

To support the personal and intellectual success of every student, every day.

ADOPTED BUDGET FISCAL YEAR 2008-09

June 17, 2008

**CHRISTOPHER J. STEINHAUSER
SUPERINTENDENT OF SCHOOLS**

LONG BEACH UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR 2008-09

SUBMITTED BY

**CHRISTOPHER J. STEINHAUSER
SUPERINTENDENT OF SCHOOLS**

TO THE

BOARD OF EDUCATION

FELTON WILLIAMS, PH. D., PRESIDENT

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LONG BEACH UNIFIED SCHOOL DISTRICT
SERVING LONG BEACH, LAKEWOOD, SIGNAL HILL AND AVALON

OFFICE OF THE SUPERINTENDENT
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June 2008

Dear President Williams and Members of the Board of Education,

We are completing another year in which our students have evidenced outstanding and exemplary achievement and the Long Beach Unified School District has created even more educational opportunities for our students today and in the future. A good example of accomplishments that the Board and District can be proud of is the College Promise. This is a program in which our students are guaranteed admission into California State University at Long Beach or Long Beach Community College. Another example of increased opportunities for our students is the new Architecture, Construction and Engineering Academy. In addition to the new opportunities that have been created, our students continue to meet academic growth targets, and earn accolades in athletics and the arts—testimony to the well-rounded education that is the hallmark of Long Beach Unified School District. Our students are fortunate to be in a school district that is the envy of urban school districts throughout the United States.

We are in a year in which the Governor has, again, proposed suspending Proposition 98 and funding California schools below what is already one of the lowest funding levels in the United States. The financial crisis in California is compelling legislators, and all citizens, to deal with the difficult issue of prioritizing scarce resources. Even in a difficult budget year, our state's citizens have made it clear that cutting expenses for educating our youth may help the State Budget in the short term but would be disastrous in the long term. We are pleased to hear that so many recognize education funding to be an investment, not an expense. As I write, our funding for next year is still in jeopardy, but I am very proud that Long Beach Unified School District continues to accomplish wonderful things even while our elected officials grapple with the serious financial crisis.

Long Beach Unified School District is, once again, a finalist for the Broad Prize for Best Urban School District in the USA. This is testimony to how hard our employees work and how much they care about students being successful. We are the only California school district being considered by the Broad Foundation for the prize.

In closing I wish to thank the Board of Education for providing the leadership, in these challenging times, that provides the students of Long Beach Unified School District with educational opportunities that are second to none in the world.

Sincerely,

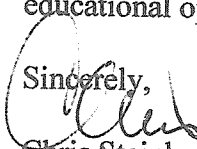

Chris Steinhauser, Superintendent

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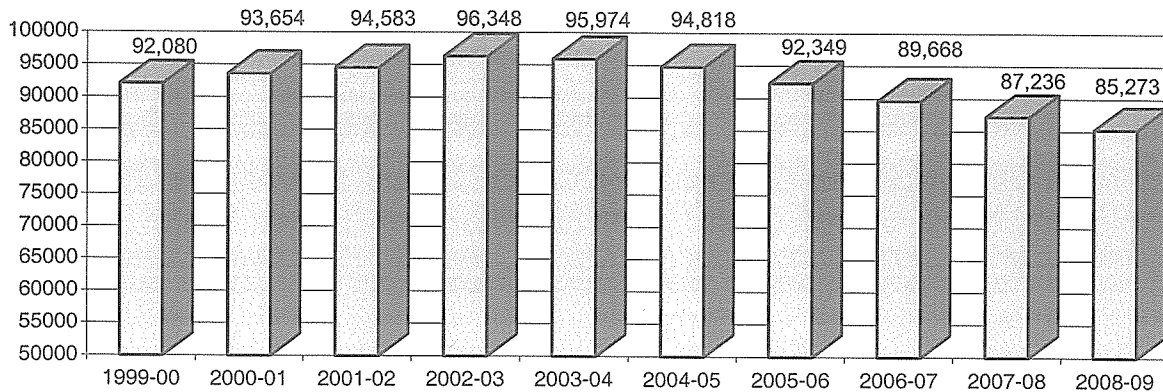
OVERVIEW

Long Beach Unified School District has eighty-six (86) K-12 schools, a continuation and six (6) charter schools that serve the areas of Long Beach, Signal Hill, Santa Catalina Island, the major portion of Lakewood, and unincorporated Los Angeles County Territory.

In October 2007, 87,236 regular kindergarten through twelfth grade students were enrolled. Enrollment is expected to be 85,273 in October 2008. The school district is the largest employer in the Long Beach area employing 7,963 full time equivalent regular employees.

STUDENT ENROLLMENT, GRADES K-12 ACTUAL AND PROJECTED

<u>SCHOOL YEAR</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>SENIOR HIGH</u>	<u>TOTAL</u>	<u>PERCENT CHANGE</u>
1999 - 00	47,174	20,651	24,255	92,080	
2000 - 01	47,572	20,949	25,133	93,654	1.7%
2001 - 02	46,686	21,625	26,272	94,583	1.0%
2002 - 03	46,619	22,299	27,430	96,348	1.9%
2003 - 04	45,348	22,968	27,658	95,974	-0.4%
2004 - 05	43,744	22,876	28,198	94,818	-1.2%
2005 - 06	41,827	22,227	28,295	92,349	-2.6%
2006 - 07	40,619	21,793	28,148	89,668	-2.9%
2007 - 08	38,507	20,509	28,220	87,236	-2.7%
2008 - 09 (Projected)	37,640	20,048	27,585	85,273	-2.3%



The 2008-2009 Adopted Budget was developed using the latest estimates of enrollment, revenue, formula-driven staffing levels, and projected beginning and ending balances. Most of Long Beach Unified School District's revenue comes from the State which has yet to complete its budget process. Accordingly, the budget is developed with some uncertainty about the actual funding levels of particular programs. Budget adjustments will be made to reflect actual appropriations after the California 2008-2009 Budget is finalized.

The combined expenditure plans for the twelve (12) separate funds which comprise the overall district budget total \$946.1 million. Long Beach Unified School District is the third largest in the State when measured by enrollment and combined budgets. The summary budget information represents all resources and services for K-12 students, adult students and preschool aged children.

**2008-09 BUDGET SUMMARY - ALL FUNDS
REVENUE AND APPROPRIATIONS**

<u>REVENUE</u>	<u>STATE</u>	<u>FEDERAL</u>	<u>LOCAL/OTHER</u>	<u>TOTAL</u>
General	\$ 647,741,378	\$ 83,548,138	\$ 15,132,512	\$ 746,422,028
Adult Education	4,512,839	381,960	391,293	5,286,092
Child Development	9,940,853	18,832,815	1,388,444	30,162,112
Cafeteria Special Revenue	2,159,054	24,097,552	8,700,209	34,956,815
Deferred Maintenance	3,127,243		3,691,805	6,819,048
Special Reserve Fund for Other Than Capital Outlay Projects				0
Building			31,800,000	31,800,000
Capital Facilities			2,617,335	2,617,335
State School Building Lease-Purchase			635	635
County School Facilities	(2,150,200)		2,460,000	309,800
Special Reserve for Capital Projects			2,336,516	2,336,516
Self-Insurance			89,845,739	89,845,739
TOTAL REVENUE	\$ 665,331,167	\$ 126,860,465	\$ 158,364,488	\$ 950,556,120

<u>APPROPRIATIONS</u>	<u>SALARIES & BENEFITS</u>	<u>OTHER APPROPRIATIONS</u>	<u>TOTAL</u>
General	\$ 651,333,750	\$ 105,190,706	\$ 756,524,456
Adult Education	4,454,519	831,573	5,286,092
Child Development	25,533,862	4,628,250	30,162,112
Cafeteria Special Revenue	20,757,669	13,896,667	34,654,336
Deferred Maintenance		8,445,730	8,445,730
Special Reserve Fund for Other Than Capital Outlay Projects			0
Building		26,829,668	26,829,668
Capital Facilities	91,649	515,208	606,857
State School Building Lease-Purchase			0
County School Facilities		949,800	949,800
Special Reserve for Capital Projects			0
Self-Insurance	889,738	81,708,973	82,598,711
TOTAL APPROPRIATIONS	\$ 703,061,187	\$ 242,996,575	\$ 946,057,762

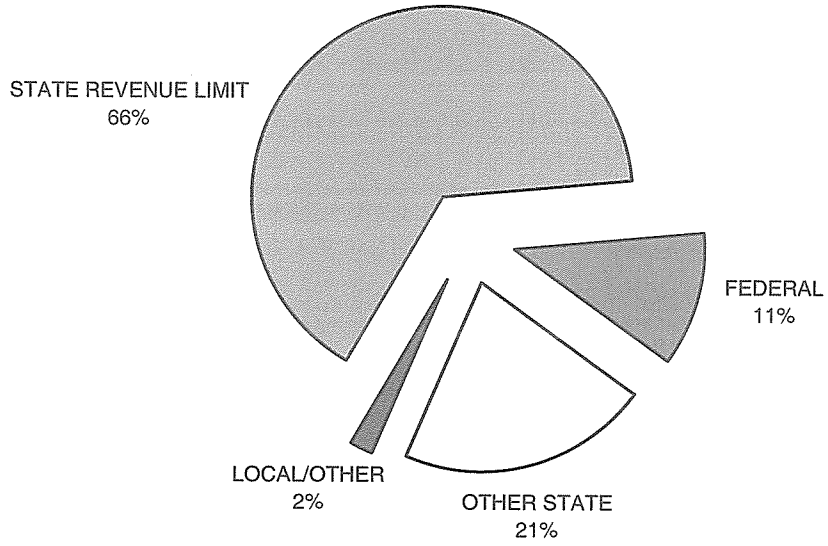
GENERAL FUND BUDGET SUMMARY

The General Fund accounts for the cost of direct instruction and support services to our elementary, middle and high school students. The major portion of all District financial activity is reflected in this fund. The Revenue Limit apportionment is the largest single source of income to the district.

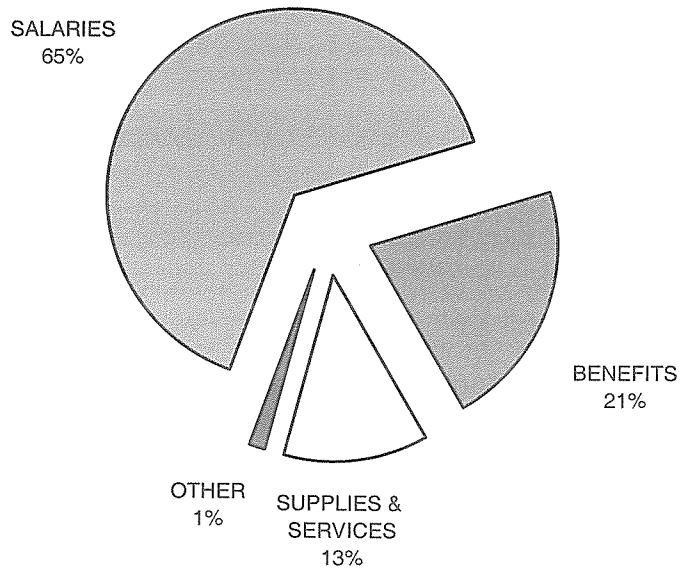
	2007-08 Estimated Actuals			2008-09 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Net Beginning Balance	\$ 41,328,047	\$ 58,678,730	\$ 100,006,777	\$ 23,888,167	\$ 48,520,763	\$ 72,408,930
Revenue Limit Sources	473,440,596	24,883,681	498,324,277	463,582,939	24,477,686	488,060,625
Federal Revenues	2,872,916	91,707,843	94,580,759	2,084,664	81,463,474	83,548,138
Other State Revenue	44,144,174	133,485,564	177,629,738	39,890,140	119,790,613	159,680,753
Other Local Revenue	15,747,709	3,337,477	19,085,186	13,690,590	1,441,922	15,132,512
Total Revenues	536,205,395	253,414,565	789,619,960	519,248,333	227,173,695	746,422,028
Certificated Salaries	279,162,241	115,785,131	394,947,372	262,602,158	114,473,648	377,075,806
Classified Salaries	74,439,096	45,974,136	120,413,232	72,674,397	40,542,612	113,217,009
Employee Benefits	109,484,436	51,409,798	160,894,234	109,500,245	51,540,690	161,040,935
Books and Supplies	5,948,830	36,614,510	42,563,340	7,507,753	16,761,793	24,269,546
Services and Other Oper Expenditures	27,653,215	56,400,073	84,053,288	24,810,210	45,805,377	70,615,587
Capital Outlay	3,563,898	1,195,796	4,759,694	1,798,234	631,986	2,430,220
Other Outgo	-	252,067	252,067	5,851,439	266,795	6,118,234
Direct Support/Indirect Costs	(12,031,768)	9,114,642	(2,917,126)	(12,133,866)	10,235,980	(1,897,886)
Total Expenditures	488,219,948	316,746,153	804,966,101	472,610,570	280,258,881	752,869,451
Transfers In/Other Sources	700,000	0	700,000	-	0	-
Transfers Out/Other Uses	12,928,092	23,613	12,951,705	3,627,237	27,768	3,655,005
Contributions	(53,197,235)	53,197,235	0	(49,415,611)	49,415,611	0
Total Other Financing Sources/Uses	(65,425,327)	53,173,622	(12,251,705)	(53,042,848)	49,387,843	(3,655,005)
Net Revenues and Other Sources over Expenditures and Other Uses	(17,439,880)	(10,157,966)	(27,597,846)	(6,405,085)	(3,697,343)	(10,102,428)
Ending Balance Before Adjustments	23,888,167	48,520,764	72,408,931	17,483,082	44,823,420	62,306,502
Components of Ending Fund Balance						
Revolving Cash	406,650	0	406,650	406,650	0	406,650
Stores	1,400,000	0	1,400,000	1,400,000	0	1,400,000
Prepaid Expenditures	300,000	0	300,000	300,000	0	300,000
Designated for Economic						
Uncertainties	16,358,356	0	16,358,356	15,130,489	0	15,130,489
Other Designations	5,423,161	48,520,763	53,943,924	245,943	44,823,420	45,069,363
Net Ending Fund Balance	\$ 23,888,167	\$ 48,520,763	\$ 72,408,930	\$ 17,483,082	\$ 44,823,420	\$ 62,306,502

2008-09 GENERAL FUND

REVENUE SOURCES



EXPENDITURE USES



GENERAL FUND REVENUE DETAIL

	2007-08 Estimated Actuals			2008-09 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Revenue Limit						
State Aid - Current Year	\$ 426,496,450	\$ 0	\$ 426,496,450	\$416,664,561	\$ 0	\$ 416,664,561
Charter Schools General Purpose	2,934,260	0	2,934,260	2,846,477	0	2,846,477
State Aid - Prior Years	(6,586)	0	(6,586)	0	0	0
Homeowners' Exemptions	589,326	0	589,326	589,326	0	589,326
Other Subventions/In-Lieu Taxes	2	0	2	2	0	2
Secured Roll Taxes	57,441,571	0	57,441,571	57,441,571	0	57,441,571
Unsecured Roll Taxes	2,379,865	0	2,379,865	2,379,865	0	2,379,865
Prior Years' Taxes	3,821,660	0	3,821,660	3,821,660	0	3,821,660
Supplemental Taxes	3,489,709	0	3,489,709	3,489,709	0	3,489,709
Education Revenue Augmentation	(1,499,974)	0	(1,499,974)	(1,499,974)	0	(1,499,974)
Royalties and Bonuses	77,630	0	77,630	77,630	0	77,630
Non-Revenue Limit Adjustment (50%)	(38,815)	0	(38,815)	(38,815)	0	(38,815)
Revenue Limit Transfers - Current Year	(24,883,681)	24,883,681	0	(24,477,685)	24,477,686	1
PERS Reduction Transfer	3,154,044	0	3,154,044	2,803,923	0	2,803,923
Transfers to Charter Schools in Lieu of Property Taxes	(514,865)	0	(514,865)	(515,311)	0	(515,311)
Total State Revenue Limit	473,440,596	24,883,681	498,324,277	463,582,939	24,477,686	488,060,625
Federal Revenues						
Special Education Entitlement	0	13,115,525	13,115,525	0	13,115,525	13,115,525
Special Education Discretionary Grants	0	1,567,022	1,567,022	0	1,555,915	1,555,915
Interagency Contracts Between LEAs	0	588,284	588,284	0	430,000	430,000
All Other Federal Revenue	2,872,916	76,437,012	79,309,928	2,084,664	66,362,034	68,446,698
Total Federal Revenues	2,872,916	91,707,843	94,580,759	2,084,664	81,463,474	83,548,138
Other State Revenues						
Supplemental Instructional Programs	5,422,602	0	5,422,602	4,423,289	0	4,423,289
Community Day School	0	164,292	164,292	0	158,648	158,648
ROP Entitlement-Current Year	0	3,309,799	3,309,799	0	3,078,494	3,078,494
Other State Apportionments - Prior Years	0	(7,596)	(7,596)	0	0	0
Special Education-Current Year	0	45,131,180	45,131,180	0	44,993,355	44,993,355
Special Education - Prior Years	0	(108,876)	(108,876)	0	0	0
Gifted and Talented	0	798,243	798,243	0	767,169	767,169
Home-to-School Transportation	0	7,560,937	7,560,937	0	7,069,592	7,069,592
School Improvement Program	0	110,686	110,686	0	0	0
Economic Impact Aid	0	17,568,381	17,568,381	0	15,000,000	15,000,000
Special Education Transportation	0	856,432	856,432	0	800,777	800,777
Class Size Reduction, Grades K-3	26,395,029	0	26,395,029	24,022,999	0	24,022,999
Charter Schools Categorical Block Grant	314,280	0	314,280	379,470	0	379,470
Mandated Cost Reimbursement	0	0	0	0	0	0
State Lottery Revenue	10,877,225	1,594,387	12,471,612	10,096,755	1,422,121	11,518,876
Arts and Music Block Grant	0	1,470,646	1,470,646	0	1,292,275	1,292,275
Supplemental School Counseling Program	0	3,032,671	3,032,671	0	2,713,674	2,713,674
Instructional Materials	0	6,683,329	6,683,329	0	5,767,454	5,767,454
Drug/Alcohol/Tobacco Funds	0	360,322	360,322	0	121,260	121,260
Pupil Retention Block Grant	0	231,358	231,358	0	216,601	216,601
Teacher Credentialing Block Grant	0	1,416,012	1,416,012	0	1,050,000	1,050,000
Professional Development Block Grant	0	1,960,767	1,960,767	0	1,825,474	1,825,474
Targeted Instructional Improvement	0	12,134,301	12,134,301	0	11,288,534	11,288,534
School and Library Improvement	0	6,554,973	6,554,973	0	5,571,695	5,571,695
Quality Education Investment Act	0	924,267	924,267	0	1,290,100	1,290,100
All Other State Revenue	1,135,038	21,739,053	22,874,091	967,627	15,363,390	16,331,017
Total Other State Revenues	\$ 44,144,174	\$ 133,485,564	\$ 177,629,738	\$ 39,890,140	\$ 119,790,613	\$ 159,680,753

GENERAL FUND REVENUE DETAIL

	2007-08 Estimated Actuals			2008-09 Adopted Budget		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Other/Local Revenues						
Community Redevelopment Funds	\$ 33,000	\$ 0	\$ 33,000	\$ 0	\$ 0	\$ 0
Sale of Equipment/Supplies	7,181	0	7,181	0	0	0
Leases and Rentals	1,138,039	0	1,138,039	750,000	0	750,000
Interest	4,622,288	651,438	5,273,726	3,946,929	525,074	4,472,003
Misc. Funds Non-Revenue Limit Adj. (50%)	38,815	0	38,815	38,815	0	38,815
All Other Local Revenue	9,908,386	2,686,039	12,594,425	8,954,846	916,848	9,871,694
Total Other/Local Revenues	15,747,709	3,337,477	19,085,186	13,690,590	1,441,922	15,132,512
Other Financing Sources						
Interfund Transfers In	700,000	0	700,000	0	0	0
Contributions from Unrestricted Revenues	(53,197,235)	53,197,235	0	(49,415,611)	49,415,611	0
Contributions from Restricted Revenues	0	0	0	0	0	0
Total Other Financing Sources	(52,497,235)	53,197,235	700,000	(49,415,611)	49,415,611	0
Total Revenue and Other Financing Sources	\$ 483,708,160	\$ 306,611,800	\$ 790,319,960	\$ 469,832,722	\$ 276,589,306	\$ 746,422,028

GENERAL FUND EXPENDITURE DETAIL

	2007-08 Estimated Actuals			2008-09 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Certificated Salaries						
Teachers	\$ 237,146,417	\$ 83,266,768	\$ 320,413,185	\$ 231,774,606	\$ 77,092,600	\$ 308,867,206
Librarians/Library Media Asst	3,116,667	1,641,292	4,757,959	1,939,308	8,795,699	10,735,007
Pupil Support	14,487,427	13,802,804	28,290,231	9,413,398	15,032,459	24,445,857
Instr Supervisors and School Admin	16,203,445	5,691,459	21,894,904	12,773,773	5,896,657	18,670,430
Supervisors and Admin Support	2,090,997	2,022	2,093,019	2,069,774	1,758	2,071,532
Superintendents and Other Gen Admin	3,537,620	140,154	3,677,774	2,884,808	138,746	3,023,554
Other Instructional Supervisors	2,579,668	11,240,632	13,820,300	1,746,491	7,515,729	9,262,220
Total Certificated Salaries	279,162,241	115,785,131	394,947,372	262,602,158	114,473,648	377,075,806
Classified Salaries						
Instructional Aides	2,163,100	21,191,019	23,354,119	2,539,009	19,491,340	22,030,349
Classified Pupil Support	5,110,953	3,781,344	8,892,297	2,944,072	2,998,361	5,942,433
Maint, Operations, Security and Transp	23,554,979	10,221,487	33,776,466	25,047,817	9,687,519	34,735,336
Supervisors and Administrators	19,434,485	5,555,779	24,990,264	19,086,336	4,417,153	23,503,489
Clerical, Technical and Office Staff	19,176,619	4,106,568	23,283,187	18,636,708	3,554,872	22,191,580
Other Classified Instructional	4,998,960	1,117,939	6,116,899	4,420,455	393,367	4,813,822
Total Classified Salaries	74,439,096	45,974,136	120,413,232	72,674,397	40,542,612	113,217,009
Employee Benefits						
State Teachers' Retirement System	23,398,790	9,285,816	32,684,606	22,437,714	9,557,448	31,995,162
Public Employees Retirement System	6,048,034	3,500,106	9,548,140	5,595,746	2,763,352	8,359,098
OASDI/Medicare/Alternative	9,059,168	4,695,467	13,754,635	9,463,269	4,508,430	13,971,699
Health and Welfare Benefits	50,468,889	24,342,320	74,811,209	51,586,607	25,803,046	77,389,653
State Unemployment Insurance	177,739	92,627	270,366	1,066,890	349,286	1,416,176
Workers' Compensation Insurance	11,297,915	5,243,204	16,541,119	10,628,262	4,554,193	15,182,455
OPEB	7,046,321	3,564,786	10,611,107	7,056,408	3,313,239	10,369,647
PERS Reduction	1,986,565	685,472	2,672,037	1,665,349	691,696	2,357,045
Other Employee Benefits	1,015	0	1,015	0	0	0
Total Employee Benefits	109,484,436	51,409,798	160,894,234	109,500,245	51,540,690	161,040,935
Books and Supplies						
Textbooks	196,975	12,459,478	12,656,453	24,978	5,728,494	5,753,472
Books Other Than Textbooks	40,474	1,626,818	1,667,292	16,780	468,860	485,640
Instructional Materials and Supplies	4,798,280	13,345,926	18,144,206	7,162,843	8,916,245	16,079,088
Noncapitalized Equipment	913,101	9,167,992	10,081,093	303,152	1,643,194	1,946,346
Food Services Supplies	0	14,296	14,296	0	5,000	5,000
Total Books and Supplies	5,948,830	36,614,510	42,563,340	7,507,753	16,761,793	24,269,546

GENERAL FUND EXPENDITURE DETAIL

	2007-08 Estimated Actuals			2008-09 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Services and Other Operating Expenditures						
Subagreements for Services	\$ 0	\$ 7,302,468	\$ 7,302,468	\$ 0	\$ 7,105,491	\$ 7,105,491
Travel and Conferences	406,784	1,492,223	1,899,007	328,370	691,870	1,020,240
Dues and Memberships	102,920	24,029	126,949	100,169	36,389	136,558
Insurance	15,712	291	16,003	16,000	4,000	20,000
Operation and Housekeeping Services	9,680,935	134,718	9,815,653	10,027,396	76,696	10,104,092
Rentals, Leases, Repairs	5,959,154	2,072,993	8,032,147	4,656,285	1,874,161	6,530,446
Transfers of Direct Costs	(2,488,488)	2,424,490	(63,998)	(1,946,033)	1,051,915	(894,118)
Utilities and Housekeeping Services	1,367,281	1,441,887	2,809,168	30,475	452,947	483,422
Professional/Consulting Services	10,117,648	41,375,428	51,493,076	8,760,661	34,449,139	43,209,800
Communications	2,491,269	131,546	2,622,815	2,836,887	62,769	2,899,656
Total Services and Other Operating Expenses	27,653,215	56,400,073	84,053,288	24,810,210	45,805,377	70,615,587
Capital Outlay						
Sites and Improvements of Sites	116,873	301,354	418,227	120,000	275,000	395,000
Buildings and Improvements of Buildings	410,603	91,430	502,033	158,830	73,000	231,830
Equipment	1,726,712	696,558	2,423,270	559,204	148,986	708,190
Equipment Replacement	1,309,710	106,454	1,416,164	960,200	135,000	1,095,200
Total Capital Outlay	3,563,898	1,195,796	4,759,694	1,798,234	631,986	2,430,220
Other Outgo and Interfund Transfers						
Other Transfers Out	0	252,067	252,067	5,851,439	266,795	6,118,234
Direct Support/Indirect Costs	(12,031,768)	9,114,642	(2,917,126)	(12,133,866)	10,235,980	(1,897,886)
Interfund Transfers Out	12,928,092	23,613	12,951,705	3,627,237	27,768	3,655,005
Total Other Outgo and Interfund Transfers	896,324	9,390,322	10,286,646	(2,655,190)	10,530,543	7,875,353
Total Expenditures and Interfund Transfers	\$ 501,148,040	\$ 316,769,766	\$ 817,917,806	\$ 476,237,807	\$ 280,286,649	\$ 756,524,456

APPROPRIATIONS BY RESOURCE 2008-09

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2008-09</u>
0001	General Fund Resource - Unrestricted	\$ 2,859,080
0101	Elementary School Regular	115,091,972
0102	Middle School Regular	60,136,774
0103	High School Regular	88,628,009
0104	Evening High School	644,956
0121	Secondary Athletic Transportation	213,795
0146	Elementary Library	2,822,739
0147	Secondary Library	723,081
0151	Outdoor Camps	769,508
0156	Student Activity Subsidy - Secondary	129,043
0157	Independent Home Study Program	54,844
0162	Independent Study Program	104,358
0163	Independent Instruction Home Teachers	310,895
0166	Mary McLeod Bethune School	222,122
0170	CAMS Regular ADA	3,448,953
0176	Emerson Conversion Charter School-Block Grant	3,720,364
0184	DCE Special Projects Management	79,573
0185	Partnership Office	139,007
0193	Opportunity Programs	1,597,633
0198	Truancy Counseling Center	507,826
0199	Opportunity (Alternative) School - High School	548,651
0203	Summer School - Elementary	908,729
0204	High School Proficiency	763,276
0205	High School Core	621,648
0207	Middle School Proficiency	767,990
0209	Summer School Extended Services	516,439
0347	Integration - Carver (Care)	77,000
0387	Integration - Transportation Aides	476,218
0502	High School Testing - CAHSEE/STAR	90,766
0503	California High School Exit Exam	15,561
0512	English Language Development Test	23,343
0603	Special Ed: Harbor Regional Center Clients	211,596
0606	Accreditation	53,585
0608	STAR Testing - Research	38,904
0609	Research Testing Expenses	508,100
0610	Curriculum Services	1,529,400
0612	Science Resource Center	38,526
0614	Advance Placement Fee	110,000
0619	Grant Writing	128,200
0623	Library Services	291,492
0624	Multimedia Services	1,252,626
0625	Textbook Services	268,202
0628	Instructional Materials Workshop	75,790
0631	Elementary School Administration	13,094,364
0632	Secondary School Administration	23,551,269
0633	International Student Registration (ISR)	455,317
0644	Special Assignments (Admin Leave/Overlap)	137,762
0702	Student Placement Services	747,427
0714	ADA Accommodations Services	75,268

APPROPRIATIONS BY RESOURCE 2008-09

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2008-09</u>
0717	Oral Health Assessment Program	\$ 50,401
0719	Nurses Service - Elementary	1,597,266
0720	Nurses Service - Secondary	1,615,468
0721	Nurses Service - Instr Services	655,003
0725	Medi-Cal Administration Activities (MAA)	2,084,664
0726	Guidance/Counselors - Elementary	3,528,346
0727	Guidance/Counselors - Secondary	6,730,534
0731	Board of Education	240,928
0732	Superintendent of Schools	775,573
0733	Communication and Community Relations	440,171
0734	Human Resources Services	4,047,921
0735	Personnel Commission	2,121,425
0737	Legal Services	1,460,457
0738	Duplicating Services	37,159
0739	Physicians Service - General Admin	104,968
0741	Employee Relations	502,548
0742	Legislative Advocacy/ Government Relations	80,000
0743	Research, Planning and Evaluation	555,487
0750	Deputy Superintendent	580,363
0752	Assistant Superintendent - High Schools	424,890
0755	Assistant Superintendent - Middle and K-8	428,371
0756	Assistant Superintendent - Elementary	787,749
0760	Chief Business and Financial Officer	822,096
0761	Purchasing - Real Estate and Special Contract	1,555,234
0762	Records Management	241,127
0765	Employee Benefits	(560,978)
0768	Wireless Cable Project	350,098
0770	Internal Audit	537,203
0777	Financial Services Officer	485,427
0780	Accounting Branch	1,912,755
0782	Payroll Branch	1,811,003
0789	Budget Branch	887,889
0793	Information Services E-Rate	1,303,999
0794	Student Data Systems Office	927,073
0797	Information Services Branch	7,205,831
0800	Purchasing - Administration and Buying	1,796,282
0801	Purchasing - Warehousing and Distribution	2,178,487
0802	Classroom Furniture Replacement	180,000
0808	Equipment Repair and Upkeep	2,021,218
0821	Transportation - Trash Hauling	859,516
0822	Transportation - Trucking	466,614
0839	Transportation - Vehicle Repair/ Maintenance	1,749,278
0840	Maintenance - Other	129,930
0853	Transportation - Vehicle Replacement Costs	690,000
0854	Transportation - Other Costs	512,762
0857	Transportation - Job Cost Control	3,689,117
0859	Transportation - Job Cost Credits	(3,672,901)
0866	Operations - Utilities/Elementary	4,550,932
0867	Operations - Utilities/Secondary	5,447,429

APPROPRIATIONS BY RESOURCE 2008-09

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2008-09</u>
0868	Operation of Building - Elementary	\$ 13,851,164
0869	Operation of Building - Secondary	11,415,000
0870	Operations - Administration	483,584
0871	Operation of Building - Business Services	1,717,650
0872	Operations - Utilities/Business Services	1,118,973
0873	Energy Conservation	242,126
0874	Operation of Grounds - Business Services	3,170,902
0876	School Safety and Emergency Preparedness	3,748,984
0877	Operations - Mail and Messenger Service	348,387
0880	Operation of Grounds - Secondary	1,420,743
0885	Operations - Grounds Upkeep and Supplies	152,000
0886	Operations - Grounds Equipment Repair and Upkeep	111,200
0914	Amer. W/Disabilities Act (ADA) - Facilities Modernization	80,000
0915	Facilities - Administration	3,218,727
0922	CAL OSHA	20,000
0931	Business Services Administrator	196,396
0937	Hazardous Materials - Asbestos	551,769
0938	Hazardous Materials - Other	373,723
0942	Community Services - Playground and Recreation	4,550,170
0943	Community Services - Recreation and Dist. Supp.	225,787
0947	Community Services - Elementary	108,685
0948	Community Services - Secondary	337,911
0950	Middle Schools Sports Program	326,295
0952	Kids' Club Summer Program	124,800
0954	Kids' Club (K-8 Child Care)	2,410,644
0997	C.O.P. Capital Project	6,042,376
0999	Indirect Cost Holding Program	(11,433,603)
1100	State Lottery	10,096,755
1300	Class Size Reduction - Grades K-3	24,717,565
2200	Continuation Education	2,068,757
2430	Community Day Schools	885,462
2931	Cal-SAFE Pregnant Minors - Regular 7-12	349,571
2965	Drop Out Retrieval Program (EPHS)	6,122,078
3010	NCLB: Title 1 - Low Income and Neglected	44,000,000
3060	NCLB: Title 1, Part C, Migrant Ed (Regular and Summer)	430,000
3310	Special Ed: IDEA Basic Local Assistance Entitlement	20,087,790
3315	Special Ed: IDEA Preschool Grants	3,987,843
3320	Special Ed: IDEA Preschool Local Entitlement	3,561,934
3345	Special Ed: IDEA Preschool Staff Development	3,118
3385	Special Ed: IDEA Early Intervention Grants	527,952
3395	Special Ed: Alternative Dispute Resolution	15,000
3410	Department of Rehab: Workability II, Transition	195,880
3550	Vocational and Applied Technology	1,113,260
3555	Vocational Programs Postsecondary and Adult	65,000
3710	NCLB: Title IV, Part A, Drug-Free Schools	607,226
4035	NCLB: Title II, Part A, Teacher Quality	5,671,040
4110	NCLB: Title V, Part A, Innovative Education Strategies	600,000
4124	NCLB: Title IV, Part B, 21st Century Community Learning	4,809,682
4203	NCLB: Title III, Limited English Proficiency (LEP)	2,096,935

APPROPRIATIONS BY RESOURCE 2008-09

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2008-09</u>
4510	Indian Education	\$ 21,705
5575	CalServe: Learn & Serve America	100,000
5630	NCLB: Title X McKinney-Vento Homeless Assistance	88,830
5640	Medi-Cal Billing Option	1,435,057
5811	GEAR UP	2,953,600
5825	Magnet Schools Assistance Program	2,433,345
5829	Military Science - JROTC	1,304,292
6010	After School Learning & Safe Neighborhood	8,673,973
6091	Cal-SAFE Academic and Supportive Services	158,027
6092	Cal-SAFE Child Care and Development Services	293,359
6258	Physical Education Teacher Incentive Grants	311,500
6260	Alternative Certification Program for Intern Teachers	175,000
6286	English Language Acquisition Program	673,479
6300	Lottery: Instructional Materials	1,422,121
6350	Regional Occupational Program - ROP	3,078,494
6405	School Safety & Violence Prevention	1,168,470
6500	Special Education	79,160,047
6515	Special Ed: Infant Discretionary Fund	5,051
6520	Special Ed: Project Workability 1 LEA	537,209
6530	Special Ed: Low Incidence Entitlement	22,852
6535	Special Ed: Personnel Staff Development	51,109
6660	Tobacco-Use Prevention Education: G 4-8	121,260
6760	Arts and Music Block Grant	1,292,275
7055	CAHSEE Intensive Instruction and Services	1,049,821
7080	Supplemental School Counseling Program	4,212,823
7090	Economic Impact Aid	10,873,181
7091	Economic Impact Aid: Limited English Proficiency	4,126,819
7140	Gifted and Talented Education (GATE)	383,585
7156	Instructional Materials Realignment, IMFRP (AB1781)	6,172,454
7170	Instructional Material: Braille & Large Print	45,000
7220	Partnership Academies Program	144,342
7230	Transportation: Home to School	5,794,393
7240	Transportation - Special Education	4,839,963
7271	California Peer Assistance and Review (CPARP) Program	180,464
7286	International Baccalaureate Program	23,539
7370	Supplementary Programs: Specialized Secondary	375,000
7390	Pupil Retention Block Grant	318,002
7392	Teacher Credentialing Block Grant	1,050,000
7393	Professional Development Block Grant	1,460,379
7394	Targeted Instructional Improvement Block Grant	9,030,827
7395	School and Library Improvement Block Grant	4,457,356
7400	Quality Education Investment Act	1,290,100
7825	Nutrition Education	812,417
8150	Restricted Routine Maintenance Account	20,059,253
9111	Aspiring Principal Apprentice Cohort Program	887,348
9121	Clinical BioMedical Research Program	20,000
General Fund Total		<u>\$ 756,524,456</u>

ADULT EDUCATION FUND BUDGET SUMMARY

The Adult Education Fund reflects the cost of instructional services for an estimated 15,000 adult students from our local communities. Instruction is provided in English as a Second Language (ESL), adult basic education, family literacy, vocational training, and courses leading to a high school diploma. The curriculum promotes academic and career preparation.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 1,941,956	\$ 1,000,312
Federal Revenues	534,460	381,960
Other State Apportionments	4,287,727	3,892,660
Other State Revenue	696,048	620,179
Other Local Revenue	639,461	355,000
Total Revenues	<u>6,157,696</u>	<u>5,249,799</u>
Certificated Personnel Salaries	3,256,303	2,509,299
Classified Personnel Salaries	1,311,547	871,103
Employee Benefits	1,204,219	1,074,117
Books and Supplies	207,126	42,878
Services and Other Operating Expenditures	700,987	633,679
Capital Outlay	185,276	-
Direct Support/Indirect Costs	266,020	155,016
Total Expenditures	<u>7,131,478</u>	<u>5,286,092</u>
Transfers In/Other Sources	32,138	36,293
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>32,138</u>	<u>36,293</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(941,644)</u>	<u>-</u>
Ending Balance Before Adjustments	1,000,312	1,000,312
Adjustments	0	0
Net Ending Fund Balance	<u><u>\$ 1,000,312</u></u>	<u><u>\$ 1,000,312</u></u>

CHILD DEVELOPMENT FUND BUDGET SUMMARY

The Child Development Fund accounts for a variety of services to approximately 4,700 preschool aged children at 50 locations throughout the district. The largest single project is the federally funded Head Start program. Other programs offered at children's centers are State Preschool, Educare, nursery schools and school-age child care.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 68,816	\$ 70,721
Revenue Limit Sources	0	0
Federal Revenues	18,957,618	18,832,815
Other State Revenue	9,271,191	9,940,853
Other Local Revenue	1,597,332	1,388,444
Total Revenues	<u>29,826,141</u>	<u>30,162,112</u>
Certificated Personnel Salaries	11,673,223	11,400,223
Classified Personnel Salaries	7,251,483	6,836,839
Employee Benefits	7,068,482	7,296,800
Books and Supplies	2,106,256	1,864,702
Services and Other Operating Expenditures	1,573,107	1,620,177
Capital Outlay	11,341	0
Other Outgo	0	0
Direct Support/Indirect Costs	1,144,411	1,143,371
Total Expenditures	<u>30,828,303</u>	<u>30,162,112</u>
Transfers In/Other Sources	1,004,067	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>1,004,067</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>1,905</u>	<u>0</u>
Ending Balance Before Adjustments	70,721	70,721
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 70,721</u>	<u>\$ 70,721</u>

CAFETERIA SPECIAL REVENUE FUND BUDGET SUMMARY

The Cafeteria Special Revenue Fund accounts for a program that serves an average of 78,000 meals each day to students. The Fund is self-supporting through revenues coming from federal grants, state grants and subsidies, and from food sales.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 4,036,463	\$ 4,858,479
Revenue Limit Sources	0	0
Federal Revenues	23,339,837	24,097,552
Other State Revenue	1,960,148	2,159,054
Other Local Revenue	7,519,544	8,395,740
Total Revenues	32,819,529	34,652,346
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	15,160,721	14,689,340
Employee Benefits	6,012,345	6,068,329
Food and Supplies	9,026,557	11,714,428
Services and Other Operating Expenditures	554,550	1,512,740
Capital Outlay	7,000	70,000
Other Outgo	0	0
Direct Support/Indirect Costs	1,506,695	599,499
Total Expenditures	32,267,868	34,654,336
Transfers In/Other Sources	270,355	304,469
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	270,355	304,469
Net Revenues and Other Sources over Expenditures and Other Uses	822,016	302,479
Ending Balance Before Adjustments	4,858,479	5,160,958
Adjustments	0	0
Net Ending Fund Balance	\$ 4,858,479	\$ 5,160,958

DEFERRED MAINTENANCE FUND BUDGET SUMMARY

State revenue is currently matched by "Measure A" funds to finance maintenance projects from a prioritized list. The District's five-year deferred maintenance plan is updated annually. Appropriations are for approved deferred maintenance projects.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 16,873,602	\$ 17,715,010
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	3,994,945	3,127,243
Other Local Revenue	768,558	591,805
Total Revenues	4,763,503	3,719,048
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	7,522,095	8,445,730
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	7,522,095	8,445,730
Transfers In/Other Sources	3,600,000	3,100,000
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	3,600,000	3,100,000
Net Revenues and Other Sources over Expenditures and Other Uses	841,408	(1,626,682)
Ending Balance Before Adjustments	17,715,010	16,088,328
Adjustments	0	0
Net Ending Fund Balance	\$ 17,715,010	\$ 16,088,328

**SPECIAL RESERVE FUND FOR OTHER THAN
CAPITAL OUTLAY PROJECTS
BUDGET SUMMARY**

This Fund is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 7,955,002	\$ 7,605,002
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	350,000	0
Total Revenues	<u>350,000</u>	<u>0</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	700,000	0
Total Other Financing Sources/Uses	<u>(700,000)</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(350,000)</u>	<u>0</u>
Ending Balance Before Adjustments	7,605,002	7,605,002
Adjustments	0	0
Net Ending Fund Balance	<u><u>\$ 7,605,002</u></u>	<u><u>\$ 7,605,002</u></u>

BUILDING FUND BUDGET SUMMARY

The revenue source for the Building Fund is the proceeds of General Obligation Bonds ("Measure A"). Appropriations are for bond-related costs including master plan expenses and capital projects not qualifying for state matches. Interfund transfers are made to cover the local match for Deferred Maintenance and the County School Facilities Fund grants.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 25,303,702	\$ 15,251,207
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	1,484,368	1,800,000
Total Revenues	<u>1,484,368</u>	<u>1,800,000</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	2,943,933	2,292,266
Capital Outlay	4,398,660	19,037,402
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>7,342,593</u>	<u>21,329,668</u>
Transfers In/Other Sources	0	30,000,000
Transfers Out/Other Uses	3,853,961	5,500,000
Total Other Financing Sources/Uses	<u>(3,853,961)</u>	<u>24,500,000</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(9,712,186)</u>	<u>4,970,332</u>
Ending Balance Before Adjustments	15,591,516	20,221,539
Adjustments	(340,309)	0
Net Ending Fund Balance	<u>\$ 15,251,207</u>	<u>\$ 20,221,539</u>

CAPITAL FACILITIES FUND BUDGET SUMMARY

Revenue is derived from fees paid by developers and homeowners for improvements to commercial and residential property. Appropriations are for lease of portables, operating costs and capital outlay expenses. The Certificates of Participation (COP) reserve of \$6.1 million is included in the beginning and ending fund balance.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 8,704,381	\$ 10,993,903
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	2,765,405	2,617,335
Total Revenues	<u>2,765,405</u>	<u>2,617,335</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	40,711	64,191
Employee Benefits	13,566	27,458
Books and Supplies	0	0
Services and Other Operating Expenditures	299,675	70,150
Capital Outlay	34,545	445,058
Other Outgo	5,927,748	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>6,316,245</u>	<u>606,857</u>
Transfers In/Other Sources	5,840,362	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>5,840,362</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>2,289,522</u>	<u>2,010,478</u>
Ending Balance Before Adjustments	10,993,903	13,004,381
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 10,993,903</u>	<u>\$ 13,004,381</u>

STATE SCHOOL BUILDING LEASE-PURCHASE FUND BUDGET SUMMARY

The principal sources of revenue for the State School Building Lease-Purchase Fund were State apportionments for approved construction and modernization projects. This state program has been discontinued. The beginning balance includes carryover funds for projects awaiting final close-out.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 46,328	\$ 25,428
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	(20,900)	635
Total Revenues	<u>(20,900)</u>	<u>635</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>0</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(20,900)</u>	<u>635</u>
Ending Balance Before Adjustments	25,428	26,063
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 25,428</u>	<u>\$ 26,063</u>

COUNTY SCHOOL FACILITIES FUND BUDGET SUMMARY

The County School Facilities Fund includes revenues for new construction (50/50) and modernization (80/20) projects funded by State grants and matched by G.O. Bond proceeds ("Measure A"). Appropriations are for State-approved new construction and modernization projects.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 2,724,216	\$ 947,777
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	(2,150,200)
Other Local Revenue	229,394	60,000
Total Revenues	<u>229,394</u>	<u>(2,090,200)</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	485,561	239,400
Capital Outlay	1,520,272	710,400
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>2,005,833</u>	<u>949,800</u>
Transfers In/Other Sources	0	2,400,000
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>0</u>	<u>2,400,000</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(1,776,439)</u>	<u>(640,000)</u>
Ending Balance Before Adjustments	947,777	307,777
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 947,777</u>	<u>\$ 307,777</u>

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS BUDGET SUMMARY

Current year revenue is from Redevelopment pass-through agreements. This fund also provides for the accumulation of monies for capital outlay projects. Funds are used for capital outlay projects.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 5,983,432	\$ 11,460,621
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	2,535,867	2,336,516
Total Revenues	<u>2,535,867</u>	<u>2,336,516</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Materials and Supplies	0	0
Services and Other Operating Expenditures	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Transfers In/Other Sources	2,941,322	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>2,941,322</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>5,477,189</u>	<u>2,336,516</u>
Ending Balance Before Adjustments	11,460,621	13,797,137
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 11,460,621</u>	<u>\$ 13,797,137</u>

SELF-INSURANCE FUND BUDGET SUMMARY

The Self-Insurance Fund covers property losses, Workers' Compensation and general liability costs, and makes payments on health care claims and premiums.

	ESTIMATED ACTUAL 2007-08	ADOPTED BUDGET 2008-09
Net Beginning Balance	\$ 7,596,796	\$ 17,128,728
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	80,526,226	86,531,496
Total Revenues	80,526,226	86,531,496
Certificated Personnel Salaries	526	0
Classified Personnel Salaries	550,305	631,456
Employee Benefits	199,483	258,282
Materials and Supplies	114,298	81,650
Services and Other Operating Expenditures	73,247,104	81,627,323
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	74,111,716	82,598,711
Transfers In/Other Sources	3,117,422	3,314,243
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	3,117,422	3,314,243
Net Revenues and Other Sources over Expenditures and Other Uses	9,531,932	7,247,028
Ending Balance Before Adjustments	17,128,728	24,375,756
Adjustments	0	0
Net Ending Fund Balance	\$ 17,128,728	\$ 24,375,756

SPECIAL EDUCATION BUDGET SUMMARY

	ADOPTED BUDGET 2008-09
Sources of Revenue	
Local Federal Assistance, Part B	\$ 13,115,525
Federal Preschool Local Entitlement, Part B	925,091
Federal Preschool Grant, Part B	348,110
Federal Workability I Program, Part B	319,910
Federal Early Intervention Funds for Early Start Program, Part C	264,596
Federal Workability II Program	195,880
Local Staff Development Federal, Part B	25,518
Low Incidence Federal Assistance, Part B	18,055
Federal Alternative Dispute Resolution, Part B	15,000
Federal Preschool Staff Development, Part B	3,118
Federal Infant Discretionary Funds, Part B	5,051
State Revenue Limit	16,426,122
Transfer from Block Grants (TIIBG, Prof. Dev. and School and Library Block Grants)	3,635,740
Net State Aid - AB602 (includes Mental Health)	45,393,355
Instructional Materials: Braille and Large Prints	45,000
District Contribution	27,464,714
Total Sources of Revenue	\$ 108,200,785
 Entitlements/Expenditures	
Entitlements Subject to Deficit:	
Ages 5-22, Severely Disabled	\$ 46,184,910
Ages 5-22, Severely Disabled - Low Incidence	2,180,271
Ages 5-22, Nonseverely Disabled	43,182,900
Preschool ages 3-5 years	10,975,694
Preschool ages 3-5 years - Low Incidence	591,950
Regionalized Services	1,856,159
Special Education - Unspecified	1,387,470
Regionalized Program Specialist	693,449
Infants less than 3 years	854,609
Mental Health	293,373
Total Entitlements/Expenditures	\$ 108,200,785