

TENTATIVE BUDGET

Fiscal Year 2025-2026



LONG BEACH COMMUNITY COLLEGE DISTRICT

Long Beach City College

LONG BEACH COMMUNITY COLLEGE DISTRICT
2025-2026 Tentative Budget

Submitted by:

Mike Muñoz, Ed.D.
Superintendent-President

To the:

Board of Trustees
Uduak-Joe Ntuk, President

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Dr Virginia Baxter, Member

Vivian Malauulu, Member
Sunny Zia, Member

June 25, 2025

Long Beach Community College
District 2025-2026 Tentative Budget

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**Long Beach Community College District
2025-2026 Tentative Budget**

Superintendent's Message

June 25, 2025

Board of Trustees
Long Beach, California 90808

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

As Governor Newsom released the 2025-26 May Revise State Budget on May 14, 2025, he praised the large and strong California economy, but quickly pointed out the actual and anticipated impacts of federal policy, specifically the tariffs imposed by the Trump administration. Tariffs attribute to the downgrade in both the economic and revenue forecasts. In addition, expenditure growth has contributed to a \$12 billion State Budget shortfall. The two sides reflected in the May Revise are the positive impacts of state revenues, which are above forecasts for 2024-25; and negative impacts of tariffs and proposed federal cuts to states and to grant programs that impact our students. The May Revise also reflects the Governor's goal of stability. It includes funding for the statutory COLA, more substantial enrollment growth funding and additional allocations to fully fund the Student Centered Funding Formula (SCFF). Most categorical programs are unchanged. On the downside, one-time funds have been reduced significantly compared to the January proposal/budget.

The Governor's May revision resolves the dual problems of lower revenues in 2025-26 and increased health care costs in the current and near term through a combination of reductions, borrowing, funding shifts, and expenditures that would only be activated if sufficient revenues materialize. That includes increased revenue deferrals and a full withdrawal from the K-14 rainy day reserve fund. The May Revise reduces the Proposition 98 minimum guarantee for K-14 education from 2023-24 to 2025-26 by a total of \$4.6 billion from January estimates. In addition, the May Revise Budget shifts funds from community colleges to K-12 education, reducing the traditional share for community colleges.

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The final impact of the Enacted Budget (expected by June 30, 2025) will be reflected in our Adopted Budget. May Revise Budget details and estimated impacts to LACC are highlighted below for perspective:

Apportionment

- Cost of Living Adjustment (COLA) of 2.30% - \$217.5 million
 - **\$4.1 million** for LBCC
- 2.35% Enrollment Growth funds – \$139.9 million (increased from 0.50%)
 - Growth authority for LBCC is estimated at 0.56% (Increased from 0.12%)
 - **\$439,000** funded growth for LBCC; \$1.2 million unfunded (increased from \$129,000 and decreased from \$1.5 million unfunded)
- Increase to fully fund the SCFF - \$104.7 million ongoing
 - This additional funding should reduce or eliminate the deficit factor
 - The exact impact on LBCC is unknown, but we estimate a deficit factor reduction of 0.5%, which is **\$0.9 million** for LBCC

Categorical Programs

- Cost of Living Adjustment (COLA) of 2.30% for the usual select categorical programs (DSPS, EOPS, CalWORKs, Child Care Tax Bailout, Mandated Costs, CARE, and Adult Education) - \$26.6 million
 - **\$520,000** for LBCC
- Modified Investments – due to the declining economic outlook, the Governor reduced or withdrew many funding proposals from his January Budget
- Most other categorical programs – no change

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Capital Facilities

- \$68.5 million in Proposition 51 and 2 capital outlay funding for one continuing project and preliminary plans for 29 new projects
 - Includes LBCC's Building B Replacement project
 - \$382,000 state funds for 2025-26
 - Total cost of project including state and local funds is 51.6 million

State Reserve Withdrawals

- Public School System Stabilization Account (PSSSA) - \$8.4 billion fully withdrawn at June 2025
 - State will deposit \$540 million during 2025-26, but will fully withdraw that amount by June 2026

Deferrals

- Apportionment revenue deferred from 2025-26 to 2026-27 - \$531.6 million
 - **\$13.7 million** deferred for LBCC

Other

- No Block grant funding in 2025-26 for Deferred Maintenance or Instructional Equipment

The Tentative Budget includes 16 funds totaling \$1.9 billion and is based on the attached budget assumptions developed by the Budget Advisory Committee.

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Personnel

Salary increases matching the proposed state-funded cost of living adjustment (COLA) of 2.30% are applied to all full-time salaries for the 2025-26 Tentative Budget. This is based on 3-year agreements, through 2025-26, with classified, full-time faculty and part-time faculty unions, which were approved by the Board in 2023-24. The agreements call for increases equal to funded COLAs in enacted state budgets. These increases add a total of \$3.3 million in salaries and \$1.5 million in benefits to the Tentative Budget.

Unrestricted General Fund

The total Unrestricted General Fund budget for 2025-26 is \$210.1 million. The salary and benefit changes noted above mainly impact the Unrestricted General Fund, but also impact budgets in other funds.

The 2024-25 Adopted Budget included an operating deficit of (\$13.5) million. After all of the changes throughout the fiscal year, the estimated actual for 2025-26 has improved to a deficit of (\$4.9) million. Apportionment revenue is \$8.2 million over budget due to prior year apportionment revenue and improved SCFF metrics. Other revenue is \$1.4 million under budget due mainly to less interest income due to county cash interest rates decreasing to under 4% and cash balance decreases. Salaries and benefits are (\$2.0) million below budget due mainly to vacancies. Many one-time projects were delayed to next year resulting in (\$1.3) million in budget savings. Other operating expenses increased \$1.5 million due mainly to decreased indirect costs and increased transfers for self-insurance settlements. That totals a net improvement of \$8.6 million resulting in the estimated actual deficit of (\$4.9) million for 2024-25.

I am recommending a Tentative Budget with total revenue of \$200.5 million and total expenses of \$210.1 million. This includes one-time expenses of \$1.3 million for ongoing business process reviews. This results in a \$60.1 million (28.6%) ending fund balance at June 30, 2026. Like all budgets, this budget is based on the information available at this time. As additional information becomes available, it will be included in the Adopted Budget and in revised budgets throughout the fiscal year.

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Superintendent's Message

This budget reflects the major impacts of the Governor's State Budget. More details about revenue and expense changes from 2024-25 estimated actuals compared to the fiscal year 2025-26 Tentative Budget are detailed below.

Revenues: Major increases/(decreases):

Changes from 2024-25 – Estimated Actuals		Comments
Apportionment	\$0.7 million increase	The increase is the net of: <ul style="list-style-type: none">• \$4.1 million increase due to the 2.30% COLA• (\$3.4) million decrease in prior year apportionment adjustments
Local Revenue	(\$0.9) million decrease	Due mainly to the projected decrease in interest rates and cash balances resulting in less interest income.

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Expenditures: Major increases/(decreases):

Changes from 2024-25 - Estimated Actuals		Comments
Total Academic Salaries	\$3.7 million increase	The increase is due to step and column increases, 2.30% COLA increases, hiring 6 (5 unrestricted fund, 1 restricted fund) new full-time faculty, 1 long-term substitute, additional part-time faculty step increases, and part-time faculty office hours.
Total Classified Salaries	\$2.7 million increase	The increase is due to step and column increases, the 2.30% salary increase, new positions, and budgeting of currently vacant positions.
Total Benefits	\$3.4 million increase	The increase is due to increases of 7.2% for health insurance premiums, as well as the increase to statutory benefits due to increased salaries.

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Changes from 2024-25 - Estimated Actuals		Comments
Services and Operating Expenses	\$1.6 million increase	The increase is due to increased professional services, raising utility and legal services costs as well as a contribution to the LBCC Auxiliary to help offset food services operating deficits.
One-Time Expenditures	\$0.8 million increase	The increase is due to plans to complete projects delayed in 2024-25.
Other Outgo	(\$7.6) million decrease	The decrease is due mainly to the (\$7.0) million one-time transfer to the Capital Outlay Fund in the prior year for the Dreamscape project; and the reduction to one-time transfers to the self-insurance fund to cover retrospective premium adjustments going back to the 1980's.

Reserves

Board Policy 6200 requires a minimum 16.67% reserve in the Unrestricted General Fund. Therefore, \$35.0 million has been budgeted for this purpose. \$20.1 million is budgeted for economic uncertainty. Additionally, \$0.7 million is reserved for expenditures planned for future projects, and \$4.3 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.

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Restricted General Fund

The total Restricted General Fund budget is \$84.1 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 (SBDC), Perkins Grants, Adult Education, state categorical funds for Disabled Students Programs and Services (DSPS), Equal Opportunity Programs and Services (EOPS), Student Equity and Achievement (SEA) Program, Strong Workforce, Guided Pathways, the Student Financial Aid Administration Allowance, CalWORKs, Career Technical Education, the COVID-19 Recovery Block Grants 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 \$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. In October 2021, \$150 million in 2016 Measure LB bonds were sold to continue construction and renovation projects. A total of \$990 million in bonds was authorized under 2024 Measure AC. District-wide, Technology and Trades Campus, and Liberal Arts Campus major projects are planned for the 2024-25 fiscal year. New projects include the North Long Beach Higher Education Complex and Student Housing; LAC Student Housing; Building E College Center; and the expanded Stadium and Athletic Sports Complex. All major projects that are in progress in 2025-26 are summarized in the Bond Fund narrative.

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Other Funds

Other funds are balanced. The Capital Projects Fund accounts for capital projects and expenditures not funded by local bonds. Projects previously funded with state capital outlay funding are winding down. Certain redevelopment revenues must be split between property tax revenue and restricted capital outlay revenue. This capital outlay portion is recorded in the Capital Projects Fund. Please see the following pages for more specific information about other funds.

Next Steps

The 2025-26 Tentative Budget allows the District to operate beginning July 1, 2025. After the May Revise, the legislative committees deliberate to develop a State Budget to present to the Governor by the statutory deadline of June 15. The Governor typically signs the Enacted Budget by June 30. In recent years, the Enacted Budget has been followed by trailer bills, which delay important Budget details. The impacts of the Enacted Budget and related trailer bills will be included in the LBCC Adopted Budget, which will be presented to the Board on September 10, 2025.

As noted, the May Revise State Budget is cautious, but we are thankful that it includes a fully funded COLA and increased one-time and on-going investments in the Student Centered Funding Formula (SCFF) for more enrollment growth revenue.

Challenges that lie ahead are highlighted below.

- **Enrollment Management** – LBCC enrollment has increased for the third year in a row. Resident full-time equivalent student (FTES) counts are 1.45% above prior year at the period 2 (P-2) 2023-24 report. LBCC FTES surpassed and continues to be above pre-pandemic levels and over the large college

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threshold of 20,000. These increases and the increased growth funding proposed in the May Revise Budget are positive, but the still limited amount of state annual growth funding reduces the actual revenue received for our growth FTES. LBCC's target FTES in the 2025-26 Tentative Budget allows for modest growth with that in mind.

- **Pension Obligations** – On a positive note, state pension employer rates have leveled off and even decreased. Even with these rates projected to plateau in the coming years, the fact that they remain so high is an ongoing budget concern.
- **Economic Conditions** – The State Department of Finance reported near-term fiscal stability with 2024-25 state cash receipts of \$4.4 billion over forecasts as of April 2025. They also report that inflation slowed to 2.4% in March 2025. However, going forward, concerns persist about the impacts of tariffs and other factors on the state's economy. After broad tariffs were imposed in early April, major stock market indexes declined about 10%. Most have recovered, but are still below previous highs. The state also reports that medical program costs have gone up significantly. This, along with the possibility of cuts to federal health care funding for states, could reduce available resources for the rest of the state budget including education.
- **Apportionment Funding** – As noted above our enrollment (the largest factor of the SCFF) has improved in recent years. That puts us back in large college status for base funding. We are encouraged by the additional growth and deficit reduction funding proposed in the May Revise. We anticipate less, but not eliminated unfunded growth and deficit factors going forward. Our supplemental allocation metrics (Pell grant and College Promise waiver student counts) improved significantly, improving our 2024-25 apportionment revenue under the Student Centered Funding Formula (SCFF).

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- **Unforeseen Conditions** – Tariffs and increased billing from our insurance Joint Power Agencies (JPA's) are two of the unforeseen conditions that have impacted the District over the past year. US tariffs were increased in early April 2025 and other countries like China have responded in kind. We are beginning to see purchase orders increased by hundreds of thousands of dollars as a result. The District has already paid several hundred thousand dollars to past and current insurance JPA's for past incidents going back over thirty years related to AB 218. There may be additional expenses in the future, but the amount is currently unknown.
- **Legal Obligations** – The recent part-time faculty legal ruling and overall increased legal actions will be major concerns for the next several years. We expect changes to salary schedules going forward. The exact impact of the ruling is unknown at this time, but we expect the final result to significantly decrease our reserves. General legal fees have increased substantially in recent years at LBCC and throughout the state.
- **Federal Funding Challenges** – With the changing focus at the federal level, we may see several federal grants cut or eliminated. This could result in some difficult decisions.

Respectfully submitted,



Dr. Mike Muñoz
Superintendent-President

**Long Beach Community College District
2025-2026 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 2024-25. There will be potential budget redirections in response to both the State's budget impact and the priorities, as identified by the College Planning Council (CPC). Priorities were updated at the March 20, 2025 Joint CPC-BAC meeting. For 2025-26, Institutional Priorities are as follows:

(Informed by VP Plans & Strategic Plan Goals):

- A. Support the improvement of equitable course success rates, learning, and persistence
 - o Increase Transfer-level math and English course completion rates for first-time, first-year degree-seeking students
- B. Improve the efficiency of business processes and practices to support compliance, service delivery, and instruction
- C. Provide continued support for campus safety initiatives
- D. Increase students' and employees' sense of belonging and mattering by actively creating an inclusive, caring, and anti-racist environment in all spaces (virtual and physical) on campus
- E. Establish and strengthen relationships and partnerships with community organizations, industry partners, and educational institutions

II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES

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

- A. Deficit spending will be minimized with the exception of planned spending of a portion of reserves on approved one-time projects.

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Budget Assumptions and Implications

- B. Our resident FTES targets will be 20,224.00 (19,147.00 credit, 585.00 special admits, 40.00 non-credit and 452.00 enhanced non-credit). The impact of FTES on apportionment is the largest single factor on our income. (see II. H. below)
- 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 State Budget includes the Student-Centered Funding Formula (SCFF). The formula calls for 70% of funding to be based on FTES, 20% based on low-income students served, and 10% based on student-centered success metrics. The formula includes a hold harmless clause that allows districts to receive at least the same funding received in 2017-18 plus ongoing COLA. After 2024-25, the hold harmless floor continues, but without the annual COLA increases.

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Budget Assumptions and Implications

III. RESERVE ASSUMPTIONS

- A. Board Policy 6200 requires a minimum 16.67% reserve in the unrestricted general fund (calculated as a percentage of expenditures and other outgo). The Chancellor's Office's Fiscal Standards and Accountability Unit required reserves of at least two months of regular operating expenditures or 16.67% (2/12) as a condition of the Emergency Conditions Allowance. This is in line with the recommendations of the Government Finance Officers Association (GFOA).
- B. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked, times the average hourly teaching rate, times 17.5 weeks. This liability is estimated at \$3,448,937 as of June 30, 2025.
- C. A restricted liability reserve is included for year-end vacation liability. This reserve is equivalent to three months' accrued vacation pay based on the hours of vacation on the District books as of June 30 for each employee. This liability is estimated at \$866,122.

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 1.0% deficit factor will be included based on prior years' experiences, and the high deficits on recent chancellor's office apportionment reports, which is an offset apportionment revenue generally due to shortfalls in the local revenue components of general apportionment.

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Budget Assumptions and Implications

- B. We are budgeting 2.30% COLA for apportionment and certain categorical program revenue based on the statutory COLA, which is funded in the Governor's Budget.
- C. Any excess revenue will go toward deficit reduction and/or facilities and technology reserves.
- D. Categorically funded programs (such as the SEA Program, EOPS, DSPS, etc.) income estimates will reflect figures in the State Budget.
- E. Estimates for lottery income are those provided by the California Community Colleges Chancellor's Office. Approximately 25% of the lottery allocation is restricted to instructional materials only. The Chancellor's Office now allows additional flexibility including basic needs and homeless insecurity expenses. The unrestricted portion of the lottery allocation will be used for utilities expenses.
- F. Any block grants will be for one-time purposes and will not incur ongoing costs in the future. There were no new block grant allocations in the 2025-26 Governor's budget.

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 the 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 Event & Filming Services Fund.

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Budget Assumptions and Implications

- C. Special Revenue Fund budgets, such as Community/Contract Education, and Event & Filming Services 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. Six full-time faculty positions and one long-term substitute have been recruited based on the Hiring Priorities Committee list.
- 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: 5.0%	Delta Dental PPO: 0%
Blue Cross HMO: 5.0%	Delta Dental HMO: 0%
Kaiser: 14.4%	VSP: (4.2%)
Mental Health Network EAP: 5.2%	Basic Life/AD&D: 0%

These increases/decreases combined currently result in a 7.2% blended rate increase.

- E. Other payroll-related benefits will be budgeted based on the rates established by the regulatory agencies. Currently, the rates are as follows: PERS 26.81% (0.24% decrease), STRS 19.10% (no change), Workers' Compensation 1.5636% (no change), SUI 0.05% (no change), and Retiree Benefits 3.98% (0.20% decrease)

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Budget Assumptions and Implications

- F. Any purchases initiated during the year will be completed before the end of the year.
- G. The part-time hourly budget will contain sufficient dollars to meet the FTES target in accordance with the class schedules.
- H. Throughout the year, any savings incurred from vacant classified positions may be transferred to cover the cost of a limited-term employee (LTE) while the permanent position is in recruitment.
- I. Faculty substitutes will be provided as needed to meet minimum course requirements as funds are available.
- J. GASB 74 and 75 require districts to report their full retiree health benefits on their audited financial statements. Consequently, the Annual Required Contribution (ARC) is no longer included in actuarial studies. For budgeting purposes, we have requested and received a letter from our actuary with the amount of our ARC if it was still required. The ARC for the Retiree Health Benefits as noted in the actuarial letter as of June 30, 2024, is \$4,357,170. This represents approximately 3.98% 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
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Summary of All Expenditures & Other Outgo by Fund**

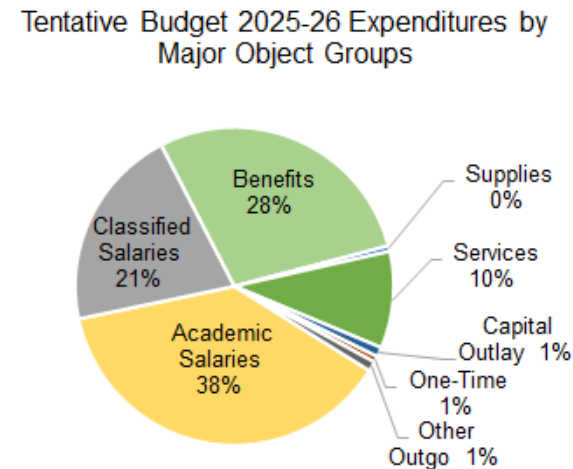
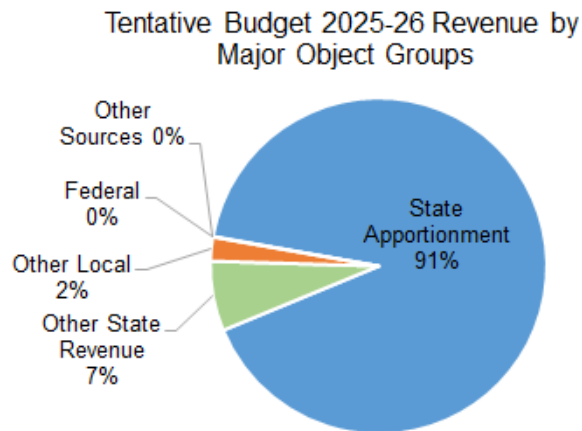
	ADOPTED BUDGET 2023-2024	UNAUDITED ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	CHANGE AMOUNT	PERCENT
UNRESTRICTED GENERAL FUND	\$ 191,756,995	\$ 191,151,805	\$ 207,454,156	\$ 16,302,351	9%
RESTRICTED GENERAL FUND	\$ 93,824,068	\$ 59,801,062	\$ 89,432,562	\$ 29,631,500	50%
ASSOCIATED STUDENT BODY FUND	\$ 1,244,662	\$ 1,126,767	\$ 1,322,506	\$ 195,739	17%
CAPITAL PROJECTS FUND	\$ 57,440,867	\$ 37,329,857	\$ 36,676,908	\$ (652,949)	-2%
CHILD AND ADULT DEVELOPMENT FUND	\$ 3,428,392	\$ 3,111,835	\$ 4,551,405	\$ 1,439,570	46%
CONTRACT/COMMUNITY EDUCATION FUND	\$ 1,612,821	\$ 24,086	\$ 1,756,588	\$ 1,732,502	7193%
EQUITY AWARD FUND	\$ 4,931,182	\$ 970,834	\$ 4,039,650	\$ 3,068,816	316%
EVENT AND FILMING SERVICES FUND	\$ 2,513,339	\$ 2,095,640	\$ 2,297,293	\$ 201,653	10%
GENERAL OBLIGATION BOND FUND 2008 MEASURE E	\$ 136,971,135	\$ 0	\$ 136,971,135	\$ 136,971,135	na
GENERAL OBLIGATION BOND FUND 2016 MEASURE LB	\$ 598,640,497	\$ 34,756,620	\$ 563,883,877	\$ 529,127,257	1522%
RETIREE HEALTH FUND	\$ 2,627,020	\$ 2,176,756	\$ 2,499,303	\$ 322,547	15%
SELF INSURANCE FUND	\$ 1,948,073	\$ 1,425,029	\$ 1,954,446	\$ 529,417	37%
STUDENT FINANCIAL AID FUND	\$ 70,938,120	\$ 69,537,151	\$ 79,964,976	\$ 10,427,825	15%
STUDENT REPRESENTATION FUND	\$ 70,200	\$ 79,569	\$ 81,457	\$ 1,888	2%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,167,947,371	\$ 403,587,011	\$ 1,132,886,262	\$ 729,299,251	181%

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Unrestricted General Fund

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

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



Long Beach Community College District
2025-2026 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 74,570,583	\$ 74,570,583	\$ 69,720,519	\$ (4,850,064)	-7%
REVENUE					
Federal Revenue	\$ 118,000	\$ 118,000	\$ 118,000	\$ 0	0%
State Principal Apportionment					
State General Apportionment	\$ 99,884,023	\$ 106,737,566	\$ 110,836,453	\$ 4,098,887	4%
Education Protection Account	21,611,433	22,138,024	22,138,024	0	0%
Property Taxes	45,395,645	42,931,297	42,931,297	0	0%
Enrollment Fee Revenue @ 98%	6,563,822	6,405,584	6,405,584	0	0%
Sub Total	\$ 173,454,923	\$ 178,212,471	\$ 182,311,358	\$ 4,098,887	2%
Prior Year Adjustment					
Prior Year Recalculation	\$ 0	\$ 3,752,641	\$ 0	\$ (3,752,641)	-100%
Prior Year Adjustment for Education Protection Account	0	(306,227)	0	306,227	100%
Sub Total Prior Year Adjustment	0	3,446,414	0	(3,446,414)	-100%
Total State Principal Apportionment	\$ 173,454,923	\$ 181,658,885	\$ 182,311,358	\$ 652,473	0%
Other State Revenue					
California College Promise Administration	\$ 280,777	\$ 280,777	\$ 280,777	\$ 0	0%
Full Time Faculty Hiring	2,936,064	2,936,064	2,936,064	0	0%
Mandated Cost Reimbursement	692,256	715,863	715,863	0	0%
Other State Income	0	23,229	0	(23,229)	-100%
Part-time Faculty Compensation	473,043	473,043	473,043	0	0%
Part-time Faculty Health Benefits	42,000	42,000	42,000	0	0%
Part-time Faculty Office Hours	30,000	272,389	125,000	(147,389)	-54%
State Lottery	3,883,794	3,900,793	3,972,227	71,434	2%
STRS On-Behalf Payments	4,904,416	4,904,416	4,904,416	0	0%
Total Other State Revenue	\$ 13,242,350	\$ 13,548,574	\$ 13,449,390	\$ (99,184)	-1%

Long Beach Community College District
2025-2026 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
Local Revenue					
From LBCC Auxiliary	\$ 82,000	\$ 82,000	\$ 82,000	\$ 0	0%
Enrollment Fee Revenue @ 2%	133,956	130,726	130,726	0	0%
International Student Fees	754,000	946,066	900,000	(46,066)	-5%
Nonresident Tuition Fees	2,265,000	2,297,046	2,400,000	102,954	4%
Materials Fees	68,238	68,238	64,305	(3,933)	-6%
Other Local Revenue	3,824,000	1,956,422	1,013,000	(943,422)	-48%
Total Local Revenue	\$ 7,127,194	\$ 5,480,498	\$ 4,590,031	\$ (890,467)	-16%
TOTAL REVENUE	\$ 193,942,467	\$ 200,805,957	\$ 200,468,779	\$ (337,178)	0%
OTHER FINANCING SOURCES					
Sale of Surplus Equipment	\$ 10,000	\$ 2,000	\$ 5,000	\$ 3,000	150%
INTERFUND TRANSFERS IN					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 5,612	\$ 0	\$ 5,612	\$ 5,612	na
TOTAL OTHER FINANCING SOURCES	\$ 15,612	\$ 2,000	\$ 10,612	\$ 8,612	431%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 193,958,079	\$ 200,807,957	\$ 200,479,391	\$ (328,566)	0%

Long Beach Community College District
2025-2026 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 34,270,381	\$ 34,210,089	\$ 35,409,486	\$ 1,199,397	4%
Academic Administrator Salaries	6,985,059	6,720,701	6,895,463	174,762	3%
Department Head/Coordinator Salaries	4,052,418	4,220,524	4,302,646	82,122	2%
Full Time Counselor Salaries	3,145,192	3,322,438	3,493,149	170,711	5%
Full Time Librarian Salaries	750,276	750,317	777,251	26,934	4%
Academic Hourly Instructional Salaries	23,252,842	23,572,023	25,744,261	2,172,238	9%
Academic Hourly Non-Instructional Salaries	2,222,958	2,429,957	2,245,669	(184,288)	-8%
Librarian Hourly Salaries	583,537	569,526	583,537	14,011	2%
TOTAL ACADEMIC SALARIES	\$ 75,262,663	\$ 75,795,575	\$ 79,451,462	\$ 3,655,887	5%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 22,606,443	\$ 21,002,949	\$ 23,551,771	\$ 2,548,822	12%
Classified Manager/Supervisor Salaries	9,390,052	8,963,939	9,820,081	856,142	10%
Confidential Salaries	2,298,549	2,143,017	2,346,635	203,618	10%
Classified Instructional Salaries	4,621,307	4,393,955	4,902,872	508,917	12%
Classified Hourly Non-Instructional Salaries	2,166,876	3,446,674	1,769,696	(1,676,978)	-49%
Classified Hourly Instructional Salaries	1,068,516	785,583	1,068,516	282,933	36%
TOTAL CLASSIFIED SALARIES	\$ 42,151,743	\$ 40,736,117	\$ 43,459,571	\$ 2,723,454	7%
BENEFITS					
Benefits	\$ 56,734,052	\$ 55,649,300	\$ 59,008,615	\$ 3,359,315	6%
Early Retirement Incentives	882,497	882,497	882,497	0	0%
TOTAL BENEFITS	\$ 57,616,549	\$ 56,531,797	\$ 59,891,112	\$ 3,359,315	6%

Long Beach Community College District
2025-2026 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Commencement Expenses	\$ 34,535	\$ 36,935	\$ 34,535	\$ (2,400)	-6%
Instructional Supplies	0	2,374	0	(2,374)	-100%
Instructional Supplies Lost/Damage Calculators	217	0	217	217	na
Instructional Supplies (Contract/Community Education Profit Share	2,104	0	2,104	2,104	na
Instructional Material Fees	56,825	53,542	51,406	(2,136)	-4%
Fuel	76,588	65,144	76,588	11,444	18%
Hospitality	176,690	240,909	185,052	(55,857)	-23%
Other Supplies	837,710	964,516	847,710	(116,806)	-12%
TOTAL SUPPLIES AND MATERIALS	\$ 1,184,669	\$ 1,363,420	\$ 1,197,612	\$ (165,808)	-12%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 7,417,130	\$ 6,834,710	\$ 7,411,414	\$ 576,704	8%
Travel and Conferences	731,233	948,482	748,233	(200,249)	-21%
Air Quality Management District Site Fees	35,000	35,000	35,000	0	0%
Staff Development	45,497	19,999	49,697	29,698	148%
Dues and Memberships	242,170	270,830	267,170	(3,660)	-1%
Utilities	4,706,228	5,700,708	5,896,728	196,020	3%
Rents, Building Repair, Maintenance and Equipment Repair	1,764,789	1,891,088	1,817,021	(74,067)	-4%
Environmental Health Fees	930	4,051	930	(3,121)	-77%
Audit	125,000	125,000	125,000	0	0%
Election	450,000	200,724	0	(200,724)	-100%
Legal Services	897,213	1,332,397	1,582,740	250,343	19%
Fingerprinting	11,000	8,782	19,000	10,218	116%
Postage	105,110	72,213	106,110	33,897	47%
Credit Card Fees	256,800	256,800	256,800	0	0%
Online Software Licensing	2,288,046	2,361,542	2,500,574	139,032	6%
Other Services and Expenses	1,301,860	539,502	1,701,860	1,162,358	215%
Indirect Costs	(1,911,432)	(1,540,887)	(1,871,206)	(330,319)	-21%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 18,466,574	\$ 19,060,941	\$ 20,647,071	\$ 1,586,130	8%

Long Beach Community College District
2025-2026 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 0	\$ 221,516	\$ 0	\$ (221,516)	-100%
Construction and Additions	81,933	41,685	1,200	(40,485)	-97%
Library Books	93,906	93,906	93,911	5	0%
Equipment	1,401,023	1,284,279	1,608,808	324,529	25%
Lease/Purchase	362,082	400,036	374,147	(25,889)	-6%
TOTAL CAPITAL OUTLAY	\$ 1,938,944	\$ 2,041,422	\$ 2,078,066	\$ 36,644	2%
ONE-TIME EXPENDITURES FOR MANDATED COSTS AND BUSINESS PROCESS REVIEWS					
Academic Hourly Non-Instructional Salaries	\$ 9,011	\$ 0	\$ 9,011	\$ 9,011	na
Classified Manager/Supervisor Salaries	28,283	28,283	29,131	848	3%
Classified Hourly Non-Instructional Salaries	33,801	0	31,563	31,563	na
Benefits	22,001	16,121	22,239	6,118	38%
Hospitality	3,759	0	3,682	3,682	na
Other Supplies	59,526	64,069	955	(63,114)	-99%
Professional Services	506,428	66,167	413,498	347,331	525%
Travel and Conferences	3,004	14,422	1,508	(12,914)	-90%
Rents, Building Repair, Maintenance and Equipment Repair	195,617	20,000	175,617	155,617	778%
Fingerprinting	194	194	0	(194)	-100%
Online Software Licensing	488,583	269,221	194,317	(74,904)	-28%
Other Services and Expenses	1,330	0	317	317	na
Equipment	420,477	15,718	396,231	380,513	2421%
TOTAL ONE-TIME EXPENDITURES	\$ 1,772,014	\$ 494,195	\$ 1,278,069	\$ 783,874	159%
TOTAL EXPENDITURES	\$ 198,393,156	\$ 196,023,467	\$ 208,002,963	\$ 11,979,496	6%

Long Beach Community College District
2025-2026 Tentative Budget
Unrestricted General Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
OTHER OUTGO					
Payments to Students	\$ 125,000	\$ 125,000	\$ 125,000	\$ 0	0%
INTERFUND TRANSFERS OUT					
To Capital Projects Fund - One Time Funds for Infrastructure Upgrades, Facilities' small projects & Virtual Learning (Dreamscape)	7,000,000	7,000,000	0	(7,000,000)	-100%
To Child and Adult Development Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
To Restricted General Fund (Student Health Services)	600,000	600,000	600,000	0	0%
To Self Insurance Fund	1,186,000	1,759,554	1,186,000	(573,554)	-33%
TOTAL OTHER OUTGO	\$ 9,061,000	\$ 9,634,554	\$ 2,061,000	\$ (7,573,554)	-79%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 207,454,156	\$ 205,658,021	\$ 210,063,963	\$ 4,405,942	2%
OPERATING SURPLUS/(DEFICIT)	\$ (13,496,077)	\$ (4,850,064)	\$ (9,584,572)	\$ (4,734,508)	98%
Plus Beginning Balance	74,570,583	74,570,583	69,720,519	(4,850,064)	-7%
ENDING BALANCE	\$ 61,074,506	\$ 69,720,519	\$ 60,135,947	\$ (9,584,572)	-14%
FUND BALANCE CLASSIFICATIONS					
Unassigned Reserves					
Board Mandated Reserve	\$ 34,582,608	\$ 34,283,192	\$ 35,017,663	\$ 734,471	2%
Economic Uncertainties	21,585,792	30,408,766	20,089,973	(10,318,793)	-34%
Assigned Reserves					
Reserve for One-time Funds and Business Process Reviews	69,321	69,321	69,071	(250)	0%
Reserve for Future Projects	679,181	644,181	644,181	0	0%
Vacation and Loadbanking Reserve	4,157,604	4,315,059	4,315,059	0	0%
TOTAL FUND BALANCE	\$ 61,074,506	\$ 69,720,519	\$ 60,135,947	\$ (9,584,572)	-14%

**Long Beach Community College District
2025-2026 Tentative Budget**

Restricted General Fund

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

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 grants include Title V DESTINO grant, Strong Workforce Program, Adult Education Regional Consortium, Small Business Development Center (SBDC), COVID Relief Block Grant 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. The District's maximum allowed indirect rate is 27.20%.

Long Beach Community College District
2025-2026 Tentative Budget

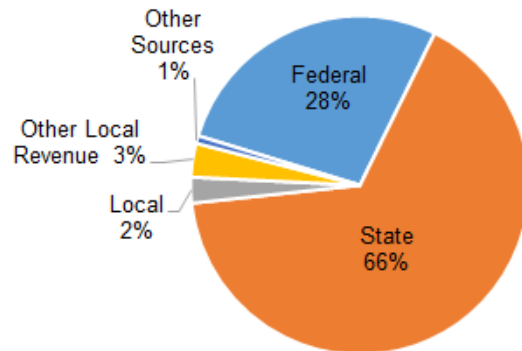
Restricted General Fund

Parking and Student Health Programs

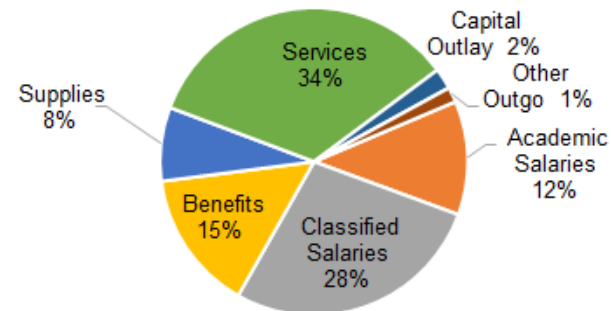
For informational purposes, the Restricted Parking Program Budget and the Student Health Center Budget are presented in detail following the full Restricted General Fund.

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

Tentative Budget 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
BEGINNING BALANCE	\$ 4,592,077	\$ 4,592,077	\$ 4,118,065	\$ (474,012)	-10%
REVENUE					
Federal Revenue					
Community Advancing Student Achievement (CASA)	\$ 0	\$ 423,529	\$ 0	\$ (423,529)	-100%
Federal Work Study	1,208,686	855,289	1,350,026	494,737	58%
Foster & Kinship Care	90,196	43,965	92,472	48,507	110%
Gang Involved Youth Grant	177,201	177,201	0	(177,201)	-100%
LA County Climate Ready Employment Council Program	0	394,792	9,105,208	8,710,416	2206%
NASA Space Beach Research and Innovaton Equipment Project	0	243,156	0	(243,156)	-100%
Success and Completion Achievement Network (SCAN)	1,016,119	750,175	902,683	152,508	20%
Temporary Assistance for Needy Families (TANF)	113,221	123,085	123,085	0	0%
Title V DESTINO Program	150,000	78,395	0	(78,395)	-100%
Title V PASO (Postsecondary Achievement & Success Opportunity)	326,295	533,499	610,741	77,242	14%
Title IV Upward Bound	634,607	529,775	527,052	(2,723)	-1%
Trio-Student Support Services	274,112	276,802	0	(276,802)	-100%
United Way Emergency Food and Shelter Program	0	62,428	0	(62,428)	-100%
Veterans Business Outreach Center	0	43,072	0	(43,072)	-100%
Veterans Chapter 33 Certifications	5,000	0	11,440	11,440	na
Veterans Chapter 33 Veterans Affairs	250,000	150,000	200,000	50,000	33%
Veteran Rapid Retraining Assistance (VRRAP)	51,717	2,000	0	(2,000)	-100%
College Advancement and Economic Development					
Small Business Development Center Network	0	813,261	0	(813,261)	-100%
State Small Business Credit Initiative Technical Assistance	2,574,000	125,547	0	(125,547)	-100%
Strengthening Community Colleges Training Program	530,432	0	0	0	na
VTEA, Perkins Title I-C	1,252,396	1,251,270	0	(1,251,270)	-100%
Total Federal Revenue	\$ 8,653,982	\$ 6,877,241	\$ 12,922,707	\$ 6,045,466	88%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
State Restricted Revenue					
Adult Education	\$ 1,482,987	\$ 0	\$ 1,519,023	\$ 1,519,023	na
Asian American Native Hawaiian Pacific Islander Student Achievement Program	129,106	0	0	0	na
Basic Needs Centers and Staffing Support Program	766,068	309,499	0	(309,499)	-100%
California College Promise	1,572,165	1,385,977	1,533,165	147,188	11%
California State University, Long Beach Research Foundation	0	52,998	442,252	389,254	734%
CalWORKs	840,013	642,610	932,617	290,007	45%
Common Course Numbering	0	11,830	0	(11,830)	-100%
Cooperating Agencies Foster Youth Education Support (NextUp)	533,583	485,164	616,176	131,012	27%
Cooperative Agencies Resource for Education (CARE)	545,617	361,478	634,430	272,952	76%
Dream Resource Liaisons	145,417	133,750	151,220	17,470	13%
Disabled Students Programs & Services	2,942,369	1,634,298	3,522,171	1,887,873	116%
Deaf and Hard of Hearing (DHH)	443,334	467,791	467,791	0	0%
DPSS CalWORKs Supplemental	121,791	147,493	152,090	4,597	3%
English Language Learners (ELL) Healthcare Pathways	0	0	556,839	556,839	na
Equal Employment Opportunity	50,000	8,171	136,986	128,815	1576%
Extended Opportunity Programs & Services (EOPS)	2,409,116	2,370,652	2,609,360	238,708	10%
Financial Aid Technology Program	66,070	0	0	0	na
Foster & Kinship Care	176,814	86,004	180,893	94,889	110%
LGBTQ + Students	165,346	0	0	0	na
Mental Health Services	514,832	0	514,832	514,832	na
Nursing Education Program	0	55,610	0	(55,610)	-100%
Restricted Lottery	1,667,388	1,674,686	1,705,354	30,668	2%
Rising Scholars Network	191,905	191,147	0	(191,147)	-100%
Strong Workforce Program Local	1,142,330	41,148	0	(41,148)	-100%
STRS On-Behalf Payments	612,833	612,833	612,833	0	0%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
Student Equity and Achievement Program	\$ 6,347,184	\$ 3,466,348	\$ 6,029,825	\$ 2,563,477	74%
Student Equity and Achievement Program - Basic Skills	765,977	589,233	765,977	176,744	30%
Student Financial Aid Administration Allowance	1,090,817	934,164	1,036,276	102,112	11%
Student Financial Aid Administration Allowance One-Time Funds	382,829	31,537	0	(31,537)	-100%
Veteran Resource Center	179,515	96,193	179,515	83,322	87%
Youth Empowerment Success Strategies - Independent Living Program	22,500	22,500	0	(22,500)	-100%
Zero Textbook Cost-Acceleration	50,000	0	0	0	na
Office of Small Business Advocate (GO-BIZ) Capital Infusion Grant	0	455,000	0	(455,000)	-100%
Office of Small Business Advocate (GO-BIZ) Technical Assistance Expansion	0	1,395,950	0	(1,395,950)	-100%
Small Business Development Center - CA International Trade Center	675,000	0	0	0	na
Veterans Business Outreach Center Technical Assistance (VBOC TAP)	0	20,271	0	(20,271)	-100%
Total State Restricted Revenue	\$ 26,032,906	\$ 17,684,335	\$ 24,299,625	\$ 6,615,290	37%
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 25,000	\$ 0	\$ 25,000	\$ 25,000	na
Apostle Family Foundation Program	65,000	35,110	0	(35,110)	-100%
Aspen Institute	0	37,500	0	(37,500)	-100%
Child Development Consortium	6,462	7,500	7,500	0	0%
College to Career (C2C)	827,218	493,141	669,276	176,135	36%
College Promise Tours	0	26,987	0	(26,987)	-100%
CSUN Foundation Global Hispanic Serving Institution Equity Innovation Hub	0	34,123	0	(34,123)	-100%
Excelencia in Education	0	0	25,000	25,000	na
LA County Board of Supervisors - Art Gallery Program	0	1,000	0	(1,000)	-100%
Puente	60,000	0	10,000	10,000	na
Water, Wastewater and Energy	750,000	123,409	0	(123,409)	-100%
Total Local Revenue	\$ 1,733,680	\$ 758,770	\$ 736,776	\$ (21,994)	-3%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
Other Local Revenue					
Parking Permits and Meters	\$ 1,280,000	\$ 1,280,000	\$ 1,280,000	\$ 0	0%
Student Health Fees	1,400,000	1,400,000	1,400,000	0	0%
Total Other Local Revenue	<u>\$ 2,680,000</u>	<u>\$ 2,680,000</u>	<u>\$ 2,680,000</u>	<u>\$ 0</u>	<u>0%</u>
Prior Year Carryover					
Federal Revenue					
Connecting Minority Communities (STAR)	\$ 858,227	\$ 791,032	\$ 67,196	\$ (723,836)	-92%
Community Advancing Student Achievement (CASA)	609,561	97,820	644,871	547,051	559%
Federal Work Study	0	0	317,272	317,272	na
Gang Involved Youth Grant	63,958	63,612	0	(63,612)	-100%
Los Angeles County American Rescue Plan Program	680,516	45,619	26,000	(19,619)	-43%
NASA Space Beach Research and Innovation Equipment Project	0	0	719,844	719,844	na
Success and Completion Achievement Network (SCAN)	0	0	432,414	432,414	na
Title V DESTINO Program	309,458	309,458	83,605	(225,853)	-73%
Title V PASO (Postsecondary Achievement & Success Opportunity)	270,223	0	317,688	317,688	na
Title IV Upward Bound	113,123	81,304	302,361	221,057	272%
Trio-Student Support Services	2,379	2,379	58,665	56,286	2366%
United Way Emergency Food and Shelter Program	4,891	4,891	71	(4,820)	-99%
Veterans Business Outreach Center	325,496	325,496	331,928	6,432	2%
Veterans Chapter 33 Certifications	48,660	7,554	41,106	33,552	444%
Veteran Rapid Retraining Assistance (VRRAP)	0	0	49,717	49,717	na
College Advancement and Economic Development					
Small Business Development Center Network	\$ 3,508,539	\$ 3,508,539	\$ 3,592,930	\$ 84,391	2%
State Small Business Credit Initiative Technical Assistance	0	0	2,448,453	2,448,453	na
Strengthening Community Colleges Training Program	615,868	590,335	555,965	(34,370)	-6%
Total Federal Revenue	<u>\$ 7,410,899</u>	<u>\$ 5,828,039</u>	<u>\$ 9,990,086</u>	<u>\$ 4,162,047</u>	<u>71%</u>

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
State Revenue					
Adult Education	\$ 2,187,214	\$ 2,035,299	\$ 1,634,901	\$ (400,398)	-20%
African American Male Education Network & Development A2MEND	23,176	11,005	22,170	11,165	101%
Asian American Native Hawaiian Pacific Islander Student Achievement Program	210,169	93,680	255,596	161,916	173%
Basic Needs Centers and Staffing Support Program	666,069	516,069	456,569	(59,500)	-12%
Block Grant Instructional Equipment & Library Materials	3,004,048	2,751,424	252,624	(2,498,800)	-91%
California College Promise	381,582	381,582	186,188	(195,394)	-51%
California Apprentice Initiative - Automotive Service Technician	109,786	109,786	0	(109,786)	-100%
California Apprentice Initiative - Software Application Developer	1,044,075	177,784	866,291	688,507	387%
California Apprentice Initiative - Marketing Specialist	1,010,238	300,145	710,093	409,948	137%
California State University, Long Beach Research Foundation	0	0	534,531	534,531	na
CalWORKs	156,570	147,974	298,603	150,629	102%
Common Course Numbering	0	0	901,213	901,213	na
Cooperating Agencies Foster Youth Education Support (NextUp)	339,764	329,063	141,713	(187,350)	-57%
Cooperative Agencies Resource for Education (CARE)	158,585	158,585	237,952	79,367	50%
COVID-19 Recovery Block Grant	8,238,728	5,066,117	4,280,444	(785,673)	-16%
Culturally Responsive Pedagogy & Innovative Best Practices Grants	194,729	194,729	0	(194,729)	-100%
CYLC-CLP Fellows	130,230	76,085	79,145	3,060	4%
Dream Resource Liaisons	6,585	6,585	17,470	10,885	165%
Disabled Students Programs & Services	1,004,790	1,004,791	1,887,873	883,082	88%
Employment Training Panel, Incumbent Workers	239,833	134,187	105,646	(28,541)	-21%
English Language Learners (ELL) Healthcare Pathways	398,216	208,854	189,361	(19,493)	-9%
Equal Employment Opportunity	59,594	59,594	128,815	69,221	116%
Equal Employment Opportunity Best Practices	100,214	100,214	0	(100,214)	-100%
Equal Employment Opportunity Best Practices Onboarding	172,413	172,413	0	(172,413)	-100%
Equitable Placement, Support and Completion	1,316,407	338,581	977,826	639,245	189%
Extended Opportunity Programs & Services (EOPS)	412,960	412,960	238,708	(174,252)	-42%
Financial Aid Technology Program	81,546	74,581	58,608	(15,973)	-21%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
Guided Pathways	\$ 443,500	\$ 128,669	\$ 314,831	\$ 186,162	145%
Homeless and Housing Insecurity Pilot Program	657,920	657,920	1,123,028	465,108	71%
Learning-Aligned Employment Program	10,000	0	0	0	na
LGBTQ + Students	222,593	96,679	291,260	194,581	201%
Library Services Platform	56,507	3,445	53,062	49,617	1440%
Local and Systemwide Technology Data Security Funding	175,000	0	350,000	350,000	na
Mathematics, Engineering, Science Achievement (MESA)	1,675,537	353,178	621,828	268,650	76%
Microsoft A5 Security Suite Implementation	100,040	30,747	69,293	38,546	125%
Nursing Education Program	102,820	102,820	142,092	39,272	38%
Mental Health Services	842,298	468,566	879,597	411,031	88%
Restricted Lottery	4,131,581	598,619	3,532,962	2,934,343	490%
Rising Scholars Network	56,736	56,735	758	(55,977)	-99%
Seamless Transfer of Ethnic Studies	9,803	9,624	0	(9,624)	-100%
So Cal Consortium Data Science	11,824	34,259	33,550	(709)	-2%
Statewide Technology and Data Security Implementation	216,567	115,499	101,068	(14,431)	-12%
Strong Workforce Program Local	838,316	838,316	1,384,691	546,375	65%
Strong Workforce Regional Funding	910,132	962,632	712,192	(250,440)	-26%
Student Equity and Achievement Program	2,253,689	2,263,689	1,619,751	(643,938)	-28%
Student Financial Aid Administration Allowance	115,755	115,755	132,912	17,157	15%
Student Food and Housing Support	910,631	789,352	0	(789,352)	-100%
Student Retention and Enrollment Outreach	183,518	183,518	0	(183,518)	-100%
Student Transfer Achievement Reform Act of 2021	565,217	327,792	237,425	(90,367)	-28%
Systemwide Technology & Data Security Funding	600,000	32,030	567,970	535,940	1673%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
Umoja Supplemental	\$ 81,534	\$ 66,627	\$ 15,801	\$ (50,826)	-76%
Veteran Resource Center	215,909	50,428	258,251	207,823	412%
Zero Textbook Cost-Impact Grant	0	0	320,000	320,000	na
Zero Textbook Cost-Auto Tech	0	0	57,440	57,440	na
Zero Textbook Cost-Interpretive Studies	0	0	22,320	22,320	na
Zero Textbook Cost-Acceleration	100,000	0	150,000	150,000	na
Zero Textbook Cost-Implementation	145,929	76,986	68,942	(8,044)	-10%
College Advancement and Economic Development					
Industry Driven Regional Collaboratives Truck Driving	\$ 41,042	\$ 0	\$ 41,042	\$ 41,042	na
Office of Small Business Advocate (GO-BIZ) Capital Infusion Grant	396,677	396,677	402,860	6,183	2%
Office of Small Business Advocate (GO-BIZ) Technical Assistance Expansion	1,966,334	1,919,987	2,129,002	209,015	11%
Port of Long Beach Electric Vehicle Blueprint Project	9,367	201	9,166	8,965	4460%
Regional Equity & Recovery Partnerships	179,326	69,197	110,129	40,932	59%
Small Business Development Center - CA International Trade Center	790,426	629,444	349,981	(279,463)	-44%
Veterans Business Outreach Center Technical Assistance (VBOC TAP)	38,342	38,342	54,729	16,387	43%
Total State Revenue	\$ 40,702,391	\$ 26,279,820	\$ 30,620,273	\$ 4,340,453	17%
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 103,128	\$ 22,592	\$ 105,536	\$ 82,944	367%
Apostle Family Foundation Program	70,782	70,782	29,890	(40,892)	-58%
AQL Labs - Honorarium	0	0	9,000	9,000	na
Aspen Institute	73,554	73,554	0	(73,554)	-100%
College Promise Tours	19,206	19,206	9,763	(9,443)	-49%
CSUN Foundation Global Hispanic Serving Institution Equity Innovation Hub	0	0	90,877	90,877	na
Excelencia in Education	41,754	9,917	56,837	46,920	473%
Los Angeles County American Rescue Plan Program	43,437	0	0	0	na
Pritzker-Guardian Scholars	23,120	4,670	18,450	13,780	295%
Public Education & Government - City of Long Beach	295,427	94,600	200,827	106,227	112%
Puente	88,390	76,559	71,831	(4,728)	-6%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
Racial Equity for Adult Credentials for Higher Education	\$ 32,581	\$ 38,881	\$ 0	\$ (38,881)	-100%
Resource Family Assistance Program	85,215	469	84,746	84,277	17970%
Strategic Enrollment Management	16,201	16,201	0	(16,201)	-100%
Water, Wastewater and Energy	0	0	626,591	626,591	na
College Advancement and Economic Development					
Port of Long Beach Electric Vehicle Blueprint Project	9,216	200	9,016	8,816	4408%
Total Local Revenue	\$ 902,011	\$ 427,631	\$ 1,313,364	\$ 885,733	207%
Total Prior Year Carryover	\$ 49,015,301	\$ 32,535,490	\$ 41,923,723	\$ 9,388,233	29%
TOTAL REVENUE	\$ 88,115,869	\$ 60,535,836	\$ 82,562,831	\$ 22,026,995	36%
OTHER FINANCING SOURCES					
INTERFUND AND INTRAFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 88,715,869	\$ 61,135,836	\$ 83,162,831	\$ 22,026,995	36%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Administrator Salaries	\$ 2,234,945	\$ 1,592,459	\$ 2,352,470	\$ 760,011	48%
Department Head/Coordinator Salaries	757,308	549,502	665,149	115,647	21%
Full Time Counselor Salaries	1,988,069	1,525,075	2,018,894	493,819	32%
Academic Hourly Instructional Salaries	97,645	109,033	100,645	(8,388)	-8%
Academic Hourly Non-Instructional Salaries	7,190,954	4,461,825	4,941,467	479,642	11%
TOTAL ACADEMIC SALARIES	\$ 12,268,921	\$ 8,237,894	\$ 10,078,625	\$ 1,840,731	22%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 10,413,946	\$ 6,503,076	\$ 9,973,357	\$ 3,470,281	53%
Classified Manager/Supervisor Salaries	2,835,207	2,111,149	3,446,295	1,335,146	63%
Confidential Salaries	111,933	111,042	0	(111,042)	-100%
Classified Instructional Salaries	673,662	313,027	753,629	440,602	141%
Classified Hourly Non-Instructional Salaries	7,678,518	6,135,496	7,277,072	1,141,576	19%
Classified Hourly Instructional Salaries	1,241,567	1,535,739	1,757,334	221,595	14%
TOTAL CLASSIFIED SALARIES	\$ 22,954,833	\$ 16,709,529	\$ 23,207,687	\$ 6,498,158	39%
 BENEFITS	 \$ 12,971,029	 \$ 8,896,518	 \$ 12,417,220	 \$ 3,520,702	 40%
 SUPPLIES AND MATERIALS					
Instructional Supplies	\$ 5,642,040	\$ 1,580,661	\$ 4,763,090	\$ 3,182,429	201%
Fuel	15,700	7,365	8,642	1,277	17%
Hospitality	849,656	656,344	762,304	105,960	16%
Other Supplies	1,585,546	994,040	977,181	(16,859)	-2%
TOTAL SUPPLIES AND MATERIALS	\$ 8,092,942	\$ 3,238,410	\$ 6,511,217	\$ 3,272,807	101%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 17,012,557	\$ 11,154,155	\$ 20,356,757	\$ 9,202,602	83%
Travel and Conferences	1,213,584	718,149	1,301,963	583,814	81%
Staff Development	81,512	13,344	38,000	24,656	185%
Dues and Memberships	53,880	132,588	89,551	(43,037)	-32%
Insurance	110,000	115,990	120,000	4,010	3%
Utilities	116,030	147,076	52,649	(94,427)	-64%
Rents, Building Repair, Maintenance and Equipment Repair	292,830	276,249	319,055	42,806	15%
Fingerprinting	36,825	28,314	12,000	(16,314)	-58%
Postage	55,655	41,561	18,578	(22,983)	-55%
Online Software Licensing	1,574,152	2,799,678	2,189,904	(609,774)	-22%
Credit Card Fees	35,000	35,000	35,000	0	0%
Indirect Costs	1,899,186	1,535,596	2,558,440	1,022,844	67%
Other Services and Expenses	4,668,751	207,434	1,597,855	1,390,421	670%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 27,149,962	\$ 17,205,134	\$ 28,689,752	\$ 11,484,618	67%
CAPITAL OUTLAY					
Site Improvements	\$ 47,526	\$ 53,527	\$ 51,933	\$ (1,594)	-3%
Construction & Additions	16,000	14,451	1,549	(12,902)	-89%
Building Fixtures	2,000	0	0	0	na
Library Books	172,076	37,305	138,455	101,150	271%
Equipment	4,300,361	4,036,857	1,657,125	(2,379,732)	-59%
Lease Purchase	3,000	0	3,000	3,000	na
TOTAL CAPITAL OUTLAY	\$ 4,540,963	\$ 4,142,140	\$ 1,852,062	\$ (2,290,078)	-55%
TOTAL EXPENDITURES	\$ 87,978,650	\$ 58,429,625	\$ 82,756,563	\$ 24,326,938	42%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted General Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
OTHER OUTGO					
Payments to Students	\$ 1,453,912	\$ 3,180,223	\$ 1,322,482	\$ (1,857,741)	-58%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 89,432,562	\$ 61,609,848	\$ 84,079,045	\$ 22,469,197	36%
OPERATING SURPLUS/(DEFICIT)	\$ (716,693)	\$ (474,012)	\$ (916,214)	\$ (442,202)	-93%
Plus Beginning Balance	4,592,077	4,592,077	4,118,065	(474,012)	-10%
ENDING BALANCE	\$ 3,875,384	\$ 4,118,065	\$ 3,201,851	\$ (916,214)	-22%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Reserve for Parking Program	\$ 3,587,044	\$ 3,784,341	\$ 2,864,553	\$ (919,788)	-24%
Reserve for Student Health Fees	288,340	333,724	337,298	3,574	1%
TOTAL FUND BALANCE	\$ 3,875,384	\$ 4,118,065	\$ 3,201,851	\$ (916,214)	-22%

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted Parking Program**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	<u>\$ 4,384,216</u>	<u>\$ 4,384,216</u>	<u>\$ 3,784,341</u>	<u>\$ (599,875)</u>	<u>-14%</u>
REVENUE					
Other Local Revenue					
Parking Permits and Meters	<u>\$ 1,280,000</u>	<u>\$ 1,280,000</u>	<u>\$ 1,280,000</u>	<u>\$ 0</u>	<u>0%</u>
TOTAL REVENUE	<u>\$ 1,280,000</u>	<u>\$ 1,280,000</u>	<u>\$ 1,280,000</u>	<u>\$ 0</u>	<u>0%</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 326,049	\$ 242,276	\$ 381,103	\$ 138,827	57%
Classified Manager/Supervisor Salaries	16,790	31,315	103,585	72,270	231%
Classified Hourly Non-Instructional Salaries	<u>104,000</u>	<u>202,693</u>	<u>104,000</u>	<u>(98,693)</u>	<u>-49%</u>
TOTAL CLASSIFIED SALARIES	<u>\$ 446,839</u>	<u>\$ 476,284</u>	<u>\$ 588,688</u>	<u>\$ 112,404</u>	<u>24%</u>
BENEFITS	\$ 206,858	\$ 171,297	\$ 243,905	\$ 72,608	42%
SUPPLIES AND MATERIALS					
Fuel	\$ 3,000	\$ 6,000	\$ 6,000	\$ 0	0%
Other Supplies	<u>37,000</u>	<u>37,179</u>	<u>35,000</u>	<u>(2,179)</u>	<u>-6%</u>
TOTAL SUPPLIES AND MATERIALS	<u>\$ 40,000</u>	<u>\$ 43,179</u>	<u>\$ 41,000</u>	<u>\$ (2,179)</u>	<u>-5%</u>

**Long Beach Community College District
2025-2026 Tentative Budget
Restricted Parking Program**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 385,000	\$ 318,718	\$ 365,000	\$ 46,282	15%
Travel and Conferences	7,500	2,500	7,500	5,000	200%
Dues and Memberships	2,000	0	1,000	1,000	na
Utilities	30,000	46,094	48,000	1,906	4%
Rents, Building Repair, Maintenance and Equipment Repair	233,500	180,234	225,000	44,766	25%
Postage	5,000	3,847	5,000	1,153	30%
Credit Card Fees	35,000	35,000	35,000	0	0%
Online Software Licensing	1,800	1,343	1,800	457	34%
Other Services and Expenses	85,000	65,788	85,000	19,212	29%
Indirect Costs	444,175	401,986	470,395	68,409	17%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 1,228,975	\$ 1,055,510	\$ 1,243,695	\$ 188,185	18%
CAPITAL OUTLAY					
Building Fixtures	\$ 2,000	\$ 0	\$ 0	\$ 0	na
Equipment	152,500	133,605	82,500	(51,105)	-38%
TOTAL CAPITAL OUTLAY	\$ 154,500	\$ 133,605	\$ 82,500	\$ (51,105)	-38%
TOTAL EXPENDITURES	\$ 2,077,172	\$ 1,879,875	\$ 2,199,788	\$ 319,913	17%
OPERATING SURPLUS/(DEFICIT)	\$ (797,172)	\$ (599,875)	\$ (919,788)	\$ (319,913)	-53%
Plus Beginning Balance	4,384,216	4,384,216	3,784,341	(599,875)	-14%
ENDING BALANCE	\$ 3,587,044	\$ 3,784,341	\$ 2,864,553	\$ (919,788)	-24%

**Long Beach Community College District
2025-2026 Tentative Budget
Student Health Centers**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 207,861	\$ 207,861	\$ 333,724	\$ 125,863	61%
REVENUE					
Other Local Revenue					
Student Health Fees	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0%
TOTAL REVENUE	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0	0%
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 902,426	\$ 870,839	\$ 935,173	\$ 64,334	7%
Classified Manager/Supervisor Salaries	63,721	63,126	67,623	4,497	7%
Classified Hourly Non-Instructional Salaries	25,000	48,113	25,000	(23,113)	-48%
TOTAL CLASSIFIED SALARIES	\$ 991,147	\$ 982,078	\$ 1,027,796	\$ 45,718	5%
BENEFITS	\$ 553,454	\$ 537,652	\$ 574,344	\$ 36,692	7%
SUPPLIES AND MATERIALS					
Hospitality	\$ 2,000	\$ 5,000	\$ 2,000	\$ (3,000)	-60%
Other Supplies	46,000	50,514	51,000	486	1%
TOTAL SUPPLIES AND MATERIALS	\$ 48,000	\$ 55,514	\$ 53,000	\$ (2,514)	-5%

**Long Beach Community College District
2025-2026 Tentative Budget
Student Health Centers**

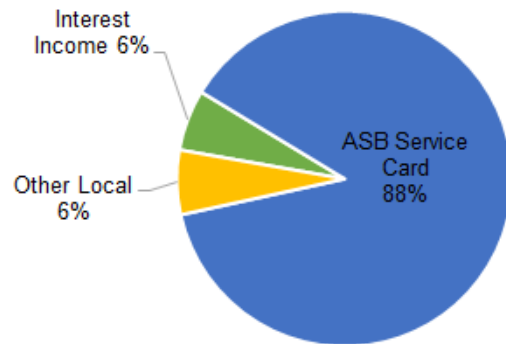
	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 30,000	\$ 21,500	\$ 30,000	\$ 8,500	40%
Travel and Conferences	10,000	500	10,000	9,500	1900%
Staff Development	2,000	0	2,000	2,000	na
Dues and Memberships	5,000	3,098	5,000	1,902	61%
Insurance	110,000	115,990	120,000	4,010	3%
Online Software Licensing	30,000	27,051	30,000	2,949	11%
Indirect Costs	133,920	130,754	139,286	8,532	7%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 320,920	\$ 298,893	\$ 336,286	\$ 37,393	13%
CAPITAL OUTLAY					
Equipment	\$ 6,000	\$ 0	\$ 5,000	\$ 5,000	na
TOTAL EXPENDITURES	\$ 1,919,521	\$ 1,874,137	\$ 1,996,426	\$ 122,289	7%
OPERATING SURPLUS/(DEFICIT)	\$ 80,479	\$ 125,863	\$ 3,574	\$ (122,289)	-97%
Plus Beginning Balance	207,861	207,861	333,724	125,863	61%
ENDING BALANCE	\$ 288,340	\$ 333,724	\$ 337,298	\$ 3,574	1%

**Long Beach Community College District
2025-2026 Tentative Budget**

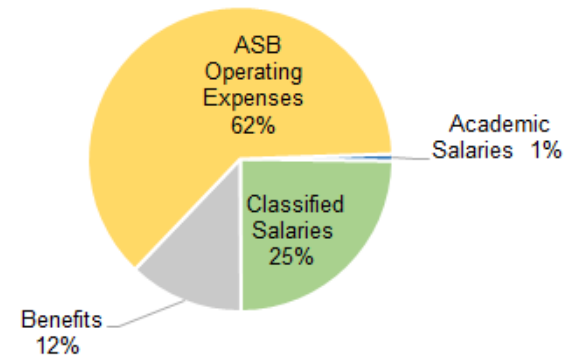
Associated Student Body Fund

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

Tentative Budget 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
Associated Student Body Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 2,744,907	\$ 2,744,907	\$ 2,547,907	\$ (197,000)	-7%
REVENUE					
Local Revenue					
College Services Card Fee	\$ 850,000	\$ 850,000	\$ 850,000	\$ 0	0%
Other Local Income	70,000	55,000	60,000	5,000	9%
Interest & Investment Income	48,000	57,000	57,000	0	0%
TOTAL REVENUE	\$ 968,000	\$ 962,000	\$ 967,000	\$ 5,000	1%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 10,611	\$ 5,000	\$ 10,611	\$ 5,611	112%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 255,280	\$ 250,000	\$ 267,308	\$ 17,308	7%
Classified Hourly Non-Instructional Salaries	52,772	52,000	57,772	5,772	11%
Classified Hourly Instructional Salaries	14,494	2,000	14,494	12,494	625%
TOTAL CLASSIFIED SALARIES	\$ 322,546	\$ 304,000	\$ 339,574	\$ 35,574	12%
BENEFITS	\$ 155,456	\$ 150,000	\$ 167,980	\$ 17,980	12%

Long Beach Community College District
2025-2026 Tentative Budget
Associated Student Body Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Other Services and Expenses	\$ 833,893	\$ 700,000	\$ 856,658	\$ 156,658	22%
TOTAL EXPENDITURES	\$ 1,322,506	\$ 1,159,000	\$ 1,374,823	\$ 215,823	19%
OPERATING SURPLUS/(DEFICIT)	\$ (354,506)	\$ (197,000)	\$ (407,823)	\$ (210,823)	-107%
Plus Beginning Balance	2,744,907	2,744,907	2,547,907	(197,000)	-7%
ENDING BALANCE	\$ 2,390,401	\$ 2,547,907	\$ 2,140,084	\$ (407,823)	-16%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 2,390,401	\$ 2,547,907	\$ 2,140,084	\$ (407,823)	-16%

**Long Beach Community College District
2025-2026 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. The District's Los Coyotes property was sold in August 2021, which ends a stream of rental income. The \$14.5 million in proceeds from the sale less proceeds previously spent are budgeted for capital projects and deferred maintenance.

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

Education Code Section 76141 allows districts to charge nonresident and international students a capital outlay fee. Revenue from the capital outlay fees can be expended only for purposes of capital outlay, maintenance, and equipment. Therefore, the capital outlay fees collected from nonresident and international student fees are recorded in the Capital Projects Fund.

In November 2016, voters approved Proposition 51 to authorize the sale of state construction bonds. The Tentative Budget includes the remaining state bond funding to wind down the remaining state bond funded projects.

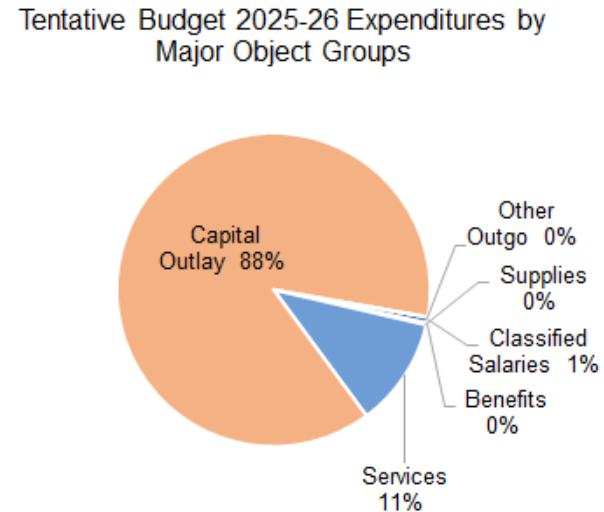
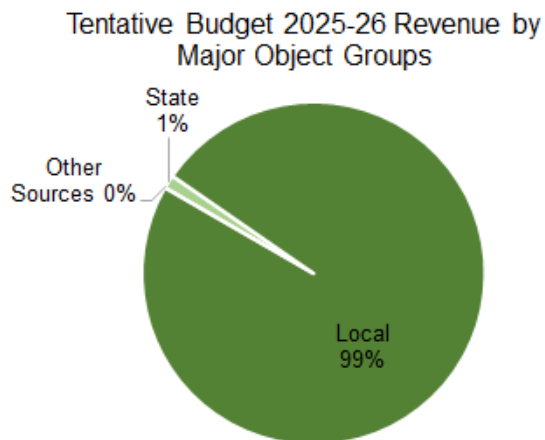
Long Beach Community College District
2025-2026 Tentative Budget

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.



**Long Beach Community College District
2025-2026 Tentative Budget
Capital Projects Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 45,360,264	\$ 45,360,264	\$ 43,708,183	\$ (1,652,081)	-4%
REVENUE					
State Revenue					
Construction Trades Phase 2 Pacific Coast Campus	\$ 4,510,413	\$ 4,510,413	\$ 0	\$ (4,510,413)	-100%
Student Housing Planning	107,927	82,329	25,598	(56,731)	-69%
Total State Revenue	\$ 4,618,340	\$ 4,592,742	\$ 25,598	\$ (4,567,144)	-99%
Local Revenue					
Interest	\$ 573,000	\$ 361,150	\$ 270,000	\$ (91,150)	-25%
Energy Rebate Program	50,000	50,000	50,000	0	0%
Redevelopment Revenue	1,200,000	1,200,000	1,200,000	0	0%
International Student Fees	107,000	107,000	107,000	0	0%
Nonresident Tuition Fees	321,000	321,000	321,000	0	0%
Port of Long Beach Child Development Center Solar Canopy System LAC	415,398	0	0	0	na
Port of Long Beach Child Development Center Solar Canopy System PCC	625,398	0	0	0	na
Port of Long Beach Child Development Center Solar Water Heater LAC	30,000	0	0	0	na
Port of Long Beach Child Development Center Solar Water Heater PCC	60,000	0	0	0	na
Total Local Revenue	\$ 3,381,796	\$ 2,039,150	\$ 1,948,000	\$ (91,150)	-4%

**Long Beach Community College District
2025-2026 Tentative Budget
Capital Projects Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund - One Time Funds for Facilities' Small Projects, Bldg T Fire Damage, E-Sports Bldg, Coffee Pavilion, & Dreamscape	\$ 7,000,000	\$ 7,000,000	\$ 0	\$ (7,000,000)	-100%
TOTAL REVENUE	\$ 15,000,136	\$ 13,631,892	\$ 1,973,598	\$ (11,658,294)	-86%
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 49,612	\$ 48,506	\$ 50,142	\$ 1,636	3%
Classified Hourly Non-Instructional Salaries	89,500	0	89,500	89,500	na
TOTAL CLASSIFIED SALARIES	\$ 139,112	\$ 48,506	\$ 139,642	\$ 91,136	188%
BENEFITS	\$ 38,124	\$ 27,648	\$ 38,426	\$ 10,778	39%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 130,000	\$ 16,800	\$ 5,000	\$ (11,800)	-70%

**Long Beach Community College District
2025-2026 Tentative Budget
Capital Projects Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 2,145,767	\$ 442,253	\$ 931,203	\$ 488,950	111%
Building Repair, Maintenance and Equipment Repair	1,737,961	803,462	1,216,000	412,538	51%
Legal Services	35,706	0	35,706	35,706	na
Online Software Licensing	375,524	291,560	300,000	8,440	3%
Other Services	12,000	16,789	0	(16,789)	-100%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 4,306,958	\$ 1,554,064	\$ 2,482,909	\$ 928,845	60%
CAPITAL OUTLAY					
Site Improvement	\$ 1,230,000	\$ 161,450	\$ 1,280,000	\$ 1,118,550	693%
Construction and Additions	21,658,762	8,315,474	13,961,474	5,646,000	68%
Architect Fees	1,380,194	720,922	1,210,000	489,078	68%
Engineering Fees	161,000	7,000	61,000	54,000	771%
Inspection Fees	835,000	150,856	535,000	384,144	255%
Building Fixtures	402,906	102,672	125,000	22,328	22%
Equipment	6,394,852	4,178,581	2,168,004	(2,010,577)	-48%
TOTAL CAPITAL OUTLAY	\$ 32,062,714	\$ 13,636,955	\$ 19,340,478	\$ 5,703,523	42%
TOTAL EXPENDITURES	\$ 36,676,908	\$ 15,283,973	\$ 22,006,455	\$ 6,722,482	44%
OPERATING SURPLUS/(DEFICIT)	\$ (21,676,772)	\$ (1,652,081)	\$ (20,032,857)	\$ (18,380,776)	1113%
Plus Beginning Balance	45,360,264	45,360,264	43,708,183	(1,652,081)	-4%
ENDING BALANCE	\$ 23,683,492	\$ 43,708,183	\$ 23,675,326	\$ (20,032,857)	-46%

**Long Beach Community College District
2025-2026 Tentative Budget
Capital Projects Fund**

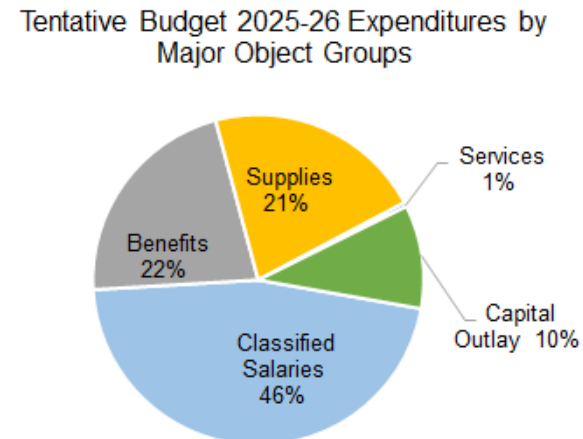
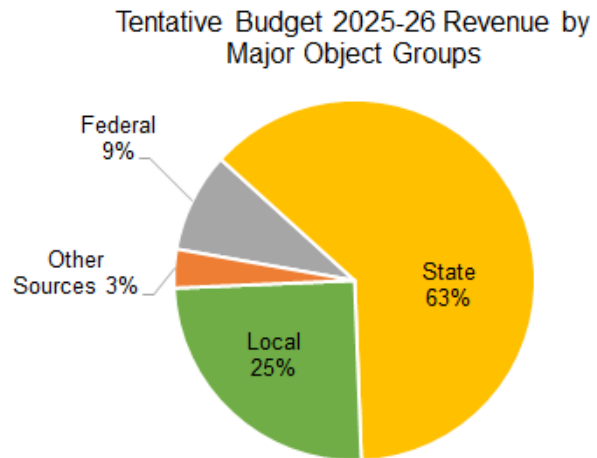
	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
FUND BALANCE CLASSIFICATIONS					
Restricted Reserves					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for Block Grant	0	3,968,101	0	(3,968,101)	-100%
Reserve for International Student Fees Project	425,800	407,921	319,921	(88,000)	-22%
Reserve for Nonresident Tuition Project	1,619,058	1,587,871	1,728,871	141,000	9%
Reserve for Redevelopment Project	4,484,133	5,762,951	4,363,883	(1,399,068)	-24%
Committed Reserves					
Committed for Building T Fire Damage	0	499,359	0	(499,359)	-100%
Committed for Dreamscape	0	1,854,365	0	(1,854,365)	-100%
Committed for Energy Rebate Program	126,274	232,274	176,274	(56,000)	-24%
Committed for Facilities' Small Projects	0	944,795	0	(944,795)	-100%
Committed for Infrastructure Upgrades	0	647,688	0	(647,688)	-100%
Committed for Los Coyotes Project	2,026,795	12,945,895	2,026,795	(10,919,100)	-84%
Committed for Mandated Cost Projects	0	67,381	0	(67,381)	-100%
Committed for other future projects	10,001,432	9,789,582	10,059,582	270,000	3%
TOTAL FUND BALANCE	\$ 23,683,492	\$ 43,708,183	\$ 23,675,326	\$ (20,032,857)	-46%

**Long Beach Community College District
2025-2026 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 childcare 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.



**Long Beach Community College District
2025-2026 Tentative Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 3,629,312	\$ 3,629,312	\$ 3,650,381	\$ 21,069	1%
REVENUE					
Federal Revenue					
Child Care Food Program	\$ 58,400	\$ 58,400	\$ 58,400	\$ 0	0%
Emergency Operational Costs	1,533	1,533	1,533	0	0%
Federal Child Care Contract	103,632	103,632	103,632	0	0%
American Rescue Plan Act Rate Supplement Allocation for CA State Preschool Program	232,093	232,093	206,521	(25,572)	-11%
American Rescue Plan Act AB110 Rate Supplement for General Child Care & Development	103	103	103	0	0%
American Rescue Plan Act AB179 Stipends for General Child Care & Development Program	19,306	21,434	18,560	(2,874)	-13%
Total Federal Revenue	\$ 415,067	\$ 417,195	\$ 388,749	\$ (28,446)	-7%
State Revenue					
Child Care Permissive Tax Bail	\$ 72,564	\$ 72,564	\$ 72,564	\$ 0	0%
State Assembly Bill 140 - Cost of Care Plus Rate Payment	54,537	54,537	37,317	(17,220)	-32%
State Assembly Bill 140 - Cost of Care Plus Rate Payment for Contractors	172,368	345,762	345,420	(342)	0%
State Assembly Bill 140 - General Child Care & Development One Time Payment for Centers	6,000	6,000	4,451	(1,549)	-26%
State Assembly Bill 140 - CA State Preschool Program One Time Payment for Centers	6,000	6,000	6,000	0	0%
State Child Development Food	1,600	1,600	1,600	0	0%
State General Child Care Contract	176,455	176,455	176,455	0	0%
State Preschool Contract	1,587,425	1,587,425	1,587,425	0	0%
State Preschool Program Temporary Rate Increase Allocation	498,175	498,175	495,493	(2,682)	-1%
Total State Revenue	\$ 2,575,124	\$ 2,748,518	\$ 2,726,725	\$ (21,793)	-1%

**Long Beach Community College District
2025-2026 Tentative Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
Local Revenue					
Fees	\$ 870,000	\$ 870,000	\$ 950,000	\$ 80,000	9%
Interest	210,000	116,898	120,000	3,102	3%
Quality Rating & Improvement System Child Care Alliance of Los Angeles	7,000	7,000	7,000	0	0%
Quality Rating & Improvement System Child Care Alliance of Los Angeles (PCC)	7,000	7,000	7,000	0	0%
Quality Start Los Angeles - LAC	4,887	4,887	0	(4,887)	-100%
Quality Start Los Angeles - PCC	4,887	4,887	0	(4,887)	-100%
Total Local Revenue	\$ 1,103,774	\$ 1,010,672	\$ 1,084,000	\$ 73,328	7%
TOTAL REVENUE	\$ 4,093,965	\$ 4,176,385	\$ 4,199,474	\$ 23,089	1%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 4,243,965	\$ 4,326,385	\$ 4,349,474	\$ 23,089	1%
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 251,996	\$ 251,995	\$ 254,757	\$ 2,762	1%
Classified Non-Instructional Salaries	1,630,528	1,553,801	1,679,186	125,385	8%
Classified Hourly Non-Instructional Salaries	233,156	242,460	234,156	(8,304)	-3%
TOTAL CLASSIFIED SALARIES	\$ 2,115,680	\$ 2,048,256	\$ 2,168,099	\$ 119,843	6%
BENEFITS	\$ 990,615	\$ 954,872	\$ 1,020,231	\$ 65,359	7%

**Long Beach Community College District
2025-2026 Tentative Budget
Child and Adult Development Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 948,299	\$ 888,249	\$ 1,003,030	\$ 114,781	13%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 2,600	\$ 2,300	\$ 1,000	\$ (1,300)	-57%
Travel and Conferences	31,198	30,998	9,000	(21,998)	-71%
Dues and Memberships	625	1,195	0	(1,195)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	2,000	1,797	1,500	(297)	-17%
Postage	249	249	0	(249)	-100%
Online Software Licensing	1,400	1,192	1,400	208	17%
Other Services and Expenses	4,800	2,205	6,495	4,290	195%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 42,872	\$ 39,936	\$ 19,395	\$ (20,541)	-51%
CAPITAL OUTLAY					
Equipment	\$ 453,939	\$ 374,003	\$ 473,699	\$ 99,696	27%
TOTAL EXPENDITURES	\$ 4,551,405	\$ 4,305,316	\$ 4,684,454	\$ 379,138	9%
OPERATING SURPLUS/(DEFICIT)	\$ (307,440)	\$ 21,069	\$ (334,980)	\$ (356,049)	-1690%
Plus Beginning Balance	3,629,312	3,629,312	3,650,381	21,069	1%
ENDING BALANCE	\$ 3,321,872	\$ 3,650,381	\$ 3,315,401	\$ (334,980)	-9%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 3,321,872	\$ 3,650,381	\$ 3,315,401	\$ (334,980)	-9%

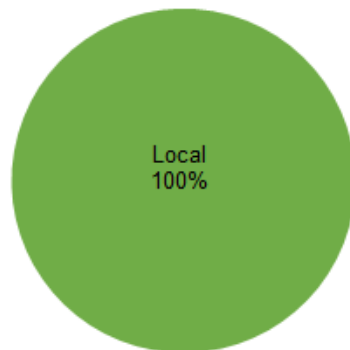
**Long Beach Community College District
2025-2026 Tentative Budget**

Economic Development Fund

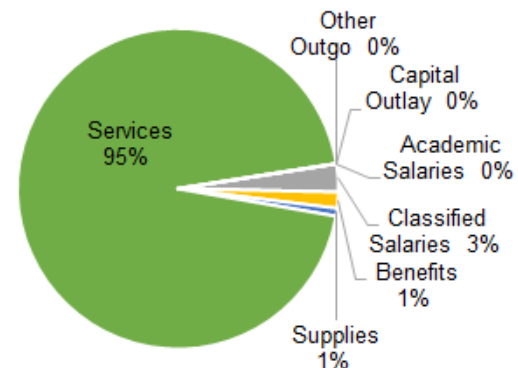
This Special Revenue Fund is used to record the financial transactions of Contract and Community Education programs and other income generating programs. The programs are managed by the Office of Workforce and Economic Development. These program revenues, generated from economic and resource development 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.

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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
Economic Development Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
BEGINNING BALANCE	\$ 1,190,202	\$ 1,190,202	\$ 687,136	\$ (503,066)	-42%
REVENUE					
Local Revenue					
Small Business Development Center Program Income	\$ 49,899	\$ 49,899	\$ 0	\$ (49,899)	-100%
Cash Match Program	1,486,969	153,772	1,388,197	1,234,425	803%
Community Education	49,750	32,000	0	(32,000)	-100%
Contract Education	208,200	66,850	0	(66,850)	-100%
Interest	75,000	68,014	36,036	(31,978)	-47%
Total Local Revenue	\$ 1,869,818	\$ 370,535	\$ 1,424,233	\$ 1,053,698	284%
TOTAL REVENUE	\$ 1,869,818	\$ 370,535	\$ 1,424,233	\$ 1,053,698	284%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 79,500	\$ 35,651	\$ 0	\$ (35,651)	-100%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
Classified Manager/Supervisor Salaries	77,771	88,479	39,302	(49,177)	-56%
Classified Hourly Non-Instructional Salaries	18,275	11,050	0	(11,050)	-100%
TOTAL CLASSIFIED SALARIES	\$ 96,046	\$ 99,529	\$ 39,302	\$ (60,227)	-61%
BENEFITS	\$ 65,420	\$ 60,206	\$ 22,402	\$ (37,804)	-63%
SUPPLIES AND MATERIALS					
Hospitality	\$ 4,900	\$ 827	\$ 2,000	\$ 1,173	142%
Other Supplies	14,350	867	9,000	8,133	938%
TOTAL SUPPLIES AND MATERIALS	\$ 19,250	\$ 1,694	\$ 11,000	\$ 9,306	549%

Long Beach Community College District
2025-2026 Tentative Budget
Economic Development Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 1,405,367	\$ 66,901	\$ 1,287,693	\$ 1,220,792	1825%
Travel and Conferences	8,050	0	2,500	2,500	na
Staff Development	1,000	0	1,000	1,000	na
Dues and Memberships	1,000	0	1,000	1,000	na
Utilities	7,250	4,173	0	(4,173)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	210	198	150	(48)	-24%
Postage	0	124	150	26	21%
Online Software Licensing	13,635	7,782	23,000	15,218	196%
Other Services and Expenses	5,700	264	0	(264)	-100%
Indirect Costs	46,548	18,981	0	(18,981)	100%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 1,488,760	\$ 98,423	\$ 1,315,493	\$ 1,217,070	-1237%
TOTAL EXPENDITURES	\$ 1,748,976	\$ 295,503	\$ 1,388,197	\$ 1,092,694	370%
OTHER OUTGO					
Payments to Students	\$ 2,000	\$ 0	\$ 0	\$ 0	na
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 5,612	\$ 0	\$ 0	\$ 0	na
TOTAL OTHER OUTGO	\$ 7,612	\$ 0	\$ 0	\$ 0	na
TOTAL EXPENDITURES & OTHER OUTGO	\$ 1,756,588	\$ 295,503	\$ 1,388,197	\$ 1,092,694	370%
OPERATING SURPLUS/(DEFICIT)	\$ 113,230	\$ 75,032	\$ 36,036	\$ (38,996)	-52%
Plus Beginning Balance	1,190,202	1,190,202	687,136	(503,066)	-42%
ENDING BALANCE	\$ 1,303,432	\$ 1,265,234	\$ 723,172	\$ (542,062)	-43%
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 1,303,432	\$ 1,265,234	\$ 723,172	\$ (542,062)	-43%

**Long Beach Community College District
2025-2026 Tentative Budget**

Equity Award Fund

In the spring of 2021, Long Beach City College (LBCC) received a tremendously generous gift of \$30 million from author and philanthropist MacKenzie Scott (through Fidelity Charitable). This is the single largest donation the College has received in its 98-year history, and one of the largest single-donor gifts given to a California Community College. The award was given in recognition of LBCC's leadership and transformative work in responding to the College's changing demographics, closing equity gaps, and work in racial justice. The unrestricted gift is prioritized for initiatives that:

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

Dr. Munoz formed an advisory group with representation throughout the College. The following recommendations, developed through that collaborative process, were presented to the Board January 2022.

\$5 million	LBCC Foundation	<ul style="list-style-type: none">• \$2 million – Long Beach College Promise• \$3 million – Scholarships to support the most vulnerable students
\$5 million	Strategic Investments in next 5 years	<ul style="list-style-type: none">• \$3 million – Equity Innovation Grants• \$2 million – Institutional Priorities
\$20 million	Endow/Invest	<ul style="list-style-type: none">• Grow the corpus• Investment earnings to advance the funding priorities for many years to come

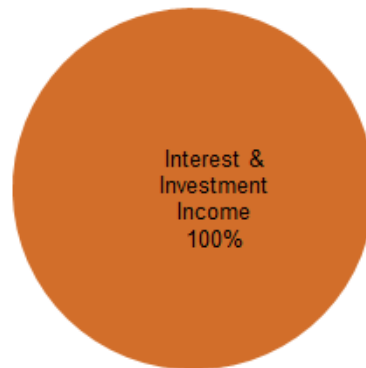
**Long Beach Community College District
2025-2026 Tentative Budget**

Equity Award Fund

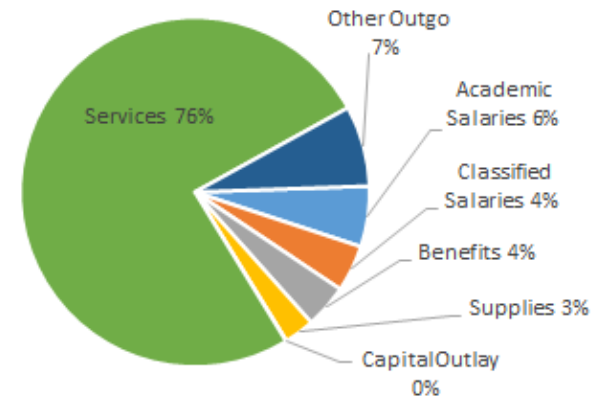
In the spring of 2024, the Board approved the transfer of the \$20 million endowment investment to the LBCC Foundation. These funds will be in the custody of the Foundation and will be managed by their investment manager, but will remain the property of the District.

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

Tentative Budget 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
Equity Award Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 25,724,361	\$ 25,724,361	\$ 25,339,383	\$ (384,978)	-1%
REVENUE					
Local Revenue					
Interest	\$ 196,000	\$ 155,253	\$ 150,000	\$ (5,253)	-3%
Investment Income for Quasi Endowment	600,000	600,000	600,000	0	0%
TOTAL REVENUE	\$ 796,000	\$ 755,253	\$ 750,000	\$ (5,253)	-1%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Instructional Salaries	\$ 99,580	\$ 94,530	\$ 102,878	\$ 8,348	9%
Department Head/Coordinator Salaries	47,328	47,328	49,662	2,334	5%
Academic Hourly Instructional Salaries	1,500	0	1,500	1,500	na
Academic Hourly Non-Instructional Salaries	50,500	8,326	28,000	19,674	236%
TOTAL ACADEMIC SALARIES	\$ 198,908	\$ 150,184	\$ 182,040	\$ 31,856	21%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 86,008	\$ 88,964	\$ 93,590	\$ 4,626	5%
Classified Hourly Non-Instructional Salaries	60,223	68,859	46,194	(22,665)	-33%
TOTAL CLASSIFIED SALARIES	\$ 146,231	\$ 157,823	\$ 139,784	\$ (18,039)	-11%
BENEFITS	\$ 131,300	\$ 121,280	\$ 131,101	\$ 9,821	8%

**Long Beach Community College District
2025-2026 Tentative Budget
Equity Award Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Instructional Supplies	\$ 5,392	\$ 826	\$ 11,392	\$ 10,566	1279%
Fuel	815	0	1,000	1,000	na
Hospitality	36,764	16,361	17,663	1,302	8%
Other Supplies	54,607	7,153	61,175	54,022	755%
TOTAL SUPPLIES AND MATERIALS	\$ 97,578	\$ 24,340	\$ 91,230	\$ 66,890	275%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 548,284	\$ 456,057	\$ 399,496	\$ (56,561)	-12%
Travel and Conferences	6,500	4,686	3,782	(904)	-19%
Staff Development	0	100	100	0	0%
Dues and Memberships	150	255	150	(105)	-41%
Rents, Building Repair, Maintenance and Equipment Repair	0	0	500	500	na
Fingerprinting	2,000	0	0	0	na
Other Services and Expenses	2,688,699	1,111	2,051,229	2,050,118	184529%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 3,245,633	\$ 462,209	\$ 2,455,257	\$ 1,993,048	431%
CAPITAL OUTLAY					
Equipment	\$ 0	\$ 6,895	\$ 1,500	\$ (5,395)	-78%
OTHER OUTGO					
Payments to Students	\$ 220,000	\$ 217,500	\$ 241,917	\$ 24,417	11%
TOTAL EXPENDITURES & OTHER OUTGO	\$ 4,039,650	\$ 1,140,231	\$ 3,242,829	\$ 2,102,598	184%
OPERATING SURPLUS/(DEFICIT)	\$ (3,243,650)	\$ (384,978)	\$ (2,492,829)	\$ (2,107,851)	548%
Plus Beginning Balance	25,724,361	25,724,361	25,339,383	(384,978)	-1%
ENDING BALANCE	\$ 22,480,711	\$ 25,339,383	\$ 22,846,554	\$ (2,492,829)	-10%

Long Beach Community College District
2025-2026 Tentative Budget
Equity Award Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
FUND BALANCE CLASSIFICATIONS					
Assigned Reserves					
Equity Innovation	\$ 0	\$ 2,395,229	\$ 0	\$ (2,395,229)	-100%
Institutional Priorities	0	502,600	0	(502,600)	-100%
Institutional Priorities Earnings	421,180	422,426	377,426	(45,000)	-11%
Investment Earnings	2,059,531	2,019,128	2,469,128	450,000	22%
Quasi-Endowment	20,000,000	20,000,000	20,000,000	0	0%
Total Reserves	\$ 22,480,711	\$ 25,339,383	\$ 22,846,554	\$ (2,492,829)	-10%

**Long Beach Community College District
2025-2026 Tentative Budget**

**Event & Filming Services Fund
(formerly Veterans Stadium Operations Fund)**

This Special Revenue Fund is intended to be 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.

Event & Filming Services Fund

The transition from the Veterans Stadium Operations Fund to the new fund and broader purpose began January 1, 2023. The new fund name and expanded operations fully took effect as of July 1, 2023. The new fund includes the revenues noted above and is broken into four major categories:

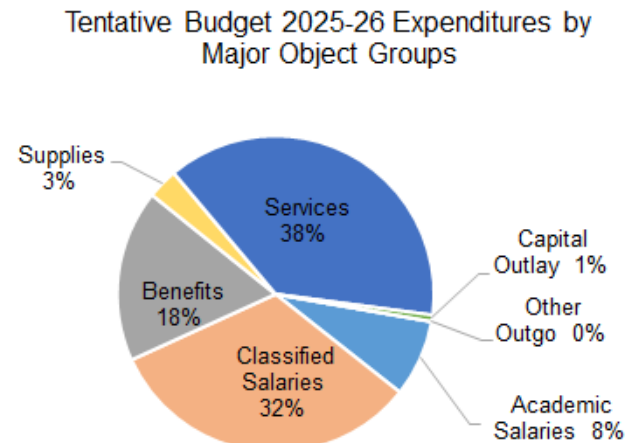
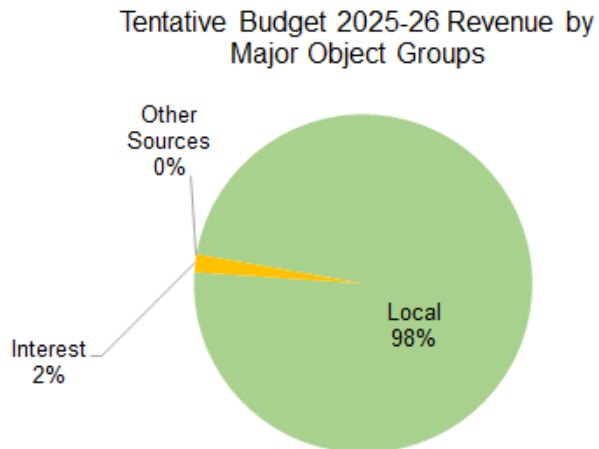
- Veterans Stadium
- Athletics/KLAC (Kinesiology Labs and Aquatics Center)
- Other Facility Rentals
- Summer Recreation

The fund will continue to be self-supporting. In addition to the revenues noted above, income from athletics facilities and the new KLAC rentals, other campus facilities rentals and summer recreation activity will be recorded in this fund.

**Long Beach Community College District
2025-2026 Tentative Budget**

**Event & Filming Services Fund
(formerly Veterans Stadium Operations Fund)**

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



**Long Beach Community College District
2025-2026 Tentative Budget
Event and Filming Services Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 1,763,928	\$ 1,763,928	\$ 870,399	\$ (893,529)	-51%
REVENUES					
Local Revenue					
Concessions	\$ 0	\$ 3,563	\$ 0	\$ (3,563)	-100%
Custodial Services	61,100	75,000	75,000	0	0%
Facility Rentals	1,544,069	1,369,402	1,380,000	10,598	1%
Interest	46,000	34,086	30,000	(4,086)	-12%
Media Services	853	1,803	2,000	197	11%
Other Income	7,000	7,000	7,000	0	0%
Parking	29,445	100,180	100,000	(180)	0%
Summer Recreation	120,000	120,000	120,000	0	0%
Vendor Services	150,000	50,000	50,000	0	0%
TOTAL REVENUE	\$ 1,958,467	\$ 1,761,034	\$ 1,764,000	\$ 2,966	0%
EXPENDITURES					
ACADEMIC SALARIES					
Academic Administrator Salaries	\$ 170,978	\$ 175,641	\$ 187,400	\$ 11,759	7%
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 117,721	\$ 124,934	\$ 128,680	\$ 3,746	3%
Classified Non-Instructional Salaries	397,493	375,357	422,245	46,888	12%
Classified Hourly Non-Instructional Salaries	286,979	331,911	225,196	(106,715)	-32%
TOTAL CLASSIFIED SALARIES	\$ 802,193	\$ 832,202	\$ 776,121	\$ (56,081)	-7%
BENEFITS	\$ 398,762	\$ 397,200	\$ 419,381	\$ 22,181	6%

**Long Beach Community College District
2025-2026 Tentative Budget
Event and Filming Services Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
SUPPLIES AND MATERIALS					
Fuel	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0%
Hospitality	1,000	779	1,000	221	28%
Other Supplies	105,800	83,418	71,000	(12,418)	-15%
TOTAL SUPPLIES AND MATERIALS	\$ 108,800	\$ 86,197	\$ 74,000	\$ (12,197)	-14%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 301,800	\$ 393,084	\$ 301,800	\$ (91,284)	-23%
Travel and Conferences	4,550	135	4,550	4,415	3270%
Dues and Memberships	0	515	0	(515)	-100%
Utilities	344,479	480,761	439,765	(40,996)	-9%
Rents, Building Repair Maintenance and Equipment Repair	157,634	197,480	157,634	(39,846)	-20%
Fingerprinting	1,500	0	1,500	1,500	na
Postage	1,100	1	1,100	1,099	109900%
Credit Card Fees	4,147	4,147	4,147	0	0%
Online Software Licensing	1,350	0	1,350	1,350	na
Other Services and Expenses	0	0	0	0	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 816,560	\$ 1,076,123	\$ 911,846	\$ (164,277)	-15%
CAPITAL OUTLAY					
Equipment	\$ 0	\$ 71,466	\$ 0	\$ (71,466)	-100%
Lease/Purchase	0	15,734	15,734	0	0%
TOTAL CAPITAL OUTLAY	\$ 0	\$ 87,200	\$ 15,734	\$ (71,466)	-82%
TOTAL EXPENDITURES	\$ 2,297,293	\$ 2,654,563	\$ 2,384,482	\$ (270,081)	-10%
OPERATING SURPLUS/(DEFICIT)	\$ (338,826)	\$ (893,529)	\$ (620,482)	\$ 273,047	-31%
Plus Beginning Balance	1,763,928	1,763,928	870,399	(893,529)	-51%
ENDING BALANCE	\$ 1,425,102	\$ 870,399	\$ 249,917	\$ (620,482)	-71%

**Long Beach Community College District
2025-2026 Tentative Budget
Event and Filming Services Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
FUND BALANCE CLASSIFICATIONS					
Committed Reserves					
Committed for Stadium Operations	\$ 814,264	\$ 407,958	\$ 680	\$ (407,278)	-100%
Committed for Athletics & KLAC	197,027	189,316	3,252	(186,064)	-98%
Committed for Other Facility Rentals	335,541	186,705	132,225	(54,480)	-29%
Committed for Summer Recreation	78,270	86,420	113,760	27,340	32%
TOTAL FUND BALANCE	\$ 1,425,102	\$ 870,399	\$ 249,917	\$ (620,482)	-71%

**Long Beach Community College District
2025-2026 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.

**Long Beach Community College District
2025-2026 Tentative Budget**

General Obligation Bond Funds

On December 14, 2017, \$83,490,000 in 2008 Election, 2017 Series G refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2008 Election, 2012 Series B bonds. This refunding saves District taxpayers approximately \$38.4 million in future property taxes (\$21.4 million NPV).

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

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

2016 Measure LB General Obligation Bonds

A total of \$850 million was authorized under 2016 Measure LB in June 2016 by the voters. On September 7, 2016, \$81.8 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.

On October 27, 2021, \$150,000,000 in 2016 Election, 2021 Series D general obligation bonds were issued to continue to fund construction projects.

**Long Beach Community College District
2025-2026 Tentative Budget**

General Obligation Bond Funds

2024 Bond Measure Election

At their August 7, 2024 meeting, the Board of Trustees approved resolution no. 080724 to authorize a \$990,000,000 general obligation bond measure to be placed on the ballot for the November 5, 2024 election. The proceeds to be generated from these bonds would be for construction, reconstruction, rehabilitation and replacement of District facilities, including the furnishing or equipping of District facilities.

2008 Measure E and 2016 Measure LB Projects

The projects funded by the 2008 Measure E and the 2016 Measure LB will continue to further the modernization of Long Beach City College in accordance with the LBCC Facilities 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 2025-26.

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 is to retro-commission existing buildings on both campuses to fine tune existing systems in an effort to further reduce energy and water consumption, and will complement the low-cost measures that have already been implemented. EEM-2B consists of solar panel car port structures at both the Liberal Arts Campus and Pacific Coast Campus and will dramatically reduce the purchased energy expenditures at both campuses, thus reducing General Fund expenditures. EEM-2B is currently in the preliminary design and planning stage. EEM-2C consists of the installation of phase change materials (PCM)

**Long Beach Community College District
2025-2026 Tentative Budget**

General Obligation Bond Funds

as an HVAC control strategy, which reduces the energy consumption required to maintain and stabilize the indoor environment. EEM-2D consists of the installation of Electrical Vehicle Charging Stations at both LAC and PCC, to encourage the use of electrical vehicles for commuting faculty, students and staff. EEM-2D has been completed.

Door Access Control

This project is to replace the District's current Omni Lock keypad system, which is a product that is going to be discontinued in the near future, with a more modern, touchless and fully integrated door access control system. The door access controls will tie into the District's current Genetec Security system, which is the program that controls and monitors the District's video surveillance cameras located throughout the campuses. In addition, the project will provide door access controls at classrooms, offices and in various areas, to provide for a remote door lockdown function as a response to Assembly Bill 211, which calls for, "Locking mechanisms that lock a door from the inside, commonly referred to as classroom security locks, have been developed to quickly lock doors to classrooms, offices, and other rooms from the inside." The project will also provide a mass notification system to accompany the door access security locks. The project will be implemented districtwide, at the Liberal Arts Campus and Pacific Coast Campus including the Child Development Centers at PCC and on Clark Ave. Building projects slated to be constructed new or renovated in the future per the 2041 Master Plan will be implemented during the construction of those buildings and at a later date.

North Long Beach Higher Education Complex and Student Housing

The City of Long Beach is in the process of transferring ownership of a surplus parcel of land in North Long Beach to the District. Working in tandem with the City, the District will develop a 3-story student housing structure in order to increase exposure and accessibility of LBCC services to the local North Long Beach community. Conceptually, the 1st floor will contain two multipurpose rooms and two offices, while the 2nd and 3rd floors will be student housing for about 22-25 beds. This project will utilize the design-build delivery method

**Long Beach Community College District
2025-2026 Tentative Budget**

General Obligation Bond Funds

and Sillman has been selected as the bridging architect to provide the programming and design-build criteria package.

Pacific Coast Campus

Construction Trades Phase 1 – Building MM

This project involves a major renovation of the existing 13,288 gross square foot facility, which was constructed in 1957, as well as construction of a new 4,531 gross square foot addition to the building. State funding of nearly \$7 million was provided to help offset the construction cost of this project. Renovation includes upgrading of the facility including electrical systems, data communication systems, ADA access compliance, HVAC system replacement, lighting, plumbing, and aesthetic improvements. Construction started in Fall 2020 and has experienced several delays. The original contractor was terminated on 9/16/22. The District entered into a takeover agreement with the surety and construction was completed in October 2023. The building is open for classes, however we are still working through some final close-out issues.

Construction Trades Phase II – Building MM

This project includes demolition of the east wing of the MM building and the south wing of the MM building and the construction of 19,383 gross square feet (GSF) with 14,740 assignable square feet (ASF) comprised of 2,000 ASF lecture, 8,800 ASF lab, 2,090 ASF office, and 1,850 of other space to be constructed on the demolition site. The new structures will include program space for Trades and Industrial Technology, Horticulture, Interdisciplinary, Underwater Robotics, and Archeology (Anthropology) courses. State funding of approximately \$16 million will be provided to help offset the construction cost of this project. Construction started in Spring 2023 and is expected to be completed Spring 2025.

**Long Beach Community College District
2025-2026 Tentative Budget**

General Obligation Bond Funds

Liberal Arts Campus

Buildings G/H Music Theater/Complex

State funding of \$22 million will be provided to help offset the construction cost of this project. This project will demolish two adjacent buildings, buildings G and H constructed in 1952 and 1980, respectively. Building G is nearly 70 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. Construction began in July 2023 and classes are expected to be held in the building Spring 2026.

Building E – College Center

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

After completing a feasibility study, it was decided that there is a need to increase the program spaces for the building to better serve the students as a state-of-the-art Student Union as well as to demolish the building and build a new structure that will serve as a 'beacon of light' to draw students to this space for years to come. The new structure will resolve many of the issues in the current existing building, including upgrades to: the electrical distribution, plumbing and fixtures, HVAC system, fire alarm, overhead sprinkler system, lighting,

**Long Beach Community College District
2025-2026 Tentative Budget**

General Obligation Bond Funds

ADA compliance and structural safety. The new building will be approximately 55,000 GSF, three stories, and will house new programs such as additional food service stalls, First Year Experience, Family Center in addition to the programs that were already provided within the existing student center. The project is currently in the design phase and construction documents are being reviewed by DSA.

Stadium and Athletic Sports Complex

Veterans Stadium, which was constructed in 1949, requires major renovation or reconstruction to address issues related to ADA access, water intrusion and structural upgrading of the facility to meet Division of State Architect (DSA) seismic requirement. In addition, the District has re-prioritized the projects to be funded by the bond and is creating a new comprehensive athletic training center, which will replace the Stadium and Buildings Q and R, the primary and secondary gyms on campus. This project and the surrounding site development will be a continuation of the newly built Kinesiology Labs and Aquatic Center resulting in a complete, comprehensive Athletic Facility. This approach will be more cost effective and allow the facilities to utilize shared common spaces, such as lockers, showers, laundry, training and team meeting rooms. The District will utilize the progressive design-build delivery method for this project. PBK was selected as the bridging architect to develop the design criteria for this project. The RFP process was recently completed and we have selected PCL Construction and Gensler Architects as our design build team.

Student Housing

A new student housing facility will be built at the corner of Lew Davis Street and Clark Avenue adjacent to Building X, which houses the Campus Police and Central Plant. The new facility will be up to three stories, and will provide a mixture of various unit types such as one-bedroom units, two-bedroom units, and single studio units. The new complex will also provide multiple study rooms, small meeting rooms, student lounge spaces, community gathering spaces, outdoor spaces, laundry room facility, and an outdoor rooftop lounge space. This project will utilize the design-build delivery method and Gensler has been selected as the bridging architect to provide the programming and design-build criteria package.

Long Beach Community College District
2025-2026 Tentative Budget

General Obligation Bond Funds

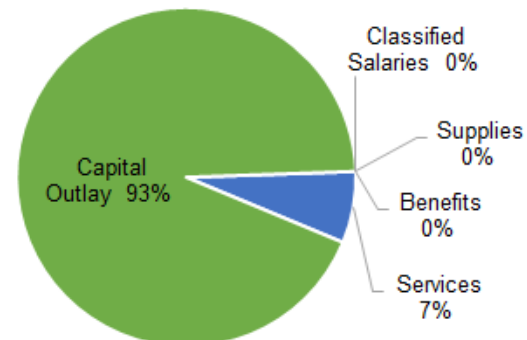
2008 Measure E

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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
General Obligation Bond Fund
2008 Measure E

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>142</u>	\$ <u>142</u>	\$ <u>146</u>	\$ <u>4</u>	<u>3%</u>
REVENUE					
Bond Proceeds	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
Interest	0	4	0	(4)	-100%
TOTAL REVENUE	\$ <u>151,412,324</u>	\$ <u>4</u>	\$ <u>151,412,324</u>	\$ <u>151,412,320</u>	<u>>1000%</u>
EXPENDITURES					
SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 0	\$ 0	\$ 0	\$ 0	na
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 8,482,255	\$ 0	\$ 8,482,255	\$ 8,482,255	na
Insurance	616,492	0	616,492	616,492	na
Rents, Building Repair, Maintenance and Equipment Repair	49,096	0	49,096	49,096	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	0	0	0	0	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ <u>9,347,113</u>	\$ <u>0</u>	\$ <u>9,347,113</u>	\$ <u>9,347,113</u>	<u>na</u>

Long Beach Community College District
2025-2026 Tentative Budget
General Obligation Bond Fund
2008 Measure E

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CAPITAL OUTLAY					
Site Improvements	\$ 3,122,992	\$ 0	\$ 3,122,992	\$ 3,122,992	na
Construction and Additions	94,930,999	0	94,930,999	94,930,999	na
Equipment	29,570,031	0	29,570,031	29,570,031	na
TOTAL CAPITAL OUTLAY	<u>\$ 127,624,022</u>	<u>\$ 0</u>	<u>\$ 127,624,022</u>	<u>\$ 127,624,022</u>	<u>na</u>
TOTAL EXPENDITURES	<u>\$ 136,971,135</u>	<u>\$ 0</u>	<u>\$ 136,971,135</u>	<u>\$ 136,971,135</u>	<u>na</u>
OPERATING SURPLUS/(DEFICIT)	\$ 14,441,189	\$ 4	\$ 14,441,189	\$ 14,441,185	>1000%
Plus Beginning Balance	142	142	146	4	3%
ENDING BALANCE	<u>\$ 14,441,331</u>	<u>\$ 146</u>	<u>\$ 14,441,335</u>	<u>\$ 14,441,189</u>	<u>>1000%</u>
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 14,441,331	\$ 146	\$ 14,441,335	\$ 14,441,189	>1000%

Long Beach Community College District
2025-2026 Tentative Budget

General Obligation Bond Funds

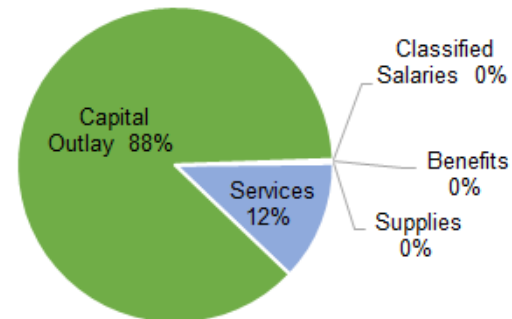
2016 Measure LB

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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
General Obligation Bond Fund
2016 Measure LB

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 84,813,464	\$ 84,813,464	\$ 15,135,044	\$ (69,678,420)	-82%
REVENUE					
Bond Proceeds	\$ 488,210,000	\$ 0	\$ 488,210,000	\$ 488,210,000	na
Interest	2,538,000	752,817	2,280,000	1,527,183	203%
TOTAL REVENUE	\$ 490,748,000	\$ 752,817	\$ 490,490,000	\$ 489,737,183	65054%
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 640,982	\$ 470,459	\$ 570,116	\$ 99,657	21%
Classified Non-Instructional Salaries	94,421	91,016	188,307	97,291	107%
TOTAL CLASSIFIED SALARIES	\$ 735,403	\$ 561,475	\$ 758,423	\$ 196,948	35%
BENEFITS	\$ 419,180	\$ 320,041	\$ 432,301	\$ 112,260	35%
SUPPLIES AND MATERIALS					
Instructional Supplies	\$ 7,645	\$ 0	\$ 7,645	\$ 7,645	na
Supplies and Materials	812,817	26,838	686,328	659,490	2457%
TOTAL SUPPLIES AND MATERIALS	\$ 820,462	\$ 26,838	\$ 693,973	\$ 667,135	2486%

Long Beach Community College District
2025-2026 Tentative Budget
General Obligation Bond Fund
2016 Measure LB

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 43,361,632	\$ 6,829,099	\$ 37,117,032	\$ 30,287,933	444%
Insurance	18,602,859	1,285,717	17,267,142	15,981,425	1243%
Rents, Building Repair, Maintenance and Equipment Repair	2,456,440	166,061	2,290,380	2,124,319	1279%
Legal	1,507,514	197,351	710,163	512,812	260%
Postage	9,830	29	9,801	9,772	33697%
Online Software Licensing	928,207	796,323	1,721,884	925,561	116%
Other Services and Expenses	2,076,643	0	1,437,138	1,437,138	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 68,943,125	\$ 9,274,580	\$ 60,553,540	\$ 51,278,960	553%
CAPITAL OUTLAY					
Site Improvements	\$ 15,441,915	\$ 12,150	\$ 15,429,765	\$ 15,417,615	126894%
Construction and Additions	426,712,348	54,899,796	370,212,554	315,312,758	574%
Equipment	50,811,444	5,336,357	45,372,087	40,035,730	750%
TOTAL CAPITAL OUTLAY	\$ 492,965,707	\$ 60,248,303	\$ 431,014,406	\$ 370,766,103	615%
TOTAL EXPENDITURES	\$ 563,883,877	\$ 70,431,237	\$ 493,452,643	\$ 423,021,406	601%
OPERATING SURPLUS/(DEFICIT)	\$ (73,135,877)	\$ (69,678,420)	\$ (2,962,643)	\$ 66,715,777	96%
Plus Beginning Balance	84,813,464	84,813,464	15,135,044	(69,678,420)	-82%
ENDING BALANCE	\$ 11,677,587	\$ 15,135,044	\$ 12,172,401	\$ (2,962,643)	-20%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 11,677,587	\$ 15,135,044	\$ 12,172,401	\$ (2,962,643)	-20%

Long Beach Community College District
2025-2026 Tentative Budget

General Obligation Bond Funds

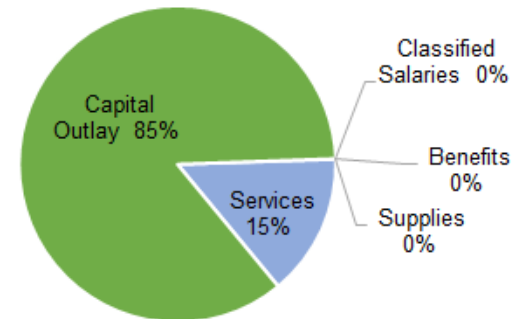
2024 Measure AC

The pie charts below present a graphic picture of the 2024 Measure AC General Obligation Bond Fund (Fund #48) 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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
General Obligation Bond Fund
2024 Measure AC

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(946,310)</u>	\$ <u>(946,310)</u>	<u>na</u>
REVENUE					
Bond Proceeds	\$ 0	\$ 0	\$ 990,000,000	\$ 990,000,000	na
Interest	0	0	1,000,000	1,000,000	na
TOTAL REVENUE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>991,000,000</u>	\$ <u>991,000,000</u>	<u>na</u>
EXPENDITURES					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
Classified Non-Instructional Salaries	0	0	0	0	na
Classified Hourly Non-Instructional Salaries	0	0	0	0	na
TOTAL CLASSIFIED SALARIES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>na</u>
BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	na
SUPPLIES AND MATERIALS					
Instructional Supplies	\$ 0	\$ 0	\$ 5,000	\$ 5,000	na
Supplies and Materials	0	0	500,000	500,000	na
TOTAL SUPPLIES AND MATERIALS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>505,000</u>	\$ <u>505,000</u>	<u>na</u>

Long Beach Community College District
2025-2026 Tentative Budget
General Obligation Bond Fund
2024 Measure AC

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 0	\$ 0	\$ 94,000,000	\$ 94,000,000	na
Insurance	0	0	25,000,000	25,000,000	na
Rents, Building Repair, Maintenance and Equipment Repair	0	0	1,400,000	1,400,000	na
Election Costs	0	946,310	0	(946,310)	-100%
Legal	0	0	2,900,000	2,900,000	na
Postage	0	0	1,000	1,000	na
Online Software Licensing	0	0	2,500,000	2,500,000	na
Other Services and Expenses	0	0	5,000,000	5,000,000	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 0	\$ 946,310	\$ 130,801,000	\$ 129,854,690	13722%
CAPITAL OUTLAY					
Site Improvements	\$ 0	\$ 0	\$ 30,000,000	\$ 30,000,000	na
Construction and Additions	0	0	680,000,000	680,000,000	na
Equipment	0	0	60,000,000	60,000,000	na
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 770,000,000	\$ 770,000,000	na
TOTAL EXPENDITURES	\$ 0	\$ 946,310	\$ 901,306,000	\$ 900,359,690	95144%
OPERATING SURPLUS/(DEFICIT)	\$ 0	\$ (946,310)	\$ 89,694,000	\$ 90,640,310	9578%
Plus Beginning Balance	0	0	(946,310)	(946,310)	na
ENDING BALANCE	\$ 0	\$ (946,310)	\$ 88,747,690	\$ 89,694,000	-9478%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Reserve for Contingencies	\$ 0	\$ (946,310)	\$ 88,747,690	\$ 89,694,000	-9478%

**Long Beach Community College District
2025-2026 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, 2024, the total actuarially determined liability (Total OPEB Liability – TOL) for current and future retirees is \$39,373,820. 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 \$4,357,170 or 3.98% of covered payroll.

Per the Chancellor's Office accounting advisory dated June 14, 2010, categorical programs can only be charged OPEB (Other Post-Employment Benefits) costs for current eligible employees. Therefore, only 2.08% of the 3.98% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$4,357,170 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 2023-24 federally funded salaries is \$120,500 which was deposited into the irrevocable trust in August 2024.

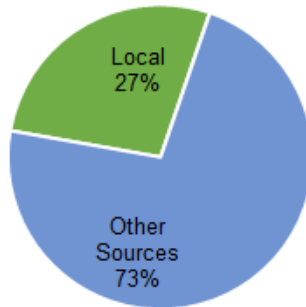
The ARC amount noted above is a minor change from the prior actuarial study. Several factors impact the ARC valuation, including: 1) changes in the number of participants, 2) effects of regulation changes, 3) changes in health insurance premiums, and 4) changes in the investment in the irrevocable trust. With the implementation of GASB 68 & 71 for pension liabilities in 2014-15 and the implementation of GASB 74 and 75 for retiree health liabilities, actuaries are compelled to use similar assumptions and methodologies to those used by STRS and PERS actuaries. Increases in health insurance premiums impact the ARC. Increases to assets in the irrevocable trust decreases the overall liability and the ARC. We implemented GASB 74 and 75 for the 2016-17 fiscal year, which requires presenting full unfunded OPEB liabilities on our audited financial statements. As of April 30, 2025, the market value of the investment in the irrevocable trust was \$11,592,858.

**Long Beach Community College District
2025-2026 Tentative Budget**

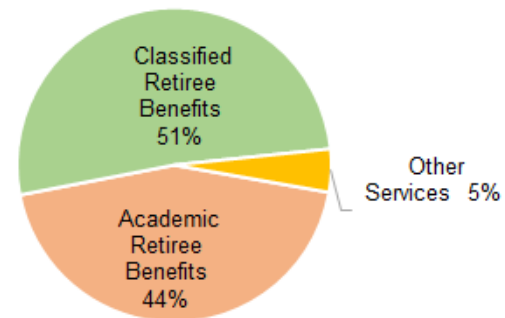
Retiree Health Fund

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

Tentative Budget 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



**Long Beach Community College District
2025-2026 Tentative Budget
Retiree Health Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 51,242,168	51,242,168	\$ 55,251,383	\$ 4,009,215	8%
REVENUE					
Local Revenue					
Interest	\$ 1,359,000	\$ 1,100,363	\$ 1,200,000	\$ 99,637	9%
Dividend Income	602,000	500,000	450,000	(50,000)	-10%
TOTAL REVENUE	\$ 1,961,000	\$ 1,600,363	\$ 1,650,000	\$ 49,637	3%
OTHER FINANCING SOURCES					
From Composite Benefits Rate	\$ 2,270,554	\$ 2,270,554	\$ 2,270,554	\$ 0	0%
From Unrestricted General Fund for Unfunded UAAL Contribution	2,086,616	2,086,616	2,086,616	0	0%
TOTAL OTHER FINANCING SOURCES	\$ 4,357,170	\$ 4,357,170	\$ 4,357,170	\$ 0	0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 6,318,170	\$ 5,957,533	\$ 6,007,170	\$ 49,637	1%
EXPENDITURES					
Academic Retiree Benefits	\$ 1,081,977	\$ 833,032	\$ 999,383	\$ 166,351	20%
Classified Retiree Benefits	1,317,326	1,032,589	1,162,716	130,127	13%
Other Services and Expenses	100,000	82,697	100,000	17,303	21%
TOTAL EXPENDITURES	\$ 2,499,303	\$ 1,948,318	\$ 2,262,099	\$ 313,781	16%
OPERATING SURPLUS/(DEFICIT)	\$ 3,818,867	\$ 4,009,215	\$ 3,745,071	\$ (264,144)	-7%
Plus Beginning Balance	51,242,168	51,242,168	55,251,383	4,009,215	8%
ENDING BALANCE	\$ 55,061,035	\$ 55,251,383	\$ 58,996,454	\$ 3,745,071	7%

**Long Beach Community College District
2025-2026 Tentative Budget
Retiree Health Fund**

	<u>ADOPTED BUDGET 2024-2025</u>	<u>ESTIMATED ACTUAL 2024-2025</u>	<u>TENTATIVE BUDGET 2025-2026</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve					
Futuris Irrevocable Trust	\$ 11,445,818	\$ 11,445,818	\$ 11,445,818	\$ 0	0%
Committed Reserve					
Actuarial Accrued Liability	<u>43,615,217</u>	<u>43,805,565</u>	<u>47,550,636</u>	<u>3,745,071</u>	<u>9%</u>
TOTAL FUND BALANCE	\$ <u>55,061,035</u>	\$ <u>55,251,383</u>	\$ <u>58,996,454</u>	\$ <u>3,745,071</u>	<u>7%</u>

**Long Beach Community College District
2025-2026 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 \$550,250,000 for excess property coverage. These pools have stabilized the cost of insurance coverage in recent years.

Deductibles (member retained limit) for insurance are as follows:

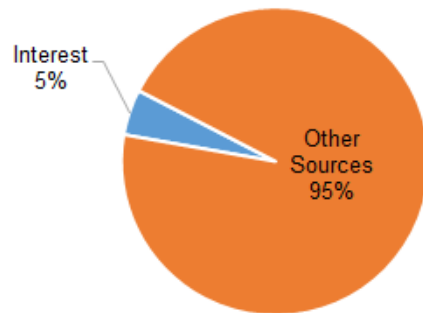
- | | |
|----------------------------------|-----------|
| • Liability | \$ 10,000 |
| • Property | \$ 5,000 |
| • Student Professional Liability | \$ 5,000 |
| • Crime | \$ 2,500 |
| • Cyber Liability | \$150,000 |
| • Equipment Breakdown | \$ 5,000 |

**Long Beach Community College District
2025-2026 Tentative Budget**

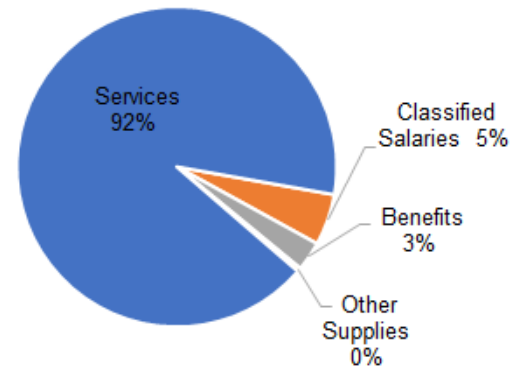
Self Insurance Fund

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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



**Long Beach Community College District
2025-2026 Tentative Budget
Self Insurance Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 3,912,966	\$ 3,912,966	\$ 2,874,240	\$ (1,038,726)	-27%
REVENUE					
Interest	\$ 53,000	\$ 57,474	\$ 60,000	\$ 2,526	4%
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 1,186,000	\$ 1,759,554	\$ 1,186,000	\$ (573,554)	-33%
TOTAL OTHER FINANCING SOURCES	\$ 1,186,000	\$ 1,759,554	\$ 1,186,000	\$ (573,554)	-33%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 1,239,000	\$ 1,817,028	\$ 1,246,000	\$ (571,028)	-31%
EXPENDITURES					
Classified Manager/Supervisor Salaries	\$ 61,713	\$ 59,404	\$ 62,374	\$ 2,970	5%
Classified Non-Instructional Salaries	38,555	38,555	39,492	937	2%
Benefits	57,153	55,837	58,064	2,227	4%
Other Supplies	7,500	332	7,500	7,168	2159%
Professional Services	8,500	5,000	8,500	3,500	70%
Travel and Conferences	3,200	0	3,200	3,200	na
Dues and Memberships	300	300	300	0	0%
Insurance Premiums Casualty/Liability	1,372,525	2,403,188	1,372,525	(1,030,663)	-43%
Miscellaneous Insurance Expense	342,000	292,147	342,000	49,853	17%
Legal Services	47,000	0	47,000	47,000	na
Online Software Licensing	5,000	991	5,000	4,009	405%
Other Services and Expenses	11,000	0	11,000	11,000	na
TOTAL EXPENDITURES	\$ 1,954,446	\$ 2,855,754	\$ 1,956,955	\$ (898,799)	-31%

**Long Beach Community College District
2025-2026 Tentative Budget
Self Insurance Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
OPERATING SURPLUS/(DEFICIT)	\$ (715,446)	\$ (1,038,726)	\$ (710,955)	\$ 327,771	-32%
Plus Beginning Balance	3,912,966	3,912,966	2,874,240	(1,038,726)	-27%
ENDING BALANCE	\$ 3,197,520	\$ 2,874,240	\$ 2,163,285	\$ (710,955)	-25%
 FUND BALANCE CLASSIFICATIONS					
Committed Reserve	\$ 3,197,520	\$ 2,874,240	\$ 2,163,285	\$ (710,955)	-25%

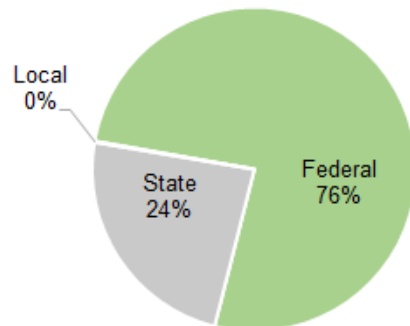
**Long Beach Community College District
2025-2026 Tentative Budget**

Student Financial Aid Fund

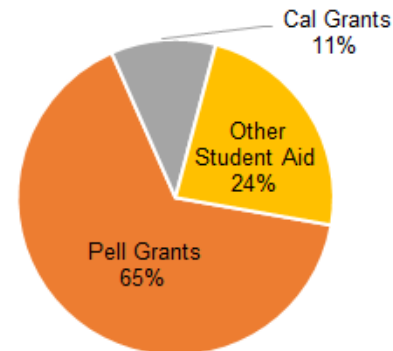
Effective July 1, 1984, the District was required to maintain a separate fund for the deposit and direct payment of government-funded Student Financial Aid. Included in the Student Financial Aid Fund are: Extended Opportunity Programs and Services (EOPS); Federal Supplemental Education Opportunity Grants (FSEOG); Cal Grants; Federal Pell Grants; Cooperative Agencies Resources Education (CARE) program; the W. D. Ford Direct Stafford Loans; and the COVID-19 Recovery Block Grant.

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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
Student Financial Aid Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%
REVENUE					
Federal Revenue					
Americorps National Service Awards	\$ 60,000	\$ 68,814	\$ 60,000	\$ (8,814)	-13%
Emergency Financial Assistance Grant	1,941,672	329,155	2,285,567	1,956,412	594%
Gang Involved Youth Grant	8,011	8,011	0	(8,011)	-100%
Pell Grants	47,000,000	53,000,000	52,000,000	(1,000,000)	-2%
Supplemental Education Opportunity Grants (SEOG)	1,524,744	1,524,744	1,522,569	(2,175)	0%
W. D. Ford Direct Stafford Loan	4,500,000	4,502,178	4,500,000	(2,178)	0%
Total Federal Revenue	\$ 55,034,427	\$ 59,432,902	\$ 60,368,136	\$ 935,234	2%
State Revenue					
Basic Needs Centers and Staff Support	\$ 100,000	\$ 250,000	\$ 100,000	\$ (150,000)	-60%
Cal Grants	6,500,000	8,350,000	8,500,000	150,000	2%
California College Promise	39,000	39,000	39,000	0	0%
Chafee	553,375	553,375	500,000	(53,375)	-10%
Cooperative Agencies Resources Education (CARE)	138,000	373,000	138,000	(235,000)	-63%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	100,000	50,000	(50,000)	-50%
COVID-19 Recovery Block Grant	2,665,855	639,382	918,640	279,258	44%
Emergency Financial Aid Grants Supplemental	424,830	0	424,830	424,830	na
Extended Opportunity Programs and Services	400,677	600,677	400,677	(200,000)	-33%
Homeless and Housing Insecure Pilot	150,000	160,000	100,000	(60,000)	-38%

Long Beach Community College District
2025-2026 Tentative Budget
Student Financial Aid Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
Restricted Lottery for Student Basic Needs	\$ 500,000	\$ 1,000	\$ 499,000	\$ 498,000	49800%
Student Equity and Achievement Program	5,000	5,000	5,000	0	0%
Student Food and Housing Support	100,000	99,799	0	(99,799)	-100%
Student Success Completion	11,242,883	11,647,445	7,118,726	(4,528,719)	-39%
Total State Revenue	\$ 22,869,620	\$ 22,818,678	\$ 18,793,873	\$ (4,024,805)	-18%
Local Revenue					
Burton Book Fund	\$ 5,000	\$ 5,000	\$ 0	\$ (5,000)	-100%
Child Development Consortium	18,838	20,100	20,100	0	0%
Pritzker-Guardian Scholars	3,000	3,000	0	(3,000)	-100%
Sallie Mae	2,000,000	50,000	50,000	0	0%
USC Race and Equity Center Takeoff Grant	34,091	68,182	17,000	(51,182)	-75%
Total Local Revenue	\$ 2,060,929	\$ 146,282	\$ 87,100	\$ (59,182)	-40%
TOTAL REVENUE	\$ 79,964,976	\$ 82,397,862	\$ 79,249,109	\$ (3,148,753)	-4%
EXPENDITURES					
Americorps National Service Awards	\$ 60,000	\$ 68,814	\$ 60,000	\$ (8,814)	-13%
Basic Needs Centers and Staff Support	100,000	250,000	100,000	(150,000)	-60%
Burton Book Fund	5,000	5,000	0	(5,000)	-100%
Cal Grants	6,500,000	8,350,000	8,500,000	150,000	2%
California College Promise	39,000	39,000	39,000	0	0%
Chafee	553,375	553,375	500,000	(53,375)	-10%
Child Development Consortium	18,838	20,100	20,100	0	0%
Cooperative Agencies Resources Education (CARE)	138,000	373,000	138,000	(235,000)	-63%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	100,000	50,000	(50,000)	-50%
COVID-19 Recovery Block Grant	2,665,855	639,382	918,640	279,258	44%

**Long Beach Community College District
2025-2026 Tentative Budget
Student Financial Aid Fund**

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
Emergency Financial Assistance Grant	\$ 1,941,672	\$ 329,155	\$ 2,285,567	\$ 1,956,412	594%
Emergency Financial Aid Grants Supplemental	424,830	0	424,830	424,830	na
Extended Opportunity Programs and Services	400,677	600,677	400,677	(200,000)	-33%
Gang Involved Youth Grant	8,011	8,011	0	(8,011)	-100%
Homeless and Housing Insecure Pilot	150,000	160,000	100,000	(60,000)	-38%
Pell Grants	47,000,000	53,000,000	52,000,000	(1,000,000)	-2%
Pritzker-Guardian Scholars	3,000	3,000	0	(3,000)	-100%
Restricted Lottery for Student Basic Needs	500,000	1,000	499,000	498,000	49800%
Sallie Mae	2,000,000	50,000	50,000	0	0%
Student Equity and Achievement Program	5,000	5,000	5,000	0	0%
Student Food and Housing Support	100,000	99,799	0	(99,799)	-100%
Student Success Completion	11,242,883	11,647,445	7,118,726	(4,528,719)	-39%
Supplemental Education Opportunity Grants (SEOG)	1,524,744	1,524,744	1,522,569	(2,175)	0%
USC Race and Equity Center Takeoff Grant	34,091	68,182	17,000	(51,182)	-75%
W. D. Ford Direct Stafford Loan	4,500,000	4,502,178	4,500,000	(2,178)	0%
TOTAL EXPENDITURES	\$ 79,964,976	\$ 82,397,862	\$ 79,249,109	\$ (3,148,753)	-4%
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%

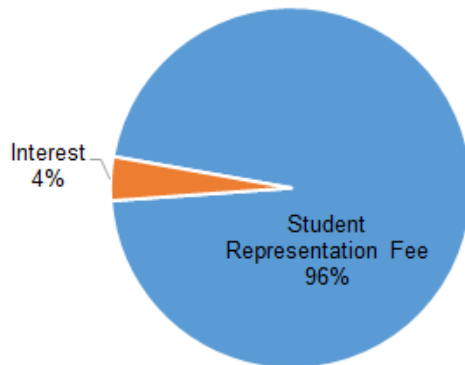
**Long Beach Community College District
2025-2026 Tentative Budget**

Student Representation Fee Fund

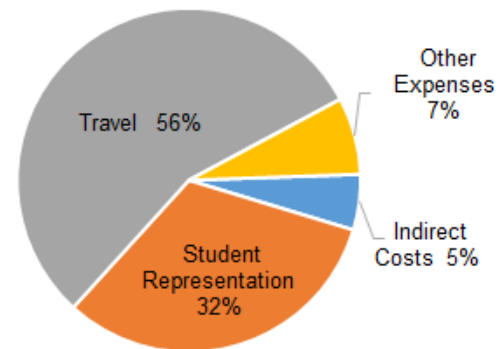
The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One-dollar (\$1) of every two-dollar (\$2) fee collected shall be expended to establish and provide support for governmental 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, and support student participatory governance meetings and activities. 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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
Student Representation Fee Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 102,369	\$ 102,369	\$ 111,678	\$ 9,309	9%
REVENUE					
Local Revenue					
Student Representation Fee	\$ 59,000	\$ 56,851	\$ 59,000	\$ 2,149	4%
Interest	1,050	2,375	2,400	25	1%
TOTAL REVENUE	\$ 60,050	\$ 59,226	\$ 61,400	\$ 2,174	4%
EXPENDITURES					
SUPPLIES & MATERIALS					
Fuel	\$ 300	\$ 100	\$ 300	\$ 200	200%
Other Supplies	400	100	400	300	300%
TOTAL SUPPLIES AND MATERIALS	\$ 700	\$ 200	\$ 700	\$ 500	250%
CONTRACT SERVICES AND OPERATING EXPENSES					
Travel and Conferences	\$ 44,000	\$ 15,000	\$ 44,000	\$ 29,000	193%
Postage	50	10	50	40	400%
Other Services	5,000	3,000	5,000	2,000	67%
Indirect Costs	4,126	4,126	4,145	19	0%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 53,176	\$ 22,136	\$ 53,195	\$ 31,059	140%
OTHER OUTGO					
To Board of Governors	\$ 27,581	\$ 27,581	\$ 25,467	\$ (2,114)	-8%
TOTAL EXPENDITURES	\$ 81,457	\$ 49,917	\$ 79,362	\$ 29,445	59%

Long Beach Community College District
2025-2026 Tentative Budget
Student Representation Fee Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE	
				AMOUNT	PERCENT
OPERATING SURPLUS/(DEFICIT)	\$ (21,407)	\$ 9,309	\$ (17,962)	\$ (27,271)	293%
Plus Beginning Balance	102,369	102,369	111,678	9,309	9%
ENDING BALANCE	\$ 80,962	\$ 111,678	\$ 93,716	\$ (17,962)	-16%
FUND BALANCE CLASSIFICATIONS					
Restricted Reserve	\$ 80,962	\$ 111,678	\$ 93,716	\$ (17,962)	-16%

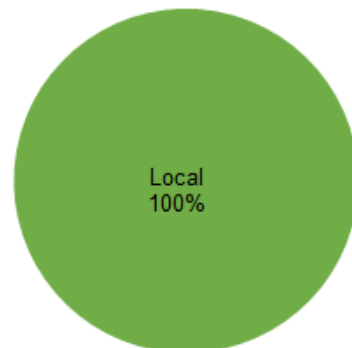
**Long Beach Community College District
2025-2026 Tentative Budget**

Workforce Development Fund

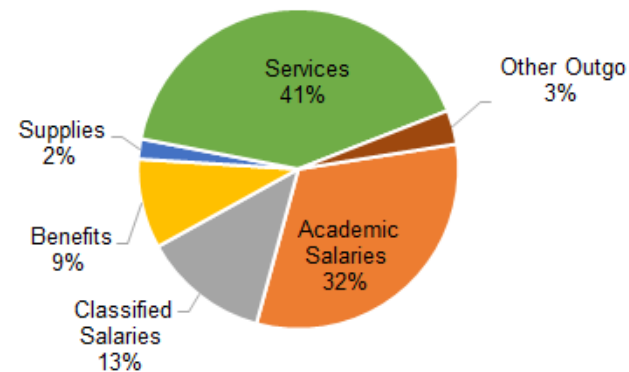
This Special Revenue Fund is used to record the financial transactions of Workforce Development programs and other income generating programs. The programs are managed by the Office of Workforce Development. Workforce development funds are aimed at enhancing job training and employment opportunities for our community. These funds are intended to support initiatives that improve labor market outcomes, bridge education and workforce gaps, and create quality jobs. 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 Workforce Development programs and these intended goals.

The pie charts below present a graphic picture of the Workforce Development 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 2025-26 Revenue by
Major Object Groups



Tentative Budget 2025-26 Expenditures by
Major Object Groups



Long Beach Community College District
2025-2026 Tentative Budget
Workforce Development Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
BEGINNING BALANCE	\$ 0	\$ 0	\$ 578,098	\$ 578,098	na
REVENUE					
Local Revenue					
Community Education	\$ 0	\$ 0	\$ 67,750	\$ 67,750	na
Contract Education	0	0	208,200	208,200	na
Interest	0	0	29,964	29,964	na
Total Local Revenue	\$ 0	\$ 0	\$ 305,914	\$ 305,914	na
TOTAL REVENUE	\$ 0	\$ 0	\$ 305,914	\$ 305,914	na
EXPENDITURES					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 0	\$ 0	\$ 70,500	\$ 70,500	na
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
Classified Manager/Supervisor Salaries	0	0	0	0	na
Classified Hourly Non-Instructional Salaries	0	0	28,329	28,329	na
TOTAL CLASSIFIED SALARIES	\$ 0	\$ 0	\$ 28,329	\$ 28,329	na
BENEFITS	\$ 0	\$ 0	\$ 20,036	\$ 20,036	na
SUPPLIES AND MATERIALS					
Hospitality	\$ 0	\$ 0	\$ 200	\$ 200	na
Other Supplies	0	0	4,350	4,350	na
TOTAL SUPPLIES AND MATERIALS	\$ 0	\$ 0	\$ 4,550	\$ 4,550	na

Long Beach Community College District
2025-2026 Tentative Budget
Workforce Development Fund

	ADOPTED BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	TENTATIVE BUDGET 2025-2026	CHANGE AMOUNT	PERCENT
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 0	\$ 0	\$ 25,900	\$ 25,900	na
Travel and Conferences	0	0	550	550	na
Rents, Building Repair, Maintenance and Equipment Repair	0	0	250	250	na
Postage	0	0	0	0	na
Online Software Licensing	0	0	11,485	11,485	na
Other Services and Expenses	0	0	5,460	5,460	na
Indirect Costs	0	0	47,588	47,588	na
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 0	\$ 0	\$ 91,233	\$ 91,233	na
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 214,648	\$ 214,648	na
OTHER OUTGO					
Payments to Students	\$ 0	\$ 0	\$ 2,000	\$ 2,000	na
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 0	\$ 0	\$ 5,612	\$ 5,612	na
TOTAL OTHER OUTGO	\$ 0	\$ 0	\$ 7,612	\$ 7,612	na
TOTAL EXPENDITURES & OTHER OUTGO	\$ 0	\$ 0	\$ 222,260	\$ 222,260	na
OPERATING SURPLUS/(DEFICIT)	\$ 0	\$ 0	\$ 83,654	\$ 83,654	na
Plus Beginning Balance	0	0	578,098	578,098	na
ENDING BALANCE	\$ 0	\$ 0	\$ 661,752	\$ 661,752	na
FUND BALANCE CLASSIFICATIONS					
Assigned Reserve	\$ 0	\$ 0	\$ 661,752	\$ 661,752	na