

TENTATIVE BUDGET

Fiscal Year 2020-2021



LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

**LONG BEACH COMMUNITY COLLEGE DISTRICT
2020-2021 Tentative Budget**

Submitted by:

Lou Anne Bynum
Interim Superintendent-President

To the:

Board of Trustees
Vivian Malauulu, President

Uduak-Joe Ntuk, Vice President
Dr. Virginia Baxter, Member

Douglas W. Otto, Member
Sunny Zia, Member

June 24, 2020

Long Beach Community College District

2020- 2021 Tentative Budget

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**Long Beach Community College District
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Superintendent's Message

June 24, 2020

Board of Trustees
Long Beach, California 90808

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

Governor Newsom's January release of the 2020-21 State Budget reflected the prosperity of that time. California was in the longest period of economic growth in history and unemployment rates were at historic lows. That all changed in March with the spread of COVID-19. The Governor's May Revise Budget reflects a much darker economic picture. The coronavirus pandemic, related increased state expenditures, the stay at home orders, and the resulting economic downturn have forced the Governor to propose a baseline budget that eliminates most of the increases and new programs proposed in the January Budget and cuts apportionment funding for community colleges by a staggering 10%.

The State is projecting a \$54 billion budget deficit. The \$41 billion loss in state revenue is compounded by the significant increases in the number of Californians participating in state-subsidized programs and the resulting added costs. The Governor proposes using several tools to address the deficit including:

- use of the \$16 billion in the state's Rainy Day Fund over the next three years;
- use of the \$524 million Public Education Rainy Day Fund in 2020-21;
- not funding the statutory cost of living adjustment (COLA) for most programs;
- reductions across almost all government programs;
- cancelling planned program expansion and new programs proposed in the January Budget; and
- cash deferrals.

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Two of the few positive notes in the proposed State Budget are the extension of the hold harmless provision of the Student Centered Funding Formula (SCFF) for an additional two years into 2023-24 and State pension contributions, which reduce the previously published STRS and PERS employer rates. The hold harmless provision is a positive in isolation, but in years like 2020-21, which impose a huge deficit factor to apportionment funding, the provision is of little help. Pension expense is still increasing for LBCC for 2020-21, but additional contributions proposed by the Governor reduce STRS and PERS expenses for the District by a total of \$1.2 million for the 2020-21 budget year from the previously published rates.

Highlights of the changes from the Governor's January Budget to the May Revise and estimates for LBCC are as follows:

Ongoing Unrestricted

- Cost of Living Adjustment (COLA) of 2.31% - \$167.2 million for the SCFF
 - **\$2.9 million** for LBCC
- Enrollment Growth funds of 0.50% totaling \$31.9 million for increased full-time equivalent students (FTES).
 - As a hold-harmless district, we did not anticipate growth funding, so there is no impact to LBCC
- SCFF funding is **reduced 10%** 2020-21 (\$593 million)
 - About **\$12.9 million cut** for LBCC
 - Hold Harmless Provision extended two years through 2023-24

Categorical Programs

- Cost of Living Adjustment (COLA) of 2.31% totaling \$9.3 million for select categorical programs (DSPPS, EOPS, CalWORKs, Child Care Tax Bailout, and Mandated Block Grants) - **unfunded**. We estimate a **\$110,000 cut** for LBCC.
- Approximately \$6 million (12%) reduction for the Adult Education Block Grant. We estimate a **\$151,000 cut** for LBCC.

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- Strong Workforce Program reduced \$148 million (60%), which is a **\$1.3 million cut** for LBCC
- Student Equity and Achievement (SEA) Program is reduced \$85 million (18%), which is a **\$1.2 million cut** for LBCC
- Other new programs proposed in January that were completely cut from the May Revise include:
 - Zero Textbook Cost Pathways expansion - \$10 million cut
 - CCC Diversity pilot fellowship - \$15 million cut
 - Dreamer Resource Liaisons and Support - \$5.8 million cut (\$10 million for ongoing legal services to immigrant students, faculty and staff remains)
 - Food Pantry Programs - \$11.4 million cut
- Continuation of the California College Promise Program and the Student Success Completion Grant
- Note that categorical programs are budgeted conservatively in the Tentative Budget, but may not include all the provisions of the May Revise

One-Time

- \$17.3 million for Deferred Maintenance & Instructional Equipment **eliminated**. About a **\$299,000 loss** for LBCC
- \$992.2 million deferrals. Deferring apportionment payments from the budget year into the next fiscal year.
 - \$330.1 million 2019-20 apportionment deferred to 2020-21, about \$8.7 million for LBCC
 - \$662.1 million 2020-21 apportionment deferred to 2021-22, about \$17.4 million for LBCC

Capital Facilities

- \$223.1 million in capital outlay projects (construction phase for 15 continuing projects, \$194.7 million and the preliminary plans and working drawings phases for 25 new projects, \$28.4 million). Included in that funding is one of our projects:
 - **\$1.6 million** for the Construction Trades Phase 2, Building MM at PCC.

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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

The total Unrestricted General Fund budget is \$144.69 million. Due to the forced closing of the campuses because of the COVID-19 crisis, staffing recruitment was halted. Consequently, no new full-time faculty are budgeted for the 2020-21 fiscal year. The severe cuts in state apportionment have caused us to halt normal hiring practices. We will evaluate future hires very closely.

Previously negotiated salary agreements are included in the Tentative Budget. Part-time faculty received a 2.75% ongoing increase effective July 1, 2019. Salary agreements that have not been fully approved and implemented are not reflected.

The 2019-20 Adopted Budget included an operating deficit of (\$3.6) million. A combination of savings less additional expenses, the projected deficit is now (\$2.0) million, with an ending fund balance of \$34.2 million at June 30, 2020. The major changes include a \$0.2 million decrease in state apportionment due to the Fall 2019 FON penalty; \$1.3 million in salary and benefit savings due to vacancies and reorganizations; less a \$0.6 million increase in part-time faculty salaries due to a negotiated increase; and \$1.1 million reduction in one-time projects. Additional expenses have been incurred due to the COVID-19 crisis; however, we are seeking reimbursements for some of the COVID-19 expenses from the federal CARES Act and FEMA.

I am recommending a Tentative Budget with an operating deficit of \$14.8 million resulting in a \$19.4 million (13.4%) ending fund balance at June 30, 2021. The pre-existing structural budget deficit combined with the COVID-19 crisis, and the related increases in expenses and decreases in revenues, has resulted in one of the most challenging budgets faced by the college. We are developing budget plans to address this crisis with a combination of accessing Federal aid funds (CARES Act and FEMA), spending down reserves, delaying, and reducing expenses, and other strategies. Many of these approaches are short-term. Reserves

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cannot address ongoing deficit spending. This challenging time will require sacrifices, dedication, and teamwork.

Of the \$14.8 million budget deficit in the 2020-21 Tentative Budget, \$0.8 million is one-time expenditures, including carryover funds for Business Process Reviews and mandated cost projects.

The remaining \$14.0 million of the deficit is a structural deficit, related to ongoing expenditures. We are hopeful that the recession caused by the COVID-19 crisis will not last long; however, we must be prepared for all possibilities. Expenditure reduction work has been ongoing but is even more urgent now. More details about revenue and expense changes are detailed below to better explain the operating deficit.

Revenues: Major increases/(decreases):

Changes from 2019-20 - Estimated Actuals		Comments
Apportionment	\$(9,190,788)	The decrease is the net of: <ul style="list-style-type: none"> • \$2.9 million 2.31% COLA • (\$12.3) million decrease due to the 10.0% deficit factor • \$0.2 million increase due to no FON penalty in 2020-21
Other State Revenue	(\$1,081,358)	The decrease is due mainly to no PERS on-behalf payments. That revenue is pass-through, which is offset by benefit expense. Therefore, they represent no change to the net deficit.
Local Revenue	(\$947,310)	The decrease is due mainly to decreases in non-resident tuition, material fees and summer program revenue.

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Expenditures: Major increases/(decreases):

Changes from 2019-20 - Estimated Actuals		Comments
Total Classified Salaries	\$1,177,555	The increase is due to step and column increases and reflects the budgeting of currently vacant positions. These vacancies will be reviewed to determine criticality with corresponding budget adjustments.
Total Benefits	(\$43,675)	The minor decrease is the net effect of no PERS-on-behalf contributions less increases to certain benefit rates, most notably 0.979% for PERS and the 4.2% increase to health and welfare benefits.
Supplies & Materials	(\$548,475)	The 2019-20 expenses were increased due to COVID-19-related purchases (funded by CARES Act). These purchases are not expected to recur at that increased level in 2020-21.
Contracted Services and Operating Expenses	\$961,083	The increase is due mainly to increases in professional services, election costs, online software licensing, and other services expenses.

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Reserves

Board Policy requires a minimum 5.5% reserve in the Unrestricted General Fund. Therefore, \$8.0 million has been budgeted for this purpose. The Institutional Effectiveness long-term goal is 9.5% (15% when combined with the 5.5% Board minimum). The short-term goal is 7.0% (12.5% when combined with the 5.5% Board minimum). Due to the significant cuts in the State Budget, there is insufficient funds to meet even the short-term goal. \$6.0 million is budgeted for the institutional effectiveness goal, which is only 4.1% of total expenses. Additionally, \$2.3 million is reserved for business process review expenditures planned for future years, and \$3.1 million has been reserved for vacation and load banking. If it becomes necessary to use any reserves, it will be formally reported to the Board in the Fiscal Services agenda items. The Quarterly Budget Performance Reports will also identify the use of any reserves.

Restricted General Fund

The total Restricted General Fund budget is \$59.2 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, CaWORKs, Career Technical Education, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and other 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

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\$237 million in December 2012 to repay the \$150 million Bond Anticipation Notes (BAN) and to fund ongoing bond projects. A total of \$850 million in bonds was authorized under 2016 Measure LB. \$3.2 million from 2008 Measure E and \$81.8 million from 2016 Measure LB were issued in September 2016 for a total of \$85 million. In October 2019, \$130 million in 2016 election bonds were issued to continue construction and renovation plans. District-wide, Pacific Coast Campus, and Liberal Arts Campus major projects are planned for the 2020-21 fiscal year. Major projects are summarized in the Bond Fund narrative.

Other Funds

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

Next Steps

Budgets are forward looking documents; therefore, they always involve uncertainty. This year as we look to the future there is more uncertainty than ever. Just a few months ago no one could have predicted all the changes that have occurred since the COVID-19 pandemic changed all our lives.

Addressing the quick transition to remote education and work has taken most of our time in recent months. COVID-19 emergency response continues to be an important issue for all of us. Along with that, we continue working to provide our students and our community with the educational services they need. Outreach, marketing, Guided Pathways, the College Promise, and other initiatives continue to help improve student

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success metrics related to the Chancellor's Office's *Vision for Success*. Community colleges play a pivotal role in every economic recovery. We are thankful for the Governor's past contributions to the community college system and we hope that in these times of budget cuts, he and the Legislature remember that investments in community colleges provide the greatest results for the future of our students and the overall economy.

As we work toward navigating these difficult economic times, we face the following challenges:

- **Enrollment Management** – The range of future enrollment outcomes is very wide. Declining enrollment is a challenge throughout the state. Outreach and marketing efforts improved enrollment in recent years. Recessions usually result in increased enrollment. It is uncertain how many students may not make the transition to remote education. Conversely, it is uncertain how many university students will transition to community colleges. The funding formula includes other metrics, but FTES remains the single largest factor to our funding.
- **Pension Obligations** – The Governor's contributions to reduce PERS and STRS expenses have offset anticipated increases for two years. However, those increases will resume in 2022-23 will continue to be a significant budget consideration.
- **Deficit Spending** – Prior to the COVID-19 crisis, projected budget deficits ranged from \$3 to \$5 million. The sudden halt to the economy and the projected impact on state revenues has created a huge, \$14.8 million deficit for 2020-21. Federal relief programs and State decisions to relax some deadlines and requirements have helped, but they do not completely make up for the damage done. The State delayed income and property tax deadlines, so the full impact of COVID-19 on the State Budget will not be fully known until this summer. The Governor plans to unveil an unprecedented August Revise Budget after more tax revenue comes in. This will provide more information on the magnitude of the

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economic downturn. One thing that is known is that this crisis will require us to make difficult decisions to cut costs to continue to provide education to our community.

- **SCFF Metrics** – Great efforts have been made to try to increase SCFF revenue under. The May Revise provides hold harmless protection for an additional two years through 2023-24. Unfortunately, if the state continues to apply large deficit factors to our computed revenue, we will not receive the additional funding our efforts should produce under the framework of the funding formula.
- **Cashflow** – As previous governors have done in past recessions, Governor Newsom will use cash deferrals to help the state manage its huge deficit. That means that along with reduced apportionment revenue, we will not receive a good portion of the revenue we earn until the next fiscal year. We will closely monitor cash balances and plan to use interfund borrowing and Tax Revenue Anticipation Notes (TRAN) for short-term financing to ensure that we will continue to pay vendors and employees through low cash months.

Respectfully submitted,



Lou Anne Bynum
Interim Superintendent-President

**Long Beach Community College District
2020-2021 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 2019-20. 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 2020-21 Institutional Priorities as follows:

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

- Implementing guided pathways to increase student retention, completion, and transfer and to close equity gaps in student success,
- Maintaining fiscal viability,
- Expanding outreach to increase enrollment and retain students,
- Attracting and retaining a diverse workforce,
- Establishing and strengthening relationships with local community organizations,
- Managing and learning from the COVID-19 pandemic to enhance emergency operations planning and training,
- And committing to continue to expand and improve the use of instructional technology in online and face-to-face courses.

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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 19,983.00 (19,275.00 credit, 157.00 special admits, 61.00 non-credit, and 490.00 enhanced non-credit). The impact of FTES on apportionment is reduced under the new funding formula (see II. H. below), but it is still the largest single factor on our income.
- C. Carryover will only exist for the one-time allocations provided in previous years specific to the One-Time Mandated Cost items, technology refresh, professional development, instructional equipment, and mobile application deployment. All other unexpended funds will become part of the ending balance and will be budgeted in the subsequent budget year.
- D. Expenditure of one-time monies will be based on the College Priorities, as derived from the planning process.
- E. Essential operational and maintenance functions of the college will be funded.
- F. Total Cost of Ownership principles shall be employed in departmental planning and budgeting processes.
- G. Any expense eligible to be funded using categorical or grant dollars will be budgeted in the eligible categorical or grant program.
- H. The Governor's Budget includes the Student Centered Funding Formula (SCFF) with few changes. The formula calls for 70% of funding to be based on FTES, 20% based on low-income

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Budget Assumptions and Implications

students served, and 10% based on student-centered success metrics. The formula includes a hold harmless clause that allows districts to receive at least the same funding received in 2017-18 plus ongoing COLA for four years through 2021-22. The budget year 2020-21 is the third year of the four-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 estimated at \$2,417,087 as of June 30, 2020.
- 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 \$680,987.

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Budget Assumptions and Implications

IV. FEDERAL REVENUE CHANGES

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

V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS

- A. A 10.0% deficit factor will be included based on the Governor's May Revise Budget, which is an offset apportionment revenue due to downturn in the economy due to COVID-19.
- B. We are budgeting a 2.31% COLA based on the Governor's May Revise Budget. 2019-20 Period 1 (P-1) apportionment report shows 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. However, the protection of the hold harmless clause is wiped out by the effect of the large deficit factor in the State Budget.
- C. It is expected that we will be funded at our prior year (2019-20) 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, EOPS, DSPS, etc.) income estimates will reflect figures in the State Budget.
- E. Estimates for lottery income are those provided by the California Community Colleges Chancellor's Office. Approximately 25% of the lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses.

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

VI. LOCAL REVENUE ASSUMPTIONS

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

VII. EXPENSE ASSUMPTIONS

- A. All budgeted appropriations will be available for expenditure.
- B. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution, except those identified within the line item budgets.
- C. Salary expenses will be budgeted to cover all board approved salary changes; step and column increases; and longevity increments for all employees. Only vacant positions deemed absolutely essential will be budgeted. Recruitment for new full-time faculty positions was halted due to working remotely due to COVID-19.

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Budget Assumptions and Implications

- D. Health and welfare benefit costs will be estimated using the best information available, including multi-year trends. The rate increases/decreases are as follows:
- | | |
|------------------------------------|-------------------------|
| Blue Cross PPO: 0% | Delta Dental PPO: -1.7% |
| Blue Cross HMO: 0% | Delta Dental HMO: 0% |
| Kaiser: +5.7% | VSP: -9.2% |
| Mental Health Network EAP: +117.4% | Basic Life/AD&D: 4.2% |
- These increases/decreases combined currently result in a 4.2% 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 20.70% (0.979% increase), STRS 16.15% (0.950% decrease), Workers' Compensation 1.736% (0.028% decrease), SUI 0.05% (no change), and Retiree Benefits 5.47% (0.29% decrease).
- 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

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Budget Assumptions and Implications

from our actuary with the amount of our ARC if it was still required. The ARC for the Retiree Health Benefits as noted in the actuarial letter as of June 30, 2019 is \$4,136,003. This represents approximately 5.47% of covered payroll.

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

VIII. OTHER ASSUMPTIONS

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

**Long Beach Community College District
2020-2021 Tentative Budget
Summary of All Expenditures & Other Outgo by Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 142,843,910	\$ 143,123,001	\$ 144,692,700	\$ 1,569,699	1%
RESTRICTED GENERAL FUND	\$ 46,875,262	\$ 39,684,751	\$ 59,227,967	\$ 19,543,216	49%
ASSOCIATED STUDENT BODY FUND	\$ 1,153,631	\$ 986,048	\$ 1,192,730	\$ 206,682	21%
CAPITAL PROJECTS FUND	\$ 36,373,303	\$ 5,310,961	\$ 34,552,015	\$ 29,241,054	551%
CHILD AND ADULT DEVELOPMENT FUND	\$ 2,127,805	\$ 2,133,375	\$ 2,182,430	\$ 49,055	2%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 970,122	\$ (31,405)	\$ 985,089	\$ 1,016,494	3237%
GENERAL OBLIGATION BOND FUND 2008 MEASURE E	\$ 95,915,217	\$ 0	\$ 128,090,977	\$ 128,090,977	na
GENERAL OBLIGATION BOND FUND 2016 MEASURE LB	\$ 779,389,453	\$ 43,164,008	\$ 742,730,420	\$ 699,566,412	1621%
RETIREE HEALTH FUND	\$ 3,813,258	\$ 2,833,910	\$ 3,153,607	\$ 319,697	11%
SELF INSURANCE FUND	\$ 1,358,410	\$ 1,294,148	\$ 1,551,247	\$ 257,099	20%
STUDENT FINANCIAL AID FUND	\$ 46,199,275	\$ 50,289,055	\$ 51,907,065	\$ 1,618,010	3%
STUDENT REPRESENTATION FUND	\$ 56,960	\$ 43,500	\$ 53,650	\$ 10,150	23%
VETERANS STADIUM OPERATIONS FUND	\$ 1,310,287	\$ 1,413,201	\$ 1,509,602	\$ 96,401	7%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,158,386,893	\$ 290,244,553	\$ 1,171,829,499	\$ 881,584,946	304%

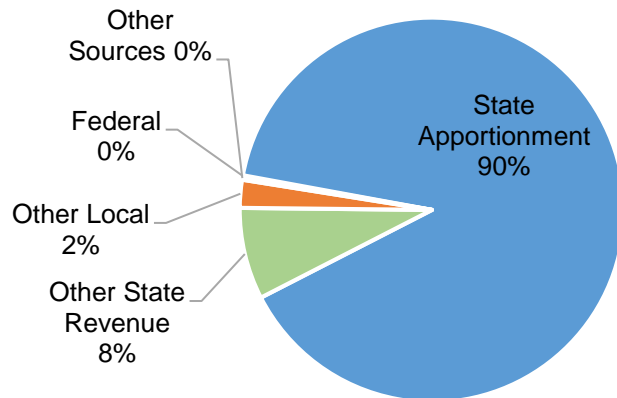
**Long Beach Community College District
2020-2021 Tentative Budget**

Unrestricted General Fund

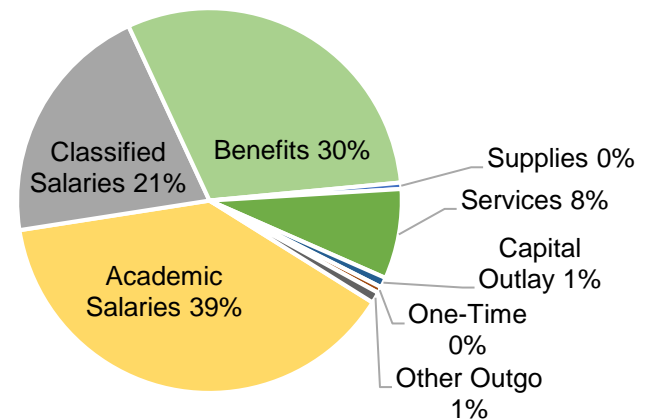
The Unrestricted General Fund is used for the operating expenses of the District. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue. It is a combination of student enrollment fees, local property taxes and state apportionment revenue. Under the previous funding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

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

**Tentative Budget 2020-21
Revenue by Major Object Groups**



**Tentative Budget 2020-21
Expenditures by Major Object Groups**



**Long Beach Community College District
2020-2021 Tentative Budget
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
BEGINNING BALANCE	<u>\$ 36,212,646</u>	<u>\$ 36,212,646</u>	<u>\$ 34,181,896</u>	<u>\$ (2,030,750)</u>	<u>-6%</u>
REVENUE					
Federal Revenue	\$ 140,000	\$ 140,000	\$ 140,000	\$ 0	0%
State Principal Apportionment					
State General Apportionment	\$ 65,288,878	\$ 65,288,878	\$ 60,163,515	\$ (5,125,363)	-8%
Education Protection Account	18,396,958	18,396,958	18,037,301	(359,657)	-2%
Full Time Faculty Hiring	839,358	839,358	839,358	0	0%
Property Taxes	34,161,565	34,161,565	30,411,565	(3,750,000)	-11%
Enrollment Fee Revenue @ 98%	<u>7,017,141</u>	<u>7,017,141</u>	<u>6,876,798</u>	<u>(140,343)</u>	<u>-2%</u>
Sub Total	<u>\$ 125,703,900</u>	<u>\$ 125,703,900</u>	<u>\$ 116,328,537</u>	<u>\$ (9,375,363)</u>	<u>-7%</u>
Prior Year Adjustment					
General Apportionment Adjustment for Full-Time Faculty	\$ 0	\$ (184,575)	\$ 0	\$ 184,575	-100%
Total State Principal Apportionment	\$ 125,703,900	\$ 125,519,325	\$ 116,328,537	\$ (9,190,788)	-7%
Other State Revenue					
California College Promise Administration	\$ 310,110	\$ 310,110	\$ 310,110	\$ 0	0%
Mandated Cost Reimbursement	595,023	595,023	595,023	0	0%
Part-time Faculty Compensation	408,529	410,987	410,987	0	0%
State Lottery	3,032,613	3,032,613	3,032,460	(153)	0%
PERS On-Behalf Payments	0	1,737,510	0	(1,737,510)	-100%
STRS On-Behalf Payments	<u>5,006,484</u>	<u>5,006,484</u>	<u>5,662,789</u>	<u>656,305</u>	<u>13%</u>
Total Other State Revenue	<u>\$ 9,352,759</u>	<u>\$ 11,092,727</u>	<u>\$ 10,011,369</u>	<u>\$ (1,081,358)</u>	<u>-10%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE AMOUNT	PERCENT
Local Revenue					
From LBCC Auxiliary	\$ 111,474	\$ 117,048	\$ 117,048	\$ 0	0%
Enrollment Fee Revenue @ 2%	143,207	143,207	140,343	(2,864)	-2%
International Student Fees	975,000	856,711	645,433	(211,278)	-25%
Nonresident Tuition Fees	1,237,000	1,582,485	1,252,418	(330,067)	-21%
Materials Fees	147,435	153,322	76,405	(76,917)	-50%
Summer Recreation Program	61,000	64,502	0	(64,502)	-100%
Other Local Revenue	1,076,400	1,076,400	814,718	(261,682)	-24%
Total Local Revenue	<u>\$ 3,751,516</u>	<u>\$ 3,993,675</u>	<u>\$ 3,046,365</u>	<u>\$ (947,310)</u>	<u>-24%</u>
TOTAL REVENUE	<u>\$ 138,948,175</u>	<u>\$ 140,745,727</u>	<u>\$ 129,526,271</u>	<u>\$ (11,219,456)</u>	<u>-8%</u>
OTHER FINANCING SOURCES					
Sale of Surplus Equipment	\$ 0	\$ 19,179	\$ 19,000	\$ (179)	-1%
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 3,043	\$ 7,345	\$ 1,351	\$ (5,994)	-82%
From Capital Projects Fund (Rent from East Campus)	320,000	320,000	320,000	0	0%
TOTAL OTHER FINANCING SOURCES	<u>\$ 323,043</u>	<u>\$ 346,524</u>	<u>\$ 340,351</u>	<u>\$ (6,173)</u>	<u>-2%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$ 139,271,218</u>	<u>\$ 141,092,251</u>	<u>\$ 129,866,622</u>	<u>\$ (11,225,629)</u>	<u>-8%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE AMOUNT	PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 26,372,506	\$ 26,023,949	\$ 26,327,726	\$ 303,777	1%
Academic Administrator Salaries	3,818,443	4,120,428	3,841,625	(278,803)	-7%
Department Head/Coordinator Salaries	3,193,544	3,178,718	3,188,266	9,548	0%
Full Time Counselor Salaries	2,586,733	2,439,505	2,406,229	(33,276)	-1%
Full Time Librarian Salaries	674,248	664,205	654,807	(9,398)	-1%
Academic Hourly Instructional Salaries	17,399,019	18,014,280	17,744,295	(269,985)	-1%
Academic Hourly Non-Instructional Salaries	1,275,872	1,235,086	1,317,033	81,947	7%
Librarian Hourly Salaries	443,185	433,702	443,185	9,483	2%
TOTAL ACADEMIC SALARIES	\$ 55,763,550	\$ 56,109,873	\$ 55,923,166	\$ (186,707)	0%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 17,316,772	\$ 16,173,661	\$ 17,538,293	\$ 1,364,632	8%
Classified Manager/Supervisor Salaries	5,965,964	5,811,112	6,119,268	308,156	5%
Confidential Salaries	1,289,775	1,007,536	1,291,570	284,034	28%
Classified Instructional Salaries	2,779,260	2,667,733	2,848,328	180,595	7%
Classified Hourly Non-Instructional Salaries	830,858	1,673,913	854,533	(819,380)	-49%
Classified Hourly Instructional Salaries	841,619	1,221,819	1,081,337	(140,482)	-11%
TOTAL CLASSIFIED SALARIES	\$ 29,024,248	\$ 28,555,774	\$ 29,733,329	\$ 1,177,555	4%

**Long Beach Community College District
2020-2021 Tentative Budget
Unrestricted General Fund**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE AMOUNT	PERCENT
BENEFITS					
Benefits	\$ 41,810,954	\$ 42,878,230	\$ 42,834,555	\$ (43,675)	0%
Early Retirement Incentives	1,173,891	1,173,891	1,173,891	0	0%
TOTAL BENEFITS	\$ 42,984,845	\$ 44,052,121	\$ 44,008,446	\$ (43,675)	0%
SUPPLIES AND MATERIALS					
Commencement Expenses	\$ 16,818	\$ 1,550	\$ 11,851	\$ 10,301	665%
Instructional Supplies COVID-19	0	591	0	(591)	-100%
Instructional Supplies Lost/Damage Calculators	0	0	330	330	na
Instructional Supplies (Contract/Community Education Profit Share Account)	5,605	3,043	1,627	(1,416)	-47%
Instructional Material Fees	188,500	165,546	126,267	(39,279)	-24%
Fuel	61,975	61,352	61,975	623	1%
Hospitality	82,859	67,136	82,014	14,878	22%
Other Supplies	497,870	1,023,906	490,585	(533,321)	-52%
TOTAL SUPPLIES AND MATERIALS	\$ 853,627	\$ 1,323,124	\$ 774,649	\$ (548,475)	-41%

**Long Beach Community College District
2020-2021 Tentative Budget
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 4,121,346	\$ 4,136,483	\$ 4,602,008	\$ 465,525	11%
Travel and Conferences	281,147	188,432	279,055	90,623	48%
Air Quality Management District Site Fees	35,000	35,000	35,000	0	0%
Staff Development	24,994	8,171	27,396	19,225	235%
Dues and Memberships	195,085	193,307	194,939	1,632	1%
Insurance	11,356	0	0	0	na
Utilities	2,939,538	2,940,963	2,939,538	(1,425)	0%
Rents, Building Repair, Maintenance and Equipment Repair	1,129,644	1,005,017	1,113,733	108,716	11%
Environmental Health Fees	930	5,624	930	(4,694)	-83%
Audit	127,800	129,000	105,170	(23,830)	-18%
Election	0	0	450,000	450,000	na
Legal Services	247,213	270,000	247,213	(22,787)	-8%
Fingerprinting	6,500	13,939	8,570	(5,369)	-39%
Postage	85,331	75,490	85,331	9,841	13%
Credit Card Fees	285,000	269,963	285,150	15,187	6%
Online Software Licensing	1,065,119	1,213,917	1,489,962	276,045	23%
Other Services and Expenses	869,263	401,900	857,673	455,773	113%
Indirect Costs	(1,100,173)	(915,208)	(1,788,587)	(873,379)	95%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 10,325,093	\$ 9,971,998	\$ 10,933,081	\$ 961,083	10%
CAPITAL OUTLAY					
Buildings and Additions	\$ 3,500	\$ 4,270	\$ 3,500	\$ (770)	-18%
Library Books	55,142	46,768	49,918	3,150	7%
Equipment	855,312	754,880	820,762	65,882	9%
Lease/Purchase	476,512	477,866	353,311	(124,555)	-26%
TOTAL CAPITAL OUTLAY	\$ 1,390,466	\$ 1,283,784	\$ 1,227,491	\$ (56,293)	-4%

**Long Beach Community College District
2020-2021 Tentative Budget
Unrestricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
ONE-TIME EXPENDITURES FOR MANDATED COSTS AND BUSINESS PROCESS REVIEWS					
Academic Hourly Non-Instructional Salaries	\$ 14,136	\$ 0	\$ 13,675	\$ 13,675	na
Classified Hourly Non-Instructional Salaries	5,353	2,280	110,151	107,871	4731%
Benefits	3,894	274	16,227	15,953	5822%
Hospitality	7,841	977	0	(977)	-100%
Other Supplies	1,239	8,248	0	(8,248)	-100%
Professional Services	916,349	197,484	380,469	182,985	93%
Travel and Conferences	9,281	19,061	0	(19,061)	-100%
Insurance	395	395	0	(395)	-100%
Online Software Licensing	84,153	250,111	225,041	(25,070)	-10%
Other Services and Expenses	19,693	0	8,613	8,613	na
Equipment	103,747	9,497	2,362	(7,135)	-75%
Lease/Purchase	0	2,000	0	(2,000)	-100%
TOTAL ONE-TIME EXPENDITURES	\$ 1,166,081	\$ 490,327	\$ 756,538	\$ 266,211	54%
TOTAL EXPENDITURES	\$ 141,507,910	\$ 141,787,001	\$ 143,356,700	\$ 1,569,699	1%
OTHER OUTGO					
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%
TOTAL OTHER OUTGO	\$ 1,336,000	\$ 1,336,000	\$ 1,336,000	\$ 0	0%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 142,843,910	\$ 143,123,001	\$ 144,692,700	\$ 1,569,699	1%
OPERATING SURPLUS/(DEFICIT)	\$ (3,572,692)	\$ (2,030,750)	\$ (14,826,078)	\$ (12,795,328)	630%
Plus Beginning Balance	36,212,646	36,212,646	34,181,896	(2,030,750)	-6%
ENDING BALANCE	\$ 32,639,954	\$ 34,181,896	\$ 19,355,818	\$ (14,826,078)	-43%

**Long Beach Community College District
2020-2021 Tentative Budget
Unrestricted General Fund**

FUND BALANCE CLASSIFICATIONS	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE AMOUNT	PERCENT
Unassigned Reserves					
Board Mandated Reserve	\$ 7,856,415	\$ 7,871,765	\$ 7,958,099	\$ 86,334	1%
Additional Reserve for Institutional Effectiveness Goal	13,570,171	13,596,685	5,983,714	(7,612,971)	-56%
Economic Uncertainties	5,815,556	7,607,214	0	(7,607,214)	-100%
Assigned Reserves					
Reserve for Business Process Reviews	2,445,912	2,008,158	2,315,931	307,773	15%
Vacation and Loadbanking Reserve	2,951,900	3,098,074	3,098,074	0	0%
TOTAL FUND BALANCE	\$ 32,639,954	\$ 34,181,896	\$ 19,355,818	\$ (14,826,078)	-43%

**Long Beach Community College District
2020-2021 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 CARES Act, Title V DESTINO grant, Strong Workforce Program, Guided Pathways, Adult Education Regional Consortium, and the California College Promise Program.

Indirect Costs

Many of the grant/categorical programs allow the college to use some (typically 4%) of the restricted dollars to pay for indirect (overhead) costs incurred to operate the grant/categorical programs.

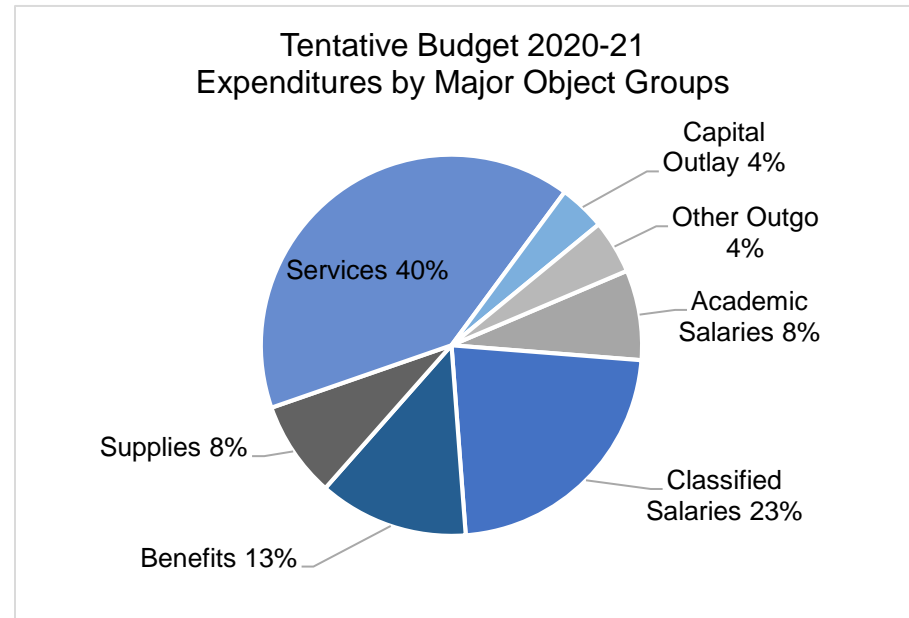
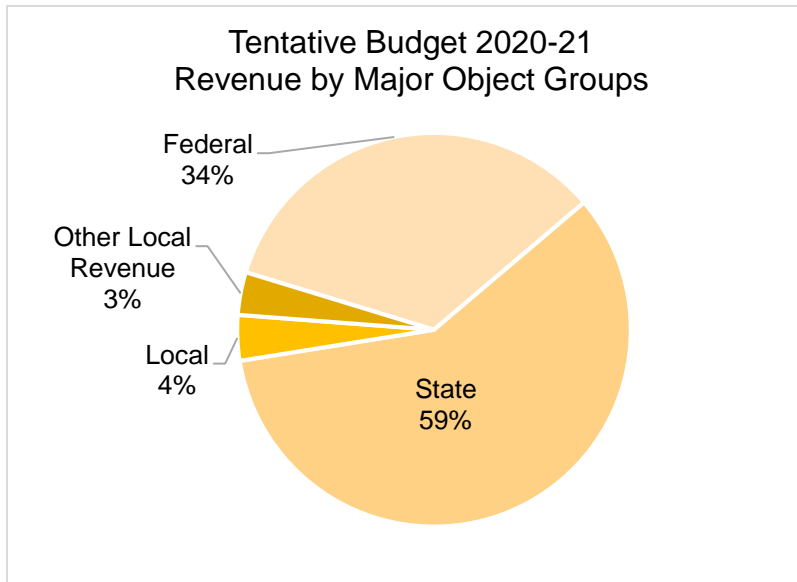
Parking and Student Health Programs

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
2020-2021 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.



**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	\$ 4,899,052	\$ 4,899,052	\$ 4,147,081	\$ (751,971)	-15%
REVENUE					
Federal Revenue					
Coronavirus Aid, Relief, and Economic Security Act (CARES)	\$ 0	\$ 2,500,000	\$ 5,818,493	\$ 3,318,493	133%
Federal Work Study	766,828	766,828	794,377	27,549	4%
Foster & Kinship Care	90,700	85,581	90,807	5,226	6%
Temporary Assistance for Needy Families (TANF)	110,484	111,845	111,845	0	0%
Title V Destino Program	0	149,563	600,000	450,437	301%
Title IV Upward Bound	312,060	351,552	354,791	3,239	1%
Trio-Student Support Services	268,024	263,286	259,413	(3,873)	-1%
Veterans Chapter 33 Veterans Affairs	180,000	180,000	180,000	0	0%
Veterans 33 Certifications	10,560	0	9,870	9,870	na
College Advancement and Economic Development					
Career Technical Education Transitions	46,195	46,195	46,544	349	1%
CSULA Construction Pre-Apprenticeship Program	100,602	100,602	0	(100,602)	-100%
Small Business Development Center Network	3,495,184	3,399,965	4,074,913	674,948	20%
Small Business Administration Portable Assistance Grant	0	0	0	0	na
SBA SBDC COVID 2020 (CARES ACT) Program	0	0	6,155,740	6,155,740	na
VTEA, Perkins Title I-C	772,119	772,119	804,087	31,968	4%
Total Federal Revenue	\$ 6,152,756	\$ 8,727,536	\$ 19,300,880	\$ 10,573,344	121%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
State Restricted Revenue					
Adult Education	\$ 1,222,842	\$ 0	\$ 1,250,845	\$ 1,250,845	na
Block Grant Instructional Equipment & Library Materials	116,831	0	0	0	na
California College Promise	1,501,080	411,531	1,501,080	1,089,549	265%
CalWorks	679,891	689,400	654,930	(34,470)	-5%
Certified Nursing Assistant Program	102,903	12,754	90,149	77,395	607%
College Housing and Insecure Pilot Program	0	0	1,331,800	1,331,800	na
Cooperating Agencies Foster Youth Education Support (CAFYES)	237,590	237,590	201,952	(35,638)	-15%
Cooperative Agencies Resource for Education	129,159	129,159	122,701	(6,458)	-5%
CTE Online Pathways	500,000	255,844	0	(255,844)	-100%
Disabled Students Programs & Services	1,705,041	1,715,661	1,629,878	(85,783)	-5%
Deaf and Hard of Hearing (DHH)	379,759	380,450	361,428	(19,022)	-5%
DPSS CalWorks Supplemental	129,750	129,750	129,750	0	0%
Equal Employment Opportunity	45,000	0	40,000	40,000	na
Extended Opportunity Programs & Services	1,388,247	1,388,247	1,318,835	(69,412)	-5%
Financial Aid Technology Program	62,637	62,637	204,892	142,255	227%
Foster & Kinship Care	138,033	129,989	137,926	7,937	6%
Guided Pathways	570,273	0	228,109	228,109	na
Hunger Free Campus Support	188,109	192,501	67,004	(125,497)	-65%
Incarcerated Re-entry Program	100,000	34,991	46,109	11,118	32%
Mental Health Services	174,021	79,965	0	(79,965)	-100%
Nursing Education Program	90,581	90,581	90,581	0	0%
PERS On-Behalf Payments	0	481,732	0	(481,732)	-100%
Restricted Lottery	1,070,334	0	1,070,280	1,070,280	na
Strong Workforce Program	1,175,189	0	1,472,967	1,472,967	na
Strong Workforce Regional Funding	983,369	524,096	544,161	20,065	4%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
STRS On-Behalf Payments	\$ 296,436	\$ 296,436	\$ 411,066	\$ 114,630	39%
Student Equity and Achievement Program	5,742,223	4,275,028	5,442,223	1,167,195	27%
Student Equity and Achievement Program - Basic Skills	765,977	695,084	765,977	70,893	10%
Student Financial Aid Administration Allowance	844,279	844,279	844,279	0	0%
Veteran Resource Center	172,877	77,494	37,606	(39,888)	-51%
Vision for Success Professional Development Classified	97,658	16,909	80,749	63,840	378%
College Advancement and Economic Development			0		
California Apprenticeship Initiative Program	182,482	183,976	0	(183,976)	-100%
California International Trade Office Program	0	525,288	0	(525,288)	-100%
Deputy Sector Navigator (CTE Pathways Program)	0	615,912	0	(615,912)	-100%
GO-BIZ Capital Infusion Grant	2,659,833	2,387,571	1,516,126	(871,445)	-36%
Industry Driven Regional Collaboratives Truck Driving	41,994	952	0	(952)	-100%
Port of Long Beach Microgrid Program	81,134	13,114	0	(13,114)	-100%
Train the Trainer Program	0	15,000	0	(15,000)	-100%
Total State Restricted Revenue	\$ 23,575,532	\$ 16,893,921	\$ 21,593,403	\$ 4,699,482	28%
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 25,000	\$ 0	\$ 25,000	\$ 25,000	na
CA Catalyst LBCC Undocumented Community Coalition	131,000	106,431	131,000	24,569	23%
Child Development Consortium	25,000	25,000	25,000	0	0%
College Promise Tours	25,000	10,340	0	(10,340)	-100%
LBCC Auxiliary Student Success Grant	0	23,475	0	(23,475)	-100%
Pritzker Foster Care Initiative	38,385	9,563	20,000	10,437	109%
Puente	1,500	1,500	1,500	0	0%
Public Education & Government - City of Long Beach	100,236	0	100,236	100,236	na
Region 8 Conference	0	35,500	0	(35,500)	-100%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
College Advancement and Economic Development					
10,000 Small Business Program	\$ 988,830	\$ 1,459,221	\$ 0	\$ (1,459,221)	-100%
Maritime Center of Excellence	0	7,338	82,931	75,593	1030%
Nuts, Bolts and Thingamajigs Manufacturing	12,461	5,501	0	(5,501)	-100%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	134,783	0	0	0	na
Total Local Revenue	\$ 1,482,195	\$ 1,683,869	\$ 385,667	\$ (1,298,202)	-77%
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 847,292	\$ 850,000	\$ 2,708	0%
Student Health Fees	1,200,500	1,200,500	1,200,500	0	0%
Total Other Local Revenue	\$ 2,325,500	\$ 2,047,792	\$ 2,050,500	\$ 2,708	0%
Prior Year Carryover					
Federal Revenue					
Foster & Kinship Care	\$ 0	\$ 0	\$ 5,226	\$ 5,226	na
Title V Destino Program	0	0	450,437	450,437	na
Small Business Development Center Network	368,606	311,920	138,276	(173,644)	-56%
Small Business Administration Portable Assistance Grant	75,000	86,272	0	(86,272)	-100%
VA 33 Certifications	0	659	9,901	9,242	1402%
Total Federal Revenue	\$ 443,606	\$ 398,851	\$ 603,840	\$ 204,989	51%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
State Revenue					
Adult Education	\$ 1,540,106	\$ 1,169,321	\$ 1,593,627	\$ 424,306	36%
Block Grant Instructional Equipment & Library Materials	454,349	294,578	276,602	(17,976)	-6%
California College Promise	527,181	527,181	1,089,549	562,368	107%
Campus Safety and Sexual Assault	20,692	900	19,792	18,892	2099%
College Promise Innovation Grant	289,600	289,600	0	(289,600)	-100%
Cooperating Agencies Foster Youth Education Support (CAFYES)	254,328	151,973	102,355	(49,618)	-33%
CTE Online Pathways	0	0	244,156	244,156	na
Equal Employment Opportunity	55,360	34,286	71,074	36,788	107%
Financial Aid Technology Program	142,255	142,255	0	(142,255)	-100%
Foster & Kinship Care	0	0	7,937	7,937	na
Guided Pathways	620,391	507,368	706,741	199,373	39%
Hunger Free Campus Support	0	0	97,046	97,046	na
Incarcerated Re-entry Program	0	0	9,891	9,891	na
Innovation in Higher Education	563,476	563,476	0	(563,476)	-100%
Model Approaches to Partnership in Parenting/Family to Family Program	81,962	25,720	74,192	48,472	188%
Nursing Education Program	45,193	45,193	0	(45,193)	-100%
Mental Health Services	179,780	179,909	96,978	(82,931)	-46%
Restricted Lottery	2,163,306	1,291,828	1,941,758	649,930	50%
Strong Workforce Program	2,716,586	1,645,768	2,543,784	898,016	55%
Strong Workforce Regional Funding	578,169	578,169	521,273	(56,896)	-10%
Student Equity and Achievement Program	1,112,814	1,112,814	1,303,288	190,474	17%
Teacher Preparation Pipeline Program (Education Futures Initiative)	11,316	11,316	0	(11,316)	-100%
Veteran Resource Center	89,960	80,009	263,217	183,208	229%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
College Advancement and Economic Development					
California International Trade Office Program	\$ 0	\$ 0	\$ 24,712	\$ 24,712	na
Deputy Sector Navigator (CTE Pathways Program)	155,956	187,286	237,088	49,802	27%
GO-BIZ Capital Infusion Grant	0	0	1,325,300	1,325,300	na
Heavy Duty Equipment Pre-Apprenticeship Program	86,027	78,482	8,320	(70,162)	-89%
Industry Driven Regional Collaboratives Truck Driving	0	0	41,042	41,042	na
Port of Long Beach Microgrid Program	0	0	69,597	69,597	na
Total State Revenue	\$ 11,688,807	\$ 8,917,432	\$ 12,669,319	\$ 3,751,887	42%
Local Revenue					
10,000 Small Business Program	\$ 1,847	\$ 738	\$ 1,190,669	\$ 1,189,931	161237%
Anthem Blue Cross Wellness Program	45,595	7,786	62,809	55,023	707%
CA Endowment Health Path	297,435	95,951	205,338	109,387	114%
CA Catalyst LBCC Undocumented Community Coalition	0	0	24,569	24,569	na
College Promise Tours	2,484	2,484	14,660	12,176	490%
Pritzker Foster Care Initiative	0	0	10,457	10,457	na
Public Education & Government - City of Long Beach	181,461	133,420	148,277	14,857	11%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	29,255	23,000	141,038	118,038	513%
Total Local Revenue	\$ 558,077	\$ 263,379	\$ 1,797,817	\$ 1,534,438	583%
Total Prior Year Carryover	\$ 12,690,490	\$ 9,579,662	\$ 15,070,976	\$ 5,491,314	57%
TOTAL REVENUE	\$ 46,226,473	\$ 38,932,780	\$ 58,401,426	\$ 19,468,646	50%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
EXPENDITURES					
ACADEMIC SALARIES					
Academic Administrator Salaries	\$ 959,847	\$ 762,289	\$ 943,342	\$ 181,053	24%
Department Head/Coordinator Salaries	684,969	790,513	605,285	(185,228)	-23%
Full Time Counselor Salaries	989,794	1,007,033	1,106,884	99,851	10%
Academic Hourly Instructional Salaries	210,982	163,158	212,195	49,037	30%
Academic Hourly Non-Instructional Salaries	2,064,427	1,314,125	1,656,253	342,128	26%
TOTAL ACADEMIC SALARIES	\$ 4,910,019	\$ 4,037,118	\$ 4,523,959	\$ 486,841	12%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 5,859,826	\$ 4,965,721	\$ 6,423,467	\$ 1,457,746	29%
Classified Manager/Supervisor Salaries	2,425,379	2,545,928	3,025,482	479,554	19%
Classified Instructional Salaries	223,296	61,540	218,225	156,685	255%
Classified Hourly Non-Instructional Salaries	2,219,956	2,636,508	2,685,306	48,798	2%
Classified Hourly Instructional Salaries	924,758	944,546	1,006,922	62,376	7%
TOTAL CLASSIFIED SALARIES	\$ 11,653,215	\$ 11,154,243	\$ 13,359,402	\$ 2,205,159	20%
BENEFITS	\$ 6,437,391	\$ 6,410,849	\$ 7,526,936	\$ 1,116,087	17%
SUPPLIES AND MATERIALS					
Instructional Supplies	\$ 3,243,154	\$ 1,221,020	\$ 3,045,710	\$ 1,824,690	149%
Fuel	3,500	3,074	3,400	326	11%
Hospitality	213,109	291,427	247,073	(44,354)	-15%
Other Supplies	617,763	806,943	1,545,876	738,933	92%
TOTAL SUPPLIES AND MATERIALS	\$ 4,077,526	\$ 2,322,464	\$ 4,842,059	\$ 2,519,595	108%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 8,262,522	\$ 7,392,616	\$ 15,091,659	\$ 7,699,043	104%
Travel and Conferences	426,724	193,743	468,051	274,308	142%
Staff Development	1,500	2,010	3,000	990	49%
Dues and Memberships	31,677	35,578	35,995	417	1%
Insurance	130,251	132,163	136,237	4,074	3%
Utilities	1,000	1,453	1,750	297	20%
Rents, Building Repair, Maintenance and Equipment Repair	245,554	213,019	236,550	23,531	11%
Fingerprinting	13,200	8,711	12,350	3,639	42%
Postage	16,499	24,108	19,277	(4,831)	-20%
Online Software Licensing	649,192	1,370,382	2,397,102	1,026,720	75%
Credit Card Fees	13,000	13,000	28,000	15,000	115%
Other Services and Expenses	3,389,166	1,220,659	3,674,499	2,453,840	201%
Indirect Costs	1,169,288	990,768	1,844,179	853,411	86%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 14,349,573	\$ 11,598,210	\$ 23,948,649	\$ 12,350,439	106%
CAPITAL OUTLAY					
Site Improvement	\$ 4,000	\$ 49,700	\$ 0	\$ (49,700)	-100%
Building Fixtures	18,881	11,393	7,300	(4,093)	-36%
Library Books	0	39,162	0	(39,162)	-100%
Equipment	2,547,707	2,880,451	2,323,823	(556,628)	-19%
Lease/Purchase	0	1,335	0	(1,335)	-100%
TOTAL CAPITAL OUTLAY	\$ 2,570,588	\$ 2,982,041	\$ 2,331,123	\$ (650,918)	-22%
TOTAL EXPENDITURES	\$ 43,998,312	\$ 38,504,925	\$ 56,532,128	\$ 18,027,203	47%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE	
				AMOUNT	PERCENT
OTHER OUTGO					
Payments to Students	\$ 2,876,950	\$ 1,179,826	\$ 2,695,839	\$ 1,516,013	128%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 46,875,262	\$ 39,684,751	\$ 59,227,967	\$ 19,543,216	49%
OPERATING SURPLUS/(DEFICIT)	\$ (648,789)	\$ (751,971)	\$ (826,541)	\$ (74,570)	10%
Plus Beginning Balance	4,899,052	4,899,052	4,147,081	(751,971)	-15%
ENDING BALANCE	\$ 4,250,263	\$ 4,147,081	\$ 3,320,540	\$ (826,541)	-20%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Reserve for Parking Program	3,778,223	3,500,515	3,132,867	(367,648)	-11%
Reserve for Student Health Fees	472,040	646,566	187,673	(458,893)	-71%
TOTAL FUND BALANCE	\$ 4,250,263	\$ 4,147,081	\$ 3,320,540	\$ (826,541)	-20%

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	\$ <u>3,855,327</u>	\$ <u>3,855,327</u>	\$ <u>3,500,515</u>	\$ <u>(354,812)</u>	<u>-9%</u>
REVENUE					
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 847,292	\$ 850,000	\$ 2,708	0%
TOTAL REVENUE	<u>\$ 1,125,000</u>	<u>\$ 847,292</u>	<u>\$ 850,000</u>	<u>\$ 2,708</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 122,522	\$ 104,221	\$ 122,541	\$ 18,320	18%
Classified Manager/Supervisor Salaries	15,425	15,425	11,623	(3,802)	-25%
Classified Hourly Non-Instructional Salaries	94,000	119,000	94,000	(25,000)	-21%
TOTAL CLASSIFIED SALARIES	<u>\$ 231,947</u>	<u>\$ 238,646</u>	<u>\$ 228,164</u>	<u>\$ (10,482)</u>	<u>-4%</u>
BENEFITS	\$ 84,392	\$ 77,693	\$ 86,412	\$ 8,719	11%
SUPPLIES AND MATERIALS					
Fuel	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0%
Other Supplies	80,000	78,700	80,000	1,300	2%
TOTAL SUPPLIES AND MATERIALS	<u>\$ 83,000</u>	<u>\$ 81,700</u>	<u>\$ 83,000</u>	<u>\$ 1,300</u>	<u>2%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 200,000	\$ 200,000	\$ 236,980	\$ 36,980	18%
Rents, Building Repair, Maintenance and Equipment Repair	184,000	184,390	182,000	(2,390)	-1%
Fingerprinting	200	200	0	(200)	-100%
Postage	4,000	4,000	5,000	1,000	25%
Credit Card Fees	13,000	13,000	28,000	15,000	115%
On Line Serv-Sftwr Licensing	0	1,300	1,300	0	0%
Other Services and Expenses	125,000	125,000	100,000	(25,000)	-20%
Indirect Costs	249,565	249,565	252,792	3,227	1%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 775,765	\$ 777,455	\$ 806,072	\$ 28,617	4%
CAPITAL OUTLAY					
Site Improvement	\$ 4,000	\$ 4,000	\$ 0	\$ (4,000)	-100%
Building Fixtures	3,000	3,000	2,000	(1,000)	-33%
Equipment	20,000	19,610	12,000	(7,610)	-39%
TOTAL CAPITAL OUTLAY	\$ 27,000	\$ 26,610	\$ 14,000	\$ (12,610)	-47%
TOTAL EXPENDITURES	\$ 1,202,104	\$ 1,202,104	\$ 1,217,648	\$ 15,544	1%
OPERATING SURPLUS/(DEFICIT)	\$ (77,104)	\$ (354,812)	\$ (367,648)	\$ (12,836)	4%
Plus Beginning Balance	3,855,327	3,855,327	3,500,515	(354,812)	-9%
ENDING BALANCE	\$ 3,778,223	\$ 3,500,515	\$ 3,132,867	\$ (367,648)	-11%

**Long Beach Community College District
2020-2021 Tentative Budget
Student Health Centers**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	<u>\$ 1,043,725</u>	<u>\$ 1,043,725</u>	<u>\$ 646,566</u>	<u>\$ (397,159)</u>	<u>-38%</u>
REVENUE					
Other Local Revenue					
Student Health Fees	\$ 1,200,500	\$ 1,200,500	\$ 1,200,500	\$ 0	0%
TOTAL REVENUE	<u>\$ 1,200,500</u>	<u>\$ 1,200,500</u>	<u>\$ 1,200,500</u>	<u>\$ 0</u>	<u>0%</u>
EXPENDITURES					
Classified Non-Instructional Salaries	\$ 775,624	\$ 703,278	\$ 725,941	\$ 22,663	3%
Classified Manager/Supervisor Salaries	57,986	57,986	59,726	1,740	3%
Classified Hourly Non-Instructional Salaries	51,000	33,000	29,000	(4,000)	-12%
TOTAL CLASSIFIED SALARIES	<u>\$ 884,610</u>	<u>\$ 794,264</u>	<u>\$ 814,667</u>	<u>\$ 20,403</u>	<u>3%</u>
BENEFITS	\$ 447,934	\$ 407,430	\$ 443,454	\$ 36,024	9%
SUPPLIES AND MATERIALS					
Hospitality	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	0%
Other Supplies	56,000	56,000	56,000	0	0%
TOTAL SUPPLIES AND MATERIALS	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 0</u>	<u>0%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Student Health Centers**

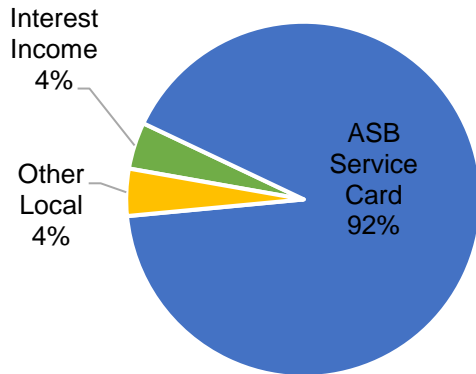
	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 35,000	\$ 35,000	\$ 35,000	\$ 0	0%
Travel and Conferences	43,500	12,000	11,500	(500)	-4%
Staff Development	1,500	1,500	2,000	500	33%
Dues and Memberships	10,000	10,000	5,000	(5,000)	-50%
Insurance	130,000	130,000	130,000	0	0%
Online Software Licensing	25,000	25,000	30,000	5,000	20%
Indirect Costs	123,641	111,465	115,772	4,307	4%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 368,641	\$ 324,965	\$ 329,272	\$ 4,307	1%
CAPITAL OUTLAY					
Equipment	\$ 11,000	\$ 11,000	\$ 12,000	\$ 1,000	9%
TOTAL EXPENDITURES	\$ 1,772,185	\$ 1,597,659	\$ 1,659,393	\$ 61,734	4%
OPERATING SURPLUS/(DEFICIT)	\$ (571,685)	\$ (397,159)	\$ (458,893)	\$ (61,734)	16%
Plus Beginning Balance	1,043,725	1,043,725	646,566	(397,159)	-38%
ENDING BALANCE	\$ 472,040	\$ 646,566	\$ 187,673	\$ (458,893)	-71%

Long Beach Community College District
2020-2021 Tentative Budget

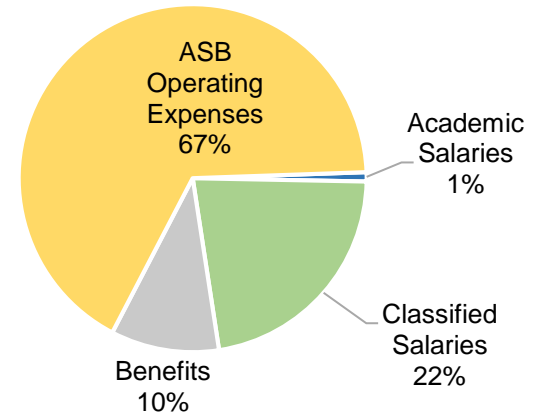
Associated Student Body Fund

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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Associated Student Body Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>2,675,520</u>	\$ <u>2,675,520</u>	\$ <u>2,691,172</u>	\$ <u>15,652</u>	<u>1%</u>
REVENUE					
Local Revenue					
College Services Card Fee	\$ 910,000	\$ 890,000	\$ 750,000	\$ (140,000)	-16%
Other Local Income	35,000	73,700	35,100	(38,600)	-52%
Interest & Investment Income	30,000	38,000	35,000	(3,000)	-8%
TOTAL REVENUE	\$ <u>975,000</u>	\$ <u>1,001,700</u>	\$ <u>820,100</u>	\$ <u>(181,600)</u>	<u>-18%</u>
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 10,395	\$ 10,260	\$ 10,260	\$ 0	0%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 202,593	\$ 130,054	\$ 204,465	\$ 74,411	57%
Classified Hourly Non-Instructional Salaries	42,868	100,988	47,742	(53,246)	-53%
Classified Hourly Instructional Salaries	17,857	13,392	13,392	0	0%
TOTAL CLASSIFIED SALARIES	\$ <u>263,318</u>	\$ <u>244,434</u>	\$ <u>265,599</u>	\$ <u>21,165</u>	<u>9%</u>
BENEFITS	\$ 119,871	81,354	\$ 120,110	\$ 38,756	48%

**Long Beach Community College District
2020-2021 Tentative Budget
Associated Student Body Fund**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE	
				AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Other Services and Expenses	\$ 760,047	\$ 650,000	\$ 796,761	\$ 146,761	23%
TOTAL EXPENDITURES	\$ 1,153,631	\$ 986,048	\$ 1,192,730	\$ 206,682	21%
OPERATING SURPLUS/(DEFICIT)	\$ (178,631)	\$ 15,652	\$ (372,630)	\$ (388,282)	-2481%
Plus Beginning Balance	2,675,520	2,675,520	2,691,172	15,652	1%
ENDING BALANCE	\$ 2,496,889	\$ 2,691,172	\$ 2,318,542	\$ (372,630)	-14%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 2,496,889	\$ 2,691,172	\$ 2,318,542	\$ (372,630)	-14%

**Long Beach Community College District
2020-2021 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 Building MM, the Construction Trades Phase 2 project at PCC along with our ongoing projects, the Buildings M and N restoration project at LAC, Building MM, the Construction Trades 1 project at PCC, and the Buildings G and H Music/Theater Complex at LAC. Funding from State Capital Outlay funds are included in the 2020-21 budget for work on those projects.

Long Beach Community College District
2020-2021 Tentative Budget

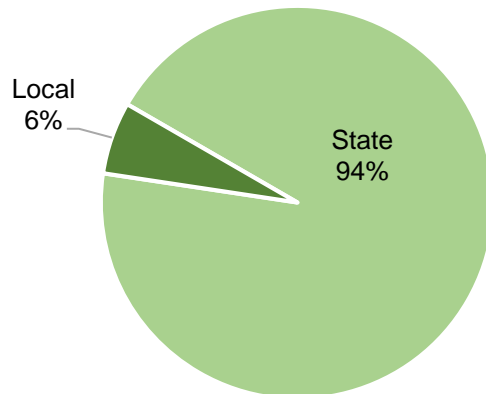
Capital Projects Fund

Reserves

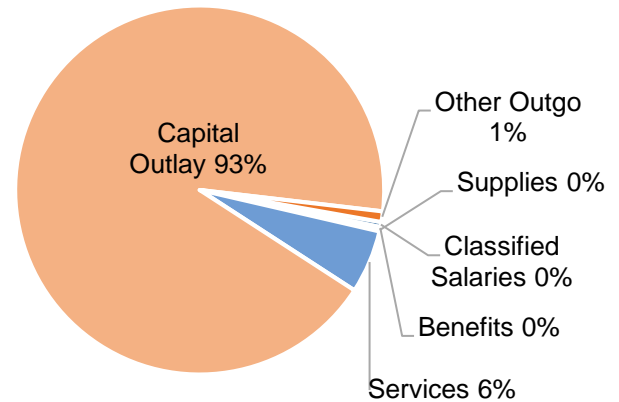
A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-88 and at PCC in 1988-89.

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

Tentative Budget 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	<u>\$ 18,549,727</u>	<u>\$ 18,549,727</u>	<u>\$ 18,493,837</u>	<u>\$ (55,890)</u>	<u>0%</u>
REVENUE					
State					
Buildings M & N Project	\$ 25,200,806	\$ 2,352,919	\$ 22,847,887	\$ 20,494,968	871%
Construction Trades Phase 1 Pacific Coast Campus	6,712,000	0	6,712,000	6,712,000	na
Construction Trades Phase 2 Pacific Coast Campus	0	0	1,585,000	1,585,000	na
Music/Theatre Complex (Bldg G & H)	1,681,000	782,067	898,933	116,866	15%
Scheduled Maintenance - Block Grant	116,832	116,832	0	(116,832)	-100%
Total State Revenue	<u>\$ 33,710,638</u>	<u>\$ 3,251,818</u>	<u>\$ 32,043,820</u>	<u>\$ 28,792,002</u>	<u>885%</u>
Local Revenue					
Interest	\$ 399,844	\$ 288,675	\$ 159,680	\$ (128,995)	-45%
Energy Rebate Program	5,000	30,882	30,000	(882)	-3%
Redevelopment Revenue	1,000,000	1,000,000	1,000,000	0	0%
International Student Fees	64,000	64,484	119,295	54,811	85%
Nonresident Tuition Fees	113,000	119,112	220,357	101,245	85%
Proceeds from Sale of Land	0	100	0	(100)	-100%
Rent from East Campus (Los Coyotes)	500,000	500,000	500,000	0	0%
Total Local Revenue	<u>\$ 2,081,844</u>	<u>\$ 2,003,253</u>	<u>\$ 2,029,332</u>	<u>\$ 26,079</u>	<u>1%</u>
TOTAL REVENUE	<u>\$ 35,792,482</u>	<u>\$ 5,255,071</u>	<u>\$ 34,073,152</u>	<u>\$ 28,818,081</u>	<u>548%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 65,268	\$ 65,268	\$ 66,343	\$ 1,075	2%
Classified Hourly Non-Instructional Salaries	0	66,096	88,134	22,038	33%
TOTAL CLASSIFIED SALARIES	<u>\$ 65,268</u>	<u>\$ 131,364</u>	<u>\$ 154,477</u>	<u>\$ 23,113</u>	<u>18%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Capital Projects Fund**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE	
				AMOUNT	PERCENT
BENEFITS	\$ 34,592	\$ 34,592	\$ 46,401	\$ 11,809	34%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 140,495	\$ 60,000	\$ 85,495	\$ 25,495	42%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 1,664,456	\$ 811,294	\$ 1,448,162	\$ 636,868	79%
Building Repair, Maintenance and Equipment Repair	475,892	369,642	269,044	(100,598)	-27%
Legal Services	100,000	100,000	100,000	0	0%
Appraisals	20,000	20,000	20,000	0	0%
Postage	100	0	0	0	na
Online Software Licensing - Fusion	25,627	25,774	26,000	226	1%
Other Services	60,000	30,000	55,000	25,000	83%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 2,346,075	\$ 1,356,710	\$ 1,918,206	\$ 561,496	41%
CAPITAL OUTLAY					
Site Improvement	\$ 111,020	\$ 91,236	\$ 120,000	\$ 28,764	32%
Buildings and Additions	28,463,993	1,575,162	26,999,765	25,424,603	1614%
Architect Fees	2,307,377	1,148,880	2,348,497	1,199,617	104%
Engineering Fees	76,000	101,000	116,000	15,000	15%
Inspection Fees	1,026,982	88,600	978,382	889,782	1004%
Building Fixtures	169,560	146,372	150,000	3,628	2%
Equipment	1,311,941	257,045	1,314,792	1,057,747	412%
TOTAL CAPITAL OUTLAY	\$ 33,466,873	\$ 3,408,295	\$ 32,027,436	\$ 28,619,141	840%
TOTAL EXPENDITURES	\$ 36,053,303	\$ 4,990,961	\$ 34,232,015	\$ 29,241,054	586%

**Long Beach Community College District
2020-2021 Tentative Budget
Capital Projects Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>ESTIMATED ACTUAL 2019-2020</u>	<u>TENTATIVE BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	\$ 320,000	\$ 320,000	\$ 320,000	\$ 0	0%
TOTAL OTHER OUTGO	\$ 320,000	\$ 320,000	\$ 320,000	\$ 0	0%
TOTAL EXPENDITURE & OTHER OUTGO	\$ 36,373,303	\$ 5,310,961	\$ 34,552,015	\$ 29,241,054	551%
OPERATING SURPLUS/(DEFICIT)	\$ (580,821)	\$ (55,890)	\$ (478,863)	\$ (422,973)	757%
Plus Beginning Balance	18,549,727	18,549,727	18,493,837	(55,890)	0%
ENDING BALANCE	\$ 17,968,906	\$ 18,493,837	\$ 18,014,974	\$ (478,863)	-3%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for Block Grant	0	235,480	0	(235,480)	-100%
Reserve for Redevelopment Project	3,039,818	3,039,818	3,041,145	1,327	0%
Reserve for International Student Fees Project	657,928	743,928	627,707	(116,221)	-16%
Reserve for Nonresident Tuition Project	1,079,706	1,116,706	1,156,175	39,469	4%
Committed Reserve					
Committed for Los Coyotes Project	1,598,317	1,598,417	1,598,417	0	0%
Committed for Energy Rebate Program	122,899	148,781	72,781	(76,000)	-51%
Committed for Mandated Cost Projects	0	368,042	0	(368,042)	-100%
Committed for other future projects	6,470,238	6,242,665	6,518,749	276,084	4%
TOTAL FUND BALANCE	\$ 17,968,906	\$ 18,493,837	\$ 18,014,974	\$ (478,863)	-3%

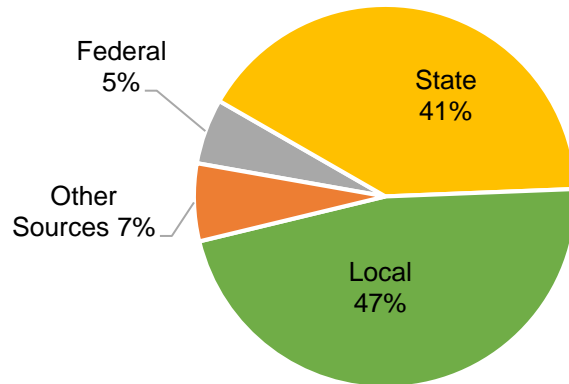
Long Beach Community College District
2020-2021 Tentative Budget

Child and Adult Development Fund

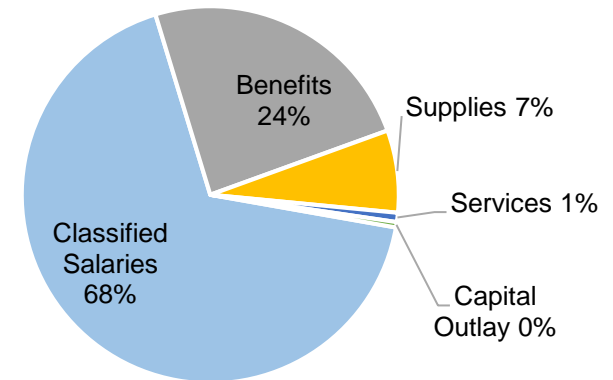
The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality childcare and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings, and interfund transfers from the Unrestricted 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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Child and Adult Development Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	\$ 1,876,640	\$ 1,876,640	\$ 1,969,879	\$ 93,239	5%
REVENUE					
Federal Revenue					
Child Care Food Program	\$ 58,400	\$ 58,400	\$ 58,400	\$ 0	0%
Federal Child Care Contract	57,254	68,045	68,045	0	0%
Total Federal Revenue	\$ 115,654	\$ 126,445	\$ 126,445	\$ 0	0%
State Revenue					
Child Care Permissive Tax Bail	\$ 58,426	\$ 58,426	\$ 58,426	\$ 0	0%
State Child Development Food	1,600	1,600	1,600	0	0%
State General Child Care Contract	99,607	118,379	118,379	(0)	0%
State Preschool Contract	737,605	761,964	761,964	0	0%
Total State Revenue	\$ 897,238	\$ 940,369	\$ 940,369	\$ (0)	0%
Local Revenue					
Fees	\$ 1,050,000	\$ 950,000	\$ 1,050,000	\$ 100,000	11%
Interest	31,721	33,000	22,565	(10,435)	-32%
Quality Rating & Improvement System Child Care Alliance of Los Angeles	16,740	18,770	0	(18,770)	-100%
Quality Rating & Improvement System Child Care Alliance of Los Angeles (PCC)	6,000	8,030	0	(8,030)	-100%
Total Local Revenue	\$ 1,104,461	\$ 1,009,800	\$ 1,072,565	\$ 62,765	6%
TOTAL REVENUE	\$ 2,117,353	\$ 2,076,614	\$ 2,139,379	\$ 62,765	3%

**Long Beach Community College District
2020-2021 Tentative Budget
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>ESTIMATED ACTUAL 2019-2020</u>	<u>TENTATIVE BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
TOTAL OTHER FINANCING SOURCES	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
 TOTAL REVENUE AND OTHER FINANCING SOURCES	 \$ 2,267,353	 \$ 2,226,614	 \$ 2,289,379	 \$ 62,765	 3%
 EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 185,646	\$ 185,646	\$ 192,173	\$ 6,527	4%
Classified Non-Instructional Salaries	999,929	999,929	1,042,937	43,008	4%
Classified Hourly Non-Instructional Salaries	220,500	226,278	238,500	12,222	5%
TOTAL CLASSIFIED SALARIES	\$ 1,406,075	\$ 1,411,853	\$ 1,473,610	\$ 61,757	4%
 BENEFITS	 \$ 503,406	 \$ 504,099	 \$ 527,401	 \$ 23,302	 5%
 SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 164,827	\$ 165,787	\$ 154,104	\$ (11,683)	-7%
 CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 6,657	\$ 2,157	\$ 1,108	\$ (1,049)	-49%
Travel and Conferences	15,470	6,407	8,500	2,093	33%
Dues and Memberships	600	600	600	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	1,000	1,000	1,107	107	11%
Postage	500	1,000	1,000	0	0%
Other Services and Expenses	5,000	5,000	5,000	0	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 29,227	\$ 16,164	\$ 17,315	\$ 1,151	7%

**Long Beach Community College District
2020-2021 Tentative Budget
Child and Adult Development Fund**

	ADOPTED BUDGET <u>2019-2020</u>	ESTIMATED ACTUAL <u>2019-2020</u>	TENTATIVE BUDGET <u>2020-2021</u>	CHANGE <u>AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Equipment	\$ 24,270	\$ 35,472	\$ 10,000	\$ (25,472)	-72%
TOTAL EXPENDITURES	\$ <u>2,127,805</u>	\$ <u>2,133,375</u>	\$ <u>2,182,430</u>	\$ <u>49,055</u>	<u>2%</u>
OPERATING SURPLUS/(DEFICIT)	\$ 139,548	\$ 93,239	\$ 106,949	\$ 13,710	15%
Plus Beginning Balance	1,876,640	1,876,640	1,969,879	93,239	5%
ENDING BALANCE	\$ <u>2,016,188</u>	\$ <u>1,969,879</u>	\$ <u>2,076,828</u>	\$ <u>106,949</u>	<u>5%</u>
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 2,016,188	\$ 1,969,879	\$ 2,076,828	\$ 106,949	5%

Long Beach Community College District
2020-2021 Tentative Budget

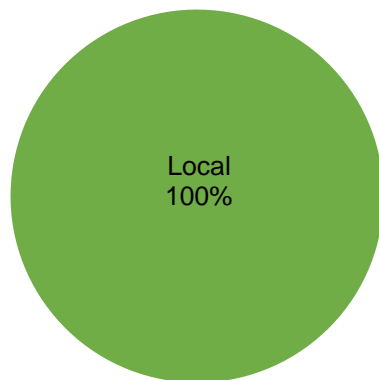
Contract/Community Education Fund

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.

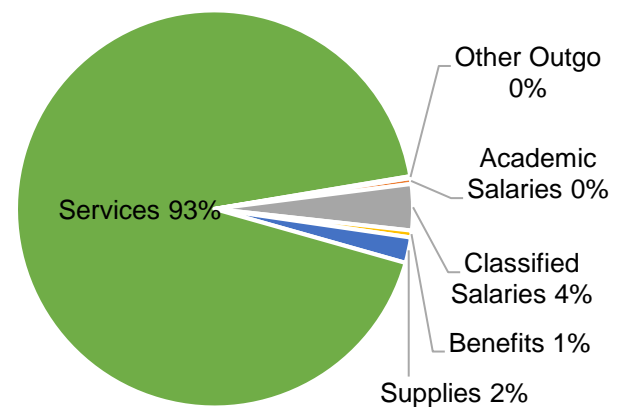
On April 1, 2014, \$200,000 was loaned from the Unrestricted General Fund to the Contract and Community Education Fund. This loan will be paid back over twenty years with principal and interest payments to be made by June 30 each year. Interest is based on the Los Angeles County Office of Education rate. An additional \$49,000 payment was made in 2018-19, so as of June 30, 2020, the remaining principal balance is \$88,500.

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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Contract/Community Education Fund**

	ADOPTED BUDGET		ESTIMATED ACTUAL		TENTATIVE BUDGET		CHANGE	
	2019-2020	2019-2020	2019-2020	2019-2020	2020-2021	2020-2021	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 487,664	\$ 487,664	\$ 611,154	\$ 123,490				25%
REVENUE								
Local Revenue								
Small Business Development Center Program Income	\$ 49,899	\$ 0	\$ 49,899	\$ 49,899				na
Cash Match Program	890,420	9,765	904,405	894,640				9162%
Community Education	87,121	10,428	101,121	90,693				870%
Contract Education	45,743	45,042	8,000	(37,042)				-82%
Interest	26,850	26,850	15,752	(11,098)				-41%
TOTAL REVENUE	\$ 1,100,033	\$ 92,085	\$ 1,079,177	\$ 987,092				1072%
EXPENDITURES								
ACADEMIC SALARIES								
Academic Hourly Non-Instructional Salaries	\$ 0	\$ 9,805	\$ 4,800	\$ (5,005)				-51%
CLASSIFIED SALARIES								
Classified Manager/Supervisor Salaries	\$ 59,436	\$ 0	\$ 0	\$ 0				na
Classified Hourly Non-Instructional Salaries	53,800	5,580	37,000	31,420				563%
Classified Hourly Instructional Salaries	0	1,122	0	(1,122)				-100%
TOTAL CLASSIFIED SALARIES	\$ 113,236	\$ 6,702	\$ 37,000	\$ 30,298				452%
BENEFITS	\$ 37,957	\$ 3,060	\$ 5,496	\$ 2,436				80%
SUPPLIES AND MATERIALS								
Hospitality	\$ 4,500	\$ 558	\$ 4,500	\$ 3,942				706%
Other Supplies	18,405	663	16,005	15,342				2314%
TOTAL SUPPLIES AND MATERIALS	\$ 22,905	\$ 1,221	\$ 20,505	\$ 19,284				1579%

**Long Beach Community College District
2020-2021 Tentative Budget
Contract/Community Education Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 828,056	\$ 540	\$ 932,154	\$ 931,614	172521%
Travel and Conferences	8,250	567	6,750	6,183	1090%
Staff Development	1,000	0	1,000	1,000	na
Dues and Memberships	2,700	0	1,500	1,500	na
Utilities	5,400	8,650	8,650	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	1,000	250	0	(250)	-100%
Fingerprinting	426	0	500	500	na
Postage	0	17	500	483	2841%
Online Software Licensing	15,264	5,998	20,475	14,477	241%
Indirect Costs	(69,115)	(75,560)	(55,592)	19,968	26%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 792,981	\$ (59,538)	\$ 915,937	\$ 975,475	1638%
TOTAL EXPENDITURES	\$ 967,079	\$ (38,750)	\$ 983,738	\$ 1,022,488	2639%
OTHER OUTGO					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 3,043	\$ 7,345	\$ 1,351	\$ (5,994)	-82%
TOTAL OTHER OUTGO	\$ 3,043	\$ 7,345	\$ 1,351	\$ (5,994)	-82%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 970,122	\$ (31,405)	\$ 985,089	\$ 1,016,494	3237%
OPERATING SURPLUS/(DEFICIT)	\$ 129,911	\$ 123,490	\$ 94,088	\$ (29,402)	-24%
Plus Beginning Balance	487,664	487,664	611,154	123,490	25%
ENDING BALANCE	\$ 617,575	\$ 611,154	\$ 705,242	\$ 94,088	15%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 617,575	\$ 611,154	\$ 705,242	\$ 94,088	15%

**Long Beach Community College District
2020-2021 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 (\$0.8 million net present value – NPV).

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

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

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

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

**Long Beach Community College District
2020-2021 Tentative Budget**

General Obligation Bond Funds

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

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

2016 Measure LB General Obligation Bonds

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

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

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.

**Long Beach Community College District
2020-2021 Tentative Budget**

General Obligation Bond Funds

Districtwide Projects

Energy Efficiency Measure 2

The Energy Efficiency Measure 2 (EEM-2) projects are the second phase of projects within the Long Beach City College Integrated Energy Master Plan. EEM 2 comprises of four separate projects referenced as EEM 2A, 2B, 2C and 2D. EEM-2A has identified deep energy retrofits that will require Division of State Architect approval and will complement the low-cost measures that have already been implemented. EEM-2B consists of a solar panel car port structures at both the Liberal Arts Campus and Pacific Coast Campus and will dramatically reduce the purchased energy expenditures at both campuses, thus reducing General Fund expenditures. EEM-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.

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 under construction and utilizes the design-build delivery method. Construction will be complete in Spring 2021.

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.

**Long Beach Community College District
2020-2021 Tentative Budget**

General Obligation Bond Funds

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 Fall 2020.

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 Summer 2020.

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

**Long Beach Community College District
2020-2021 Tentative Budget**

General Obligation Bond Funds

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

Liberals Arts Classroom Building – Building M

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor’s budget for 2017/2018. State funding of nearly \$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 construction and will be complete Fall 2021.

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

**Long Beach Community College District
2020-2021 Tentative Budget**

General Obligation Bond Funds

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 towers. These upgrades will maintain redundancy in the chilled water system for LAC. The project is currently in construction and will be complete in Summer 2020.

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

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2019/2020. State funding of \$17.5 million will be provided to help offset the construction cost of this project. This project will demolish two adjacent buildings, buildings G and H constructed in 1952 and 1980, respectively. Building G is currently 66 years of age and had some renovations completed in 1993, but continues to struggle to meet both instructional as well as ADA compliance needs. The replacement building will address two critical goals of the College: (1) modernize existing facilities that are of significant age, and (2) improve the efficiency of the heating and electrical systems that are outdated and no longer support the academic needs. The scope will include 37,494 ASF of reconstructed space. This project supports the academic programs of Music, Theatre Arts and Radio/Television. Architectural design is in process and construction will begin in Spring 2022.

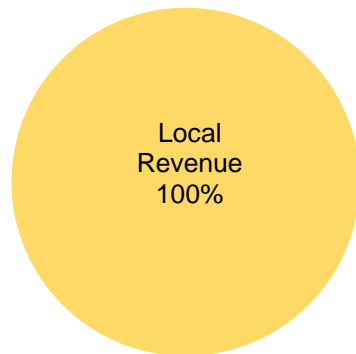
Long Beach Community College District
2020-2021 Tentative Budget

General Obligation Bond Funds

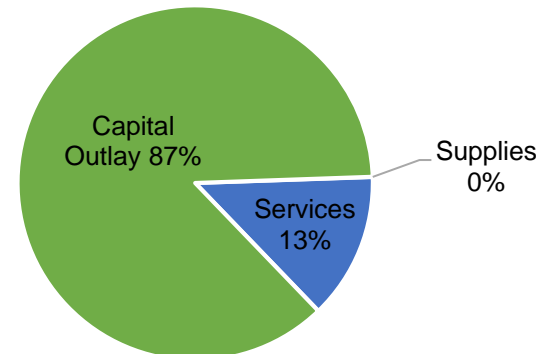
2008 Measure E

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

Tentative Budget 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
General Obligation Bond Fund
2008 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 62	\$ 62	\$ 131	\$ 69	111%
REVENUE					
Bond Proceeds	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
Interest	0	69	0	(69)	-100%
TOTAL REVENUE	\$ 151,412,324	\$ 69	\$ 151,412,324	\$ 151,412,255	na
EXPENDITURES					
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 28,033	\$ 0	\$ 28,033	\$ 28,033	na
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 13,480,678	\$ 0	\$ 14,542,832	\$ 14,542,832	na
Insurance	2,016,492	0	2,016,492	2,016,492	na
Rents, Building Repair, Maintenance and Equipment Repair	154,073	0	64,366	64,366	na
Legal	187,898	0	187,898	187,898	na
Postage	1,773	0	1,773	1,773	na
Online Software Licensing	9,599	0	9,599	9,599	na
Other Services and Expenses	309,381	0	261,020	261,020	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 16,159,894	\$ 0	\$ 17,083,980	\$ 17,083,980	na

**Long Beach Community College District
2020-2021 Tentative Budget
General Obligation Bond Fund
2008 Measure E**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE	
				AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 6,313,426	\$ 0	\$ 3,549,498	\$ 3,549,498	na
Buildings and Additions	70,409,041	0	104,424,643	104,424,643	na
Equipment	3,004,823	0	3,004,823	3,004,823	na
TOTAL CAPITAL OUTLAY	\$ 79,727,290	\$ 0	\$ 110,978,964	\$ 110,978,964	na
TOTAL EXPENDITURES	\$ 95,915,217	\$ 0	\$ 128,090,977	\$ 128,090,977	na
OPERATING SURPLUS/(DEFICIT)	\$ 55,497,107	\$ 69	\$ 23,321,347	\$ 23,321,278	33798954%
Plus Beginning Balance	62	62	131	69	111%
ENDING BALANCE	\$ 55,497,169	\$ 131	\$ 23,321,478	\$ 23,321,347	17802555%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 55,497,169	\$ 131	\$ 23,321,478	\$ 23,321,347	17802555%

Long Beach Community College District
2020-2021 Tentative Budget

General Obligation Bond Funds

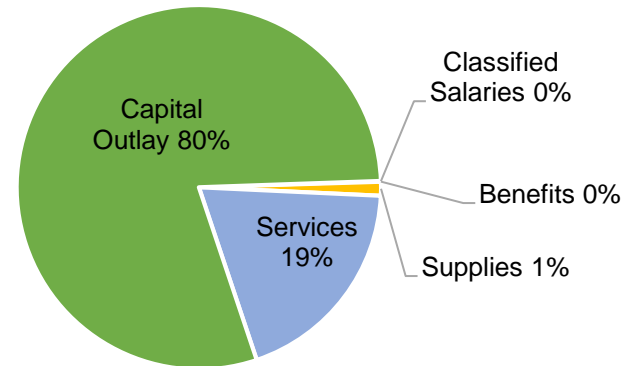
2016 Measure LB

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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
General Obligation Bond Fund
2016 Measure LB**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>22,543,406</u>	\$ <u>22,543,406</u>	\$ <u>111,123,203</u>	\$ <u>88,579,797</u>	<u>393%</u>
REVENUE					
Bond Proceeds	\$ 768,210,000	\$ 130,000,000	\$ 638,210,000	\$ 508,210,000	391%
Interest	1,743,805	1,743,805	1,115,699	(628,106)	-36%
TOTAL REVENUE	\$ <u>769,953,805</u>	\$ <u>131,743,805</u>	\$ <u>639,325,699</u>	\$ <u>507,581,894</u>	<u>385%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 258,834	\$ 173,619	\$ 271,156	\$ 97,537	56%
Classified Non-Instructional Salaries	68,648	68,510	71,273	2,763	4%
Classified Hourly Non-Instructional Salaries	19,623	5,573	16,550	10,977	197%
TOTAL CLASSIFIED SALARIES	\$ <u>347,105</u>	\$ <u>247,702</u>	\$ <u>358,979</u>	\$ <u>111,277</u>	<u>45%</u>
BENEFITS	\$ 175,919	\$ 128,998	\$ 186,898	\$ 57,900	45%
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 9,114,384	\$ 16,264	\$ 9,105,237	\$ 9,088,973	55884%

**Long Beach Community College District
2020-2021 Tentative Budget
General Obligation Bond Fund
2016 Measure LB**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 104,403,653	\$ 4,868,861	\$ 99,820,080	\$ 94,951,219	1950%
Insurance	18,919,782	1,644,084	17,069,451	15,425,367	938%
Rents, Building Repair, Maintenance and Equipment Repair	3,506,824	257,125	3,254,699	2,997,574	1166%
Legal	870,686	152,437	710,345	557,908	366%
Postage	10,026	39	9,987	9,948	25508%
Cost of Issuance	0	302,915	0	(302,915)	-100%
Online Software Licensing	1,510,004	85,114	1,431,975	1,346,861	1582%
Other Services and Expenses	20,229,770	68,697	19,642,472	19,573,775	28493%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 149,450,745	\$ 7,379,272	\$ 141,939,009	\$ 134,559,737	1823%
CAPITAL OUTLAY					
Site Improvements	\$ 60,276,590	\$ 695,926	\$ 18,827,763	\$ 18,131,837	2605%
Buildings and Additions	457,369,705	31,537,684	469,152,160	437,614,476	1388%
Equipment	102,655,005	3,158,162	103,160,374	100,002,212	3166%
TOTAL CAPITAL OUTLAY	\$ 620,301,300	\$ 35,391,772	\$ 591,140,297	\$ 555,748,525	1570%
TOTAL EXPENDITURES	\$ 779,389,453	\$ 43,164,008	\$ 742,730,420	\$ 699,566,412	1621%
OPERATING SURPLUS/(DEFICIT)	\$ (9,435,648)	\$ 88,579,797	\$ (103,404,721)	\$ (191,984,518)	-217%
Plus Beginning Balance	22,543,406	22,543,406	111,123,203	88,579,797	393%
ENDING BALANCE	\$ 13,107,758	\$ 111,123,203	\$ 7,718,482	\$ (103,404,721)	-93%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 13,107,758	\$ 111,123,203	\$ 7,718,482	\$ (103,404,721)	-93%

**Long Beach Community College District
2020-2021 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, 2019, the total actuarially determined liability (Total OPEB Liability – TOL) for current and future retirees is \$36,301,571. Due to the implementation of GASB 74/75, the Annual Required Contribution (ARC) is no longer part of the actuarial study. For budgeting purposes, our actuary has provided a calculation of the Actuarially determined ARC, which is \$4,136,003 or 5.47% of covered payroll.

Per the Chancellor's Office accounting advisory dated June 14, 2010, categorical programs can only be charged OPEB (Other Post-Employment Benefits) costs for current eligible employees. Therefore, only 3.10% of the 5.47% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$4,136,003 into the Retiree Health Fund.

On January 24, 2006, the Board of Trustees authorized participation in the Futuris Program, which provides professional investment management services for the irrevocable trust portion of the Retiree Health Fund. Our contribution for the ARC normal costs related to 2018-19 federally funded salaries was \$51,706 which was deposited into the irrevocable trust in September 2019. A similar contribution will be made for 2019-20 after the year end.

The ARC amount noted above is a minor change from the prior actuarial study. Several factors impact the ARC valuation, including: 1) changes in the number of participants, 2) effects of regulation changes, 3) changes in health insurance premiums, and 4) changes in the investment in the irrevocable trust. With the implementation of GASB 68 & 71 for pension liabilities in 2014-15 and the implementation of GASB 74 and 75 for retiree health liabilities, actuaries are compelled to use similar assumptions and methodologies to those used by STRS and PERS actuaries. Increases in health insurance premiums (4.2% increase for 2020-21) impact the ARC. Increases to assets in the irrevocable trust decreases the overall liability and the ARC. We implemented GASB 74 and 75 for the 2016-17 fiscal year, which required presenting full unfunded OPEB

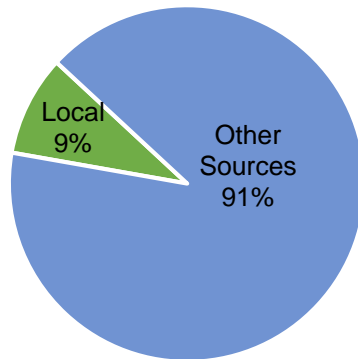
Long Beach Community College District
2020-2021 Tentative Budget

Retiree Health Fund

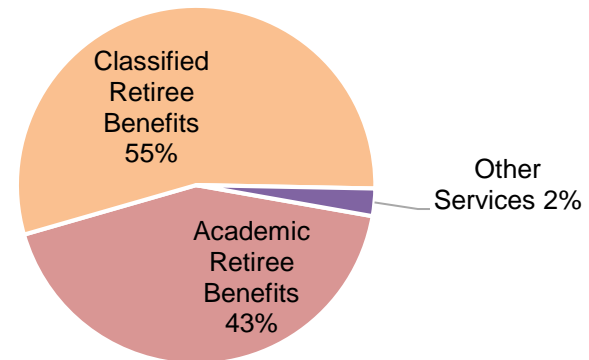
liabilities on our audited financial statements. As of April 30, 2020, the market value of the investment in the irrevocable trust was \$8,580,575.

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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Retiree Health Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	<u>\$ 31,500,303</u>	<u>31,500,303</u>	<u>\$ 33,019,396</u>	<u>\$ 1,519,093</u>	<u>5%</u>
REVENUE					
Local Revenue					
Interest	\$ 417,000	\$ 417,000	\$ 215,455	\$ (201,545)	-48%
Dividend Income	440,000	(200,000)	200,000	400,000	-200%
TOTAL REVENUE	<u>\$ 857,000</u>	<u>\$ 217,000</u>	<u>\$ 415,455</u>	<u>\$ 198,455</u>	<u>91%</u>
OTHER FINANCING SOURCES					
From Composite Benefits Rate	\$ 2,332,879	\$ 2,345,973	\$ 2,345,973	\$ 0	0%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,779,839	1,790,030	1,790,030	0	0%
TOTAL OTHER FINANCING SOURCES	<u>\$ 4,112,718</u>	<u>\$ 4,136,003</u>	<u>\$ 4,136,003</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$ 4,969,718</u>	<u>\$ 4,353,003</u>	<u>\$ 4,551,458</u>	<u>\$ 198,455</u>	<u>5%</u>
EXPENDITURES					
Academic Retiree Benefits	\$ 1,877,384	\$ 1,274,217	\$ 1,348,611	\$ 74,394	6%
Classified Retiree Benefits	1,857,874	1,481,623	1,726,996	245,373	17%
Other Services and Expenses	78,000	78,070	78,000	(70)	0%
TOTAL EXPENDITURES	<u>\$ 3,813,258</u>	<u>\$ 2,833,910</u>	<u>\$ 3,153,607</u>	<u>\$ 319,697</u>	<u>11%</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$ 1,156,460</u>	<u>\$ 1,519,093</u>	<u>\$ 1,397,851</u>	<u>\$ (121,242)</u>	<u>-8%</u>
Plus Beginning Balance	31,500,303	31,500,303	33,019,396	1,519,093	5%
ENDING BALANCE	<u>\$ 32,656,763</u>	<u>\$ 33,019,396</u>	<u>\$ 34,417,247</u>	<u>\$ 1,397,851</u>	<u>4%</u>
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Futuris Irrevocable Trust	\$ 9,115,655	\$ 8,397,585	\$ 8,639,585	\$ 242,000	3%
Committed Reserve					
Actuarial Accrued Liability	23,541,108	24,621,811	25,777,662	1,155,851	5%
TOTAL FUND BALANCE	<u>\$ 32,656,763</u>	<u>\$ 33,019,396</u>	<u>\$ 34,417,247</u>	<u>\$ 1,397,851</u>	<u>4%</u>

**Long Beach Community College District
2020-2021 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:

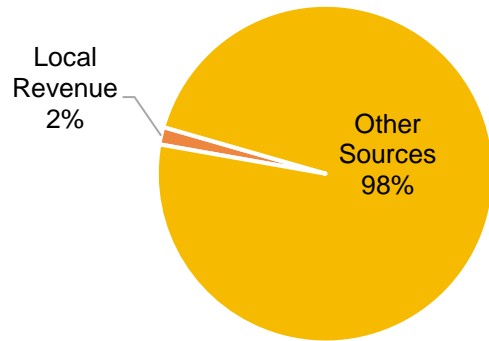
- Liability \$10,000
- Property \$ 5,000
- Student Professional Liability \$ 5,000
- Crime \$ 2,500
- Cyber Liability \$25,000
- Equipment Breakdown \$ 5,000

Long Beach Community College District
2020-2021 Tentative Budget

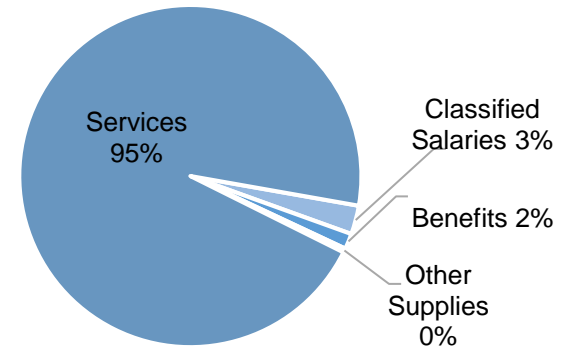
Self Insurance Fund

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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
BEGINNING BALANCE	\$ 3,772,267	\$ 3,772,267	\$ 3,712,234	\$ (60,033)	-2%
REVENUE					
Interest	\$ 48,115	\$ 48,115	\$ 20,207	\$ (27,908)	-58%
TOTAL REVENUE	\$ 48,115	\$ 48,115	\$ 20,207	\$ (27,908)	-58%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 1,186,000	\$ 1,186,000	\$ 1,186,000	\$ 0	0%
TOTAL OTHER FINANCING SOURCES	\$ 1,186,000	\$ 1,186,000	\$ 1,186,000	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 1,234,115	\$ 1,234,115	\$ 1,206,207	\$ (27,908)	-2%
EXPENDITURES					
Classified Non-Instructional Salaries	\$ 40,257	\$ 40,257	\$ 42,238	\$ 1,981	5%
Benefits	21,336	21,336	22,809	1,473	7%
Other Supplies	6,000	6,000	6,000	0	0%
Professional Services	8,500	4,000	8,500	4,500	113%
Travel and Conferences	2,900	2,138	3,200	1,062	50%
Dues and Memberships	150	150	150	0	0%
Insurance Premiums Casualty/Liability	1,084,267	1,084,267	1,247,750	163,483	15%
Miscellaneous Insurance Expense	132,000	131,000	157,600	26,600	20%
Legal Services	47,000	0	47,000	47,000	na
Online Software Licensing	5,000	5,000	5,000	0	0%
Other Services and Expenses	11,000	0	11,000	11,000	na
TOTAL EXPENDITURES	\$ 1,358,410	\$ 1,294,148	\$ 1,551,247	\$ 257,099	20%

**Long Beach Community College District
2020-2021 Tentative Budget
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
OPERATING SURPLUS/(DEFICIT)	\$ (124,295)	\$ (60,033)	\$ (345,040)	\$ (285,007)	475%
Plus Beginning Balance	3,772,267	3,772,267	3,712,234	(60,033)	-2%
ENDING BALANCE	\$ 3,647,972	\$ 3,712,234	\$ 3,367,194	\$ (345,040)	-9%
 FUND BALANCE CLASSIFICATIONS					
Committed Reserve	\$ 3,647,972	\$ 3,712,234	\$ 3,367,194	\$ (345,040)	-9%

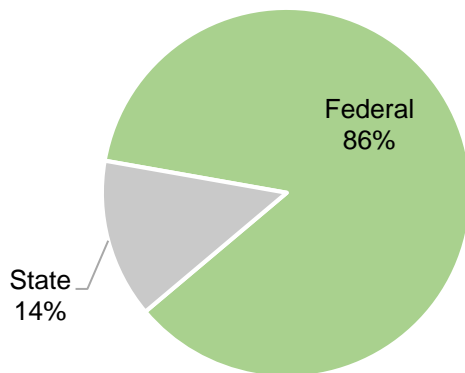
**Long Beach Community College District
2020-2021 Tentative Budget**

Student Financial Aid Fund

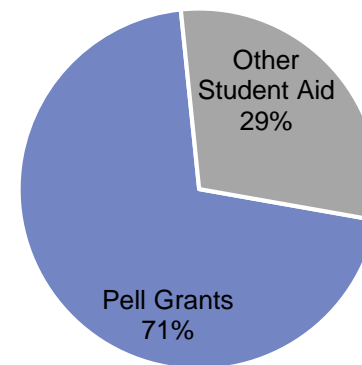
Effective July 1, 1984, the District was required to maintain a separate fund for the deposit and direct payment of government-funded Student Financial Aid. Included in the Student Financial Aid Fund are: Extended Opportunity Programs and Services (EOPS); Perkins Loans (formerly NDSL); Federal Supplemental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

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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Student Financial Aid Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
REVENUE					
Federal Revenue					
Americorps National Service Awards	\$ 80,000	\$ 80,000	\$ 110,000	\$ 30,000	38%
Coronavirus Aid, Relief, and Economic Security Act (CARES)	0	3,665,765	3,665,764	(1)	0%
Pell Grants	35,778,847	35,778,847	36,645,000	866,153	2%
Supplemental Education Opportunity Grants (SEOG)	942,097	942,097	998,306	56,209	6%
W. D. Ford Direct Stafford Loan	3,480,000	3,480,000	3,268,000	(212,000)	-6%
Total Federal Revenue	\$ 40,280,944	\$ 43,946,709	\$ 44,687,070	\$ 740,361	2%
State Revenue					
Cal Grants	\$ 2,900,000	\$ 2,900,000	\$ 4,000,000	\$ 1,100,000	38%
Cooperative Agencies Resources Education (CARE)	138,000	138,000	138,000	0	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Homeless and Housing Insecure Pilot	0	0	68,200	68,200	na
Pritzker Foster Care Initiative	0	38,365	38,365	0	0%
Student Equity and Achievement Program	0	20,000	300,000	280,000	1400%
Student Success Completion	2,224,753	2,590,403	2,224,753	(365,650)	-14%
Total State Revenue	\$ 5,713,430	\$ 6,137,445	\$ 7,219,995	\$ 1,082,550	18%
Prior Year Carryover					
Student Success Completion	\$ 204,901	\$ 204,901	\$ 0	\$ (204,901)	-100%
TOTAL REVENUE	\$ 46,199,275	\$ 50,289,055	\$ 51,907,065	\$ 1,618,010	3%

**Long Beach Community College District
2020-2021 Tentative Budget
Student Financial Aid Fund**

	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 2019-2020	TENTATIVE BUDGET 2020-2021	CHANGE AMOUNT	PERCENT
EXPENDITURES					
Americorps National Service Awards	\$ 80,000	\$ 80,000	\$ 110,000	\$ 30,000	38%
Cal Grants	2,900,000	2,900,000	4,000,000	1,100,000	38%
Coronavirus Aid, Relief, and Economic Security Act (CARES)	0	3,665,765	3,665,764	(1)	0%
Cooperative Agencies Resources Education (CARE)	138,000	138,000	138,000	0	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Homeless and Housing Insecure Pilot	0	0	68,200	68,200	na
Pell Grants	35,778,847	35,778,847	36,645,000	866,153	2%
Pritzker Foster Care Initiative	0	38,365	38,365	0	0%
Student Equity and Achievement Program	0	20,000	300,000	280,000	1400%
Student Success Completion	2,429,654	2,795,304	2,224,753	(570,551)	-20%
Supplemental Education Opportunity Grants (SEOG)	942,097	942,097	998,306	56,209	6%
W. D. Ford Direct Stafford Loan	3,480,000	3,480,000	3,268,000	(212,000)	-6%
TOTAL EXPENDITURES	\$ 46,199,275	\$ 50,289,055	\$ 51,907,065	\$ 1,618,010	3%
OPERATING SURPLUS/(DEFICIT)	\$ 0	\$ 0	\$ 0	\$ 0	na
Plus Beginning Balance	121,523	121,523	121,523	0	0%
ENDING BALANCE	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%

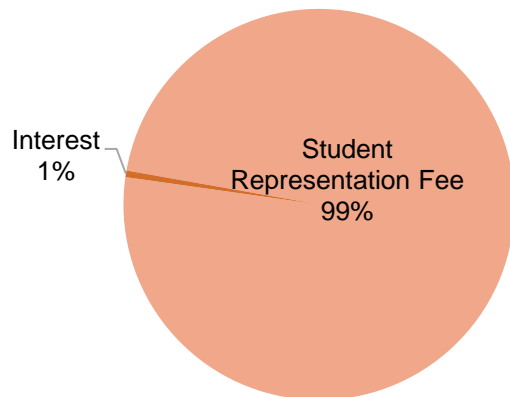
Long Beach Community College District
2020-2021 Tentative Budget

Student Representation Fee Fund

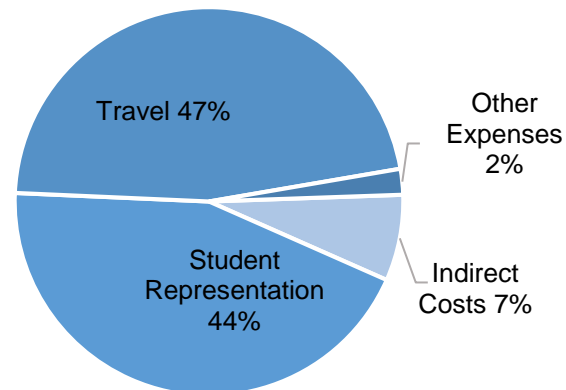
The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One dollar (\$1) of every two dollar (\$2) fee collected shall be expended to establish and provide support for governmental 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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Student Representation Fee Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>73,423</u>	\$ <u>73,423</u>	\$ <u>85,223</u>	\$ <u>11,800</u>	<u>16%</u>
REVENUE					
Local Revenue					
Student Representation Fee	\$ 62,000	\$ 55,000	\$ 55,000	\$ 0	0%
Interest	400	300	300	0	0%
TOTAL REVENUE	\$ <u>62,400</u>	\$ <u>55,300</u>	\$ <u>55,300</u>	\$ <u>0</u>	<u>0%</u>
EXPENDITURES					
SUPPLIES & MATERIALS					
Fuel	\$ 100	\$ 0	\$ 300	\$ 300	na
Other Supplies	800	0	800	800	na
TOTAL SUPPLIES AND MATERIALS	\$ <u>900</u>	\$ <u>0</u>	\$ <u>1,100</u>	\$ <u>1,100</u>	<u>na</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 28,900	\$ 0	\$ 0	\$ 0	na
Travel and Conferences	25,000	16,000	25,000	9,000	56%
Postage	60	0	50	50	na
Indirect Costs	2,100	3,850	3,850	0	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>56,060</u>	\$ <u>19,850</u>	\$ <u>28,900</u>	\$ <u>9,050</u>	<u>46%</u>
OTHER OUTGO					
To Board of Governors	\$ 0	23,650	23,650	0	0%
TOTAL EXPENDITURES	\$ <u>56,960</u>	\$ <u>43,500</u>	\$ <u>53,650</u>	\$ <u>10,150</u>	<u>23%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Student Representation Fee Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
OPERATING SURPLUS/(DEFICIT)	\$ 5,440	\$ 11,800	\$ 1,650	\$ (10,150)	-86%
Plus Beginning Balance	73,423	73,423	85,223	11,800	16%
ENDING BALANCE	\$ 78,863	\$ 85,223	\$ 86,873	\$ 1,650	2%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 78,863	\$ 85,223	\$ 86,873	\$ 1,650	2%

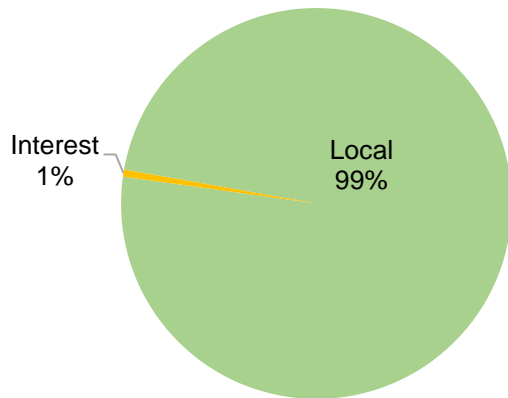
Long Beach Community College District
2020-2021 Tentative Budget

Veterans Stadium Operations Fund

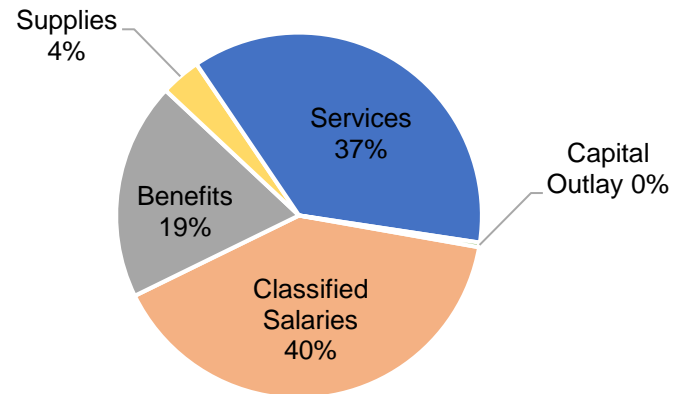
This Special Revenue Fund is 100% self-supporting. Revenues are derived from the rental of Veterans Stadium to high schools, community groups, antique and auto markets, vehicle sales, commercial filming, and miscellaneous events. With the closure of the campuses beginning March 2020 due to the coronavirus, events scheduled for the remainder of the spring and the summer have been cancelled. This has substantially reduced revenue for the fund.

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 2020-21
Revenue by Major Object Groups



Tentative Budget 2020-21
Expenditures by Major Object Groups



**Long Beach Community College District
2020-2021 Tentative Budget
Veterans' Stadium Operations Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
BEGINNING BALANCE	\$ <u>793,369</u>	\$ <u>793,369</u>	\$ <u>309,067</u>	\$ <u>(484,302)</u>	<u>-61%</u>
REVENUES					
Local Revenue	\$ 1,400,000	\$ 916,359	\$ 1,400,000	\$ 483,641	53%
Interest	12,540	12,540	8,156	(4,384)	-35%
TOTAL REVENUE	\$ <u>1,412,540</u>	\$ <u>928,899</u>	\$ <u>1,408,156</u>	\$ <u>479,257</u>	<u>52%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 108,239	\$ 108,239	\$ 111,486	\$ 3,247	3%
Classified Non-Instructional Salaries	386,100	340,181	407,081	66,900	20%
Classified Hourly Non-Instructional Salaries	44,000	114,612	85,000	(29,612)	-26%
TOTAL CLASSIFIED SALARIES	\$ <u>538,339</u>	\$ <u>563,032</u>	\$ <u>603,567</u>	\$ <u>40,535</u>	<u>7%</u>
BENEFITS	\$ 267,280	\$ 251,416	\$ 290,226	\$ 38,810	15%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 72,650	\$ 72,600	\$ 48,450	\$ (24,150)	-33%
Fuel	5,000	2,000	5,000	3,000	150%
TOTAL SUPPLIES AND MATERIALS	\$ <u>77,650</u>	\$ <u>74,600</u>	\$ <u>53,450</u>	\$ <u>(21,150)</u>	<u>-28%</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 92,591	\$ 174,240	\$ 175,000	\$ 760	0%
Travel and Conferences	4,900	4,400	2,200	(2,200)	-50%
Utilities	220,000	220,000	243,000	23,000	10%
Rents, Building Repair Maintenance and Equipment Repair	66,000	73,175	71,000	(2,175)	-3%
Postage	100	0	100	100	na
Other Services and Expenses	39,000	48,080	65,000	16,920	35%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>422,591</u>	\$ <u>519,895</u>	\$ <u>556,300</u>	\$ <u>36,405</u>	<u>7%</u>

**Long Beach Community College District
2020-2021 Tentative Budget
Veterans' Stadium Operations Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>ESTIMATED ACTUAL 2019-2020</u>	<u>TENTATIVE BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Equipment	\$ 4,427	\$ 4,258	\$ 6,059	\$ 1,801	42%
TOTAL EXPENDITURES	\$ 1,310,287	\$ 1,413,201	\$ 1,509,602	\$ 96,401	7%
OPERATING SURPLUS/(DEFICIT)	\$ 102,253	\$ (484,302)	\$ (101,446)	\$ 382,856	-79%
Plus Beginning Balance	793,369	793,369	309,067	(484,302)	-61%
ENDING BALANCE	\$ 895,622	\$ 309,067	\$ 207,621	\$ (101,446)	-33%
FUND BALANCE CLASSIFICATIONS					
Committed Reserve	\$ 895,622	\$ 309,067	\$ 207,621	\$ (101,446)	-33%