



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

ADOPTED BUDGET FISCAL YEAR 2009-10

June 16, 2009

**CHRISTOPHER J. STEINHAUSER
SUPERINTENDENT OF SCHOOLS**

LONG BEACH UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR 2009-10

SUBMITTED BY

**CHRISTOPHER J. STEINHAUSER
SUPERINTENDENT OF SCHOOLS**

TO THE

BOARD OF EDUCATION

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MARY STANTON, VICE-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 16, 2009

Dear Board of Trustees,

I am submitting the 2009-2010 Long Beach Unified School District Proposed Budget to you with a recommendation for adoption. The Budget contains our latest revenue estimates and the appropriations for expenditures which represent the estimated costs of the District's educational and support programs.

The year we are just finishing was our most challenging year, in the last half century, because we have been managing a budget in which revenues were disappearing at a record pace. Last year at this time we were expecting over \$750 million in revenues for 2008-2009. Soon after that budget was adopted in late September, the Legislature was called back into emergency session to deal with a dramatic shortfall in State revenues. Those discussions culminated in February with another adopted budget, through July 2010, which cut school funding by \$16 million in the current year, \$19 million next year and \$30 million in 2010-11. Then, as State revenue collections continued to under-perform expectations, in May the Governor proposed additional cuts to education which would reduce LBUSD funding by another \$18 million in the current year, \$24 million next year, and \$22 million in 2010-11, which was quickly followed, just two weeks later, by an even lower revenue forecast prompting the Governor and Legislative Analyst to recommend even further cuts to education which would result in an additional loss to LBUSD of \$39 million through 2010-11. To summarize, in the year we just finished, our funding was cut twice, with a potential 3rd cut looming, for a total loss of \$169 million in revenue for the three year period including the year we just finished, the year we are about to begin (2009-10) and the following year (2010-11). Accordingly, we have been busy revising budgets and reducing expenditures in every way possible. Unfortunately, it appears we will be cutting budgets for at least another year.

Notwithstanding all the economic woes that have beset our school system, state, and country, our students are graduating in record numbers, and continuing to experience amazing success. The seniors who just graduated from our high schools earned a record \$40 million in scholarships and other monetary awards, an amount that has more than doubled in just two years. Our students' steady

gains in achievement continue to attract statewide and national attention. President Barack Obama recently praised our data-driven instruction as a method that other school districts should emulate. Likewise, State Superintendent of Public Instruction Jack O'Connell last month publicly stated that other school districts should replicate Long Beach's best practices. Our school district is also competing as a finalist, for a record-tying fifth time, for the national Broad Prize for Urban Education. The Broad Prize is bestowed only after a comprehensive analysis of tens of thousands of pieces of student achievement data to determine which urban school district is closing achievement gaps at a faster pace than all others. Among the nation's 15,000 school districts and 100 large, urban school systems, only one other district (Boston) has garnered Broad Prize Finalist status as many times as Long Beach.

While the times in which we are educating our youth are certainly stormy and unpredictable, Long Beach Unified School District remains a beacon of hope and opportunity to the young people in our community. Our schools are among the best in the United States, and continue to improve. We persist in advocating for systemic change in the way education is funded—changes that we believe will allow us to use the funds in a manner that opens even more doors of opportunity for our students. We also continue to work with our partners in exploring innovative programs which broaden the career and technical pathways available to our students.

In closing, I wish to assure you that Long Beach Unified School District still provides a comprehensive and uniquely inspiring education for our youth. Despite the devastating financial blows all California school districts have taken this past year, Long Beach Unified School District still gives our students a better education than they could get in any other urban school district in America. The Long Beach Way is still alive and well, and still nurturing our citizens of tomorrow as it has for many years.

Sincerely,



Christopher J. Steinhauser
Superintendent of Schools

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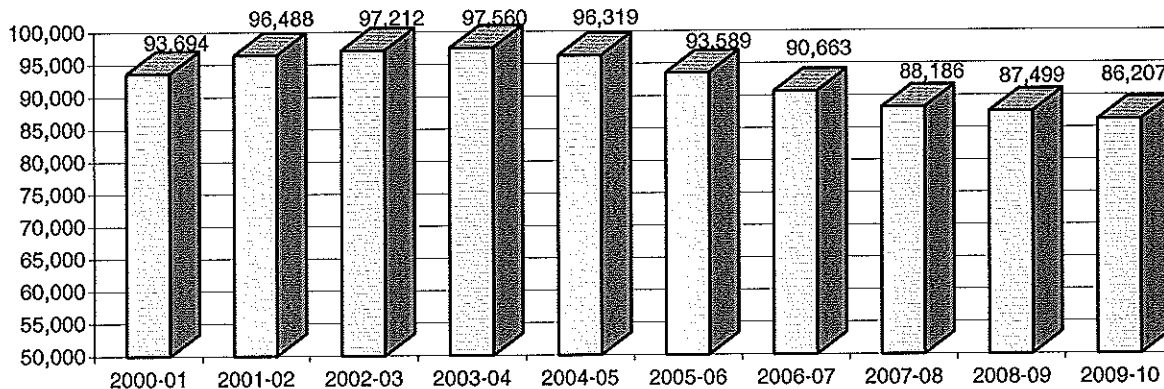
OVERVIEW

Long Beach Unified School District has eighty-five (85) K-12 schools, a continuation and five (5) 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 2008, 87,282 regular kindergarten through twelfth grade students were enrolled. Enrollment is expected to be 86,207 in October 2009. The school district is the largest employer in the Long Beach area employing 7,697 full time equivalent regular employees.

STUDENT ENROLLMENT, GRADES K-12 ACTUAL AND PROJECTED (CBEDS)

<u>SCHOOL YEAR</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>SENIOR HIGH</u>	<u>CHARTER</u>	<u>TOTAL</u>	<u>PERCENT CHANGE</u>
2000 - 01	46,542	20,873	25,312	967	93,694	
2001 - 02	46,920	21,874	26,790	904	96,488	3.0%
2002 - 03	46,431	22,376	27,489	916	97,212	0.8%
2003 - 04	45,349	23,127	28,140	944	97,560	0.4%
2004 - 05	43,879	23,007	28,476	957	96,319	-1.3%
2005 - 06	41,865	22,316	28,441	967	93,589	-2.8%
2006 - 07	39,723	21,669	28,276	995	90,663	-3.1%
2007 - 08	38,419	20,442	28,086	1,239	88,186	-2.7%
2008 - 09	37,754	20,164	28,195	1,386	87,499	-0.8%
2009 - 10 (Projected)	37,188	19,862	27,772	1,386	86,207	-1.5%



The 2009-2010 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 2009-2010 Budget is finalized.

The combined expenditure plans for the twelve (12) separate funds which comprise the overall district budget total \$952.4 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.

2009-10 BUDGET SUMMARY - ALL FUNDS REVENUE AND APPROPRIATIONS

<u>REVENUE</u>	<u>STATE</u>	<u>FEDERAL</u>	<u>LOCAL/OTHER</u>	<u>TOTAL</u>
General	\$ 601,882,646	\$ 131,163,223	\$ 26,048,026	\$ 759,093,895
Adult Education		292,286	4,510,535	4,802,821
Child Development	9,880,646	18,178,751	1,421,380	29,480,777
Cafeteria Special Revenue	2,300,650	24,734,797	8,437,500	35,472,947
Deferred Maintenance			3,432,700	3,432,700
Special Reserve Fund for Other Than Capital Outlay Projects				0
Building			4,635,000	4,635,000
Capital Facilities			2,504,447	2,504,447
State School Building Lease-Purchase			1,068	1,068
County School Facilities	(2,500,000)		2,517,000	17,000
Special Reserve for Capital Projects			3,113,517	3,113,517
Self-Insurance			89,546,546	89,546,546
TOTAL REVENUE	\$ 611,563,942	\$ 174,369,057	\$ 146,167,719	\$ 932,100,718

<u>APPROPRIATIONS</u>	<u>SALARIES & BENEFITS</u>	<u>OTHER APPROPRIATIONS</u>	<u>TOTAL</u>
General	\$ 652,186,804	\$ 100,537,114	\$ 752,723,918
Adult Education	4,365,888	424,751	4,790,639
Child Development	24,955,077	4,525,700	29,480,777
Cafeteria Special Revenue	20,256,386	13,726,483	33,982,869
Deferred Maintenance		5,825,834	5,825,834
Special Reserve Fund for Other Than Capital Outlay Projects			0
Building		13,291,733	13,291,733
Capital Facilities		31,497,690	31,497,690
State School Building		178,810	178,810
Lease-Purchase			0
County School Facilities		294,700	294,700
Special Reserve for Capital Projects		3,599,443	3,599,443
Self-Insurance	682,127	76,047,837	76,729,964
TOTAL APPROPRIATIONS	\$ 702,446,282	\$ 249,950,095	\$ 952,396,377

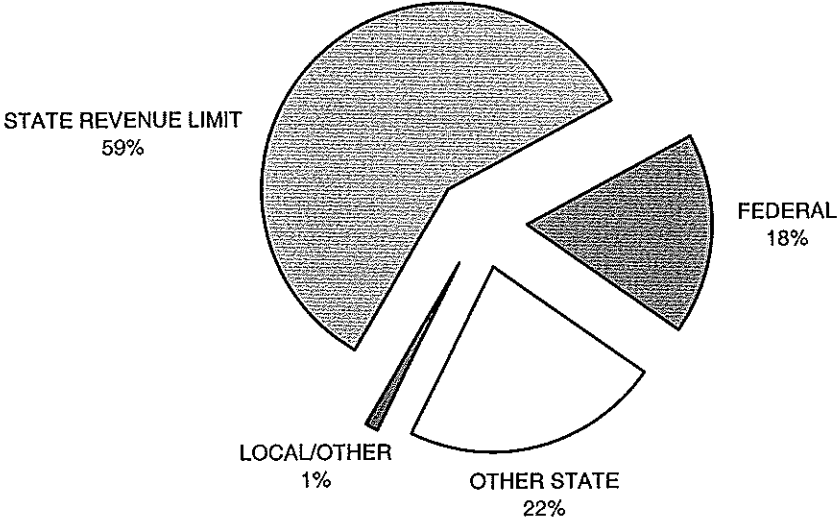
GENERAL FUND BUDGET SUMMARY

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.

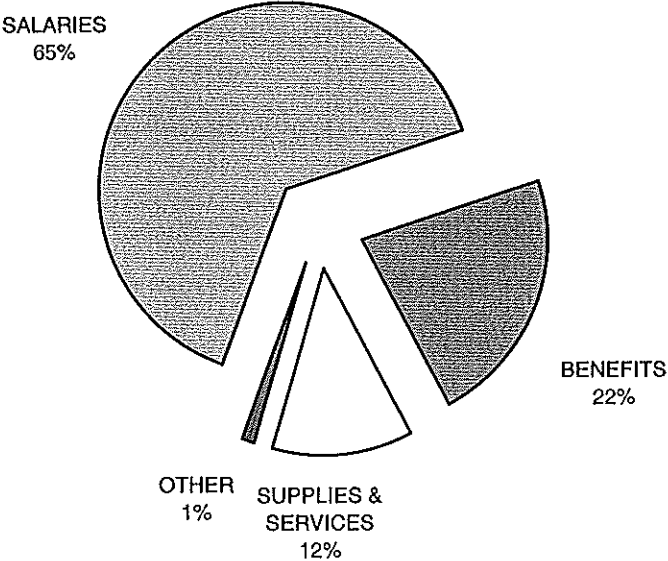
	2008-09 Estimated Actuals			2009-10 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Net Beginning Balance	\$ 27,556,224	\$ 51,631,032	\$ 79,187,256	\$ 34,583,644	\$ 16,252,444	\$ 50,836,088
Revenue Limit Sources	431,654,145	24,322,359	455,976,504	412,464,033	23,664,079	436,128,112
Federal Revenues	1,128,655	96,944,511	98,073,166	-	131,163,223	131,163,223
Other State Revenue	41,402,800	123,773,856	165,176,656	82,056,712	83,697,822	165,754,534
Other Local Revenue	13,018,013	3,557,127	16,575,140	8,488,377	668,473	9,156,850
Total Revenues	487,203,613	248,597,853	735,801,466	503,009,122	239,193,597	742,202,719
Certificated Salaries	264,757,095	118,324,644	383,081,739	251,527,518	123,859,242	375,386,760
Classified Salaries	71,788,971	43,211,243	115,000,214	71,106,820	39,278,257	110,385,077
Employee Benefits	107,111,897	51,798,253	158,910,150	110,456,253	55,958,714	166,414,967
Books and Supplies	5,725,720	17,584,566	23,310,286	6,639,772	19,203,301	25,843,073
Services and Other Oper Expenditures	27,902,733	49,644,779	77,547,512	29,620,553	36,115,580	65,736,133
Capital Outlay	2,681,226	838,113	3,519,339	1,202,262	436,738	1,639,000
Other Outgo	-	237,494	237,494	-	237,494	237,494
Direct Support/Indirect Costs	(12,346,304)	10,397,750	(1,948,554)	(10,622,298)	9,021,438	(1,600,860)
Total Expenditures	467,621,338	292,036,842	759,658,180	459,930,880	284,110,764	744,041,644
Transfers In/Other Sources	7,346,270	0	7,346,270	16,891,176	0	16,891,176
Transfers Out/Other Uses	11,767,871	41,796	11,809,667	8,659,418	22,856	8,682,274
Contributions	(8,133,254)	8,133,254	0	(44,037,113)	44,037,113	0
Total Other Financing Sources/Uses	(12,554,855)	8,091,458	(4,463,397)	(35,805,355)	44,014,257	8,208,902
Net Revenues and Other Sources over Expenditures and Other Uses	7,027,420	(35,347,531)	(28,320,111)	7,272,887	(902,910)	6,369,977
Ending Balance Before Adjustments	34,583,644	16,283,501	50,867,145	41,856,531	15,349,534	57,206,065
Other Restatements		(31,057)	(31,057)			
Adjusted Ending Balance	34,583,644	16,252,444	50,836,088	41,856,531	15,349,534	57,206,065
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	15,429,357	0	15,429,357	15,054,478	0	15,054,478
Other Designations	17,047,637	16,252,444	33,300,081	24,695,403	15,349,534	40,044,937
Net Ending Fund Balance	\$ 34,583,644	\$ 16,252,444	\$ 50,836,088	\$ 41,856,531	\$ 15,349,534	\$ 57,206,065

2009-10 GENERAL FUND

REVENUE SOURCES



EXPENDITURE USES



GENERAL FUND REVENUE DETAIL

	2008-09 Estimated Actuals			2009-10 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Revenue Limit						
State Aid - Current Year	\$ 384,668,194	\$ 0	\$ 384,668,194	\$365,125,643	\$ 0	\$ 365,125,643
Charter Schools General Purpose	2,889,125	0	2,889,125	2,809,383	0	2,809,383
State Aid - Prior Years	6,290	0	6,290	0	0	0
Homeowners' Exemptions	591,426	0	591,426	591,426	0	591,426
Other Subventions/In-Lieu Taxes	53	0	53	53	0	53
Secured Roll Taxes	60,683,637	0	60,683,637	60,683,637	0	60,683,637
Unsecured Roll Taxes	2,848,362	0	2,848,362	2,848,362	0	2,848,362
Prior Years' Taxes	5,594,747	0	5,594,747	5,594,747	0	5,594,747
Supplemental Taxes	1,121,320	0	1,121,320	1,121,320	0	1,121,320
Education Revenue Augmentation	(4,936,091)	0	(4,936,091)	(4,936,091)	0	(4,936,091)
Royalties and Bonuses	108,148	0	108,148	108,148	0	108,148
Non-Revenue Limit Adjustment (50%)	(54,074)	0	(54,074)	(54,074)	0	(54,074)
Revenue Limit Transfers - Current Year	(24,322,359)	24,322,359	0	(23,664,079)	23,664,079	0
PERS Reduction Transfer	2,975,281	0	2,975,281	2,752,390	0	2,752,390
Transfers to Charter Schools in Lieu of Property Taxes	(519,914)	0	(519,914)	(516,832)	0	(516,832)
Total State Revenue Limit	431,654,145	24,322,359	455,976,504	412,464,033	23,664,079	436,128,112
Federal Revenues						
Special Education Entitlement	0	21,303,221	21,303,221	0	21,303,221	21,303,221
Special Education Discretionary Grants	0	2,441,160	2,441,160	0	2,447,945	2,447,945
Interagency Contracts Between LEAs	0	378,076	378,076	0	258,261	258,261
All Other Federal Revenue	1,128,655	72,822,054	73,950,709	0	107,153,796	107,153,796
Total Federal Revenues	1,128,655	96,944,511	98,073,166	0	131,163,223	131,163,223
Other State Revenues						
Special Education-Current Year	0	44,072,399	44,072,399	0	43,785,621	43,785,621
Economic Impact Aid (EIA)	0	12,712,671	12,712,671	0	12,327,236	12,327,236
Economic Impact Aid (LEP)	0	4,710,091	4,710,091	0	4,710,091	4,710,091
Home-to-School Transportation	0	7,560,937	7,560,937	0	7,560,937	7,560,937
Special Education Transportation	0	856,432	856,432	0	856,432	856,432
School Improvement Program	0	39,249	39,249	0	0	0
Class Size Reduction, Grades K-3	26,442,990	0	26,442,990	26,442,990	0	26,442,990
Charter Schools Categorical Block Grant	426,500	0	426,500	350,077	0	350,077
State Lottery Revenue	10,111,165	0	10,111,165	9,781,071	0	9,781,071
Lottery: Instructional Materials	0	1,107,410	1,107,410		1,027,236	1,027,236
After School Education and Safety	0	9,310,523	9,310,523		9,585,099	9,585,099
Drug/Alcohol/Tobacco Funds	0	235,304	235,304	0	0	0
English Language Acquisition Program	0	749,380	749,380		712,588	712,588
Quality Education Investment Act	0	1,290,100	1,290,100	0	1,245,000	1,245,000
All Other State Revenue	963,199	5,560,166	6,523,365	996,370	1,887,582	2,883,952
<u>Tier III (can be used for any educational purposes)</u>						
Community Day School	0	123,782	123,782	117,285	0	117,285
Gifted and Talented	0	681,603	681,603	651,203	0	651,203
ROP Entitlement-Current Year	0	3,028,428	3,028,428	2,763,321	0	2,763,321
Supplemental Instructional Programs	3,458,946	0	3,458,946	3,303,293	0	3,303,293
Adult Education		0	0	3,985,433	0	3,985,433
Alternative Certification for Intern Tchr		144,500	144,500	157,500	0	157,500
Arts and Music Block Grant	0	3,457,764	3,457,764	1,201,054	0	1,201,054
CAL Safe Supportive Services	0	210,789	210,789	118,639	0	118,639

GENERAL FUND REVENUE DETAIL

	2008-09 Estimated Actuals			2009-10 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Cal Safe Child Care & Development	0	261,167	261,167	190,242	0	190,242
California Peer Assistance & Review	0	(573,365)	(573,365)	335,789	0	335,789
CAMS Specialized Secondary Program	0	634,500	634,500	606,345	0	606,345
CASHEE Intensive Instr and Service	0	0	0	933,648	0	933,648
Community-Based English Tutoring	0	0	0	585,603	0	585,603
Deferred Maintenance	0	0	0	3,100,000	0	3,100,000
Instructional Materials	0	5,211,080	5,211,080	4,933,605	0	4,933,605
International Baccalaureate	0	35,621	35,621	21,065	0	21,065
Physical Education Teacher Incentive	0	138,591	138,591	296,987	0	296,987
Professional Development Block Grant	0	1,650,183	1,650,183	1,575,924	0	1,575,924
Pupil Retention Block Grant	0	195,802	195,802	186,991	0	186,991
School and Library Improvement	0	5,542,754	5,542,754	5,268,420	0	5,268,420
School Safety & Violence Prevention	0	1,213,056	1,213,056	1,153,500	0	1,153,500
Supplemental School Counseling Program	0	2,471,263	2,471,263	2,360,056	0	2,360,056
Targeted Instructional Improvement	0	10,212,235	10,212,235	9,752,685	0	9,752,685
Teacher Credentialing Block Grant	0	929,441	929,441	887,616	0	887,616
Total Other State Revenues	\$ 41,402,800	\$ 123,773,856	\$ 165,176,656	\$ 82,056,712	\$ 83,697,822	\$ 165,754,534
Other/Local Revenues						
Community Redevelopment Funds	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0
Sale of Equipment/Supplies	28,699	0	28,699	0	0	0
Leases and Rentals	1,170,626	0	1,170,626	776,818	0	776,818
Interest	2,400,000	430,699	2,830,699	1,400,000	72,275	1,472,275
Misc. Funds Non-Revenue Limit Adj. (50%)	38,815	0	38,815	0	0	0
All Other Local Revenue	9,379,873	3,126,428	12,506,301	6,311,559	596,198	6,907,757
Total Other/Local Revenues	13,018,013	3,557,127	16,575,140	8,488,377	668,473	9,156,850
Other Financing Sources						
Interfund Transfers In	7,346,270	0	7,346,270	16,891,176	0	16,891,176
Contributions from Unrestricted Revenues	(33,740,262)	33,740,262	0	(44,037,113)	44,037,113	0
Contributions from Restricted Revenues	0	0	0	0	0	0
Transfer of Restricted Balances	17,623,226	(17,623,226)	0	0	0	0
Categorical Flexibility Transfer	7,983,782	(7,983,782)	0	0	0	0
Total Other Financing Sources	(786,984)	8,133,254	7,346,270	(27,145,937)	44,037,113	16,891,176
Total Revenue and Other Financing Sources	\$ 486,416,629	\$ 256,731,107	\$ 743,147,736	\$ 475,863,185	\$ 283,230,710	\$ 759,093,895

GENERAL FUND EXPENDITURE DETAIL

	2008-09 Estimated Actuals			2009-10 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Certificated Salaries						
Teachers	\$ 230,702,458	\$ 80,222,138	\$ 310,924,596	\$ 219,567,660	\$ 93,064,097	\$ 312,631,757
Librarians/Library Media Asst	940,387	4,059,572	4,999,959	953,674	2,907,110	3,860,784
Pupil Support	10,414,136	17,552,084	27,966,220	10,586,814	14,173,572	24,760,386
Instr Supervisors and School Admin	14,868,668	6,715,228	21,583,896	13,416,305	4,720,094	18,136,399
Supervisors and Admin Support	1,805,174	34,846	1,840,020	1,418,922	0	1,418,922
Superintendents and Other Gen Admin	3,075,259	98	3,075,357	2,699,628	0	2,699,628
Other Instructional Supervisors	2,951,013	9,740,678	12,691,691	2,884,515	8,994,369	11,878,884
Total Certificated Salaries	264,757,095	118,324,644	383,081,739	251,527,518	123,859,242	375,386,760
Classified Salaries						
Instructional Aides	1,947,680	20,670,389	22,618,069	2,410,266	19,785,524	22,195,790
Classified Pupil Support	2,718,151	2,898,077	5,616,228	2,802,945	3,136,168	5,939,113
Maint, Operations, Security and Transp	25,305,554	9,978,984	35,284,538	25,772,194	9,258,391	35,030,585
Supervisors and Administrators	18,806,756	5,605,955	24,412,711	18,550,487	4,343,523	22,894,010
Clerical, Technical and Office Staff	18,435,093	3,104,567	21,539,660	17,642,102	2,216,130	19,858,232
Other Classified Instructional	4,575,737	953,271	5,529,008	3,928,826	538,521	4,467,347
Total Classified Salaries	71,788,971	43,211,243	115,000,214	71,106,820	39,278,257	110,385,077
Employee Benefits						
State Teachers' Retirement System	21,717,899	9,156,228	30,874,127	21,705,511	10,076,640	31,782,151
Public Employees Retirement System	6,091,192	3,319,213	9,410,405	5,906,250	3,460,279	9,366,529
OASDI/Medicare/Alternative	8,759,222	4,744,678	13,503,900	8,943,809	4,663,117	13,606,926
Health and Welfare Benefits	52,734,553	26,321,357	79,055,910	56,033,605	29,328,297	85,361,902
State Unemployment Insurance	1,015,603	459,515	1,475,118	1,003,363	490,364	1,493,727
Workers' Compensation Insurance	10,114,527	4,651,263	14,765,790	10,033,645	4,871,226	14,904,871
OPEB	4,828,552	2,458,624	7,287,176	4,874,402	2,564,290	7,438,692
PERS Reduction	1,847,232	687,375	2,534,607	1,955,668	504,501	2,460,169
Other Employee Benefits	3,117	0	3,117	0	0	0
Total Employee Benefits	107,111,897	51,798,253	158,910,150	110,456,253	55,958,714	166,414,967
Books and Supplies						
Textbooks	320,621	5,001,752	5,322,373	20,310	59,000	79,310
Books Other Than Textbooks	115,741	634,007	749,748	108,969	497,140	606,109
Instructional Materials and Supplies	5,036,677	9,446,874	14,483,551	6,245,021	17,448,096	23,693,117
Noncapitalized Equipment	252,681	2,500,565	2,753,246	265,472	1,197,065	1,462,537
Food Services Supplies	0	1,368	1,368	0	2,000	2,000
Total Books and Supplies	5,725,720	17,584,566	23,310,286	6,639,772	19,203,301	25,843,073

GENERAL FUND EXPENDITURE DETAIL

	2008-09 Estimated Actuals			2009-10 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	\$ 0	\$ 9,048,863	\$ 9,048,863	\$ 0	\$ 9,021,140	\$ 9,021,140
Travel and Conferences	370,273	1,420,688	1,790,961	287,296	776,608	1,063,904
Dues and Memberships	103,716	36,951	140,667	62,169	33,829	95,998
Insurance	15,989	4,429	20,418	16,000	1,020	17,020
Operation and Housekeeping Services	9,987,231	92,316	10,079,547	10,026,330	46,796	10,073,126
Rentals, Leases, Repairs	6,148,325	1,858,925	8,007,250	4,103,361	809,342	4,912,703
Transfers of Direct Costs	(1,545,434)	539,629	(1,005,805)	(1,674,170)	667,510	(1,006,660)
Utilities and Housekeeping Services	760,825	1,297,671	2,058,496	631,852	162,000	793,852
Professional/Consulting Services	9,394,717	35,186,786	44,581,503	13,325,625	24,497,424	37,823,049
Communications	2,667,091	158,521	2,825,612	2,842,090	99,911	2,942,001
Total Services and Other Operating Expenses	27,902,733	49,644,779	77,547,512	29,620,553	36,115,580	65,736,133
Capital Outlay						
Sites and Improvements of Sites	300,000	84,493	384,493	82,000	275,000	357,000
Buildings and Improvements of Buildings	168,000	172,725	340,725	66,000	140,000	206,000
Equipment	489,980	436,970	926,950	264,262	21,738	286,000
Equipment Replacement	1,723,246	143,925	1,867,171	790,000	0	790,000
Total Capital Outlay	2,681,226	838,113	3,519,339	1,202,262	436,738	1,639,000
Other Outgo and Interfund Transfers						
Other Transfers Out	0	237,494	237,494	0	237,494	237,494
Direct Support/Indirect Costs	(12,346,304)	10,397,750	(1,948,554)	(10,622,298)	9,021,438	(1,600,860)
Interfund Transfers Out	11,767,871	41,796	11,809,667	8,659,418	22,856	8,682,274
Total Other Outgo and Interfund Transfers	(578,433)	10,677,040	10,098,607	(1,962,880)	9,281,788	7,318,908
Total Expenditures and Interfund Transfers	\$ 479,389,209	\$ 292,078,638	\$ 771,467,847	\$ 468,590,298	\$ 284,133,620	\$ 752,723,918

APPROPRIATIONS BY RESOURCE 2009-10

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2009-10</u>
0001	General Fund Resource - Unrestricted	\$ 3,905,742
0011	Adult Education Unrestricted	3,998,184
0101	Elementary School Regular	97,452,227
0102	Middle School Regular	54,916,077
0103	High School Regular	79,691,436
0104	Evening High School	670,578
0106	Unassigned Employees - Elementary	13,611,676
0107	Unassigned Employees - Middle School	874,753
0108	Unassigned Employees - High School	776,748
0121	Secondary Athletic Transportation	203,105
0146	Elementary Library	407,261
0147	Secondary Library	1,537,232
0151	Outdoor Camps	136,097
0156	Student Activity Subsidy - Secondary	132,799
0157	Independent Home Study Program	46,468
0162	Independent Study Program	18,232
0163	Independent Instruction Home Teachers	377,470
0166	Mary McLeod Bethune School	212,974
0170	CAMS Regular ADA	3,353,494
0174	Charter Schools - District Share	160,956
0176	Emerson Conversion Charter School-Block Grant	3,730,329
0184	DCE Special Projects Management	68,881
0185	Partnership Office	140,585
0193	Opportunity Programs	1,080,914
0198	Truancy Counseling Center	237,777
0199	Opportunity (Alternative) School - High School	565,267
0203	Summer School - Elementary	277,501
0204	High School Proficiency	953,208
0207	Middle School Proficiency	365,401
0209	Summer School Extended Services	244,718
0210	CDC/Head Start Tuition Reimbursement Program	50,000
0347	Integration - Carver (Care)	73,150
0387	Integration - Transportation Aides	426,445
0405	School Safety & Violence Prevention	1,109,329
0430	Community Day Schools	504,942
0440	Gifted and Talented Education (GATE)	370,451
0450	Regional Occupational Program - ROP	2,657,136
0455	CAHSEE Intensive Instruction and Services	555,443
0460	Alternative Certification Program for Intern Teachers	151,448
0470	Supplementary Programs: Specialized Secondary	583,024
0471	California Peer Assistance and Review (CPARP) Program	206,509
0486	International Baccalaureate Program	20,255
0491	Cal-SAFE Academic and Supportive Services	123,743
0492	Cal-SAFE Child Care and Development Services	333,883
0494	Targeted Instructional Improvement Block Grant	5,933,433
0496	Teacher Credentialing Block Grant	373,259
0497	School and Library Improvement Block Grant	3,142,712
0502	High School Testing - CAHSEE/STAR	43,005

APPROPRIATIONS BY RESOURCE 2009-10

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2009-10</u>
0503	California High School Exit Exam	\$ 30,004
0512	English Language Development Test	122,940
0603	Special Ed: Harbor Regional Center Clients	245,467
0606	Accreditation	12,535
0608	STAR Testing - Research	133,927
0609	Research Testing Expenses	271,927
0610	Curriculum Services	1,218,399
0612	Science Resource Center	53,683
0614	Advance Placement Fee	160,000
0619	Grant Writing	36,350
0623	Library Services	241,342
0624	Multimedia Services	1,041,998
0625	Textbook Services	166,963
0628	Instructional Materials Workshop	23,305
0631	Elementary School Administration	13,996,151
0632	Secondary School Administration	23,675,138
0633	International Student Registration (ISR)	420,626
0644	Special Assignments (Admin Leave/Overlap)	139,298
0646	Student Teachers	92,269
0702	Student Placement Services	709,817
0714	ADA Accommodations Services	94,140
0717	Oral Health Assessment Program	54,251
0719	Nurses Service - Elementary	1,748,481
0720	Nurses Service - Secondary	1,456,133
0721	Nurses Service - Instr Services	195,695
0725	Medi-Cal Administration Activities (MAA)	622,208
0726	Guidance/Counselors - Elementary	2,918,476
0727	Guidance/Counselors - Secondary	7,966,723
0728	K-12 Counseling for Academic and Career Success Initiative	113,506
0731	Board of Education	212,356
0732	Superintendent of Schools	638,342
0733	Communication and Community Relations	428,640
0734	Human Resources Services	3,090,857
0735	Personnel Commission	1,703,931
0736	Election Services	729,409
0737	Legal Services	1,734,527
0738	Duplicating Services	211,475
0739	Physicians Service - General Admin	142,050
0741	Employee Relations	455,136
0742	Legislative Advocacy/ Government Relations	80,000
0743	Research, Planning and Evaluation	423,107
0750	Deputy Superintendent	428,622
0752	Assistant Superintendent - High Schools	547,124
0755	Assistant Superintendent - Middle and K-8	428,848
0756	Assistant Superintendent - Elementary	674,785
0760	Chief Business and Financial Officer	886,091
0761	Purchasing - Real Estate and Special Contract	1,208,591
0762	Records Management	283,417

APPROPRIATIONS BY RESOURCE 2009-10

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2009-10</u>
0765	Employee Benefits	\$ 193,943
0768	Wireless Cable Project	116,292
0770	Internal Audit	556,042
0777	Financial Services Officer	820,720
0780	Accounting Branch	1,681,867
0782	Payroll Branch	1,515,812
0789	Budget Branch	785,738
0793	Information Services E-Rate	1,015,170
0794	Student Data Systems Office	658,193
0797	Information Services Branch	6,619,698
0800	Purchasing - Administration and Buying	1,755,685
0801	Purchasing - Warehousing and Distribution	2,216,207
0802	Classroom Furniture Replacement	96,624
0808	Equipment Repair and Upkeep	2,021,218
0821	Transportation - Trash Hauling	861,310
0822	Transportation - Trucking	400,295
0839	Transportation - Vehicle Repair/ Maintenance	1,740,445
0840	Maintenance - Other	135,375
0853	Transportation - Vehicle Replacement Costs	590,000
0854	Transportation - Other Costs	168,500
0855	Transportation - As Need Contracts	400,000
0856	Transportation - Daily Contracts	250,000
0857	Transportation - Job Cost Control	3,692,189
0859	Transportation - Job Cost Credits	(3,007,102)
0866	Operations - Utilities/Elementary	4,550,932
0867	Operations - Utilities/Secondary	5,447,429
0868	Operation of Building - Elementary	14,502,106
0869	Operation of Building - Secondary	11,481,836
0870	Operations - Administration	473,959
0871	Operation of Building - Business Services	1,881,109
0872	Operations - Utilities/Business Services	1,118,973
0873	Energy Conservation	244,183
0874	Operation of Grounds - Business Services	3,121,545
0876	School Safety and Emergency Preparedness	3,380,749
0877	Operations - Mail and Messenger Service	656,783
0880	Operation of Grounds - Secondary	1,410,399
0885	Operations - Grounds Upkeep and Supplies	194,000
0886	Operations - Grounds Equipment Repair and Upkeep	117,200
0915	Facilities - Administration	2,736,587
0922	CAL OSHA	20,000
0931	Business Services Administrator	152,382
0937	Hazardous Materials - Asbestos	478,031
0938	Hazardous Materials - Other	416,664
0942	Community Services - Playground and Recreation	3,909,550
0943	Community Services - Recreation and Dist. Supp.	140,006
0947	Community Services - Elementary	135,218
0948	Community Services - Secondary	368,000
0950	Middle Schools Sports Program	416,940

APPROPRIATIONS BY RESOURCE 2009-10

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2009-10</u>
0952	Kids' Club Summer Program	\$ 115,200
0954	Kids' Club (K-8 Child Care)	2,411,808
0999	Indirect Cost Holding Program	(11,874,890)
1100	State Lottery	9,781,071
1300	Class Size Reduction - Grades K-3	26,442,990
2200	Continuation Education	2,047,563
2931	Cal-SAFE Pregnant Minors - Regular 7-12	334,134
2965	Drop Out Retrieval Program (EPHS)	5,510,058
3010	NCLB: Title 1 - Low Income and Neglected	38,631,759
3011	NCLB: ARRA Title I, Basic Grants	28,001,663
3060	NCLB: Title 1, Part C, Migrant Ed (Regular and Summer)	258,261
3200	ARRA State Fiscal Stabilization Fund	22,557,625
3310	Special Ed: IDEA Basic Local Assistance Entitlement	14,731,509
3313	Special Ed: ARRA IDEA, Basic Local Assistance	8,256,199
3315	Special Ed: IDEA Preschool Grants	3,006,714
3319	Special Ed: ARRA IDEA, Preschool Grant	298,193
3320	Special Ed: IDEA Preschool Local Entitlement	2,938,967
3324	Special Ed: ARRA IDEA, Preschool Local Entitlement	589,634
3345	Special Ed: IDEA Preschool Staff Development	3,398
3385	Special Ed: IDEA Early Intervention Grants	498,709
3395	Special Ed: Alternative Dispute Resolution	15,000
3410	Department of Rehab: Workability II, Transition	245,880
3550	Vocational and Applied Technology	1,022,467
3555	Vocational Programs Postsecondary and Adult	105,258
3710	NCLB: Title IV, Part A, Drug-Free Schools	387,223
4035	NCLB: Title II, Part A, Teacher Quality	4,377,233
4124	NCLB: Title IV, Part B, 21st Century Community Learning	2,434,445
4203	NCLB: Title III, Limited English Proficiency (LEP)	1,980,370
4510	Indian Education	15,333
5575	CalServe: Learn & Serve America	100,000
5630	NCLB: Title X McKinney-Vento Homeless Assistance	88,830
5640	Medi-Cal Billing Option	1,290,965
5811	GEAR UP	3,727,200
5825	Magnet Schools Assistance Program	2,288,804
5829	Military Science - JROTC	1,137,419
6010	After School Learning & Safe Neighborhood	9,735,099
6286	English Language Acquisition Program	712,588
6300	Lottery: Instructional Materials	1,027,236
6500	Special Education	75,851,653
6515	Special Ed: Infant Discretionary Fund	239
6520	Special Ed: Project Workability 1 LEA	305,214
6530	Special Ed: Low Incidence Entitlement	17,301
6535	Special Ed: Personnel Staff Development	32,122
7090	Economic Impact Aid	12,327,236
7091	Economic Impact Aid: Limited English Proficiency	4,710,091
7170	Instructional Material: Braille & Large Print	45,000
7220	Partnership Academies Program	130,970
7230	Transportation: Home to School	4,662,521

APPROPRIATIONS BY RESOURCE 2009-10

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2009-10</u>
7240	Transportation - Special Education	\$ 5,730,972
7400	Quality Education Investment Act	1,245,000
7825	Nutrition Education	812,417
8150	Restricted Routine Maintenance Account	19,318,450
9115	School Readiness Initiative	568,698
9121	Clinical BioMedical Research Program	<u>20,000</u>
	General Fund Total	<u><u>\$ 752,723,918</u></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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 1,554,809	\$ 701,574
Federal Revenues	331,463	292,286
Other State Revenue	4,832,837	
Other Local Revenue	735,341	479,558
Total Revenues	<u>5,899,641</u>	<u>771,844</u>
Certificated Personnel Salaries	3,369,094	2,419,257
Classified Personnel Salaries	1,178,177	894,846
Employee Benefits	1,194,933	1,051,785
Books and Supplies	119,355	52,058
Services and Other Operating Expenditures	710,415	207,083
Capital Outlay	0	0
Direct Support/Indirect Costs	232,212	165,610
Total Expenditures	<u>6,804,186</u>	<u>4,790,639</u>
Transfers In/Other Sources	51,310	4,030,977
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>51,310</u>	<u>4,030,977</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(853,235)</u>	<u>12,182</u>
Ending Balance Before Adjustments	701,574	713,756
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 701,574</u>	<u>\$ 713,756</u>

CHILD DEVELOPMENT FUND BUDGET SUMMARY

The Child Development Fund accounts for a variety of services to approximately 4,535 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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 93,722	\$ 17,324
Revenue Limit Sources	0	0
Federal Revenues	18,453,821	18,178,751
Other State Revenue	9,176,479	9,880,646
Other Local Revenue	1,409,200	1,421,380
Total Revenues	<u>29,039,500</u>	<u>29,480,777</u>
Certificated Personnel Salaries	10,947,432	10,938,516
Classified Personnel Salaries	7,029,505	6,583,421
Employee Benefits	7,007,661	7,433,140
Books and Supplies	1,327,866	1,853,375
Services and Other Operating Expenditures	1,711,390	1,589,516
Capital Outlay	6,524	0
Other Outgo	0	0
Direct Support/Indirect Costs	1,116,843	1,082,809
Total Expenditures	<u>29,147,221</u>	<u>29,480,777</u>
Transfers In/Other Sources	31,323	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>31,323</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(76,398)</u>	<u>0</u>
Ending Balance Before Adjustments	17,324	17,324
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 17,324</u>	<u>\$ 17,324</u>

CAFETERIA SPECIAL REVENUE FUND BUDGET SUMMARY

The Cafeteria Special Revenue Fund accounts for a program that serves an average of 75,107 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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 2,796,497	\$ 3,359,957
Revenue Limit Sources	0	0
Federal Revenues	24,097,552	24,734,797
Other State Revenue	2,159,054	2,300,650
Other Local Revenue	8,395,740	8,240,679
Total Revenues	<u>34,652,346</u>	<u>35,276,126</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	13,535,851	14,366,602
Employee Benefits	5,778,370	5,889,784
Food and Supplies	12,836,349	11,932,754
Services and Other Operating Expenditures	1,569,286	1,421,288
Capital Outlay	74,000	20,000
Other Outgo	0	0
Direct Support/Indirect Costs	599,499	352,441
Total Expenditures	<u>34,393,355</u>	<u>33,982,869</u>
Transfers In/Other Sources	304,469	196,821
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>304,469</u>	<u>196,821</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>563,460</u>	<u>1,490,078</u>
Ending Balance Before Adjustments	3,359,957	4,850,035
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 3,359,957</u>	<u>\$ 4,850,035</u>

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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 19,035,039	\$ 14,887,949
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	3,912,686	0
Other Local Revenue	405,969	332,700
Total Revenues	4,318,655	332,700
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	26,383	0
Services and Other Operating Expenditures	11,539,362	5,825,834
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	11,565,745	5,825,834
Transfers In/Other Sources	3,100,000	3,100,000
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	3,100,000	3,100,000
Net Revenues and Other Sources over Expenditures and Other Uses	(4,147,090)	(2,393,134)
Ending Balance Before Adjustments	14,887,949	12,494,815
Adjustments	0	0
Net Ending Fund Balance	\$ 14,887,949	\$ 12,494,815

**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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 7,628,424	\$ 13,291,733
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	123,949	0
Other Local Revenue	0	0
Total Revenues	<u>123,949</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	5,539,360	0
Transfers Out/Other Uses	0	13,291,733
Total Other Financing Sources/Uses	<u>5,539,360</u>	<u>13,291,733</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>5,663,309</u>	<u>(13,291,733)</u>
Ending Balance Before Adjustments	13,291,733	0
Net Ending Fund Balance	<u>\$ 13,291,733</u>	<u>\$ -</u>

BUILDING FUND BUDGET SUMMARY

The revenue source for the Building Fund is the proceeds of General Obligation Bonds ("Measure A" and "Measure K"). 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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 15,475,467	\$ 244,219,063
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	1,721,927	4,635,000
Total Revenues	<u>1,721,927</u>	<u>4,635,000</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	2,000	0
Services and Other Operating Expenditures	1,139,369	6,644,020
Capital Outlay	7,482,568	19,253,670
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>8,623,937</u>	<u>25,897,690</u>
Transfers In/Other Sources	289,995,606	0
Transfers Out/Other Uses	54,350,000	5,600,000
Total Other Financing Sources/Uses	<u>235,645,606</u>	<u>(5,600,000)</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>228,743,596</u>	<u>(26,862,690)</u>
Ending Balance Before Adjustments	244,219,063	217,356,373
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 244,219,063</u>	<u>\$ 217,356,373</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 ACTUAL 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 10,521,817	\$ 6,706,641
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	2,710,562	2,504,447
Total Revenues	2,710,562	2,504,447
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	58,702	139,320
Capital Outlay	72,737	39,490
Other Outgo	103,312,991	0
Direct Support/Indirect Costs	0	0
Total Expenditures	103,444,430	178,810
Transfers In/Other Sources	104,264,962	0
Transfers Out/Other Uses	7,346,270	0
Total Other Financing Sources/Uses	96,918,692	0
Net Revenues and Other Sources over Expenditures and Other Uses	(3,815,176)	2,325,637
Ending Balance Before Adjustments	6,706,641	9,032,278
Adjustments	0	0
Net Ending Fund Balance	\$ 6,706,641	\$ 9,032,278

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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 25,476	\$ 26,528
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	1,052	1,068
Total Revenues	1,052	1,068
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	0	0
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	1,052	1,068
Ending Balance Before Adjustments	26,528	27,596
Adjustments	0	0
Net Ending Fund Balance	\$ 26,528	\$ 27,596

COUNTY SCHOOL FACILITIES FUND BUDGET SUMMARY

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

	ESTIMATED ACTUAL 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 940,844	\$ 844,406
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	(2,500,000)
Other Local Revenue	40,000	17,000
Total Revenues	40,000	(2,483,000)
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	81,139	0
Services and Other Operating Expenditures	5,780	0
Capital Outlay	49,519	294,700
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	136,438	294,700
Transfers In/Other Sources	0	2,500,000
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	-	2,500,000
Net Revenues and Other Sources over Expenditures and Other Uses	(96,438)	(277,700)
Ending Balance Before Adjustments	844,406	566,706
Adjustments	0	0
Net Ending Fund Balance	\$ 844,406	\$ 566,706

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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 12,145,289	\$ 15,375,590
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	3,230,301	3,113,517
Total Revenues	3,230,301	3,113,517
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	0	0
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	0	3,599,443
Total Other Financing Sources/Uses	-	3,599,443
Net Revenues and Other Sources over Expenditures and Other Uses	3,230,301	(485,926)
Ending Balance Before Adjustments	15,375,590	14,889,664
Adjustments	0	0
Net Ending Fund Balance	\$ 15,375,590	\$ 14,889,664

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 2008-09	ADOPTED BUDGET 2009-10
Net Beginning Balance	\$ 9,292,724	\$ 22,072,469
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	86,532,336	85,092,070
Total Revenues	<u>86,532,336</u>	<u>85,092,070</u>
Certificated Personnel Salaries	851	900
Classified Personnel Salaries	557,561	478,461
Employee Benefits	223,086	202,766
Materials and Supplies	63,186	66,200
Services and Other Operating Expenditures	76,222,150	75,981,637
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>77,066,834</u>	<u>76,729,964</u>
Transfers In/Other Sources	3,314,243	4,454,476
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>3,314,243</u>	<u>4,454,476</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>12,779,745</u>	<u>12,816,582</u>
Ending Balance Before Adjustments	22,072,469	34,889,051
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 22,072,469</u>	<u>\$ 34,889,051</u>

SPECIAL EDUCATION BUDGET SUMMARY

	ADOPTED BUDGET 2009-10
Sources of Revenue	
Federal Local Assistance, Part B	\$ 13,047,022
ARRA IDEA Basic Local Assistance	8,256,199
Federal Preschool Local Entitlement, Part B	931,780
ARRA IDEA Preschool Local Entitlements	589,634
Federal Preschool Grant, Part B	345,344
ARRA IDEA Preschool Grants	298,193
Federal Workability I Program, Part B	305,214
Federal Early Intervention Funds for Early Start Program, Part C	264,596
Department of Rehab: Workability II Program	245,880
Personnel Development	26,441
Low Incidence Assistance, Part B	17,301
Federal Alternative Dispute Resolution, Part B	15,000
Federal Preschool Staff Development, Part B	3,398
Infant Discretionary Funds, Part B	239
State Revenue Limit	16,412,470
Net State Aid - AB602	43,785,621
Braille Instructional Materials	45,000
Mental Health	400,000
District Contribution	21,846,400
 Total Sources of Revenue	 \$ 106,835,732
Entitlements/Expenditures	
Entitlements Subject to Deficit:	
Ages 5-22, Severely Disabled	\$ 28,547,944
Ages 5-22, Severely Disabled - Low Incidence	242,241
Ages 5-22, Nonseverely Disabled	62,704,576
Preschool ages 3-5 years	7,435,826
Preschool ages 3-5 years - Low Incidence	279,189
Regionalized Services	544,747
Special Education - Unspecified	1,810,841
Regionalized Program Specialist	1,731,987
Infants less than 3 years	3,138,381
Mental Health	400,000
 Total Entitlements/Expenditures	 \$ 106,835,732