-53%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 320,000</u>	<u>\$ 320,000</u>	<u>\$ 150,000</u>	<u>\$ (170,000)</u>	<u>-53%</u>
<b>TOTAL EXPENDITURE &amp; OTHER OUTGO</b>	<b>\$ 34,874,751</b>	<b>\$ 7,578,361</b>	<b>\$ 34,284,028</b>	<b>\$ 26,705,667</b>	<b>352%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (4,915,239)</b>	<b>\$ (3,243,817)</b>	<b>\$ (912,922)</b>	<b>\$ 2,330,895</b>	<b>-72%</b>
Plus Beginning Balance	21,910,894	21,910,894	18,667,077	(3,243,817)	-15%
<b>ENDING BALANCE</b>	<u>\$ 16,995,655</u>	<u>\$ 18,667,077</u>	<u>\$ 17,754,155</u>	<u>\$ (912,922)</u>	<u>-5%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for Block Grant	0	1,060,459	0	(1,060,459)	-100%
Reserve for Redevelopment Project	2,786,613	2,786,613	3,060,985	274,372	10%
Reserve for International Student Fees Project	699,642	732,845	657,622	(75,223)	-10%
Reserve for Nonresident Tuition Project	919,228	1,044,033	1,006,198	(37,835)	-4%
Committed Reserve					
Committed for Los Coyotes Project	1,433,654	1,433,654	1,433,654	0	0%
Committed for Energy Rebate Program	216,536	216,536	140,536	(76,000)	-35%
Committed for Mandated Cost Projects	0	337,621	0	(337,621)	-100%
Committed for other future projects	5,939,982	6,055,316	6,455,160	396,844	7%
<b>TOTAL FUND BALANCE</b>	<u>\$ 16,995,655</u>	<u>\$ 18,667,077</u>	<u>\$ 17,754,155</u>	<u>\$ (912,922)</u>	<u>-5%</u>

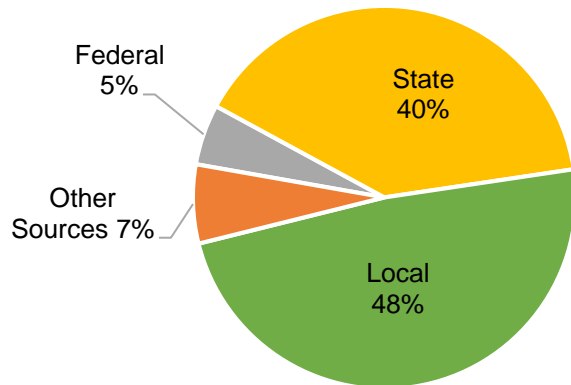
Long Beach Community College District  
2019-2020 Tentative Budget

Child and Adult Development Fund

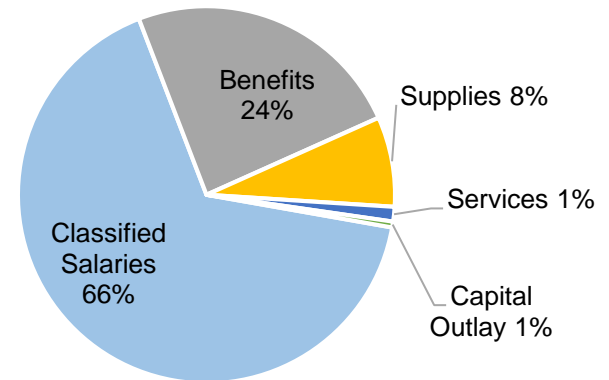
The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality childcare and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings, and interfund transfers from the Unrestricted General Fund.

The 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.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
Child and Adult Development Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<b>\$ 1,515,246</b>	<b>\$ 1,515,246</b>	<b>\$ 1,639,363</b>	<b>\$ 124,117</b>	<b>8%</b>
<b>REVENUE</b>					
Federal Revenue					
Child Care Food Program	\$ 58,400	\$ 58,400	\$ 58,400	\$ 0	0%
Federal Child Care Contract	46,000	57,254	57,254	0	0%
Total Federal Revenue	\$ 104,400	\$ 115,654	\$ 115,654	\$ 0	0%
State Revenue					
Child Care Permissive Tax Bail	\$ 56,583	\$ 56,583	\$ 56,583	\$ 0	0%
State Child Development Food	1,600	1,600	1,600	0	0%
State General Child Care Contract	80,051	99,607	99,607	0	0%
State Preschool Contract	702,001	737,605	737,605	0	0%
Total State Revenue	\$ 840,235	\$ 895,395	\$ 895,395	\$ 0	0%
Local Revenue					
Fees	\$ 1,000,000	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5%
Interest	33,549	32,704	31,721	(983)	-3%
Quality Rating & Improvement System Child Care Alliance of Los Angeles	20,462	9,847	10,615	768	8%
Quality Rating & Improvement System Child Care Alliance of Los Angeles (PCC)	2,000	2,000	0	(2,000)	-100%
Total Local Revenue	\$ 1,056,011	\$ 1,044,551	\$ 1,092,336	\$ 47,785	5%
<b>TOTAL REVENUE</b>	<b>\$ 2,000,646</b>	<b>\$ 2,055,600</b>	<b>\$ 2,103,385</b>	<b>\$ 47,785</b>	<b>2%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>ESTIMATED ACTUAL 2018-2019</u>	<u>TENTATIVE BUDGET 2019-2020</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>0%</b>
 <b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	 <b>\$ 2,150,646</b>	 <b>\$ 2,205,600</b>	 <b>\$ 2,253,385</b>	 <b>\$ 47,785</b>	 <b>2%</b>
 <b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 181,068	\$ 181,068	\$ 185,646	\$ 4,578	3%
Classified Non-Instructional Salaries	948,357	948,357	1,003,135	54,778	6%
Classified Hourly Non-Instructional Salaries	207,200	230,933	220,500	(10,433)	-5%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 1,336,625</b>	<b>\$ 1,360,358</b>	<b>\$ 1,409,281</b>	<b>\$ 48,923</b>	<b>4%</b>
 BENEFITS	 \$ 470,242	 \$ 473,090	 \$ 512,468	 \$ 39,378	 8%
 SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 168,513	\$ 190,487	\$ 163,928	\$ (26,559)	-14%
 CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 2,000	\$ 5,646	\$ 3,152	\$ (2,494)	-44%
Travel and Conferences	19,385	18,210	17,000	(1,210)	-7%
Dues and Memberships	600	0	0	0	na
Rents, Building Repair, Maintenance and Equipment Repair	1,000	1,000	1,000	0	0%
Postage	844	1,142	500	(642)	-56%
Other Services and Expenses	3,200	6,400	5,000	(1,400)	-22%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 27,029</b>	<b>\$ 32,398</b>	<b>\$ 26,652</b>	<b>\$ (5,746)</b>	<b>-18%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Child and Adult Development Fund**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
CAPITAL OUTLAY					
Equipment	\$ 13,000	\$ 25,150	\$ 10,615	\$ (14,535)	-58%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,015,409</b>	<b>\$ 2,081,483</b>	<b>\$ 2,122,944</b>	<b>\$ 41,461</b>	<b>2%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 135,237</b>	<b>\$ 124,117</b>	<b>\$ 130,441</b>	<b>\$ 6,324</b>	<b>5%</b>
Plus Beginning Balance	1,515,246	1,515,246	1,639,363	124,117	8%
<b>ENDING BALANCE</b>	<b>\$ 1,650,483</b>	<b>\$ 1,639,363</b>	<b>\$ 1,769,804</b>	<b>\$ 130,441</b>	<b>8%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 1,650,483	\$ 1,639,363	\$ 1,769,804	\$ 130,441	8%

Long Beach Community College District  
2019-2020 Tentative Budget

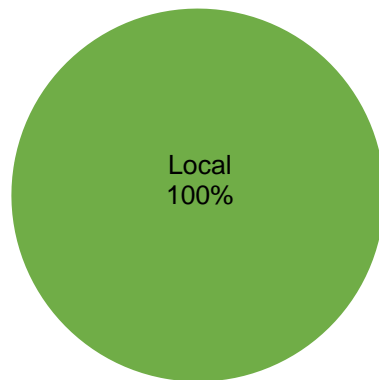
**Contract/Community Education Fund**

This Special Revenue Fund is used to record the financial transactions of Contract and Community Education programs and other income generating programs. The programs are managed by the Office of 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.

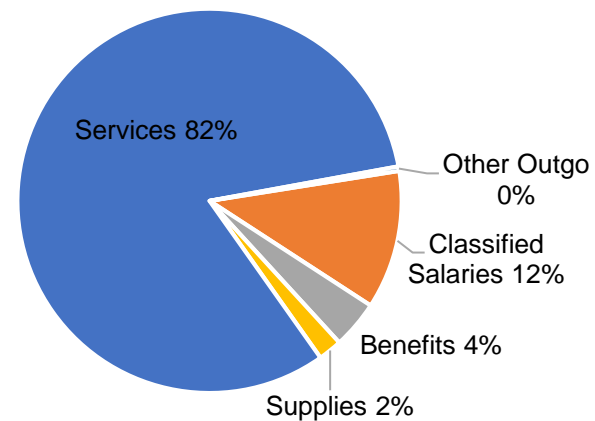
On April 1, 2014, \$200,000 was loaned from the Unrestricted General Fund to the Contract and Community Education Fund. This loan will be paid back over twenty years with principal and interest payments to be made by June 30 each year. Interest will be based on the Los Angeles County Office of Education rate. As of June 30, 2019, the remaining principal balance is \$147,500.

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.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups





**Long Beach Community College District  
2019-2020 Tentative Budget  
Contract/Community Education Fund**

	ADOPTED	ESTMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 360,600</u>	<u>\$ 360,600</u>	<u>\$ 372,995</u>	<u>\$ 12,395</u>	<u>3%</u>
<b>REVENUE</b>					
Local Revenue					
Small Business Development Center Program Income	\$ 49,899	\$ 0	\$ 49,899	\$ 49,899	na
Cash Match Program	809,491	67,671	890,420	822,749	1216%
Community Education	163,134	111,798	69,121	(42,677)	-38%
Contract Education	97,060	91,232	44,437	(46,795)	-51%
Interest	20,562	27,257	26,850	(407)	-1%
<b>TOTAL REVENUE</b>	<u>\$ 1,140,146</u>	<u>\$ 297,958</u>	<u>\$ 1,080,727</u>	<u>\$ 782,769</u>	<u>263%</u>
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 311,831	\$ 117,100	\$ 59,436	\$ (57,664)	-49%
Classified Hourly Non-Instructional Salaries	24,330	52,913	51,400	(1,513)	-3%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 336,161</u>	<u>\$ 170,013</u>	<u>\$ 110,836</u>	<u>\$ (59,177)</u>	<u>-35%</u>
BENEFITS	\$ 165,072	\$ 67,242	\$ 38,263	\$ (28,979)	-43%
SUPPLIES AND MATERIALS					
Hospitality	\$ 3,120	\$ 565	\$ 4,500	\$ 3,935	696%
Other Supplies	12,000	11,652	14,505	2,853	24%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 15,120</u>	<u>\$ 12,217</u>	<u>\$ 19,005</u>	<u>\$ 6,788</u>	<u>56%</u>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Contract/Community Education Fund**

	ADOPTED	ESTMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 845,898	\$ 58,967	\$ 822,462	\$ 763,495	1295%
Travel and Conferences	11,750	452	8,250	7,798	1725%
Staff Development	1,000	0	1,000	1,000	na
Dues and Memberships	7,700	0	2,700	2,700	na
Utilities	0	6,732	5,400	(1,332)	-20%
Rents, Building Repair, Maintenance and Equipment Repair	827	300	1,000	700	233%
Interest Expenses	0	0	0	0	na
Fingerprinting	621	281	426	145	52%
Postage	500	34	0	(34)	-100%
Online Software Licensing	10,462	7,800	7,424	(376)	-5%
Other Services and Expenses	2,000	0	0	0	na
Indirect Costs	(35,945)	(42,689)	(70,669)	(27,980)	66%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 844,813</b>	<b>\$ 31,877</b>	<b>\$ 777,993</b>	<b>\$ 746,116</b>	<b>2341%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 3,000	\$ 2,219	\$ 0	\$ (2,219)	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,364,166</b>	<b>\$ 283,568</b>	<b>\$ 946,097</b>	<b>\$ 662,529</b>	<b>234%</b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>ESTMATED ACTUAL 2018-2019</u>	<u>TENTATIVE BUDGET 2019-2020</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 15,675	\$ 1,995	\$ 3,546	\$ 1,551	78%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 15,675</u>	<u>\$ 1,995</u>	<u>\$ 3,546</u>	<u>\$ 1,551</u>	<u>78%</u>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 1,379,841</b>	<b>\$ 285,563</b>	<b>\$ 949,643</b>	<b>\$ 664,080</b>	<b>233%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (239,695)</b>	<b>\$ 12,395</b>	<b>\$ 131,084</b>	<b>\$ 118,689</b>	<b>958%</b>
Plus Beginning Balance	360,600	360,600	372,995	12,395	3%
<b>ENDING BALANCE</b>	<u><b>\$ 120,905</b></u>	<u><b>\$ 372,995</b></u>	<u><b>\$ 504,079</b></u>	<u><b>\$ 131,084</b></u>	<u><b>35%</b></u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 120,905	\$ 372,995	\$ 504,079	\$ 131,084	35%

**Long Beach Community College District  
2019-2020 Tentative 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.

On August 5, 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 \$2.3 million in future property taxes.

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 \$3.7 million in future property taxes.

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. This refunding saves District taxpayers approximately \$21.4 million in future property taxes.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**General Obligation Bond Funds**

**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.

**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 2019-20.

**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 required Division of State Architect approval and will complement the low-cost measure 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-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.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**General Obligation Bond Funds**

**Pacific Coast Campus**

Parking Structure – Building P2

The project includes the new construction of an approximately 550 vehicle parking structure at the corner of Walnut Avenue and Pacific Coast Highway. The parking structure will include photovoltaic solar panels on the top of the structure. The project is currently being reviewed by the Department of State Architects (DSA), and utilizes the design-build delivery method. Construction is anticipated to start in Summer 2019.

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 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. The project is currently being reviewed by the DSA. Construction is anticipated to start in Spring 2020.

ADA Building Barrier Removal Project

This project will address Americans with Disabilities Act (ADA) barrier items identified in LBCC's Title II ADA Transition Plan Survey. The scope of this project prioritizes areas of the campus in coordination with the 2041 Master Plan; this project will address Buildings AA, BB, CC, DD, EE, GG, HH, II, JJ, UU, LL, YY, NN, and KK. The project is currently under construction with phased night and weekend work for loud noise activities to mitigate the impacts to the Faculty and Staff.

**Long Beach Community College District  
2019-2020 Tentative Budget**

**General Obligation Bond Funds**

**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 and are both currently in design.

Auditorium – Building J

Building J involves the complete renovation of this 37,878 gross square foot auditorium building that was built in 1956. The project will include adding 14,119 gross square feet in the northwest corner as a second floor addition to accommodate dance and theater classes, storage and offices. In addition, the project will include the installation of air conditioning systems as well as general refurbishment of the aging facility to improve electrical power systems, address plumbing issues, provide enhanced telecommunication capability, upgrade lighting and make aesthetic improvements. ADA compliance items to be updated will include a new elevator for access to the basement area and second floor. In addition, the auditorium and lobby space will have a fire suppression system installed along with a voice annunciated fire alarm system. Construction began in January 2018 and will be complete in Fall 2019.

Kinesiology Labs and Aquatic Center – 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

**Long Beach Community College District  
2019-2020 Tentative Budget**

**General Obligation Bond Funds**

along Carson Street to better accommodate its increased space needs. This project is being reviewed by the DSA. Construction is anticipated to start in Summer 2019.

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 \$21 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, laboratory facilities, a modern technology center for the computer information systems and business technology departments, 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. This project will utilize a design-build delivery method. C.W. Driver is the Design-Build entity and the project is currently in design.

Central Plant Expansion – Building X

The Central Plant Expansion project is meant to address the demands of future building growth, as outlined in the 2041 Facilities Master Plan (FMP), and best energy management practices. New buildings at LAC that will be coming online will increase the demands on the existing central plant, thus reducing the effectiveness of the existing central plant to serve the LAC. This project, which will modify the existing central plant, includes replacement of an existing 300 ton chiller with a new 900 ton chiller, replacement of the existing eight chilled water and condenser water pumps, and replacement of the four existing cooling



Long Beach Community College District  
2019-2020 Tentative Budget

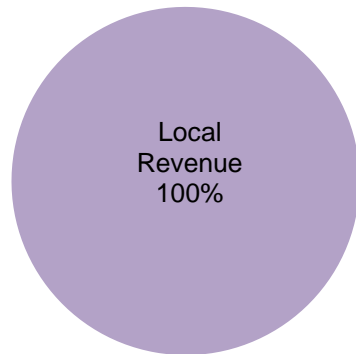
General Obligation Bond Funds

towers. These upgrades will maintain redundancy in the chilled water system for LAC. The project is currently being reviewed by the DSA and construction is anticipated to begin in Fall 2019.

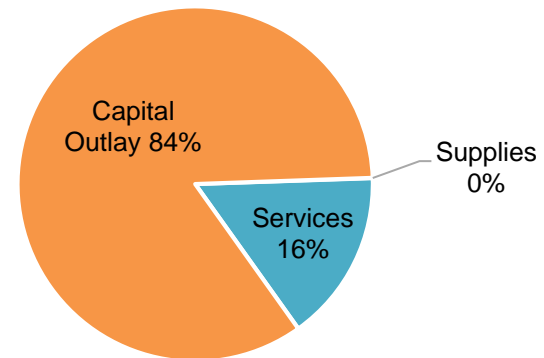
2008 Measure E

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.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
General Obligation Bond Fund  
2008 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ <u>12,600</u>	\$ <u>12,600</u>	\$ <u>1</u>	\$ <u>(12,599)</u>	<u>-100%</u>
<b>REVENUE</b>					
Bond Proceeds	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
Interest	80	0	0	0	na
<b>TOTAL REVENUE</b>	\$ <u>151,412,404</u>	\$ <u>0</u>	\$ <u>151,412,324</u>	\$ <u>151,412,324</u>	<u>na</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Hourly Non-Instructional Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
<b>BENEFITS</b>	\$ 0	\$ 0	\$ 0	\$ 0	na
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 28,033	\$ 0	\$ 28,033	\$ 28,033	na
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 13,348,939	\$ 0	\$ 13,316,086	\$ 13,316,086	na
Insurance	1,183,047	0	1,016,492	1,016,492	na
Rents, Building Repair, Maintenance and Equipment Repair	186,740	0	186,740	186,740	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	315,127	0	309,381	309,381	na
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>15,233,123</u>	\$ <u>0</u>	\$ <u>15,027,969</u>	\$ <u>15,027,969</u>	<u>na</u>

**Long Beach Community College District  
2019-2020 Tentative Budget  
General Obligation Bond Fund  
2008 Measure E**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 6,770,370	\$ 0	\$ 6,770,370	\$ 6,770,370	na
Buildings and Additions	69,651,311	12,599	69,610,848	69,598,249	552411%
Equipment	4,477,936	0	4,477,936	4,477,936	na
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 80,899,617</b>	<b>\$ 12,599</b>	<b>\$ 80,859,154</b>	<b>\$ 80,846,555</b>	<b>641690%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 96,160,773</b>	<b>\$ 12,599</b>	<b>\$ 95,915,156</b>	<b>\$ 95,902,557</b>	<b>761192%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 55,251,631</b>	<b>\$ (12,599)</b>	<b>\$ 55,497,168</b>	<b>\$ 55,509,767</b>	<b>-440589%</b>
Plus Beginning Balance	12,600	12,600	1	(12,599)	-100%
<b>ENDING BALANCE</b>	<b>\$ 55,264,231</b>	<b>\$ 1</b>	<b>\$ 55,497,169</b>	<b>\$ 55,497,168</b>	<b>5549716800%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Reserve for Contingencies	\$ 55,264,231	\$ 1	\$ 55,497,169	\$ 55,497,168	5549716800%

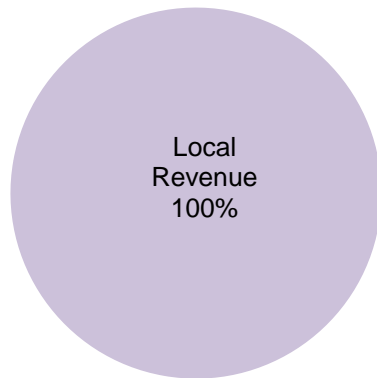
Long Beach Community College District  
2019-2020 Tentative Budget

General Obligation Bond Funds

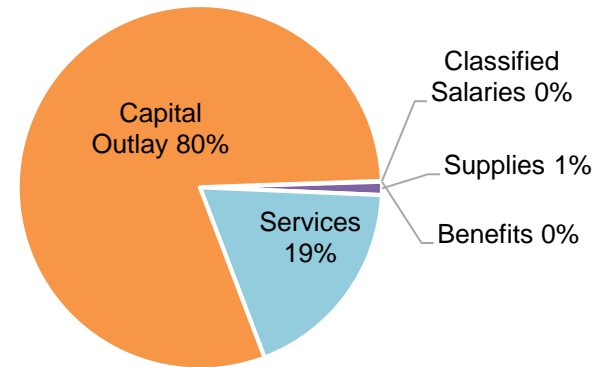
2016 Measure LB

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.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
General Obligation Bond Fund  
2016 Measure LB**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 54,519,191</u>	<u>\$ 54,519,191</u>	<u>\$ 22,911,119</u>	<u>\$ (31,608,072)</u>	<u>-58%</u>
<b>REVENUE</b>					
Bond Proceeds	\$ 768,210,000	\$ 0	\$ 768,210,000	\$ 768,210,000	na
Interest	803,093	839,205	1,599,757	760,552	91%
<b>TOTAL REVENUE</b>	<u>\$ 769,013,093</u>	<u>\$ 839,205</u>	<u>\$ 769,809,757</u>	<u>\$ 768,970,552</u>	<u>91631%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Manager/Supervisor Salaries	\$ 268,340	\$ 156,103	\$ 267,708	\$ 111,605	71%
Classified Non-Instructional Salaries	64,040	64,040	68,781	4,741	7%
Classified Hourly Non-Instructional Salaries	9,935	24,195	19,623	(4,572)	-19%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 342,315</u>	<u>\$ 244,338</u>	<u>\$ 356,112</u>	<u>\$ 111,774</u>	<u>46%</u>
<b>BENEFITS</b>	\$ 174,029	\$ 117,378	\$ 184,058	\$ 66,680	57%
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 9,134,911	\$ 46,557	\$ 9,116,855	\$ 9,070,298	19482%

**Long Beach Community College District  
2019-2020 Tentative Budget  
General Obligation Bond Fund  
2016 Measure LB**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 104,658,050	\$ 5,399,143	\$ 100,601,808	\$ 95,202,665	1763%
Insurance	19,769,520	851,387	18,919,783	18,068,396	2122%
Rents, Building Repair, Maintenance and Equipment Repair	2,964,783	169,004	2,813,381	2,644,377	1565%
Legal	790,083	48,447	861,636	813,189	1679%
Postage	9,834	91	9,943	9,852	10826%
Online Software Licensing	1,000,000	0	1,000,000	1,000,000	na
Other Services and Expenses	20,906,184	33,419	20,395,845	20,362,426	60931%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 150,098,454</b>	<b>\$ 6,501,491</b>	<b>\$ 144,602,396</b>	<b>\$ 138,100,905</b>	<b>2124%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 59,477,924	\$ 1,613,555	\$ 57,940,449	\$ 56,326,894	3491%
Buildings and Additions	484,642,661	20,157,711	467,587,472	447,429,761	2220%
Equipment	103,073,787	3,766,247	100,024,715	96,258,468	2556%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 647,194,372</b>	<b>\$ 25,537,513</b>	<b>\$ 625,552,636</b>	<b>\$ 600,015,123</b>	<b>2350%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 806,944,081</b>	<b>\$ 32,447,277</b>	<b>\$ 779,812,057</b>	<b>\$ 747,364,780</b>	<b>2303%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (37,930,988)</b>	<b>\$ (31,608,072)</b>	<b>\$ (10,002,300)</b>	<b>\$ 21,605,772</b>	<b>-68%</b>
Plus Beginning Balance	54,519,191	54,519,191	22,911,119	(31,608,072)	-58%
<b>ENDING BALANCE</b>	<b>\$ 16,588,203</b>	<b>\$ 22,911,119</b>	<b>\$ 12,908,819</b>	<b>\$ (10,002,300)</b>	<b>-44%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Reserve for Contingencies	\$ 16,588,203	\$ 22,911,119	\$ 12,908,819	\$ (10,002,300)	-44%

**Long Beach Community College District  
2019-2020 Tentative Budget**

**Retiree Health Fund**

Retiree current health benefit costs and liabilities for future costs are budgeted and recorded in the Retiree Health Fund. Retiree health benefits are often referred to as Other Post-Employment Benefits (OPEB). As of our most recent actuarial study dated June 30, 2017, the total actuarially determined liability (Total OPEB Liability – TOL) for current and future retirees is \$37,170,840. The Actuary determined that the Annual Required Contribution (ARC) is \$4,112,718 or 5.763% 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 3.27% of the 5.763% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$4,112,718 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 2017-18 federally funded salaries was \$73,926, which was deposited into the irrevocable trust in October 2018. A similar contribution is expected for 2018-19.

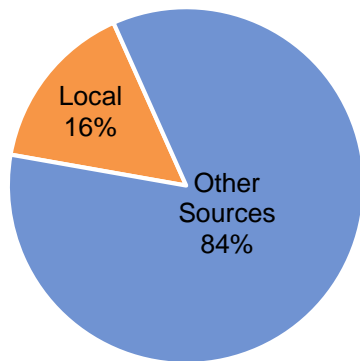
The ARC amount noted above is a \$1,041,264 decrease from the prior actuarial study. Several factors impact the ARC valuation, including: 1) changes in the number of participants, 2) effects of regulation changes, 3) changes in health insurance premiums, and 4) changes in the investment in the irrevocable trust. Participants have increased due to significant hiring in recent years. 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 (2.2% in 2018-19) impact the ARC. Assets in the irrevocable trust increased \$6 million since the previous study, which contributes to the decrease in the ARC. We implemented GASB 74 and 75 for the 2016-17 fiscal year, which required presenting full unfunded OPEB liabilities on our audited financial statements. As of April 30, 2019, the market value of the investment in the irrevocable trust was \$8,500,625 (\$8,006,634 cost).

Long Beach Community College District  
2019-2020 Tentative Budget

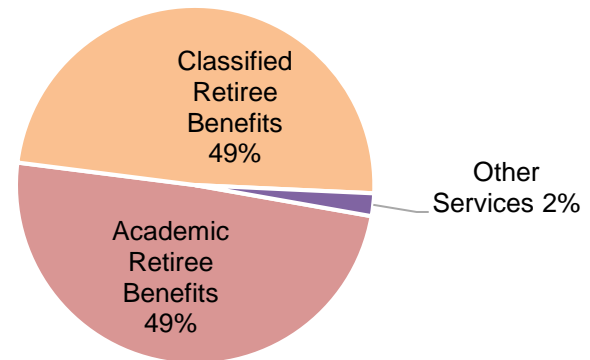
Retiree Health Fund

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

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups





**Long Beach Community College District  
2019-2020 Tentative Budget  
Retiree Health Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 29,986,615</u>	<u>29,986,615</u>	<u>\$ 31,323,244</u>	<u>\$ 1,336,629</u>	<u>4%</u>
<b>REVENUE</b>					
Local Revenue					
Interest	\$ 280,000	\$ 400,366	\$ 417,000	\$ 16,634	4%
Dividend Income	328,800	328,800	339,500	10,700	3%
<b>TOTAL REVENUE</b>	<u>\$ 608,800</u>	<u>\$ 729,166</u>	<u>\$ 756,500</u>	<u>\$ 27,334</u>	<u>4%</u>
<b>OTHER FINANCING SOURCES</b>					
From Composite Benefits Rate	\$ 2,332,879	\$ 2,332,879	\$ 2,332,879	\$ 0	0%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,779,839	1,779,839	1,779,839	0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>\$ 4,112,718</u>	<u>\$ 4,112,718</u>	<u>\$ 4,112,718</u>	<u>\$ 0</u>	<u>0%</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<u>\$ 4,721,518</u>	<u>\$ 4,841,884</u>	<u>\$ 4,869,218</u>	<u>\$ 27,334</u>	<u>1%</u>
<b>EXPENDITURES</b>					
Academic Retiree Benefits	\$ 1,728,439	\$ 1,725,834	\$ 1,877,384	\$ 151,550	9%
Classified Retiree Benefits	2,058,452	1,707,421	1,857,874	150,453	9%
Other Services and Expenses	72,000	72,000	78,000	6,000	8%
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,858,891</u>	<u>\$ 3,505,255</u>	<u>\$ 3,813,258</u>	<u>\$ 308,003</u>	<u>9%</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<u>\$ 862,627</u>	<u>\$ 1,336,629</u>	<u>\$ 1,055,960</u>	<u>\$ (280,669)</u>	<u>-21%</u>
Plus Beginning Balance	29,986,615	29,986,615	31,323,244	1,336,629	4%
<b>ENDING BALANCE</b>	<u>\$ 30,849,242</u>	<u>\$ 31,323,244</u>	<u>\$ 32,379,204</u>	<u>\$ 1,055,960</u>	<u>3%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Futuris Irrevocable Trust	\$ 8,576,446	\$ 8,500,625	\$ 8,500,625	\$ 0	0%
Committed Reserve					
Actuarial Accrued Liability	22,272,796	22,822,619	23,878,579	1,055,960	5%
<b>TOTAL FUND BALANCE</b>	<u>\$ 30,849,242</u>	<u>\$ 31,323,244</u>	<u>\$ 32,379,204</u>	<u>\$ 1,055,960</u>	<u>3%</u>

**Long Beach Community College District  
2019-2020 Tentative 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 for insurance are as follows:

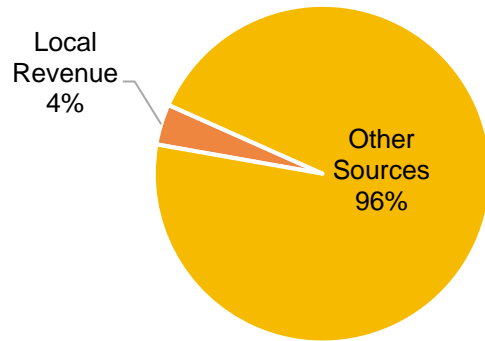
- Liability \$10,000
- Property \$ 5,000
- Student Professional Liability \$ 5,000
- Crime \$ 2,500
- Cyber Liability \$25,000
- Equipment Breakdown \$ 5,000

Long Beach Community College District  
2019-2020 Tentative Budget

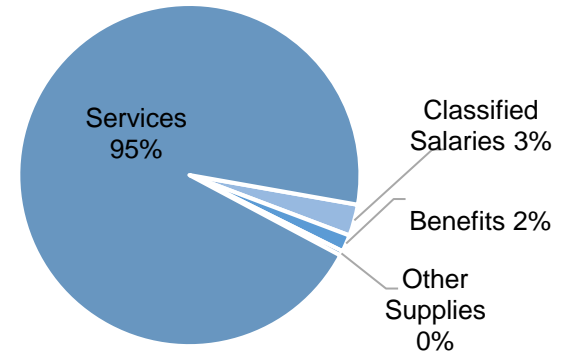
Self Insurance Fund

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

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 3,441,199	\$ 3,441,199	\$ 3,554,295	\$ 113,096	3%
<b>REVENUE</b>					
Interest	\$ 41,370	\$ 49,145	\$ 48,115	\$ (1,030)	-2%
<b>TOTAL REVENUE</b>	\$ 41,370	\$ 49,145	\$ 48,115	\$ (1,030)	-2%
<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>	\$ 1,186,000	\$ 1,186,000	\$ 1,186,000	\$ 0	0%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 1,227,370	\$ 1,235,145	\$ 1,234,115	\$ (1,030)	0%
<b>EXPENDITURES</b>					
Classified Non-Instructional Salaries	\$ 38,811	\$ 39,111	\$ 40,335	\$ 1,224	3%
Benefits	20,182	20,338	21,781	1,443	7%
Other Supplies	3,000	1,000	6,000	5,000	500%
Professional Services	8,500	5,000	8,500	3,500	70%
Travel and Conferences	2,900	2,753	2,900	147	5%
Dues and Memberships	150	150	150	0	0%
Insurance Premiums Casualty/Liability	936,000	925,697	1,094,267	168,570	18%
Miscellaneous Insurance Expense	122,000	112,000	122,000	10,000	9%
Legal Services	50,000	10,000	47,000	37,000	370%
Online Software Licensing	5,000	5,000	5,000	0	0%
Other Services and Expenses	11,000	1,000	11,000	10,000	1000%
<b>TOTAL EXPENDITURES</b>	\$ 1,197,543	\$ 1,122,049	\$ 1,358,933	\$ 236,884	21%

**Long Beach Community College District  
2019-2020 Tentative Budget  
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 29,827	\$ 113,096	\$ (124,818)	\$ (237,914)	-210%
Plus Beginning Balance	3,441,199	3,441,199	3,554,295	113,096	3%
<b>ENDING BALANCE</b>	<b>\$ 3,471,026</b>	<b>\$ 3,554,295</b>	<b>\$ 3,429,477</b>	<b>\$ (124,818)</b>	<b>-4%</b>
 <b>FUND BALANCE CLASSIFICATIONS</b>					
Committed Reserve	\$ 3,471,026	\$ 3,554,295	\$ 3,429,477	\$ (124,818)	-4%

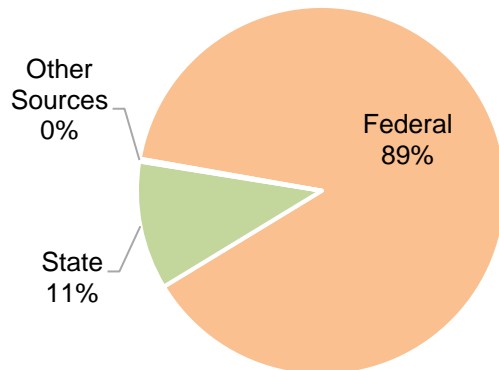
**Long Beach Community College District  
2019-2020 Tentative Budget**

**Student Financial Aid Fund**

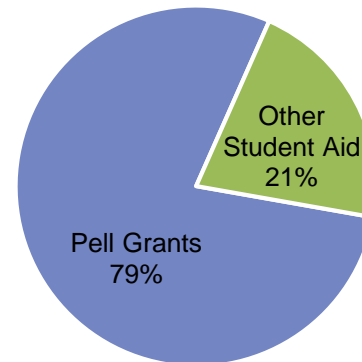
Effective July 1, 1984, the District was required to maintain a separate fund for the deposit and direct payment of government-funded Student Financial Aid. Included in the Student Financial Aid Fund are: Extended Opportunity Programs and Services (EOPS); Perkins Loans (formerly NDSL); Federal Supplemental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

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.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
Student Financial Aid Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>0</u>	<u>0%</u>
<b>REVENUE</b>					
Federal Revenue					
Americorps National Service Awards	\$ 80,000	\$ 80,000	\$ 80,000	\$ 0	0%
Pell Grants	35,778,847	35,778,847	35,778,847	0	0%
Supplemental Education Opportunity Grants (SEOG)	944,733	944,733	942,097	(2,636)	0%
W. D. Ford Direct Stafford Loan	3,480,000	3,480,000	3,480,000	0	0%
Total Federal Revenue	\$ <u>40,283,580</u>	\$ <u>40,283,580</u>	\$ <u>40,280,944</u>	\$ <u>(2,636)</u>	<u>0%</u>
State Revenue					
Cal Grants	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 0	0%
Community College Completion Grant	407,657	0	0	0	na
Cooperative Agencies Resources Education (CARE)	138,000	138,000	138,000	0	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	3,000	50,000	47,000	1567%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Student Success Completion	0	1,818,812	1,618,812	(200,000)	-11%
Total State Revenue	\$ <u>3,846,334</u>	\$ <u>5,260,489</u>	\$ <u>5,107,489</u>	\$ <u>(153,000)</u>	<u>-3%</u>
Prior Year Carryover					
Full-Time Student Success Grant	\$ 0	\$ 134,993	\$ 0	\$ (134,993)	-100%
Community College Completion Grant	0	179,250	0	(179,250)	-100%
Total Prior Year Carryover	\$ <u>0</u>	\$ <u>314,243</u>	\$ <u>0</u>	\$ <u>(314,243)</u>	<u>-100%</u>
<b>TOTAL REVENUE</b>	<b>\$ <u>44,129,914</u></b>	<b>\$ <u>45,858,312</u></b>	<b>\$ <u>45,388,433</u></b>	<b>\$ <u>(469,879)</u></b>	<b><u>-1%</u></b>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2018-2019</u>	<u>ESTIMATED ACTUAL 2018-2019</u>	<u>TENTATIVE BUDGET 2019-2020</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Restricted General Fund					
Full-Time Student Success Grant	\$ 1,211,155	\$ 0	\$ 0	\$ 0	na
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 110,000	\$ 110,000	\$ 110,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,321,155</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 45,451,069</b>	<b>\$ 45,968,312</b>	<b>\$ 45,498,433</b>	<b>\$ (469,879)</b>	<b>-1%</b>
<b>EXPENDITURES</b>					
Americorps National Service Awards	\$ 80,000	\$ 80,000	\$ 80,000	\$ 0	0%
Cal Grants	2,900,000	2,900,000	2,900,000	0	0%
Cooperative Agencies Resources Education (CARE)	138,000	138,000	138,000	0	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	0	3,000	50,000	47,000	1567%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Community College Completion Grant	407,657	110,250	0	(110,250)	-100%
Full-Time Student Success Grant	1,211,155	20,500	0	(20,500)	-100%
Pell Grants	35,878,847	35,878,847	35,878,847	0	0%
Student Success Completion	0	2,002,305	1,618,812	(383,493)	-19%
Supplemental Education Opportunity Grants (SEOG)	944,733	944,733	942,097	(2,636)	0%
W. D. Ford Direct Stafford Loan	3,490,000	3,490,000	3,490,000	0	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,451,069</b>	<b>\$ 45,968,312</b>	<b>\$ 45,498,433</b>	<b>\$ (469,879)</b>	<b>-1%</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%



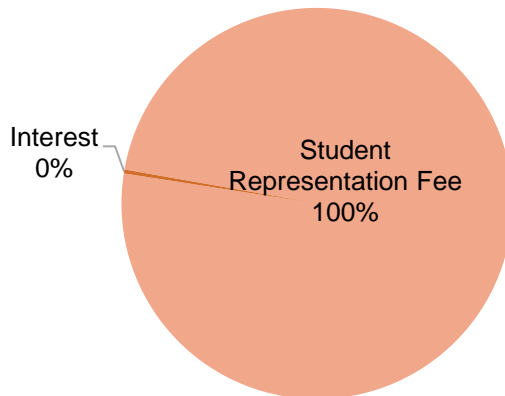
**Long Beach Community College District  
2019-2020 Tentative Budget**

**Student Representation Fee Fund**

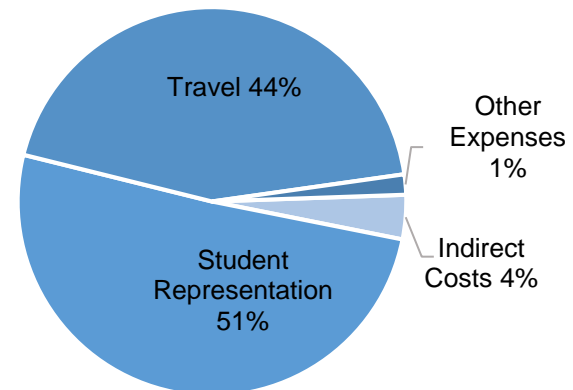
The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One dollar (\$1) of every two dollar (\$2) fee collected shall be expended to establish and provide support for governmental 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.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
Student Representation Fee Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2018-2019	ACTUAL 2018-2019	BUDGET 2019-2020	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ <u>55,157</u>	\$ <u>55,157</u>	\$ <u>66,007</u>	\$ <u>10,850</u>	<u>20%</u>
<b>REVENUE</b>					
Local Revenue					
Student Representation Fee	\$ 66,000	\$ 61,854	\$ 62,000	\$ 146	0%
Interest	560	75	200	125	167%
<b>TOTAL REVENUE</b>	\$ <u>66,560</u>	\$ <u>61,929</u>	\$ <u>62,200</u>	\$ <u>271</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>SUPPLIES &amp; MATERIALS</b>					
Fuel	\$ 0	\$ 62	\$ 100	\$ 38	61%
Other Supplies	800	50	800	750	1500%
<b>TOTAL SUPPLIES AND MATERIALS</b>	\$ <u>800</u>	\$ <u>112</u>	\$ <u>900</u>	\$ <u>788</u>	<u>704%</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 31,000	\$ 28,850	\$ 28,900	\$ 50	0%
Travel and Conferences	25,000	20,000	25,000	5,000	25%
Postage	200	40	60	20	50%
Indirect Costs	2,000	2,077	2,100	23	1%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>58,200</u>	\$ <u>50,967</u>	\$ <u>56,060</u>	\$ <u>5,093</u>	<u>10%</u>
<b>TOTAL EXPENDITURES</b>	\$ <u>59,000</u>	\$ <u>51,079</u>	\$ <u>56,960</u>	\$ <u>5,881</u>	<u>12%</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ <u>7,560</u>	\$ <u>10,850</u>	\$ <u>5,240</u>	\$ <u>(5,610)</u>	<u>-52%</u>
Plus Beginning Balance	55,157	55,157	66,007	10,850	20%
<b>ENDING BALANCE</b>	\$ <u>62,717</u>	\$ <u>66,007</u>	\$ <u>71,247</u>	\$ <u>5,240</u>	<u>8%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 62,717	\$ 66,007	\$ 71,247	\$ 5,240	8%

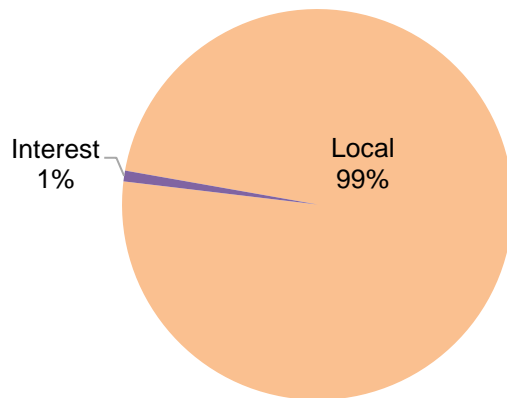
Long Beach Community College District  
2019-2020 Tentative Budget

Veterans Stadium Operations Fund

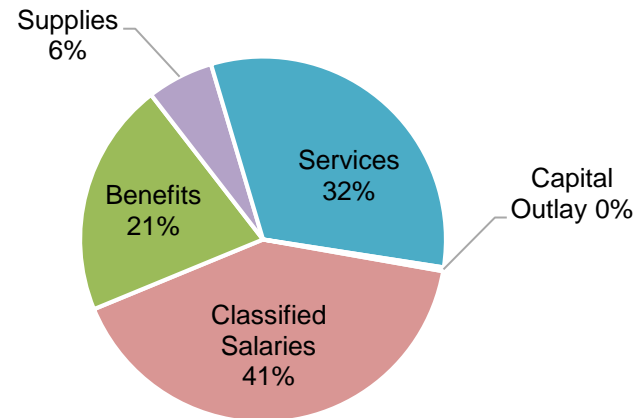
This Special Revenue Fund is 100% self-supporting. Revenues are derived from the rental of Veterans Stadium to high schools, community groups, antique and auto markets, vehicle sales, commercial filming, and miscellaneous events.

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.

Tentative Budget 2019-20  
Revenue by Major Object Groups



Tentative Budget 2019-20  
Expenditures by Major Object Groups



**Long Beach Community College District  
2019-2020 Tentative Budget  
Veterans' Stadium Operations Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2018-2019	2018-2019	2019-2020		
<b>BEGINNING BALANCE</b>	<u>\$ 654,080</u>	<u>\$ 654,080</u>	<u>\$ 811,373</u>	<u>\$ 157,293</u>	<u>24%</u>
<b>REVENUES</b>					
Local Revenue	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0%
Interest	12,047	13,144	12,540	(604)	-5%
<b>TOTAL REVENUE</b>	<u>\$ 1,412,047</u>	<u>\$ 1,413,144</u>	<u>\$ 1,412,540</u>	<u>\$ (604)</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Manager/Supervisor Salaries	\$ 105,086	\$ 105,086	\$ 108,239	\$ 3,153	3%
Classified Non-Instructional Salaries	394,433	361,049	388,568	27,519	8%
Classified Hourly Non-Instructional Salaries	44,909	41,202	44,000	2,798	7%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 544,428</u>	<u>\$ 507,337</u>	<u>\$ 540,807</u>	<u>\$ 33,470</u>	<u>7%</u>
<b>BENEFITS</b>	\$ 265,139	\$ 247,334	\$ 273,556	\$ 26,222	11%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 39,550	\$ 46,400	\$ 72,650	\$ 26,250	57%
Fuel	5,000	5,000	5,000	0	0%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 44,550</u>	<u>\$ 51,400</u>	<u>\$ 77,650</u>	<u>\$ 26,250</u>	<u>51%</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 184,800	\$ 124,193	\$ 92,591	\$ (31,602)	-25%
Travel and Conferences	2,500	0	4,900	4,900	na
Utilities	205,000	219,954	220,000	46	0%
Rents, Building Repair Maintenance and Equipment Repair	41,500	59,445	66,000	6,555	11%
Postage	100	100	100	0	0%
Other Services and Expenses	15,200	33,260	39,000	5,740	17%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<u>\$ 449,100</u>	<u>\$ 436,952</u>	<u>\$ 422,591</u>	<u>\$ (14,361)</u>	<u>-3%</u>

**Long Beach Community College District  
2019-2020 Tentative Budget  
Veterans' Stadium Operations Fund**

	<b>ADOPTED BUDGET 2018-2019</b>	<b>ESTIMATED ACTUAL 2018-2019</b>	<b>TENTATIVE BUDGET 2019-2020</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
CAPITAL OUTLAY					
Equipment	\$ 0	\$ 12,828	\$ 4,427	\$ (8,401)	-65%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,303,217</b>	<b>\$ 1,255,851</b>	<b>\$ 1,319,031</b>	<b>\$ 63,180</b>	<b>5%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 108,830</b>	<b>\$ 157,293</b>	<b>\$ 93,509</b>	<b>\$ (63,784)</b>	<b>-41%</b>
Plus Beginning Balance	654,080	654,080	811,373	157,293	24%
<b>ENDING BALANCE</b>	<b>\$ 762,910</b>	<b>\$ 811,373</b>	<b>\$ 904,882</b>	<b>\$ 93,509</b>	<b>12%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Committed Reserve	\$ 762,910	\$ 811,373	\$ 904,882	\$ 93,509	12%