



**Long Beach City College**

**LONG BEACH COMMUNITY COLLEGE DISTRICT  
2009-2010 Tentative Budget**

Submitted by:

Eloy O. Oakley  
Superintendent-President

To the:

Board of Trustees  
Mark J. Bowen, President

Tom J. Clark, Vice President  
Jeffrey Kellogg, Member

Douglas W. Otto, Member  
Roberto Uranga, Member

June 23, 2009

**Long Beach Community College District  
2009–2010 Tentative Budget**

**Table of Contents**

<b>Superintendent’s Message .....</b>	<b>1</b>
<b>Assumptions and Implications .....</b>	<b>7</b>
<b>Summary of All Expenditures and Other Outgo by Fund .....</b>	<b>13</b>
<b>Unrestricted General Fund 01 .....</b>	<b>14</b>
<b>Restricted General Fund 12 .....</b>	<b>21</b>
<b>Parking Program .....</b>	<b>30</b>
<b>Student Health Centers .....</b>	<b>32</b>
<b>Capital Projects Fund 41.....</b>	<b>34</b>
<b>Child and Adult Development Fund 33 .....</b>	<b>38</b>

**Long Beach Community College District**

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Superintendent's Message**

We are projected to close this 2008-09 fiscal year with an Unrestricted General Fund ending balance of \$12,802,734, which includes a projected operating deficit of \$2,079,758. This projected ending fund balance is \$3.3 million above the ending balance from the 2008-09 Adopted Budget. The decreased operating deficit is a direct result of the efforts made through the BAC and campus community to slow down spending in anticipation of the upcoming state fiscal crisis.

I recommend this 2009-10 Tentative Budget, which is balanced by using \$5,842,628 of the \$12,802,734 projected beginning fund balance to continue to operate and serve our students. The BAC and campus community have worked together to bring this Tentative Budget forward. To date, we have instituted the following cost savings measures:

- Converted to a 4/10 summer schedule - \$199,000 savings.
- 50% cut in travel and conferences - \$132,000 savings.
- Eliminated mailing the class schedules to every home within the District - \$151,000 savings.
- Curtailed Executive Management team members travel related allowances by 50%; in essence this is nearly a 2% salary reduction for them - \$14,700 savings.
- Received voluntary reductions from several departments - \$528,000 savings.
- Applying for Federal Work Study match waiver - \$266,000 savings.
- Identified and instituting course section reductions - \$2.1 million savings.
- Reduced reassigned time by 25% - \$114,000 savings.

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Superintendent's Message**

in the Finance and Purchasing agenda items. The Quarterly Budget Performance Reports will also review the use of any reserves.

**Restricted General Fund**

The total Restricted General Fund budget is \$23,585,860. Included in this fund are programs funded from external sources. The revenue from these sources must be used for the purposes specified by the external funding source. Included in this fund are: Federal Title IV & V, the Small Business Development Centers, Vocational and Applied Technology Act, State Categorical Fund for Basic Skills, Disabled Students Programs and Services, Equal Opportunity Programs and Services, Matriculation, the Student Financial Aid Administration Allowance, CalWorks, Career Technical Education and other state supported programs. This fund also includes the locally funded Parking Program and the Student Health Centers. It is imperative to understand that most of the State categorical programs are slated for detrimental cuts. The May Revise proposes 57% cuts to all programs except CalWorks, BFAP and TTIP. This proposal is not reflected within the Tentative Budget.

**General Obligation Bond Funds**

The district has \$17.1 million remaining from the 2002 Measure E funds. Three projects remain to be completed with the 2002 funds: (1) the South Quad Complex is expected to be substantially complete in July 2009; (2) the PCC Technical Building phase 1 is approximately 78% complete; and (3) the Multidisciplinary Academic Building (MDAB) will be the final project completed under the 2002 Measure E funds.

The second sale of 2008 Measure E bonds is scheduled for November 2009. This bond issuance is expected not to exceed \$50 million. These proceeds are budgeted to fund three major projects at the Pacific Coast Campus and six at the Liberal Arts Campus.

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Superintendent's Message**

**Other Funds**

Other funds are balanced. Please see the following pages for more specific information about other funds.

**Next Steps**

As you know, the Tentative Budget provides the college administration with spending authority to operate the college during the 2009-10 fiscal year.

Due to the volatility of the budget process, this Tentative Budget does not include the proposals of the



Combine  
\$1.7 milli

As a resu

- Ins
- Di
- Lin
- Ta

We will c  
for the Ac

Respectf



Eloy O. C.  
Superinte

**Long Beach City College  
2009-2010 Budget Development  
Assumptions and Implications**

**I. ORGANIZATION**

There will be budget redirections and potential reductions in response to both the State's budget impact and the priorities as identified by the College Planning Committee (CPC) for 2009-10 College Priorities. The organization of the budget will be the same as 2008-09.

**Long Beach City College  
2009-2010 Budget Development  
Assumptions and Implications**

**II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES (continued)**

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

**III. RESERVE ASSUMPTIONS**

- A. The District will maintain an unrestricted reserve for contingencies of 5.0% of unrestricted expenditures and other outgo. The fiscal stability triggers used by the System Office are a 3% reserve (as a percentage of expenditures and other outgo) for the minimum level and a 5% reserve for the prudent level. In accordance with Board direction, we have provided for a 5.5% contingency reserve based on unrestricted expenditures and other outgo.
- B. A stability reserve will exist in the event the District is unable to restore our FTES to our 2007-08 base. Due to budget constraints, we were unable to fund this reserve in 2009-10.
- C. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked,



**Long Beach City College  
2009-2010 Budget Development  
Assumptions and Implications**

**VI. LOCAL REVENUE ASSUMPTIONS**

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

**VII. EXPENSE ASSUMPTIONS**

- A. All budgeted appropriations will be expended.
- B. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution.
- C. Salary expenses will be increased to cover all board approved salary increases; step and column increases; and longevity increments for all employees.
- D. Health and welfare benefit costs will be escalated using the best information available, including multi-year trends. Currently, the known rate increases are as follows:

Blue Cross PPO – 6.9%	Delta Dental PPO – 7.6%
Blue Cross HMO – 13%	Delta Dental HMO – 0%
Kaiser – 12%	VSP – <5.1%>

These increases combined currently result in a 9.27% blended rate.

**Long Beach City College  
2009-2010 Budget Development  
Assumptions and Implications**

**VII. EXPENSE ASSUMPTIONS (continued)**

- E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the known rates are as follows: PERS 9.709%, STRS 8.25%, Workers' Compensation 2.42%, SUI .3%, Retiree Benefits 4.02%.
- F. The budget includes hiring 3 new full-time faculty. We currently have 335 full-time faculty and our full-time faculty obligation is 326.
- G. Any purchases initiated during the year will be completed before the end of the year.
- H. The part-time hourly budget will contain sufficient dollars to meet the FTES target in accord with the enrollment management plan.
- I. Cost of substitutes for an absent cla

ar. FTES ta13.56 OfundR

**Long Beach City College  
2009-2010 Budget Development  
Assumptions and Implications**

**VIII. OTHER ASSUMPTIONS**

- A. The District will continue to improve the accuracy and timeliness of FTES estimates and state reporting of student FTES and enrollment to ensure the District maximizes its unrestricted general fund and categorical revenue.
- B. The District will continue to monitor the number of positive attendance classes and non-credit courses, changing these to census and credit, where possible, to maximize apportionment income.
- C. All grants will be carefully evaluated as to the "District match(s)" 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

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	AMOUNT	PERCENT
<b>UNRESTRICTED GENERAL FUND</b>	\$ 117,502,242	\$ 114,337,375	\$ 115,151,198	\$ 813,823	1%
<b>RESTRICTED GENERAL FUND</b>	\$ 22,342,736	\$ 24,391,534	\$ 23,585,860	\$ (805,674)	-3%
<b>CAPITAL PROJECTS FUND</b>	\$ 41,042,637	\$ 32,025,787	\$ 17,853,308	\$ (14,172,479)	-44%
<b>CHILD AND ADULT DEVELOPMENT FUND</b>	\$ 1,354,797	\$ 1,298,110	\$ 1,430,343	\$ 132,233	10%
<b>CONTRACT/COMMUNITY EDUCATION FUND</b>	\$ 596,592	\$ 676,868	\$ 731,459	\$ 54,591	8%



**Long Beach Community College District  
2009-2010 Tentative Budget**

**Unrestricted General Fund**

The Unrestricted General Fund is used for the operating expenses of the District. It is the largest of the fourteen funds comprising the District's total budget. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue generated from student enrollment fees, local property taxes and state apportionment revenue. For 2009-10, the apportionment revenue is estimated to be \$100,761,912 which is based on 21,499 full-time equivalent students (FTES).

	<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>	<b>AMOUNT</b>	<b>PERCENT</b>
<b>BEGINNING BALANCE</b>	<b>\$ 14,882,492</b>	<b>\$ 14,882,492</b>	<b>\$ 12,802,734</b>	<b>\$ (2,079,758)</b>	<b>-14%</b>
<b>REVENUE</b>					

**Long Beach Community College District  
2009-2010 Tentative Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Local Revenue					
From LBCC Auxiliary	\$ 74,250	\$ 74,250	\$ 125,000	\$ 50,750	68%
Rent from East Campus	455,000	495,000	500,000	5,000	1%
International Students Fees	1,769,196	1,698,796	1,698,796	0	0%
Nonresident Tuition	847,765	780,000	780,000	0	0%
Materials and Off-Campus Facility Use Fees	76,933	88,496	86,689	(1,807)	-2%
Summer Recreation Program	63,880	63,880	63,880	0	0%
Other Local Revenue	1,521,000	1,368,605	1,155,716	(212,889)	-16%
Total Local Revenue	\$ 4,808,024	\$ 4,569,027	\$ 4,410,081	\$ (158,946)	-3%
<b>TOTAL REVENUE</b>	<b>\$ 110,557,321</b>	<b>\$ 110,578,222</b>	<b>\$ 108,690,149</b>	<b>\$ (1,888,073)</b>	<b>-2%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>INTERFUND TRANSFERS IN</b>					
From Capital Projects Fund	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
From Contract Education/Community Education Fund					
Instructional Departments	\$ 8,710	\$ 10,000	\$ 10,000	\$ 0	0%
Indirect Costs	24,310	29,724	38,623	8,899	30%
Total From Contract Education/Community Education Fund	\$ 33,020	\$ 39,724	\$ 48,623	\$ 8,899	22%
From Restricted General Fund					
Indirect Costs	\$ 545,111	\$ 588,600	\$ 569,798	\$ (18,802)	-3%
Prior Year Recalculation for DSPS program	0	51,071	0	(51,071)	-100%

w[ 1(66.842)-6.26)-6.4(())TjETQBT489.96 0 312.84 734.4 Tm.0037 Tc[-2)6.7(%)T-49-34Tq

**Long Beach Community College District  
2009-2010 Tentative Budget  
Unrestricted General Fund**

<b>EXPENDITURES</b>	<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 23,988,545	\$ 23,472,326	\$ 24,138,654	\$ 666,328	3%
Academic Administrator Salaries	4,375,389	4,124,084	4,430,358	306,274	7%
Department Head/Coordinator Salaries	2,095,914	2,189,475	2,072,574	(116,901)	-5%
Full Time Counselor Salaries	2,177,525	1,783,102	1,832,947	49,845	3%
Full Time Librarian Salaries	463,209	478,638	482,314	3,676	1%

**ADOPTED  
BUDGET**

**ESTIMATED  
A**

**TENTATIVE**

**Long Beach Community College District  
2009-2010 Tentative Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>CAPITAL OUTLAY</b>					
Building and Additions	\$ 1,720	\$ 76,074	\$ 16,075	\$ (59,999)	-79%
Library Books	5,657	10,245	5,657	(4,588)	-45%
Equipment	67,062	1,140,574	128,652	(1,011,922)	-89%
Lease/Purchase	185,884	204,133	201,950	(2,183)	-1%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 260,323</b>	<b>\$ 1,431,026</b>	<b>\$ 352,334</b>	<b>\$ (1,078,692)</b>	<b>-75%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,461,914</b>	<b>\$ 111,021,979</b>	<b>\$ 111,915,267</b>	<b>\$ 893,288</b>	<b>1%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Capital Projects Fund	\$ 234,079	\$ 0	\$ 0	0	na
To Child and Adult Development Fund	\$ 359,089	\$ 500,000	\$ 439,494	\$ (60,506)	-12%
<b>To Restricted General Fund</b>					
DSPS District Contribution	\$ 563,168	\$ 663,168	\$ 533,858	\$ (129,310)	-19%
Deaf/Hard of Hearing District Match (4:1)	50,000	50,000	75,000	25,000	50%
EOPS District Match	272,879	285,468	308,731	23,263	8%
Federal Work Study District Contribution	188,455	311,383	85,719	(225,664)	-72%
Instructional Supplies	252,846	412,786	514,605	101,819	25%
Instructional Equipment & Library Materials Block Grant District Match (3:1)	68,978	41,651	110,207	68,556	165%
Veteran's Services	83,834	83,940	93,317	9,377	11%
<b>Total To Restricted General Fund</b>	<b>\$ 1,480,160</b>	<b>\$ 1,848,396</b>	<b>\$ 1,721,437</b>	<b>\$ (126,959)</b>	<b>-7%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Unrestricted General Fund**

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
To Self Insurance Fund	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
To Student Financial Aid Fund					
Return to Title IV District Contribution	\$ 92,000	\$ 92,000	\$ 100,000	\$ 8,000	9%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 3,040,328</b>	<b>\$ 3,315,396</b>	<b>\$ 3,235,931</b>	<b>\$ (79,465)</b>	<b>-2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 117,502,242</b>	<b>\$ 114,337,375</b>	<b>\$ 115,151,198</b>	<b>\$ 813,823</b>	<b>1%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (5,366,790)</b>	<b>\$ (2,079,758)</b>	<b>\$ (5,842,628)</b>	<b>\$ (3,762,870)</b>	<b>181%</b>
Plus Beginning Balance	14,882,492	14,882,492	12,802,734	(2,079,758)	-14%
<b>ENDING BALANCE</b>	<b>\$ 9,515,702</b>	<b>\$ 12,802,734</b>	<b>\$ 6,960,106</b>	<b>\$ (5,842,628)</b>	<b>-46%</b>
<b>DESIGNATED RESERVES</b>					

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Restricted General Fund**

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

**Other Financing Sources**

In some cases, the funding agency requires local matching funds. These matching funds come from the Unrestricted General Fund and they are shown in the Restricted General Fund as Other Financing Sources. The state-funded Deaf/Hard-of-Hearing Grant is an example, where the State requires a 4:1 local match.

**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. These dollars are budgeted under "Outgoing Interfund Transfers to the Unrestricted General Fund."

**Parking and Student Health Programs**

For informational purposes the Parking Program Budget and the Student Health Center Budgets are presented on pages 30 and 32, respectively.





**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted General Fund**

	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>CHANGE</b>	
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>		
State Restricted Revenue					
Basic Skills	\$ 551,578	\$ 0	\$ 448,314	\$ 448,314	na
California Articulation Numbers	0	4,000	1,800	(2,200)	-55%
Cooperative Agencies Resource for Education	70,569	70,569	70,569	0	0%
Disabled Students Programs & Services and Deaf/Hard of Hearing	1,283,974	1,602,637	1,623,874	21,237	1%
Extended Opportunity Programs & Services	1,177,277	1,274,480	1,219,530	(54,950)	-4%
Faculty & Staff Diversity	19,503	21,591	21,591	0	0%
Foster & Kinship Care	149,890	164,064	159,064	(5,000)	-3%
Instructional Equipment & Library Materials Block Grant	206,935	253,637	227,787	(25,850)	-10%
Matriculation	1,224,090	1,314,209	1,229,231	(84,978)	-6%

**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted General Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
Nursing Expansion, Assessment & Remediation & Equipment Grant	\$ 689,074	\$ 689,074	\$ 0	\$ (689,074)	-100%
Nursing Faculty Recruitment & Retention	56,542	56,542	50,302	(6,240)	-11%
Port Opportunities Program (IDRC)	125,688	125,688	0	(125,688)	-100%
Chancellor Office Small Business Development Center	50,000	50,000	50,000	0	0%
SB70 Architecture Grant Building Information Modeling	125,000	125,000	0	(125,000)	-100%
SB70 Logistics Grant	58,872	58,872	0	(58,872)	-100%
Strengthening Career Technical Education Programs (JDIF)	122,943	122,943	0	(122,943)	-100%
Workforce Investment Act Governor's Nursing Initiative for Associate RN Program	219,964	219,964	219,964	0	0%
Workforce Investment Act (WIA) Logistics Partnership	76,287	76,287	0	(76,287)	-100%
Workplace Learning Resource Center (WPLRC)	205,000	205,000	205,000	0	0%
Young Entrepreneurs Project (YEP-CITD)	43,726	68,726	25,000	(43,726)	-64%
Young Entrepreneurs Project (YEP-SBDC)	53,726	78,726	25,000	(53,726)	-68%
<b>Foundation Grants</b>					
Youth Empowerment Strategies for Success	\$ 166,998	\$ 166,998	\$ 166,998	\$ 0	0%
Model Approaches to Partnership in Parenting/Family to Family Program	23,716	26,039	26,413	374	1%
<b>Total State Restricted Revenue</b>	<b>\$ 11,251,296</b>	<b>\$ 11,105,979</b>	<b>\$ 10,123,577</b>	<b>\$ (982,402)</b>	<b>-9%</b>
<b>Local Revenue</b>					
Child Development Consortium	\$ 13,750	\$ 15,000	\$ 10,580	\$ (4,420)	-29%
Early Childhood Mentor Program	150	1,000	150	(850)	-85%
Pacific Hospital Trust	0	14,323	17,510	3,187	22%
<b>Economic Development</b>					
Elder Care Jobs to Careers	\$ 18,124	\$ 18,124	\$ 0	\$ (18,124)	-100%
First5LA Good Beginnings Never End	200,000	80,011	0	(80,011)	-100%
<b>Total Local Revenue</b>	<b>\$ 232,024</b>	<b>\$ 128,458</b>	<b>\$ 28,240</b>	<b>\$ (100,218)</b>	<b>-78%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
Other Local Revenue					
Horticulture Donation	\$ 18,301	\$ 14,240	\$ 0	\$ (14,240)	-100%
Parking Permits and Meters	800,000	800,000	800,000	0	0%
Student Health Fees	800,000	800,000	922,000	122,000	15%
Total Other Local Revenue	\$ 1,618,301	\$ 1,614,240	\$ 1,722,000	\$ 107,760	7%
Prior Year Carryover					
Federal Revenue					

**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED</u>	<u>ESTIMATED</u>	<u>TENTATIVE</u>	<u>CHANGE</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMOUNT</u>	<u>PERCENT</u>
	<u>2008-2009</u>	<u>2008-2009</u>	<u>2009-2010</u>		
Local Revenue					
Child Development Consortium	\$ 0	\$ 7,161	\$ 0	\$ (7,161)	-100%
Horticulture Donation	0	0	4,061	4,061	na
Pacific Hospital Trust	6,867	34	0	(34)	-100%
Total Local Revenue	\$ 6,867	\$ 7,195	\$ 4,061	\$ (3,134)	-44%
Total Prior Year Carryover	\$ 2,709,255	\$ 1,604,557	\$ 1,512,137	\$ (92,420)	-6%
<b>TOTAL REVENUE</b>	<b>\$ 23,270,893</b>	<b>\$ 22,446,133</b>	<b>\$ 22,886,757</b>	<b>\$ 440,624</b>	<b>2%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS FROM UNRESTRICTED GENERAL FUND					
DSPS District Contribution	\$ 563,168	\$ 663,168	\$ 533,858	\$ (129,310)	-19%
Deaf/Hard of Hearing District Match (4:1)	50,000	50,000	75,000	25,000	50%
EOPS District Match	272,879	285,468	308,731	23,263	8%
Federal Work Study District Contribution	188,455	311,383	85,719	(225,664)	-72%
Instructional Supplies	252,846	412,786	514,605	101,819	25%
Instructional Equipment & Library Materials Block Grant District Match (3:1)	68,978	41,651	110,207	68,556	165%
Veteran's Services	83,834	83,940	93,317	9,377	11%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,480,160</b>	<b>\$ 1,848,396</b>	<b>\$ 1,721,437</b>	<b>\$ (126,959)</b>	<b>-7%</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 24,751,053</b>	<b>\$ 24,294,529</b>	<b>\$ 24,608,194</b>	<b>\$ 313,665</b>	<b>1%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 130,351	\$ 372,553	\$ 324,763	\$ (47,790)	-13%
Academic Administrator Salaries	372,300	382,743	300,858	(81,885)	-21%
Department Head/Coordinator Salaries	586,417	571,201	625,926	54,725	10%
Full Time Counselor Salaries	655,444	655,444	677,049	21,605	3%
Academic Hourly Instructional Salaries	479,253	749,972	558,421	(191,551)	-26%
Academic Hourly Non-Instructional Salaries	<u>1,287,625</u>	<u>1,419,306</u>	<u>1,413,965</u>	<u>(5,341)</u>	<u>0%</u>
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 3,511,390</b>	<b>\$ 4,151,219</b>	<b>\$ 3,900,982</b>	<b>\$ (250,237)</b>	<b>-6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 4,350,167	\$ 4,317,751	\$ 4,441,000	\$ 123,249	3%
Classified Instructional Salaries	74,196	316,641	63,619	(253,022)	-80%
Classified Hourly Non-Instructional Salaries	2,298,858	2,307,473	1,979,120	(328,353)	-14%
Classified Hourly Instructional Salaries	<u>520,436</u>	<u>885,193</u>	<u>519,049</u>	<u>(366,144)</u>	<u>-41%</u>
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 7,243,657</b>	<b>\$ 7,827,058</b>	<b>\$ 7,002,788</b>	<b>\$ (824,270)</b>	<b>-11%</b>
<b>BENEFITS</b>	<b>\$ 2,911,647</b>	<b>\$ 3,089,289</b>	<b>\$ 2,994,986</b>	<b>\$ (94,303)</b>	<b>-3%</b>
<b>SUPPLIES AND MATERIALS</b>					
Books	\$ 5,065	\$ 5,150	\$ 5,000	\$ (150)	-3%
Instructional Supplies	986,771	972,358	774,887	(197,471)	-20%
Other Supplies	714,740	647,542	473,170	(174,372)	-27%
Fuel	<u>2,200</u>	<u>108</u>	<u>0</u>	<u>(108)</u>	<u>-100%</u>
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 1,708,776</b>	<b>\$ 1,625,158</b>	<b>\$ 1,253,057</b>	<b>\$ (372,101)</b>	<b>-23%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED</u>	<u>ESTIMATED</u>	<u>TENTATIVE</u>	<u>CHANGE</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMOUNT</u>	<u>PERCENT</u>
	<u>2008-2009</u>	<u>2008-2009</u>	<u>2009-2010</u>		
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 3,133,194	\$ 3,840,361	\$ 4,466,561	\$ 626,200	16%
Travel and Conferences	348,827	370,542	356,689	(13,853)	-4%
Staff Development	34,062	17,171	16,199	(972)	-6%
Dues and Memberships	18,770	44,017	20,565	(23,452)	-53%
Insurance	75,430	84,639	78,353	(6,286)	-7%
Utilities and Housekeeping	1,190	1,556	1,610	54	3%
Rents, Building Repair, Maintenance and Equipment Repair	153,857	173,192	170,489	(2,703)	-2%
Postage	43,898	35,819	36,607	788	2%
Online Software Licensing	88,327	126,400	69,147	(57,253)	-45%
Other Services and Expenses	166,004	142,259	60,444	(81,815)	-58%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 4,063,559</b>	<b>\$ 4,835,956</b>	<b>\$ 5,276,664</b>	<b>\$ 440,708</b>	<b>9%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund					
Categorical/Grant Indirect Costs	\$ 545,111	\$ 588,600	\$ 569,798	\$ (18,802)	-3%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 545,111</u>	<u>\$ 588,600</u>	<u>\$ 569,798</u>	<u>\$ (18,802)</u>	<u>-3%</u>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 22,342,736</b>	<b>\$ 24,391,534</b>	<b>\$ 23,585,860</b>	<b>\$ (805,674)</b>	<b>-3%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 2,408,317</b>	<b>\$ (97,005)</b>	<b>\$ 1,022,334</b>	<b>\$ 1,119,339</b>	<b>-1154%OPERAT9</b>



**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
<b>BEGINNING BALANCE</b>	<u>\$ 2,617,933</u>	<u>\$ 2,617,933</u>	<u>\$ 2,751,280</u>	<u>\$ 133,347</u>	<u>5%</u>
<b>REVENUE</b>					
Other Local Revenue					
Parking Permits and Meters	\$ 800,000	\$ 800,000	\$ 800,000	\$ 0	0%
<b>TOTAL REVENUE</b>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 0</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 98,652	\$ 86,192	\$ 87,489	\$ 1,297	2%
Classified Hourly Non-Instructional Salaries	46,000	46,000	50,000	4,000	9%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 144,652</u>	<u>\$ 132,192</u>	<u>\$ 137,489</u>	<u>\$ 5,297</u>	<u>4%</u>
<b>BENEFITS</b>	\$ 40,403	\$ 35,043	\$ 35,745	\$ 702	2%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 85,100	\$ 70,100	\$ 35,100	\$ (35,000)	-50%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 3,000	\$ 9,000	\$ 3,000	\$ (6,000)	-67%
Rents, Building Repair, Maintenance and Equipment Repair	140,000	158,700	163,000	4,300	3%
Postage	100	100	100	0	0%
Other Services and Expenses	5,200	35,200	36,200	1,000	3%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<u>\$ 148,300</u>	<u>\$ 203,000</u>	<u>\$ 202,300</u>	<u>\$ (700)</u>	<u>0%</u>

<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>
-----------------------------------------	-------------------------------------------	-------------------------------------------

<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>
-----------------------------------------	-------------------------------------------	-------------------------------------------

**Long Beach Community College District  
2009-2010 Tentative Budget  
Student Health Centers**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	-50%

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Capital Projects Fund**

**Long Beach Community College District  
2009-2010 Tentative Budget  
Capital Projects Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
<b>BEGINNING BALANCE</b>	\$ 7,778,995	\$ 7,778,995	\$ 11,675,346	\$ 3,896,351	50%
<b>REVENUE</b>					
State					
Industrial Technology Center-Mfg. Phase I	\$ 6,166,821	\$ 4,449,915	\$ 808,000	\$ (3,641,915)	-82%
Learning Resource Center, LAC	6,042,815	4,473,171	0	(4,473,171)	-100%
Learning Resource Center, PCC	1,226,000	1,226,000	0	(1,226,000)	-100%
Multi-Disciplinary Complex AA,BB,DD,EE at PCC	945,859	892,394	15,846,924	14,954,530	1676%
Scheduled Maintenance - Block Grant	771,812	30,543	969,077	938,534	3073%

**ADOPTED  
BUDGET**

**ESTIMATED  
ACTUAL**

**TENTATIVE  
BUDGET**

**Long Beach Community College District  
2009-2010 Tentative Budget  
Capital Projects Fund**

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Technology Replacement & Support	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ (1,000,000)	-100%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 0</b>	<b>\$ (1,000,000)</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 41,042,637</b>	<b>\$ 32,025,787</b>	<b>\$ 17,853,308</b>	<b>\$ (14,172,479)</b>	<b>-44%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (674,534)</b>	<b>\$ 3,896,351</b>	<b>\$ 320,693</b>	<b>\$ (3,575,658)</b>	<b>-92%</b>
Plus Beginning Balance	7,778,995	7,778,995	11,675,346	3,896,351	50%
<b>ENDING BALANCE</b>	<b>\$ 7,104,461</b>	<b>\$ 11,675,346</b>	<b>\$ 11,996,039</b>	<b>\$ 320,693</b>	<b>3%</b>
<b>DESIGNATED RESERVES</b>					
From Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for future projects	2,104,461	6,675,346	6,996,039	320,693	5%
<b>TOTAL DESIGNATED RESERVES</b>	<b>\$ 7,104,461</b>	<b>\$ 11,675,346</b>	<b>\$ 11,996,039</b>	<b>\$ 320,693</b>	<b>3%</b>
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>	<b>na</b>



**Long Beach Community College District  
2009-2010 Tentative Budget**

**Child and Adult Development Fund**

The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality child care and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings and an interfund transfer from the Unrestricted General Fund. For 2009-2010, the budgeted interfund transfer from the Unrestricted General Fund is \$439,494.

**A**

**Long Beach Community College District  
2009-2010 Tentative Budget  
Child and Adult Development Fund**

	<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 751,097	\$ 676,640	\$ 728,261	\$ 51,621	8%
Classified Hourly Non-Instructional Salaries	120,407	175,194	212,500	37,306	21%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 871,504</b>	<b>\$ 851,834</b>	<b>\$ 940,761</b>	<b>\$ 88,927</b>	<b>10%</b>
<b>BENEFITS</b>	<b>\$ 328,104</b>	<b>\$ 305,909</b>	<b>\$ 336,950</b>	<b>\$ 31,041</b>	<b>10%</b>
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 82,707	\$ 74,835	\$ 87,300	\$ 12,465	17%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 5,000	\$ 5,000	\$ 600	\$ (4,400)	-88%
Travel and Conferences	6,300	4,300	4,300	0	0%
Dues and Memberships	4,500	4,500	4,000	(500)	-11%
Rents, Building Repair, Maintenance and Equipment Repair	800	800	500	(300)	-38%
Fingerprinting	325	325	325	0	0%
Postage	0	50	50	0	0%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 16,925</b>	<b>\$ 14,975</b>	<b>\$ 9,775</b>	<b>\$ (5,200)</b>	<b>-35%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 5,000	\$ 0	\$ 0	\$ 0	na
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,354,797</b>	<b>\$ 1,298,110</b>	<b>\$ 1,430,343</b>	<b>\$ 132,233</b>	<b>10%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (13,248)</b>	<b>\$ (18,992)</b>	<b>\$ 0</b>	<b>\$ 18,992</b>	<b>-100%</b>
Plus Beginning Balance	38,145	38,145	19,153	(18,992)	-50%
<b>ENDING BALANCE</b>	<b>\$ 24,897</b>	<b>\$ 19,153</b>	<b>\$ 19,153</b>	<b>\$ 0</b>	<b>0%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Contract/Community Education Fund**

This Special Revenue Fund is used to record the financial transactions of Contract and Community Education programs and other income generating programs. The programs are managed by the Office of Economic & Resource Development. These program revenues, generated from economic and resource development activities, are unrestricted funds. The District's policy is to devote these revenues to the operation and expansion of the Contract and Community Education programs.

**Long Beach Community College District  
2009-2010 Tentative Budget  
Contract/Community Education Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
<b>BEGINNING BALANCE</b>	\$ 830,542	\$ 830,542	\$ 626,259	\$ (204,283)	-25%
<b>REVENUE</b>					
Local Revenue					
Small Business Development Center Program Income	\$ 10,800	\$ 10,800	\$ 17,766	\$ 6,966	65%
Cash Match Program	92,900	95,983	116,068	20,085	21%
Community Education	98,750	119,671	90,556	(29,115)	-24%
Contract Education	178,676	225,436	345,237	119,801	53%
Interest	35,000	20,695	21,000	305	1%
<b>TOTAL REVENUE</b>	<b>\$ 416,126</b>	<b>\$ 472,585</b>	<b>\$ 590,627</b>	<b>\$ 118,042</b>	<b>25%</b>
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 146,909	\$ 147,258	\$ 169,321	\$ 22,063	15%
Classified Hourly Non-Instructional Salaries	169,007	206,905	238,283	31,378	15%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 315,916</b>	<b>\$ 354,163</b>	<b>\$ 407,604</b>	<b>\$ 53,441</b>	<b>15%</b>
<b>BENEFITS</b>	<b>\$ 75,737</b>	<b>\$ 80,804</b>	<b>\$ 98,016</b>	<b>\$ 17,212</b>	<b>21%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Contract/Community Education Fund**

				<b>CHANGE</b>	
	<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>	<b>AMOUNT</b>	<b>PERCENT</b>
<b>SUPPLIES AND MATERIALS</b>					
Books	\$ 354	\$ 0	\$ 2,525	\$ 2,525	na
Other Supplies	10,518	19,808	16,408	(3,400)	-17%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 10,872</b>	<b>\$ 19,808</b>	<b>\$ 18,933</b>	<b>\$ (875)</b>	<b>-4%</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 56,563	\$ 60,859	\$ 88,349	\$ 27,490	45%
Travel and Conferences	1,568	1,410	1,210	(200)	-14%
Staff Development	0	322	0	(322)	-100%
Dues and Memberships	22,900	22,900	15,000	(7,900)	-34%
Rents, Building Repair, Maintenance and Equipment Repair	70,670	70,670	27,250	(43,420)	-61%
Postage	6,604	7,642	8,287	645	8%
Online Software Licensing	24	1,754	156	(1,598)	-91%
Other Services and Expenses	2,718	10,528	18,031	7,503	71%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 161,047</b>	<b>\$ 176,085</b>	<b>\$ 158,283</b>	<b>\$ (17,802)</b>	<b>-10%</b>
<b>CAPITAL OUTLAY</b>					
Leasehold Improvements	\$ 0	\$ 5,774	\$ 0	\$ (5,774)	-100%
Equipment	0	510	0	(510)	-100%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 6,284</b>	<b>\$ 0</b>	<b>\$ (6,284)</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 563,572</b>	<b>\$ 637,144</b>	<b>\$ 682,836</b>	<b>\$ 45,692</b>	<b>7%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 8,710	\$ 10,000	\$ 10,000	\$ 0	0%
To Unrestricted General Fund for Indirect Costs	24,310	29,724	38,623	8,899	30%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 33,020</b>	<b>\$ 39,724</b>	<b>\$ 48,623</b>	<b>\$ 8,899</b>	<b>22%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 596,592</b>	<b>\$ 676,868</b>	<b>\$ 731,459</b>	<b>\$ 54,591</b>	<b>8%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (180,466)</b>	<b>\$ (204,283)</b>	<b>\$ (140,832)</b>	<b>\$ 63,451</b>	<b>-31%</b>
Plus Beginning Balance	830,542	830,542	626,259	(204,283)	-25%
<b>ENDING BALANCE</b>	<b>\$ 650,076</b>	<b>\$ 626,259</b>	<b>\$ 485,427</b>	<b>\$ (140,832)</b>	<b>-22%</b>
<b>DESIGNATED ENDING BALANCE</b>					
Restricted for Small Business Development Center Program	\$ 13,240	\$ 4,463	\$ 4,463	\$ 0	0%
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 636,836</b>	<b>\$ 621,796</b>	<b>\$ 480,964</b>	<b>\$ (140,832)</b>	<b>-23%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget**

**COP Debt Service Fund**

The COP Debt Service Fund was created to repay the \$34,300,000 of Certificates of Participation issued in 2001-02. On July 24, 2008, the district sold \$47,672,679 of 2008 Measure E general obligation bonds. \$30,502,449 of those bond proceeds were used to fully repay the COP's. At the end of the 2008-09 fiscal year the COP Debt Service Fund will be obsolete, so it will no longer be needed as a part of the Long Beach Community College District budget.



	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 10,161,963	\$ 10,161,963	\$ 0	\$ (10,161,963)	-100%
<b>REVENUE</b>					
Interest	\$ 4,642	\$ 14,436	\$ 0	\$ (14,436)	-100%
<b>TOTAL REVENUE</b>	\$ 4,642	\$ 14,436	\$ 0	\$ (14,436)	-100%
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Bond Fund	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%

**Long Beach Community College District  
2009-2010 Tentative Budget**

**General Obligation Bond Funds**

**2002 and 2008 Measure E General Obligation Bonds**

There are now two Measure E General Obligation Bonds: 2002 and 2008. A total of \$181 million in bonds were sold under the 2002 Measure E General Obligation Bond program. The first \$48.4 million of the 2008 Measure E General Obligation Bond were sold in July 2008. The second issuance is scheduled for November 2009 not to exceed \$50 million. The projects covered by the 2002 Measure E General Obligation Bonds will be completed and the projects under the 2008 Measure E General Obligation Bond will continue to further the modernization of Long Beach City College in accordance with the 2020 Master Plan on two campuses, the Pacific Coast Campus and the Liberal Arts Campus. The following description outlines the twelve projects planned for the year July 2009 through July 2010.

**MEASURE E 2002**

**Pacific Coast Campus**

Multidisciplinary Academic Building

The Multidisciplinary Academic Building (MDAB) project is the renovation of 71,000 S.F. consisting of buildings, AA, BB, DD, and EE. The \$45 million project is used for primary academic support. This project will be the final project completed under the 2002 Measure E General Obligation Bond program and is partially funded with State Capital Outlay funds. The project is currently in the design phase and is expected to be constructed from late fall 2009 to spring 2013.

Technology Building Phase I

The Technology Building Phase I project is currently under construction and is approximately 78% complete. This \$16 million project is planned for vocational and technical education programs and its occupancy is expected spring 2010. This project is partially funded with State Capital Outlay funds.

**Long Beach Community College District  
2009-2010 Tentative Budget**

**General Obligation Bond Funds**

**Liberal Arts Campus**

South Quad Complex

The South Quad Building Project is the construction of a new 110,000 S.F. wood framed building on the LAC Campus. The \$51 million project is being constructed for business, social science, and child development classes as well as an administration building. The project is expected to achieve substantial completion in July 2009 with the commissioning, close out and move-in completing by the end of 2009.

**MEASURE E 2008**

**Pacific Coast Campus**

Pacific Coast Campus Fitness Center

The Pacific Coast Campus Fitness Center (Building CC) will be fully renovated and modernized. We will be adding an outdoor basketball court and creating specialized areas to enhance the physical education program.

Student Services Center Retrofit (GG Building)

The Building GG retrofit consists of 18,900 sq. ft. including the original building, cafeteria and courtyard. The design is currently underway and construction is anticipated to begin in summer 2013. In the interim, Building GG will serve as swing space for the MDAB project.

PCC Swing Space

The completion of the PCC Swing Space is essential for the future of the 2008 Measure E General Obligation Bond program on the PCC Campus. This swing space will be used for temporary housing of the various programs for the MDAB project during construction. The planning for the swing space is currently underway and is expected to be established in fall 2009.

**Long Beach Community College District  
2009-2010 Tentative Budget**

**General Obligation Bond Funds**

**Liberal Arts Campus**

Student Services Building - Building "A"

The Building "A" project is the renovation of the existing 24,287 S.F. single story Student Services Building located on the LAC campus and the addition of 6,081 S.F. This \$18 million projec

**Long Beach Community College District  
2009-2010 Tentative Budget**

**General Obligation Bond Funds**

Parking Structure

The District will be awarding the bid for an approximate 900 space parking structure in Parking Lot J in summer 2009. We are utilizing the Design/Build concept and anticipate completion fall 2011. The structure will include an array of solar panels on top with an instructional lab area.

Building O

In December 2008, the District purchased two buildings adjacent to the Liberal Arts Campus. We will be retrofitting these buildings to accommodate the Foundation, Economic & Resource Development, Warehouse, Instructional & Information Technology Services, and the Bond Management Team. It is anticipated that the buildings will be occupied in summer 2009 by the Foundation and spring 2010 for all others.

**Long Beach Community College District  
2009-2010 Tentative Budget  
General Obligation Bond Funds  
2002 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
<b>BEGINNING BALANCE</b>	\$ <u>77,557,928</u>	\$ <u>77,557,928</u>	\$ <u>17,110,440</u>	\$ <u>(60,447,488)</u>	<u>-78%</u>
<b>REVENUE</b>					
Local Revenue					
Interest	\$ 2,006,262	\$ 1,023,854	\$ 137,206	\$ (886,648)	-87%
<b>TOTAL REVENUE</b>	\$ <u>2,006,262</u>	\$ <u>1,023,854</u>	\$ <u>137,206</u>	\$ <u>(886,648)</u>	<u>-87%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 46,443	\$ 37,855	\$ 56,783	\$ 18,928	50%
Classified Hourly Non-Instructional Salaries	0	12,390	0	(12,390)	-100%
<b>TOTAL CLASSIFIED SALARIES</b>	\$ <u>46,443</u>	\$ <u>50,245</u>	\$ <u>56,783</u>	\$ <u>6,538</u>	<u>13%</u>
<b>BENEFITS</b>	\$ 18,577	\$ 16,753	\$ 23,281	\$ 6,528	39%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 3,200	\$ 41,862	\$ 52,273	\$ 10,411	25%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 8,230,417	\$ 6,117,510	\$ 1,651,363	\$ (4,466,147)	-73%
Insurance	2,342	358,117	756	(357,361)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	534,386	510,750	211,845	(298,905)	-59%
Audit	91,450	91,309	15,200	(76,109)	-83%
Legal	197,242	72,345	131,722	59,377	82%
Other Services and Expenses	65,992	872,548	44,160	(828,388)	-95%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>9,121,829</u>	\$ <u>8,022,579</u>	\$ <u>2,055,046</u>	\$ <u>(5,967,533)</u>	<u>-74%</u>

**Long Beach Community College District  
2009-2010 Tentative Budget  
General Obligation Bond Funds  
2002 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
<b>CAPITAL OUTLAY</b>					
Construction	\$ 42,276,989	\$ 30,699,642	\$ 13,041,747	\$ (17,657,895)	-58%
Equipment	151,307	5,488,745	136,519	(5,352,226)	-98%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 42,428,296</b>	<b>\$ 36,188,387</b>	<b>\$ 13,178,266</b>	<b>\$ (23,010,121)</b>	<b>-64%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,618,345</b>	<b>\$ 44,319,826</b>	<b>\$ 15,365,649</b>	<b>\$ (28,954,177)</b>	<b>-65%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Capital Projects Fund for Sun Trust Payoff	\$ 16,595,380	\$ 16,348,368	\$ 0	\$ (16,348,368)	-100%
To Capital Projects Fund for Honeywell Payoff	815,283	803,148	0	(803,148)	-100%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 17,410,663</b>	<b>\$ 17,151,516</b>	<b>\$ 0</b>	<b>\$ (17,151,516)</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 69,029,008</b>	<b>\$ 61,471,342</b>	<b>\$ 15,365,649</b>	<b>\$ (46,105,693)</b>	<b>-75%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (67,022,746)</b>	<b>\$ (60,447,488)</b>	<b>\$ (15,228,443)</b>	<b>\$ 45,219,045</b>	<b>-75%</b>
Plus Beginning Balance	77,557,928	77,557,928	17,110,440	(60,447,488)	-78%
<b>ENDING BALANCE</b>	<b>\$ 10,535,182</b>	<b>\$ 17,110,440</b>	<b>\$ 1,881,997</b>	<b>\$ (15,228,443)</b>	<b>-89%</b>
<b>DESIGNATED RESERVES</b>					
Reserve for Contingencies	\$ 10,535,182	\$ 17,110,440	\$ 1,881,997	\$ (15,228,443)	-89%
<b>UNDESIGNATED ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
General Obligation Bond Funds  
2008 Measure E**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
<b>BEGINNING BALANCE</b>	\$ 0	\$ 0	\$ 5,053,158	\$ 5,053,158	na
<b>REVENUE</b>					
Bond Proceeds	\$ 440,000,000	\$ 47,672,679	\$ 392,327,321	\$ 344,654,642	723%
Local Revenue					
Interest	\$ 0	\$ 103,766	\$ 38,506	\$ (65,260)	-63%
<b>TOTAL REVENUE</b>	<b>\$ 440,000,000</b>	<b>\$ 47,776,445</b>	<b>\$ 392,365,827</b>	<b>\$ 344,589,382</b>	<b>721%</b>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 0	\$ 0	\$ 0	\$ 0	na
Classified Hourly Non-Instructional Salaries	0	0	0	0	na
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>na</b>
<b>BENEFITS</b>	\$ 0	\$ 0	\$ 0	\$ 0	na
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 0	\$ 0	\$ 6,000	\$ 6,000	na
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 24,925,836	\$ 525,096	\$ 24,041,059	\$ 23,515,963	4478%
Rents, Building Repair, Maintenance and Equipment Repair	161,215	0	161,215	161,215	na
Legal	35,000	48,456	17,544	(30,912)	-64%
Other Services and Expenses	0	0	3,087,639	3,087,639	na
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 25,122,051</b>	<b>\$ 573,552</b>	<b>\$ 27,307,457</b>	<b>\$ 26,733,905</b>	<b>4661%</b>



**Long Beach Community College District  
2009-2010 Tentative Budget  
General Obligation Bond Funds  
2008 Measure E**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>CAPITAL OUTLAY</b>					
Site Acquisitions	\$ 14,926,100	\$ 11,535,914	\$ 0	\$ (11,535,914)	-100%
Construction	266,236,634	111,372	260,487,572	260,376,200	233790%
Equipment	16,575,770	0	16,145,894	16,145,894	na
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 297,738,504</b>	<b>\$ 11,647,286</b>	<b>\$ 276,633,466</b>	<b>\$ 264,986,180</b>	<b>2275%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 322,860,555</b>	<b>\$ 12,220,838</b>	<b>\$ 303,946,923</b>	<b>\$ 291,726,085</b>	<b>2387%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To COP Debt Service Fund	\$ 30,963,318	\$ 30,502,449	\$ 0	\$ (30,502,449)	-100%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 30,963,318</b>	<b>\$ 30,502,449</b>	<b>\$ 0</b>	<b>\$ (30,502,449)</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 353,823,873</b>	<b>\$ 42,723,287</b>	<b>\$ 303,946,923</b>	<b>\$ 261,223,636</b>	<b>611%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 86,176,127</b>	<b>\$ 5,053,158</b>	<b>\$ 88,418,904</b>	<b>\$ 83,365,746</b>	<b>1650%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget**

**Retiree Health Fund**

The Retiree Health Fund is the fund where the cost of benefits for retirees is budgeted and recorded. As of March 1, 2007, the total actuarially determined unfunded liability for current and future retirees was \$19,819,552. This figure is based on an actuarial study prepared on January 11, 2008. The study determined that the annual required contribution (ARC), needed to pay the normal costs plus an amortized portion of the unfunded actuarial accrued liability, was 4.02% of payroll. This percentage is applied to all district funds with payroll expenses. Then that sum (\$2,303,765 for 2008-09) is transferred 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. As of May 31, 2009, the value of the investment in the irrevocable trust was \$918,355.61.

Long Beach C  
2009-20  
Retire

**BEGINNING BALANCE**  
**REVENUE**

Local Revenue

Interest

Dividend Income

**TOTAL REVENUE**

**OTHER FINANCING SOURCES**

From Composite Benefits Rate

**INTERFUND TRANSFERS IN**

From Unrestricted General Fund

**TOTAL OTHER FINANCING SOURCES**

**TOTAL REVENUE AND OTHER FINANCING SOURCES**

**EXPENDITURES**

Academic Retiree Benefits

Classified Retiree Benefits

Professional Services

**TOTAL EXPENDITURES**

**OPERATING SURPLUS/(DEFICIT)**

Plus Beginning Balance

**ENDING BALANCE**

**DESIGNATED RESERVES**

Actuarial Accrued Liability

**TOTAL DESIGNATED RESERVES**

**UNDESIGNATED ENDING BALANCE**

\$

0 \$

0 \$

0 \$

0

na

Long Beach Community College 2017

**Long Beach Community College District  
2009-2010 Tentative Budget  
Self Insurance Fund**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET 2008-2009	ACTUAL 2008-2009	BUDGET 2009-2010	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 1,609	\$ 1,609	\$ 8,127	\$ 6,518	405%
<b>REVENUE</b>					
Interest	\$ 5,000	\$ 3,000	\$ 3,000	\$ 0	0%
Miscellaneous	0	0	0	0	na
<b>TOTAL REVENUE</b>	\$ 5,000	\$ 3,000	\$ 3,000	\$ 0	0%
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 875,000	\$ 875,000	\$ 975,000	\$ 100,000	11%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$ 880,000	\$ 878,000	\$ 978,000	\$ 100,000	11%
<b>EXPENDITURES</b>					
Classified Non-Instructional Salaries	\$ 31,159	\$ 31,159	\$ 31,299	\$ 140	0%
Staff Benefits	12,464	12,464	12,833	369	3%
Other Supplies	1,400	1,038	1,400	362	35%
Professional Services	5,000	4,200	4,500	300	7%
Conferences and Travel Expenses	2,000	1,096	2,000	904	82%
Dues and Memberships	0	100	100	0	0%
Insurance Premiums Casualty/Liability	720,660	668,025	700,000	31,975	5%
Miscellaneous Insurance Expense	101,000	151,000	203,000	52,000	34%
Other Services and Expenses	5,000	2,400	5,000	2,600	108%
<b>TOTAL EXPENDITURES</b>	\$ 878,683	\$ 871,482	\$ 960,132	\$ 88,650	10%
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 1,317	\$ 6,518	\$ 17,868	\$ 11,350	174%
Plus Beginning Balance	1,609	1,609	8,127	6,518	405%
<b>ENDING BALANCE</b>	\$ 2,926	\$ 8,127	\$ 25,995	\$ 17,868	220%



	<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>BEGINNING BALANCE</b>	\$ 121,523	\$ 121,523	\$ 120,863	\$ (660)	-1%
<b>REVENUE</b>					
Federal Revenue					
Academic Competitive Grant	\$ 125,000	\$ 160,000	\$ 200,000	\$ 40,000	25%
Americorps National Service Awards	225,000	225,000	225,000	0	0%
Pell Grants	20,908,000	27,908,000	29,900,000	1,992,000	7%

**Long Beach Community College District  
2009-2010 Tentative Budget  
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2008-2009</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund					
Return to Title IV District Contribution	\$ 92,000	\$ 92,000	\$ 100,000	\$ 8,000	9%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 92,000</b>	<b>\$ 92,000</b>	<b>\$ 100,000</b>	<b>\$ 8,000</b>	<b>9%</b>
 <b>TOTAL REVENUE AND OTHER SOURCES</b>	 <b>\$ 28,906,510</b>	 <b>\$ 37,343,742</b>	 <b>\$ 40,429,092</b>	 <b>\$ 3,085,350</b>	 <b>8%</b>
<b>EXPENDITURES</b>					
Academic Competitive Grant	\$ 125,000	\$ 160,000	\$ 200,000	\$ 40,000	25%
Americorps National Service Awards	225,000	225,000	225,000	0	0%
CAL Grants	2,500,000	2,500,000	2,500,000	0	0%
Cooperative Agencies Resources Education (CARE)	213,226	213,226	213,226	0	0%
Extended Opportunity Programs and Services	541,784	488,516	543,466	54,950	11%
Pell Grants	21,000,000	28,000,000	30,000,000	2,000,000	7%
Perkins Loans (formerly National Direct Student Loans)	125,000	125,000	125,000	0	0%
Scholarships for Disadvantaged Nursing Students	0	660	0	(660)	-100%
Supplemental Education Opportunity Grants	616,000	616,000	602,400	(13,600)	-2%
Title IV Project Launch	10,000	16,000	20,000	4,000	25%
W. D. Ford Direct Stafford Loan	3,550,500	5,000,000	6,000,000	1,000,000	20%
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,906,510</b>	<b>\$ 37,344,402</b>	<b>\$ 40,429,092</b>	<b>\$ 3,084,690</b>	<b>8%</b>
<b>OPERATING SURPLUS/</b>					





**Long Beach Community College District  
2009-2010 Tentative Budget  
Veterans' Stadium Operations Fund**

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ <u>364,182</u>	\$ <u>364,182</u>	\$ <u>415,262</u>	\$ <u>51,080</u>	14%
<b>REVENUES</b>					
Local Revenue	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0%
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 295,691	\$ 285,039	\$ 303,230	\$ 18,191	6%

**Long Beach Community College District  
2009-2010 Tentative Budget  
Veterans' Stadium Operations Fund**

	ADOPTED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	CHANGE	
				AMOUNT	PERCENT
CAPITAL OUTLAY					
Building Fixtures	\$ 10,000	\$ 0	\$ 0	\$ 0	na
Equipment	25,000	80,000	80,000	0	0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 35,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 0</b>	<b>0%</b>
 <b>TOTAL EXPENDITURES</b>	 <b>\$ 831,577</b>	 <b>\$ 848,920</b>	 <b>\$ 885,474</b>	 <b>\$ 36,554</b>	 <b>4%</b>
 <b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Capital Projects Fund (Loan Repayment)	\$ 100,000	\$ 100,000	\$ 150,000	\$ 50,000	50%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 50,000</b>	<b>50%</b>
 <b>TOTAL EXPENDITURE &amp; OTHER OUTGO</b>	 <b>\$ 931,577</b>	 <b>\$ 948,920</b>	 <b>\$ 1,035,474</b>	 <b>\$ 86,554</b>	 <b>9%</b>
 <b>OPERATING SURPLUS/(DEFICIT)</b>	 <b>\$ 68,423</b>	 <b>\$ 51,080</b>	 <b>\$ (35,474)</b>	 <b>\$ (86,554)</b>	 <b>-169%</b>
Plus Beginning Balance	364,182	364,182	415,262	51,080	14%
<b>ENDING BALANCE</b>	<b>\$ 432,605</b>	<b>\$ 415,262</b>	<b>\$ 379,788</b>	<b>\$ (35,474)</b>	<b>-9%</b>

**Long Beach Community College District  
2009-2010 Tentative Budget  
Restricted Parking Program**

	ADOPTED	ESTIMATED	TENTATIVE	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2008-2009	2008-2009	2009-2010		
<b>BEGINNING BALANCE</b>	<u>\$ 2,617,933</u>	<u>\$ 2,617,933</u>	<u>\$ 2,751,280</u>	<u>\$ 133,347</u>	<u>5%</u>
<b>REVENUE</b>					
Other Local Revenue					
Parking Permits and Meters	\$ 800,000	\$ 800,000	\$ 800,000	\$ 0	0%
<b>TOTAL REVENUE</b>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 0</u>	<u>0%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 98,652	\$ 86,192	\$ 87,489	\$ 1,297	2%
Classified Hourly Non-Instructional Salaries	46,000	46,000	50,000	4,000	9%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 144,652</u>	<u>\$ 132,192</u>	<u>\$ 137,489</u>	<u>\$ 5,297</u>	<u>4%</u>
<b>BENEFITS</b>	\$ 40,403	\$ 35,043	\$ 35,745	\$ 702	2%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 85,100	\$ 70,100	\$ 35,100	\$ (35,000)	-50%
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 3,000	\$ 9,000	\$ 3,000	\$ (6,000)	-67%
Rents, Building Repair, Maintenance and Equipment Repair	140,000	158,700	163,000	4,300	3%
Postage	100	100	100	0	0%
Other Services and Expenses	5,200	35,200	36,200	1,000	3%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<u>\$ 148,300</u>	<u>\$ 203,000</u>	<u>\$ 202,300</u>	<u>\$ (700)</u>	<u>0%</u>

<b>ADOPTED BUDGET 2008-2009</b>	<b>ESTIMATED ACTUAL 2008-2009</b>	<b>TENTATIVE BUDGET 2009-2010</b>
-----------------------------------------	-------------------------------------------	-------------------------------------------