



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

ADOPTED BUDGET FISCAL YEAR 2014-15

July 1, 2014

**CHRISTOPHER J. STEINHAUSER
SUPERINTENDENT OF SCHOOLS**

LONG BEACH UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR 2014-15

SUBMITTED BY

**CHRISTOPHER J. STEINHAUSER
SUPERINTENDENT OF SCHOOLS**

TO THE

BOARD OF EDUCATION

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Prepared by

Susan Ginder
Executive Director Fiscal Services

Reviewed by

Yumi Takahashi
Financial Services Officer

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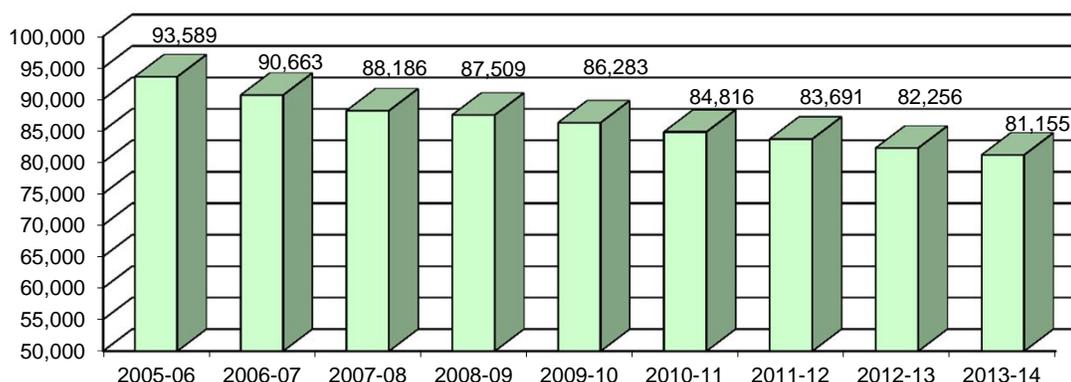
OVERVIEW

In Fiscal Year 2014-2015, Long Beach Unified School District will have eighty-two (82) K-12 schools and three (3) 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 2013](#), the total district enrollment including charters was [81,155](#). Enrollment is expected to be [81,248 in October 2014](#). The school district is the second largest employer in the Long Beach area employing [6,387](#) full time equivalent regular employees.

STUDENT ENROLLMENT, GRADES K-12 ACTUAL CBEDS AND PROJECTED

| SCHOOL YEAR | ELEMENTARY | MIDDLE | SENIOR HIGH | DISTRICT | | TOTAL | PERCENT CHANGE |
|-----------------------|------------|--------|-------------|-----------|---------|--------|----------------|
| | | | | SUB-TOTAL | CHARTER | | |
| 2005 - 06 | 41,865 | 22,316 | 28,441 | 92,622 | 967 | 93,589 | 21.6% |
| 2006 - 07 | 39,723 | 21,669 | 28,276 | 89,668 | 995 | 90,663 | -3.1% |
| 2007 - 08 | 38,419 | 20,442 | 28,086 | 86,947 | 1,239 | 88,186 | -2.7% |
| 2008 - 09 | 37,749 | 20,164 | 28,209 | 86,122 | 1,387 | 87,509 | -0.8% |
| 2009 - 10 | 37,301 | 19,647 | 27,988 | 84,936 | 1,347 | 86,283 | -1.4% |
| 2010 - 11 | 36,961 | 19,066 | 27,393 | 83,420 | 1,396 | 84,816 | -1.7% |
| 2011 - 12 | 36,770 | 18,555 | 27,009 | 82,334 | 1,357 | 83,691 | -1.3% |
| 2012 - 13 | 36,380 | 18,207 | 26,525 | 81,112 | 1,144 | 82,256 | -1.7% |
| 2013 - 14 | 36,752 | 17,816 | 26,103 | 80,671 | 484 | 81,155 | -1.3% |
| 2014 - 15 (Projected) | 37,366 | 17,779 | 25,623 | 80,768 | 480 | 81,248 | 0.1% |



The [2014-2015 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 through the new Local Control Funding Formula. The budget is developed with some uncertainty about the actual funding levels of particular programs, so budget adjustments will be made to reflect actual appropriations after the California [2014-2015 State Budget](#) is finalized.

The combined expenditure plans for the eleven (11) separate funds which comprise the overall district budget total [\\$1.01 billion](#). 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.

**2014-15 BUDGET SUMMARY - ALL FUNDS
REVENUE AND APPROPRIATIONS
(EXCLUDING OTHER FINANCING SOURCES)**

| <u>REVENUE</u> | <u>LCFF/OTHER STATE</u> | <u>FEDERAL</u> | <u>LOCAL</u> | <u>TOTAL</u> |
|---|------------------------------|------------------------------|-----------------------------|------------------------------|
| General | \$ 656,273,824 | \$ 70,070,627 | \$ 17,150,487 | \$ 743,494,938 |
| Adult Education | | 321,191 | 600,000 | 921,191 |
| Child Development | 5,485,351 | 22,670,989 | 1,530,724 | 29,687,064 |
| Cafeteria Special Revenue | 2,220,887 | 27,605,370 | 5,232,490 | 35,058,747 |
| Deferred Maintenance | | | 27,000 | 27,000 |
| Special Reserve Fund for Other Than Capital Outlay Projects | | | | 0 |
| Building | | | 1,025,000 | 1,025,000 |
| Capital Facilities | | | 1,561,000 | 1,561,000 |
| County School Facilities | | | 3,000 | 3,000 |
| Special Reserve for Capital Projects | | | 86,000 | 86,000 |
| Self-Insurance | | | 70,147,107 | 70,147,107 |
| TOTAL REVENUE | <u>\$ 663,980,062</u> | <u>\$ 120,668,177</u> | <u>\$ 97,362,808</u> | <u>\$ 882,011,047</u> |

| <u>APPROPRIATIONS</u> | <u>SALARIES & BENEFITS</u> | <u>OTHER APPROPRIATIONS</u> | <u>TOTAL</u> |
|---|------------------------------------|---------------------------------|--------------------------------|
| General | \$ 627,734,357 | \$ 123,010,585 | \$ 750,744,942 |
| Adult Education | 820,855 | 177,336 | 998,191 |
| Child Development | 25,154,096 | 5,012,153 | 30,166,249 |
| Cafeteria Special Revenue | 22,294,012 | 15,814,248 | 38,108,260 |
| Deferred Maintenance | | 1,750,000 | 1,750,000 |
| Special Reserve Fund for Other Than Capital Outlay Projects | | | 0 |
| Building | 138,129 | 95,303,000 | 95,441,129 |
| Capital Facilities | | 12,400,000 | 12,400,000 |
| County School Facilities | | 1,936,366 | 1,936,366 |
| Special Reserve for Capital Projects | 5,000,000 | 5,400,000 | 10,400,000 |
| Self-Insurance | 334,589 | 72,630,836 | 72,965,425 |
| TOTAL APPROPRIATIONS | <u>\$ 681,476,038</u> | <u>\$ 333,434,524</u> | <u>\$ 1,014,910,562</u> |

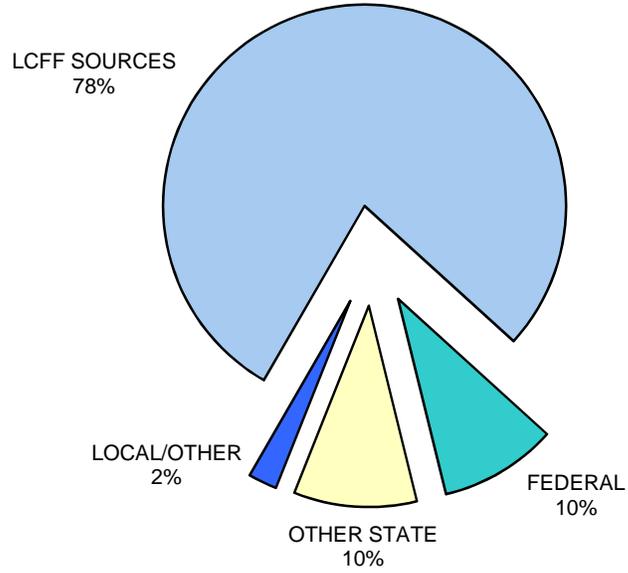
GENERAL FUND BUDGET SUMMARY

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 Local Control Funding Formula is the largest source of income to the district.

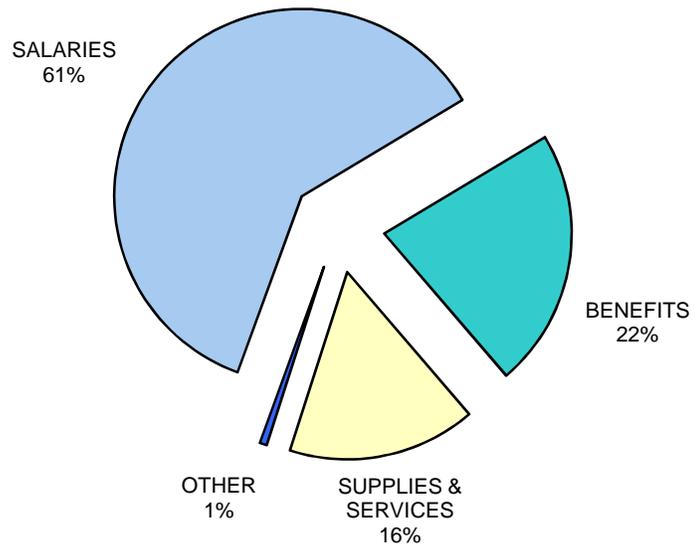
| | 2013-14 Estimated Actuals | | | 2014-15 Adopted Budget | | |
|--|---------------------------|----------------------|----------------------|------------------------|---------------------|----------------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| Net Beginning Balance | \$ 79,874,235 | \$ 15,860,056 | \$ 95,734,292 | \$ 66,868,126 | \$ 25,742,483 | \$ 92,610,610 |
| LCFF Sources | 520,426,403 | - | 520,426,403 | 582,964,131 | - | 582,964,131 |
| Federal Revenues | 180,778 | 53,666,909 | 53,847,687 | 100,000 | 69,970,627 | 70,070,627 |
| Other State Revenue | 13,989,575 | 80,097,931 | 94,087,506 | 13,187,985 | 60,121,708 | 73,309,693 |
| Other Local Revenue | 9,760,588 | 8,238,771 | 17,999,359 | 7,374,269 | 9,776,218 | 17,150,487 |
| Total Revenues | 544,357,344 | 142,003,611 | 686,360,955 | 603,626,385 | 139,868,553 | 743,494,938 |
| Certificated Salaries | 257,294,586 | 75,205,850 | 332,500,436 | 274,536,613 | 81,957,801 | 356,494,414 |
| Classified Salaries | 65,154,285 | 33,957,546 | 99,111,831 | 66,471,695 | 36,282,869 | 102,754,564 |
| Employee Benefits | 112,070,656 | 41,830,667 | 153,901,323 | 127,427,602 | 41,057,777 | 168,485,379 |
| Books and Supplies | 5,788,638 | 19,845,543 | 25,634,181 | 12,447,329 | 29,153,133 | 41,600,462 |
| Services and Other Oper Expenditures | 33,188,321 | 39,012,446 | 72,200,767 | 39,221,393 | 41,777,911 | 80,999,304 |
| Capital Outlay | 468,771 | 1,634,898 | 2,103,669 | 655,000 | 755,181 | 1,410,181 |
| Other Outgo | 22,564 | 324,904 | 347,468 | 0 | 207,450 | 207,450 |
| Direct Support/Indirect Costs | (8,161,260) | 7,219,683 | (941,577) | (9,681,877) | 8,475,065 | (1,206,812) |
| Total Expenditures | 465,826,561 | 219,031,537 | 684,858,098 | 511,077,755 | 239,667,187 | 750,744,942 |
| Transfers In/Other Sources | - | 0 | - | 1,250,000 | 0 | 1,250,000 |
| Transfers Out/Other Uses | 4,626,539 | 0 | 4,626,539 | 4,196,821 | 0 | 4,196,821 |
| Contributions | (86,910,353) | 86,910,353 | 0 | (83,884,317) | 83,884,317 | 0 |
| Total Other Financing Sources/Uses | (91,536,892) | 86,910,353 | (4,626,539) | (86,831,138) | 83,884,317 | (2,946,821) |
| Net Revenues and Other Sources over Expenditures and Other Uses | (13,006,109) | 9,882,427 | (3,123,682) | 5,717,492 | (15,914,317) | (10,196,825) |
| Ending Balance Before Adjustments | 66,868,126 | 25,742,483 | 92,610,610 | 72,585,618 | 9,828,166 | 82,413,785 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Ending Balance | 66,868,126 | 25,742,483 | 92,610,610 | 72,585,618 | 9,828,166 | 82,413,785 |
| Components of Ending Fund Balance | | | | | | |
| Revolving Cash | 406,650 | 0 | 406,650 | 406,650 | 0 | 406,650 |
| Stores | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 0 | 1,200,000 |
| Prepaid Expenditures | 300,000 | 0 | 300,000 | 300,000 | 0 | 300,000 |
| Restricted | | 25,742,483 | 25,742,483 | | 9,828,166 | 9,828,166 |
| Assigned | | | | | | |
| Other Assignment | 51,171,783 | | 51,171,783 | 55,580,132 | | 55,580,132 |
| Reserve for Economic Uncertainties | 13,789,693 | 0 | 13,789,693 | 15,098,836 | 0 | 15,098,836 |
| Net Ending Fund Balance | \$ 66,868,126 | \$ 25,742,483 | \$ 92,610,610 | \$ 72,585,618 | \$ 9,828,166 | \$ 82,413,785 |

2014-15 GENERAL FUND

REVENUE SOURCES



EXPENDITURE USES



GENERAL FUND REVENUE DETAIL

| | 2013-14 Estimated Actuals | | | 2014-15 Adopted Budget | | |
|--|---------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| LCFF Sources | | | | | | |
| State Aid - Current Year | \$ 363,251,214 | \$ 0 | \$ 363,251,214 | \$394,669,971 | \$ 0 | \$ 394,669,971 |
| Education Protection Account State Aid | 74,923,910 | 0 | 74,923,910 | 106,046,661 | 0 | 106,046,661 |
| Homeowners' Exemptions | 258,596 | 0 | 258,596 | 258,596 | 0 | 258,596 |
| Other Subventions/In-Lieu Taxes | 1,216,311 | 0 | 1,216,311 | 1,216,311 | 0 | 1,216,311 |
| Secured Roll Taxes | 69,321,440 | 0 | 69,321,440 | 69,321,440 | 0 | 69,321,440 |
| Unsecured Roll Taxes | 1,638,144 | 0 | 1,638,144 | 1,638,144 | 0 | 1,638,144 |
| Prior Years' Taxes | 1,024,582 | 0 | 1,024,582 | 1,024,582 | 0 | 1,024,582 |
| Supplemental Taxes | 1,071,822 | 0 | 1,071,822 | 1,071,822 | 0 | 1,071,822 |
| Education Revenue Augmentation Fund | 2,137,478 | 0 | 2,137,478 | 2,137,478 | 0 | 2,137,478 |
| Community Redevelopment Funds | 5,768,272 | 0 | 5,768,272 | 5,768,272 | 0 | 5,768,272 |
| Penalties and Interest | 188,219 | 0 | 188,219 | 188,219 | 0 | 188,219 |
| Royalties and Bonuses | 143,714 | 0 | 143,714 | 143,714 | 0 | 143,714 |
| Non-LCFF Adjustment (50%) | (71,857) | 0 | (71,857) | (71,857) | 0 | (71,857) |
| Transfers to Charter Schools in Lieu of Property Taxes | (445,442) | 0 | (445,442) | (449,222) | 0 | (449,222) |
| Total LCFF Sources | 520,426,403 | 0 | 520,426,403 | 582,964,131 | 0 | 582,964,131 |
| Federal Revenue | | | | | | |
| Special Education Entitlement | 0 | 11,952,943 | 11,952,943 | 0 | 11,958,750 | 11,958,750 |
| Special Education Discretionary Grants | 0 | 2,389,879 | 2,389,879 | 0 | 2,349,092 | 2,349,092 |
| Interagency Contracts Between LEAs | 0 | 626,448 | 626,448 | 0 | 565,000 | 565,000 |
| All Other Federal Revenue | 180,778 | 38,697,639 | 38,878,417 | 100,000 | 55,097,785 | 55,197,785 |
| Total Federal Revenues | 180,778 | 53,666,909 | 53,847,687 | 100,000 | 69,970,627 | 70,070,627 |
| Other State Revenues | | | | | | |
| Special Education | 0 | 40,783,775 | 40,783,775 | 0 | 40,496,642 | 40,496,642 |
| Mandated Costs Reimbursements | 2,875,740 | 0 | 2,875,740 | 2,700,000 | 0 | 2,700,000 |
| State Lottery Revenue | 10,714,317 | 0 | 10,714,317 | 10,119,137 | 0 | 10,119,137 |
| Lottery: Instructional Materials | 0 | 2,398,302 | 2,398,302 | 0 | 2,489,629 | 2,489,629 |
| Pass-Through Revenues | 0 | 117,450 | 117,450 | 0 | 117,450 | 117,450 |
| After-School Education and Safety | 0 | 9,120,495 | 9,120,495 | 0 | 9,415,589 | 9,415,589 |
| California Clean Energy Jobs Act | 0 | 3,856,125 | 3,856,125 | 0 | 2,375,000 | 2,375,000 |
| Specialized Secondary | 0 | 850,000 | 850,000 | 0 | 0 | 0 |
| Quality Education Investment Act | 0 | 1,118,500 | 1,118,500 | 0 | 0 | 0 |
| Common Core | 0 | 16,443,367 | 16,443,367 | 0 | 0 | 0 |
| All Other State Revenue | 399,518 | 5,409,917 | 5,809,435 | 368,848 | 5,227,398 | 5,596,246 |
| Total Other State Revenues | \$ 13,989,575 | \$ 80,097,931 | \$ 94,087,506 | \$ 13,187,985 | \$ 60,121,708 | \$ 73,309,693 |
| Other/Local Revenues | | | | | | |
| Sale of Equipment/Supplies | 20,805 | 0 | 20,805 | 20,000 | 0 | 20,000 |
| Leases and Rentals | 981,547 | 159,052 | 1,140,599 | 959,493 | 0 | 959,493 |
| Interest | 1,000,000 | 21,221 | 1,021,221 | 1,000,000 | 21,221 | 1,021,221 |
| All Other Local Revenue | 7,758,236 | 8,058,498 | 15,816,734 | 5,394,776 | 9,754,997 | 15,149,773 |
| Total Other/Local Revenues | 9,760,588 | 8,238,771 | 17,999,359 | 7,374,269 | 9,776,218 | 17,150,487 |
| Other Financing Sources | | | | | | |
| Interfund Transfers In | 0 | 0 | 0 | 1,250,000 | 0 | 1,250,000 |
| Contributions from Unrestricted Revenues | (86,910,353) | 86,910,353 | 0 | (83,884,317) | 83,884,317 | 0 |
| Total Other Financing Sources | (86,910,353) | 86,910,353 | 0 | (82,634,317) | 83,884,317 | 1,250,000 |
| Total Revenue and Other Financing Sources | \$ 457,446,991 | \$ 228,913,964 | \$ 686,360,955 | \$ 520,992,068 | \$ 223,752,870 | \$ 744,744,938 |

GENERAL FUND EXPENDITURE DETAIL

| | 2013-14 Estimated Actuals | | | 2014-15 Adopted Budget | | |
|--|---------------------------|-------------------|--------------------|------------------------|-------------------|--------------------|
| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| Certificated Salaries | | | | | | |
| Teachers | \$ 224,349,056 | \$ 54,799,209 | \$ 279,148,265 | \$ 237,060,080 | \$ 62,241,072 | \$ 299,301,152 |
| Librarians/Library Media Asst | 1,912,782 | 814,169 | 2,726,951 | 2,799,842 | 895,590 | 3,695,432 |
| Pupil Support | 10,122,558 | 8,538,110 | 18,660,668 | 14,775,233 | 8,001,151 | 22,776,384 |
| Instr Supervisors and School Admin | 14,022,972 | 4,325,820 | 18,348,792 | 15,162,968 | 4,651,849 | 19,814,817 |
| Supervisors and Admin Support | 1,546,259 | 249,198 | 1,795,457 | 141,123 | 141,195 | 282,318 |
| Superintendents and Other Gen Admin | 2,085,568 | 3,000 | 2,088,568 | 2,153,197 | 0 | 2,153,197 |
| Other Instructional Supervisors | 3,255,391 | 6,476,344 | 9,731,735 | 2,444,170 | 6,026,944 | 8,471,114 |
| Total Certificated Salaries | 257,294,586 | 75,205,850 | 332,500,436 | 274,536,613 | 81,957,801 | 356,494,414 |
| Classified Salaries | | | | | | |
| Instructional Aides | 2,913,670 | 21,228,421 | 24,142,091 | 2,248,015 | 23,091,180 | 25,339,195 |
| Classified Pupil Support | 2,138,654 | 2,112,151 | 4,250,805 | 2,236,424 | 722,475 | 2,958,899 |
| Maint, Operations, Security and Transp | 21,997,437 | 3,611,597 | 25,609,034 | 22,589,747 | 4,870,856 | 27,460,603 |
| Supervisors and Administrators | 17,494,772 | 4,076,254 | 21,571,026 | 18,342,924 | 4,514,007 | 22,856,931 |
| Clerical, Technical and Office Staff | 17,114,712 | 2,446,889 | 19,561,601 | 17,489,489 | 2,389,958 | 19,879,447 |
| Other Classified Instructional | 3,495,040 | 482,234 | 3,977,274 | 3,565,096 | 694,393 | 4,259,489 |
| Total Classified Salaries | 65,154,285 | 33,957,546 | 99,111,831 | 66,471,695 | 36,282,869 | 102,754,564 |
| Employee Benefits | | | | | | |
| State Teachers' Retirement System | 21,117,849 | 5,983,564 | 27,101,413 | 26,049,939 | 6,731,801 | 32,781,740 |
| Public Employees Retirement System | 6,708,712 | 3,418,916 | 10,127,628 | 6,684,396 | 3,009,476 | 9,693,872 |
| OASDI/Medicare/Alternative | 8,254,839 | 3,372,403 | 11,627,242 | 8,721,088 | 3,435,783 | 12,156,871 |
| Health and Welfare Benefits | 61,101,541 | 23,828,295 | 84,929,836 | 71,121,084 | 22,851,659 | 93,972,743 |
| State Unemployment Insurance | 568,405 | 91,758 | 660,163 | 570,541 | 58,042 | 628,583 |
| Workers' Compensation Insurance | 5,641,254 | 1,863,034 | 7,504,288 | 5,967,913 | 2,015,595 | 7,983,508 |
| OPEB Allocated | 512,583 | 207,237 | 719,820 | 681,956 | 294,963 | 976,919 |
| OPEB Active Employees | 8,165,473 | 3,065,460 | 11,230,933 | 7,630,685 | 2,660,458 | 10,291,143 |
| Other Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Employee Benefits | 112,070,656 | 41,830,667 | 153,901,323 | 127,427,602 | 41,057,777 | 168,485,379 |
| Books and Supplies | | | | | | |
| Textbooks | 179,644 | 561,753 | 741,397 | 601,852 | 1,010,300 | 1,612,152 |
| Books Other Than Textbooks | 77,974 | 1,065,269 | 1,143,243 | 86,835 | 131,660 | 218,495 |
| Instructional Materials and Supplies | 4,968,206 | 9,698,241 | 14,666,447 | 9,844,883 | 23,776,432 | 33,621,315 |
| Noncapitalized Equipment | 562,164 | 8,515,280 | 9,077,444 | 1,913,259 | 4,231,741 | 6,145,000 |
| Food Services Supplies | 650 | 5,000 | 5,650 | 500 | 3,000 | 3,500 |
| Total Books and Supplies | 5,788,638 | 19,845,543 | 25,634,181 | 12,447,329 | 29,153,133 | 41,600,462 |

GENERAL FUND EXPENDITURE DETAIL

| | 2013-14 Estimated Actuals | | | 2014-15 Adopted Budget | | |
|--|---------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| Services and Other Operating Expenditures | | | | | | |
| Subagreements for Services | \$ 200,000 | \$ 13,543,175 | \$ 13,743,175 | \$ 200,000 | \$ 14,295,597 | \$ 14,495,597 |
| Travel and Conferences | 378,967 | 816,220 | 1,195,187 | 426,825 | 347,535 | 774,360 |
| Dues and Memberships | 118,696 | 68,496 | 187,192 | 113,873 | 2,450 | 116,323 |
| Insurance | 203 | 535 | 738 | 0 | 400 | 400 |
| Operations and Housekeeping Services | 8,649,089 | 27,705 | 8,676,794 | 9,158,768 | 28,063 | 9,186,831 |
| Rentals, Leases, Repairs | 4,363,634 | 924,377 | 5,288,011 | 7,294,241 | 576,092 | 7,870,333 |
| Transfers of Direct Costs | 61,272 | (1,559,694) | (1,498,422) | 1,586,357 | (2,356,765) | (770,408) |
| Prof/Consulting Serv and Operating Exp | 16,934,698 | 25,090,457 | 42,025,155 | 17,897,260 | 28,820,396 | 46,717,656 |
| Communications | 2,481,762 | 101,175 | 2,582,937 | 2,544,069 | 64,143 | 2,608,212 |
| Total Services and Other Operating Expenses | 33,188,321 | 39,012,446 | 72,200,767 | 39,221,393 | 41,777,911 | 80,999,304 |
| Capital Outlay | | | | | | |
| Sites and Improvements of Sites | 3,500 | 8,783 | 12,283 | 5,000 | 0 | 5,000 |
| Buildings and Improvements of Buildings | 136,941 | 1,518,080 | 1,655,021 | 180,000 | 683,081 | 863,081 |
| Equipment | 205,576 | 108,035 | 313,611 | 128,000 | 72,100 | 200,100 |
| Equipment Replacement | 122,754 | 0 | 122,754 | 342,000 | 0 | 342,000 |
| Total Capital Outlay | 468,771 | 1,634,898 | 2,103,669 | 655,000 | 755,181 | 1,410,181 |
| Other Outgo and Interfund Transfers | | | | | | |
| Other Transfers Out | 22,564 | 324,904 | 347,468 | 0 | 207,450 | 207,450 |
| Direct Support/Indirect Costs | (8,161,260) | 7,219,683 | (941,577) | (9,681,877) | 8,475,065 | (1,206,812) |
| Interfund Transfers Out | 4,626,539 | 0 | 4,626,539 | 4,196,821 | 0 | 4,196,821 |
| Total Other Outgo and Interfund Transfers | (3,512,157) | 7,544,587 | 4,032,430 | (5,485,056) | 8,682,515 | 3,197,459 |
| Total Expenditures and Interfund Transfers | \$ 470,453,100 | \$ 219,031,537 | \$ 689,484,637 | \$ 515,274,576 | \$ 239,667,187 | \$ 754,941,763 |

**APPROPRIATIONS BY RESOURCE 2014-15
(EXCLUDING OTHER FINANCING SOURCES)**

| RESOURCE NUMBER | | ADOPTED BUDGET 2014-15 |
|----------------------------|--|---------------------------------------|
| 0001 | General Fund Resource - Unrestricted | \$ 5,521,810 |
| 0014 | Deferred Maintenance Unrestricted Resource | 2,500,000 |
| 0017 | Special Reserve -Other Than Capital Outlay Fund | 1,120,000 |
| 0101 | Elementary School Regular | 49,689,074 |
| 0102 | Middle School Regular | 74,510,884 |
| 0103 | High School Regular | 119,483,392 |
| 0163 | Independent Instruction Home Teachers | 251,151 |
| 0184 | DCE Special Projects Management | 53,446 |
| 0185 | Partnership Office | 149,842 |
| 0193 | Opportunity Programs | 441,491 |
| 0210 | CDC/Head Start Tuition Reimbursement Program | 50,000 |
| 0230 | Home To School Transportation | 2,172,000 |
| 0240 | Special Education Transportation | 6,753,000 |
| 0387 | Integration - Transportation Aides | 10,345 |
| 0420 | Education Equity Support | 25,263,041 |
| 0421 | EL Support | 1,017,852 |
| 0422 | Schoolwide Student Support | 7,425,080 |
| 0423 | LCFF: Level Office Support to Sites | 500,000 |
| 0424 | Summer School | 1,246,634 |
| 0425 | AP & College/Career Readiness | 1,100,000 |
| 0426 | Board Initiatives | 1,000,000 |
| 0430 | Community Day Schools | 382,464 |
| 0440 | Gifted and Talented Education (GATE) | 454,006 |
| 0451 | LCFF: CTE and Linked Learning | 1,750,099 |
| 0456 | Instructional Materials Realignment-Unrestricted | 110,000 |
| 0467 | National Board Certification Teacher Incentive Grant | 1,925,853 |
| 0496 | Teacher Credentialing Block Grant | 288,291 |
| 0502 | High School Testing - CAHSEE/STAR | 39,000 |
| 0503 | CA High School Exit Exam | 32,901 |
| 0512 | English Language Development Test | 100,735 |
| 0606 | Accreditation | 116,786 |
| 0608 | STAR Testing - Research | 177,728 |
| 0609 | Research Testing Expenses | 205,268 |
| 0610 | Curriculum Services | 1,183,377 |
| 0619 | Grant Writing | 16,778 |
| 0623 | Library Services | 271,017 |
| 0624 | Multimedia Services | 794,254 |
| 0625 | Textbook Services | 136,407 |
| 0644 | Special Assignments (Admin Leave/Overlap) | 452,765 |
| 0646 | Student Teachers | 107,467 |
| 0702 | Student Placement Services | 234,648 |
| 0714 | ADA Accommodations Services | 186,612 |
| 0721 | Nurses Service - Instr Services | 159,431 |
| 0725 | Medi-Cal Administration Activities (MAA) | 597,680 |
| 0728 | K-12 Counseling for Academic & Career Success Initiative | 106,298 |
| 0730 | College and Career Initiatives | 150,000 |
| 0731 | Board of Education | 275,259 |

**APPROPRIATIONS BY RESOURCE 2014-15
(EXCLUDING OTHER FINANCING SOURCES)**

| RESOURCE NUMBER | | ADOPTED BUDGET 2014-15 |
|----------------------------|---|---------------------------------------|
| 0732 | Superintendent of Schools | \$ 596,760 |
| 0733 | Communication and Community Relations | 396,511 |
| 0734 | Human Resources Services | 3,227,359 |
| 0735 | Personnel Commission | 1,559,655 |
| 0737 | Legal Services | 975,000 |
| 0738 | Duplicating Services | 47,499 |
| 0739 | Physicians Service - General Admin | 150,203 |
| 0741 | Employee Relations | 440,263 |
| 0742 | Legislative Advocacy/Govt Relations | 19,000 |
| 0743 | Research, Planning and Evaluation | 248,269 |
| 0750 | Deputy Superintendent | 369,168 |
| 0752 | Assistant Superintendent - High Schools | 328,549 |
| 0755 | Assistant Superintendent - Middle and K-8 | 389,599 |
| 0756 | Assistant Superintendent - Elementary | 981,031 |
| 0760 | Chief Business and Financial Officer | 776,020 |
| 0761 | Purchasing - Real Estate and Special Contract | 1,408,600 |
| 0762 | Records Management | 494,312 |
| 0763 | Health Benefit Administration | 330,630 |
| 0777 | Financial Services Officer | 362,396 |
| 0780 | Accounting Branch | 3,147,368 |
| 0782 | Payroll Branch | 1,574,253 |
| 0783 | District-Wide Contracts | 330,550 |
| 0793 | Technology Support | 1,948,930 |
| 0794 | Student Data Systems Office | 853,836 |
| 0797 | Information Services Branch | 6,102,456 |
| 0800 | Purchasing - Administration and Buying | 1,563,726 |
| 0801 | Purchasing - Warehousing and Distribution | 1,231,025 |
| 0808 | Equipment Repair and Upkeep | 2,450,000 |
| 0821 | Transportation - Trash Hauling | 891,200 |
| 0822 | Transportation - Trucking | 325,000 |
| 0839 | Transportation - Vehicle Repair/ Maintenance | 1,309,824 |
| 0840 | Maintenance - Other | 239,100 |
| 0853 | Transportation - Vehicle Replacement Costs | 350,000 |
| 0854 | Transportation - Other Costs | 135,000 |
| 0855 | Transportation - As Need Contracts | 250,000 |
| 0857 | Transportation - Job Cost Control | 3,177,758 |
| 0859 | Transportation - Job Cost Credits | (2,246,256) |
| 0866 | Operations - Utilities/Elementary | 3,967,005 |
| 0867 | Operations - Utilities/Secondary | 5,361,766 |
| 0868 | Operation of Building - Elementary | 12,669,133 |
| 0869 | Operation of Building - Secondary | 12,907,798 |
| 0870 | Operations - Administration | 415,063 |
| 0871 | Operation of Building - Business Services | 3,768,541 |
| 0872 | Operations - Utilities/Business Services | 904,876 |
| 0873 | Energy Conservation | 129,791 |
| 0874 | Operation of Grounds - Business Services | 4,002,455 |

**APPROPRIATIONS BY RESOURCE 2014-15
(EXCLUDING OTHER FINANCING SOURCES)**

| RESOURCE NUMBER | | ADOPTED BUDGET 2014-15 |
|----------------------------|---|---------------------------------------|
| 0876 | School Safety and Emergency Preparedness | \$ 3,417,234 |
| 0877 | Operations - Mail and Messenger Service | 460,412 |
| 0880 | Operation of Grounds - Secondary | 1,207,497 |
| 0885 | Operations - Grounds Upkeep and Supplies | 292,112 |
| 0886 | Operations - Grounds Equipment Repair and Upkeep | 49,160 |
| 0906 | Construction In-House Support Costs | 50,000 |
| 0915 | Facilities - Administration | 1,814,512 |
| 0918 | School Closures/Consolidations/Misc Moves | 675,000 |
| 0921 | AB1115 Avalon Swimming Facility | 31,655 |
| 0922 | CAL OSHA | 30,000 |
| 0931 | Business Services Administrator | 154,851 |
| 0937 | Hazardous Materials - Asbestos | 900,937 |
| 0938 | Hazardous Materials - Other | 506,779 |
| 0947 | Community Services - Elementary | 155,781 |
| 0948 | Community Services - Secondary | 542,802 |
| 0950 | Middle School Sports Program | 392,059 |
| 0951 | High School Sports Program | 44,765 |
| 0952 | Kids' Club Summer Program | 50,850 |
| 0954 | Kids' Club (K-8 Child Care) | 2,442,240 |
| 0999 | Indirect Cost Holding Program | (9,681,877) |
| 1100 | State Lottery | 10,119,137 |
| 1400 | Education Protection Account | 106,046,661 |
| 3010 | NCLB: Title 1 - Low Income and Neglected | 39,500,000 |
| 3060 | NCLB: Title 1, Part C, Migrant Ed (Regular and Summer) | 725,000 |
| 3310 | Special Ed: IDEA Basic Local Assistance Entitlement | 24,259,122 |
| 3311 | Special Ed: IDEA Local Assistance, Part B | 108,896 |
| 3315 | Special Ed: IDEA Preschool Grants | 7,177,607 |
| 3320 | Special Ed: IDEA Preschool Local Entitlement | 4,123,758 |
| 3327 | Special Ed: IDEA Mental Health Allocation Plan | 909,913 |
| 3345 | Special Ed: IDEA Preschool Staff Development | 2,848 |
| 3385 | Special Ed: IDEA Early Intervention Grants | 300,930 |
| 3395 | Special Ed: Alternative Dispute Resolution | 13,476 |
| 3410 | Department of Rehab: Workability II, Transition | 295,880 |
| 3550 | Vocational and Applied Technology | 660,000 |
| 3555 | Vocational Programs Postsecondary and Adult | 38,463 |
| 4035 | NCLB: Title II, Part A, Teacher Quality | 7,100,000 |
| 4124 | NCLB: Title IV, Part B, 21st Century Community Learning | 565,000 |
| 4201 | NCLB: Title III, Limited English Proficiency (LEP) | 80,000 |
| 4203 | NCLB: Title III, Immigrant Education Program | 2,800,000 |
| 4510 | Indian Education | 15,025 |
| 5630 | NCLB: Title X McKinney-Vento Homeless Assistance | 210,185 |
| 5640 | Medi-Cal Billing Option | 1,446,475 |
| 5811 | GEAR UP | 500,000 |
| 5815 | Smaller Learning Communities Grant | 305,293 |
| 5829 | Military Science - JROTC | 668,698 |
| 5835 | School Leadership Program | 876,574 |

**APPROPRIATIONS BY RESOURCE 2014-15
(EXCLUDING OTHER FINANCING SOURCES)**

| RESOURCE NUMBER | | ADOPTED BUDGET 2014-15 |
|----------------------------|---|---------------------------------------|
| 5838 | PROMISE Grant | \$ 338,042 |
| 6010 | After School Learning & Safe Neighborhood | 9,533,039 |
| 6230 | California Clean Energy Jobs Act | 6,231,125 |
| 6300 | Lottery: Instructional Materials | 1,000,000 |
| 6385 | Governor's CTE Initiative: CA Partnership Academies | 29,535 |
| 6500 | Special Education | 91,636,506 |
| 6512 | Special Ed: Mental Health Services | 5,179,945 |
| 6515 | Special Ed: Infant Discretionary Fund | 8,315 |
| 6520 | Special Ed: Project Workability 1 LEA | 305,750 |
| 7090 | Economic Impact Aid | 1,790,808 |
| 7091 | Economic Impact Aid: Limited English Proficiency | 1,540,145 |
| 7220 | Partnership Academies Program | 116,124 |
| 7405 | Common Core State Standards Implementation | 8,300,000 |
| 8150 | Restricted Routine Maintenance Account | 9,212,845 |
| 9041 | Ed Tech K-12 Voucher | 2,500,000 |
| 9061 | Jordan HS ACE Academy-LB Community Foundation | 17,398 |
| 9064 | Facilities Grant | 263,981 |
| 9068 | Roosevelt Children's Clinic Project | 372,500 |
| 9111 | Aspiring Principal Apprentice Cohort Program | 13,465 |
| 9121 | Clinical BioMedical Research Program | 38,934 |
| 9140 | CA Common Core | 100,000 |
| 9164 | State's Digital Infrastructure and Video | 55,199 |
| 9204 | Filming Income | 288,277 |
| 9205 | Algebra Tutoring | 17,596 |
| 9206 | Gifts to Elementary Sites | 909,000 |
| 9207 | Gifts to Secondary Sites | 293,000 |
| 9208 | Gifts - Instructional Services | 44,600 |
| 9209 | Gifts - General Administration | 2,624 |
| 9210 | Cotsen Family Foundation Gifts - Art of Teaching | 5,620 |
| 9212 | Gifts - Music - OCIPD | 8,618 |
| 9286 | ELAP: State | 350,000 |
| 9507 | National Environmental Education Foundation | 5,145 |
| 9511 | El Camino College - Project Lead the Way | 50,302 |
| 9514 | Long Beach GRIP Pathways To Success | 10,800 |
| 9516 | Stuart: K-12 College Readiness System | 180,000 |
| 9517 | iPD Challenge Planning Grant GATES | 3,500,000 |
| 9548 | Reading Is Fundamental | 34,412 |
| 9549 | GATES STEP Grant | 2,500,000 |
| 9578 | Boeing Seamless Education Grant | 139,609 |
| 9587 | Fresno - Long Beach Partnership | 25,180 |
| 9656 | Liff Scholarship | 35,605 |
| | General Fund Total | \$ 750,744,942 |

ADULT EDUCATION FUND BUDGET SUMMARY

The Adult Education Fund reflects the cost of instructional services 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 ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 137,044 | \$ 83,698 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 338,093 | 321,191 |
| Other State Revenue | 0 | 0 |
| Other Local Revenue | 832,724 | 600,000 |
| Total Revenues | 1,170,817 | 921,191 |
| Certificated Salaries | 670,560 | 491,045 |
| Classified Salaries | 139,226 | 140,509 |
| Employee Benefits | 187,421 | 189,301 |
| Books and Supplies | 60,263 | 3,500 |
| Services and Other Operating Expenditures | 143,179 | 148,430 |
| Capital Outlay | 0 | 0 |
| Other Outgo | 23,514 | 25,406 |
| Total Expenditures | 1,224,163 | 998,191 |
| Transfers In/Other Sources | 0 | 0 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 |
| Net Revenues and Other Sources over Expenditures and Other Uses | (53,346) | (77,000) |
| Ending Balance Before Adjustments | 83,698 | 6,698 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | \$ 83,698 | \$ 6,698 |

CHILD DEVELOPMENT FUND BUDGET SUMMARY

The Child Development Fund accounts for a variety of services to preschool aged children 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 and School-Age Child Care.

| | ESTIMATED ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 984,469 | \$ 488,826 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 20,527,931 | 22,670,989 |
| Other State Revenue | 4,905,475 | 5,485,351 |
| Other Local Revenue | 1,234,688 | 1,530,724 |
| Total Revenues | 26,668,094 | 29,687,064 |
| Certificated Salaries | 9,392,990 | 10,418,109 |
| Classified Salaries | 5,874,352 | 6,346,386 |
| Employee Benefits | 7,208,932 | 8,389,601 |
| Books and Supplies | 1,986,127 | 1,953,448 |
| Services and Other Operating Expenditures | 1,515,961 | 1,837,497 |
| Capital Outlay | 267,312 | 39,802 |
| Other Outgo | 918,063 | 1,181,406 |
| Total Expenditures | 27,163,737 | 30,166,249 |
| Transfers In/Other Sources | 0 | 0 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 |
| Net Revenues and Other Sources over Expenditures and Other Uses | (495,643) | (479,185) |
| Ending Balance Before Adjustments | 488,826 | 9,641 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | \$ 488,826 | \$ 9,641 |

CAFETERIA SPECIAL REVENUE FUND BUDGET SUMMARY

The Cafeteria Special Revenue Fund accounts for a program that serves an average of 66,193 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 ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 8,506,748 | \$ 8,964,256 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 26,906,856 | 27,605,370 |
| Other State Revenue | 2,228,765 | 2,220,887 |
| Other Local Revenue | 5,031,748 | 5,232,490 |
| Total Revenues | 34,167,369 | 35,058,747 |
| Certificated Salaries | 0 | 0 |
| Classified Salaries | 13,561,341 | 14,600,130 |
| Employee Benefits | 6,345,099 | 7,693,882 |
| Food and Supplies | 11,462,446 | 12,212,002 |
| Services and Other Operating Expenditures | 1,862,797 | 1,883,465 |
| Capital Outlay | 675,000 | 1,718,781 |
| Other Outgo | 0 | 0 |
| Total Expenditures | 33,906,683 | 38,108,260 |
| Transfers In/Other Sources | 196,822 | 196,821 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | 196,822 | 196,821 |
| Net Revenues and Other Sources over Expenditures and Other Uses | 457,508 | (2,852,692) |
| Ending Balance Before Adjustments | 8,964,256 | 6,111,564 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | \$ 8,964,256 | \$ 6,111,564 |

DEFERRED MAINTENANCE FUND BUDGET SUMMARY

Revenue in Deferred Maintenance Fund is used to finance maintenance projects from a prioritized list. The District's five-year deferred maintenance plan is updated annually.

| | ESTIMATED ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 3,977,909 | \$ 2,337,909 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 0 | 0 |
| Other State Revenue | 0 | 0 |
| Other Local Revenue | 25,000 | 27,000 |
| Total Revenues | 25,000 | 27,000 |
| Certificated Salaries | 0 | 0 |
| Classified Salaries | 0 | 0 |
| Employee Benefits | 0 | 0 |
| Books and Supplies | 0 | 0 |
| Services and Other Operating Expenditures | 1,665,000 | 1,750,000 |
| Capital Outlay | 0 | 0 |
| Other Outgo | 0 | 0 |
| Total Expenditures | 1,665,000 | 1,750,000 |
| Transfers In/Other Sources | 0 | 0 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 |
| Net Revenues and Other Sources over Expenditures and Other Uses | (1,640,000) | (1,723,000) |
| Ending Balance Before Adjustments | 2,337,909 | 614,909 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | \$ 2,337,909 | \$ 614,909 |

**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 ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 6,647,106 | \$ 6,662,106 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 0 | 0 |
| Other State Revenue | 0 | 0 |
| Other Local Revenue | 15,000 | 0 |
| Total Revenues | <u>15,000</u> | <u>0</u> |
| Certificated Salaries | 0 | 0 |
| Classified 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 |
| Total Expenditures | <u>0</u> | <u>0</u> |
| Transfers In/Other Sources | 0 | 0 |
| Transfers Out/Other Uses | 0 | 1,250,000 |
| Total Other Financing Sources/Uses | <u>0</u> | <u>1,250,000</u> |
| Net Revenues and Other Sources over Expenditures and Other Uses | <u>15,000</u> | <u>(1,250,000)</u> |
| Ending Balance Before Adjustments | 6,662,106 | 5,412,106 |
| Net Ending Fund Balance | <u>\$ 6,662,106</u> | <u>\$ 5,412,106</u> |

BUILDING FUND BUDGET SUMMARY

The revenue source for the Building Fund is the proceeds from sale of General Obligation Bonds.

| | ESTIMATED ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 180,664,209 | \$ 95,264,990 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 0 | 0 |
| Other State Revenue | 0 | 0 |
| Other Local Revenue | 3,540,000 | 1,025,000 |
| Total Revenues | <u>3,540,000</u> | <u>1,025,000</u> |
| Certificated Salaries | 0 | 0 |
| Classified Salaries | 97,517 | 100,404 |
| Employee Benefits | 36,597 | 37,725 |
| Books and Supplies | 856,944 | 0 |
| Services and Other Operating Expenditures | 9,406,829 | 0 |
| Capital Outlay | 78,243,031 | 95,303,000 |
| Other Outgo | 0 | 0 |
| Total Expenditures | <u>88,640,918</u> | <u>95,441,129</u> |
| Transfers In/Other Sources | 0 | 0 |
| Transfers Out/Other Uses | 298,301 | 0 |
| Total Other Financing Sources/Uses | <u>298,301</u> | <u>0</u> |
| Net Revenues and Other Sources over Expenditures and Other Uses | <u>(85,399,219)</u> | <u>(94,416,129)</u> |
| Ending Balance Before Adjustments | 95,264,990 | 848,861 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | <u>\$ 95,264,990</u> | <u>\$ 848,861</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.

| | ESTIMATED ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 11,190,851 | \$ 12,636,078 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 0 | 0 |
| Other State Revenue | 0 | 0 |
| Other Local Revenue | 1,662,000 | 1,561,000 |
| Total Revenues | 1,662,000 | 1,561,000 |
| Certificated Salaries | 0 | 0 |
| Classified Salaries | 0 | 0 |
| Employee Benefits | 0 | 0 |
| Books and Supplies | 1,200 | 0 |
| Services and Other Operating Expenditures | 101,037 | 12,400,000 |
| Capital Outlay | 114,536 | 0 |
| Other Outgo | 0 | 0 |
| Total Expenditures | 216,773 | 12,400,000 |
| Transfers In/Other Sources | 0 | 0 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 |
| Net Revenues and Other Sources over Expenditures and Other Uses | 1,445,227 | (10,839,000) |
| Ending Balance Before Adjustments | 12,636,078 | 1,797,078 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | \$ 12,636,078 | \$ 1,797,078 |

COUNTY SCHOOL FACILITIES FUND BUDGET SUMMARY

The County School Facilities Fund contains appropriations for new construction and modernization projects partially funded by State grants.

| | ESTIMATED ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 417,509 | \$ 4,687,911 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 0 | 0 |
| Other State Revenue | 3,000,000 | 0 |
| Other Local Revenue | 2,100 | 3,000 |
| Total Revenues | <u>3,002,100</u> | <u>3,000</u> |
| Certificated Salaries | 0 | 0 |
| Classified Salaries | 0 | 0 |
| Employee Benefits | 0 | 0 |
| Books and Supplies | (59,988) | 0 |
| Services and Other Operating Expenditures | 0 | 0 |
| Capital Outlay | (910,013) | 1,936,366 |
| Other Outgo | 0 | 0 |
| Total Expenditures | <u>(970,001)</u> | <u>1,936,366</u> |
| Transfers In/Other Sources | 298,301 | 0 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | <u>298,301</u> | <u>0</u> |
| Net Revenues and Other Sources over Expenditures and Other Uses | <u>4,270,402</u> | <u>(1,933,366)</u> |
| Ending Balance Before Adjustments | 4,687,911 | 2,754,545 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | <u>\$ 4,687,911</u> | <u>\$ 2,754,545</u> |

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS BUDGET SUMMARY

Revenue is comprised of redevelopment funds received from various agencies and required by the state law (Assembly Bill 1290, Section 33684). These funds are a portion of the tax increment revenue from redevelopment projects adopted on or after January 1, 1994. Funds are used for Capital Outlay Projects.

| | ESTIMATED ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 14,237,116 | \$ 11,393,116 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 0 | 0 |
| Other State Revenue | 0 | 0 |
| Other Local Revenue | 2,590,000 | 86,000 |
| Total Revenues | 2,590,000 | 86,000 |
| Certificated Salaries | 0 | 0 |
| Classified Salaries | 3,397,298 | 3,194,550 |
| Employee Benefits | 1,602,702 | 1,805,450 |
| Materials and Supplies | 0 | 0 |
| Services and Other Operating Expenditures | 85,000 | 0 |
| Capital Outlay | 349,000 | 5,400,000 |
| Other Outgo | 0 | 0 |
| Total Expenditures | 5,434,000 | 10,400,000 |
| Transfers In/Other Sources | 0 | 0 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 |
| Net Revenues and Other Sources over Expenditures and Other Uses | (2,844,000) | (10,314,000) |
| Ending Balance Before Adjustments | 11,393,116 | 1,079,116 |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | \$ 11,393,116 | \$ 1,079,116 |

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 ACTUALS 2013-14 | ADOPTED BUDGET 2014-15 |
|--|--|---------------------------------------|
| Net Beginning Balance | \$ 24,011,716 | \$ 24,844,030 |
| LCFF Sources | 0 | 0 |
| Federal Revenue | 0 | 0 |
| Other State Revenue | 0 | 0 |
| Other Local Revenue | 65,903,550 | 70,147,107 |
| Total Revenues | 65,903,550 | 70,147,107 |
| Certificated Salaries | 0 | 0 |
| Classified Salaries | 234,122 | 234,122 |
| Employee Benefits | 99,075 | 100,467 |
| Materials and Supplies | 62,687 | 49,400 |
| Services and Other Operating Expenditures | 69,105,070 | 72,581,436 |
| Capital Outlay | 0 | 0 |
| Other Outgo | 0 | 0 |
| Total Expenditures | 69,500,954 | 72,965,425 |
| Transfers In/Other Sources | 4,429,718 | 4,000,000 |
| Transfers Out/Other Uses | 0 | 0 |
| Total Other Financing Sources/Uses | 4,429,718 | 4,000,000 |
| Net Revenues and Other Sources over Expenditures and Other Uses | 832,314 | 1,181,682 |
| Ending Balance Before Adjustments | | |
| Adjustments | 0 | 0 |
| Net Ending Fund Balance | \$ 24,844,030 | \$ 26,025,712 |

SPECIAL EDUCATION BUDGET SUMMARY

| | ADOPTED BUDGET 2014-15 |
|--|---------------------------------------|
| Sources of Revenue | |
| Federal Local Assistance, Part B | \$ 11,849,854 |
| Federal Local Assistance, Part B, Private School | 108,896 |
| Federal Preschool Local Entitlement, Part B | 853,644 |
| Federal Mental Health Program | 909,913 |
| Federal Preschool Grant, Part B | 304,615 |
| Federal Workability I Program, Part B | 305,750 |
| Federal Early Intervention Funds for Early Start Program, Part C | 264,596 |
| Department of Rehab: Workability II Program | 295,880 |
| Personnel Development | |
| Low Incidence Assistance, Part B | |
| Federal Alternative Dispute Resolution, Part B | 13,476 |
| Federal Preschool Staff Development, Part B | 2,848 |
| Infant Discretionary Funds, Part B | 8,315 |
| State Revenue Limit | 24,388,216 |
| Net State Aid - AB602 | 40,496,642 |
| Mental Health | 4,667,674 |
| PROMISE Grant | 338,042 |
| District Contribution | 49,852,627 |
| | |
| Total Sources of Revenue | \$ 134,660,988 |
| Entitlements/Expenditures | |
| Entitlements Subject to Deficit: | |
| Ages 5-22, Severely Disabled | \$ 65,031,789 |
| Ages 5-22, Severely Disabled - Low Incidence | 1,071,504 |
| Ages 5-22, Nonseverely Disabled | 42,038,280 |
| Preschool ages 3-5 years | 11,814,116 |
| Preschool ages 3-5 years - Low Incidence | 118,643 |
| Regionalized Services | 66,328 |
| Special Education - Unspecified | 1,197,481 |
| Regionalized Program Specialist | 1,175,873 |
| Infants less than 3 years | 246,068 |
| Mental Health | 11,900,906 |
| | |
| Total Entitlements/Expenditures | \$ 134,660,988 |