

TO: BOARD OF EDUCATION
FROM: SANDRA LYON / JANECE L. MAEZ / PAT HO
RE: PUBLIC HEARING ON 2014-15 PROPOSED BUDGET

ACTION/MAJOR
06/19/14
4:00pm

RECOMMENDATION NO. A.02

It is recommended that the Board of Education (in accordance with Education Code Section 42103) hold a public hearing prior to formal consideration of the District 2014-15 Budget. The hearing is scheduled for Thursday, June 19, 2014 at 7:30 p.m.

COMMENT: The proposed budget has been made available for public inspection in the Office of the Superintendent, consistent with established District policy. In addition, the required public notices were placed in *The Santa Monica Daily Press* and *The Malibu Times*.

Following is the Proposed Budget for 2014-15 according to the most recent information we have received for State and Federal funding. This includes revenue and expenditure assumptions, the estimated Reserve, Revenue and Expenditure Summaries, and Multi-year Projections.

Listed below are the assumptions used to develop the SMMUSD budget:

REVENUE ASSUMPTIONS

A 0.85% statutory Cost of Living Adjustment (COLA) is applied to the 2014-15 LCFF funding. The gap funding is 28.06%. The projected District LCFF revenues calculation as follows:

2014-15 LCFF CALCULATION					
BASE GRANT					
	TK-3	4-6	7-8	9-12	TOTAL
	3,217.00	2,450.00	1,670.00	3,600.00	10,937
2013-14 BASE	6,952	7,056	7,266	8,419	
COLA 0.85%	7,011	7,116	7,328	8,491	
	22,554,387	17,434,200	12,237,760	30,567,600	82,793,947
AUGUMENTATION GRANTS:					
CSR AUGUMENTATION: BASE GRANT X10.4%					2,345,656
CTE AUGUMENTATION 9-12 BASE GRANT X2.6%					794,758
SUPPLEMENT AND CONCENTRATION GRANTS:					
TOTAL ENROLLMENT					11,513
TOTAL UNDUPLICATED PUPIL COUNT					3,265
					28.36%
SUPPLEMENT ADD-ON 20% OF BASE GRANT X % OF ELIGIBLE ENROLLMENT					4,874,067
TRANSPORTATION AND TIIG GRANT					
2012-13 TRANSPORTATION					820,273
2012-13 TIIG					429,757
TOTAL LCFF ENTITLEMENT /TARGET FUNDING					92,058,458
HOLD HARMLESS CALCULATION					
12-13 TOTAL CATEGORICAL FUNDING (INCL. TRANSPORTATION & TIIG					8,585,843
12-13 HOLD HARMLESS REVENUE LIMIT PER ADA					5,377.99
13-14 GAP FUNDING PER ADA					257.10
TOTAL PRIOR YEAR PER ADA RATE					5,635.09
14-15 FUNDED ADA					10,937.00
14-15 HOLD HARMLESS REVEUE LIMIT FUNDING					61,631,016
14-15 TOTAL HOLD HARMLESS FUNDING					70,216,859
2014-15 FUNDING			RES.	OBJ.	
DIFFERENCE BTW LCFF AND HOLD HARMLESS FUNDING					21,841,599
GAP FUNDING	28.06%				6,128,753
2014-15 TOTAL FUNDING					76,345,612
LOCAL REVENUE /PROPERTY TAXES			00000	8021-8048	63,901,199
EDUCATION PROTECTION ACT (EPA)			14000	8012	2,187,400
STATE AID /LCFF			00000	8011	10,257,013

Enrollment for 2014-15 is expected to be 11,513.

The Lottery allocation will be \$156 per annual ADA, of which \$126 is for Unrestricted General Fund expenditures and the remaining \$30 is Proposition 20 – Mandated for Instructional Materials.

The COLA for Special Education Funding is 0.85%. The projected Special Education AB 602 revenue is \$5,669,376 and \$2,202,897 for Federal IDEA programs.

No funding for Special Ed: Transition Partnership Program (TPP); \$137,946 in 2013-14.

Mandated Block Grant revenue is \$405,563.

The Measure “R” parcel tax of \$376.39 per parcel is estimated to generate \$11,220,773, after processing the senior exemptions.

The Districtwide fund raising for “Vision for Student Success” revenue is \$3,200,000.

The estimated revenue from Prop Y is \$7,300,000 from the City of Santa Monica.

The District will receive \$8,448,303 from the Joint Use Agreement with the City of Santa Monica.

The District will receive \$200,000 from the Joint Use Agreement funding with the City of Malibu.

The combined lease revenue is \$2,403,004 which is from the DoubleTree Hotel, Madison Site, 9th & Colorado and 16th Street properties.

The projected revenue of Federal programs:

Title I: \$871,344

Title II: \$302,815

Title III: \$100,412

Medical: \$460,000

The projected ROP revenue is \$1,018,448.

The projected Federal Head Start revenue is \$1,350,064, State Preschool program revenue is \$2,713,372 and estimated parent fees are \$2,397,795.

The projected revenue of Federal Adult Education and Family Literacy programs is \$49,500 which is decreased by 19%.

The projected revenue for Federal Nutrition program is \$1,380,000 and \$1,562,000 from food sale.

EXPENDITURE ASSUMPTIONS

Staffing Ratio Changes:

K-1	25
Grade 2-3	25
Grade 4-5	30
Grade 4-5 (Title I schools)	27
Grade 6-8	34
Grade 6-8 (JAMS)	33
Grade 9-12	35

Full-Time Equivalent (FTE) Changes:

Certificated: The FTE change of teaching positions reflect changes of projected enrollment and implementation of VSS and LCAP programs.

- 1.0 FTE teaching position Will Rogers Elementary School
- 2.0 FTE teaching positions Roosevelt Elementary School
- 0.6 FTE teaching position John Adams Middle School
- 1.80 FTE teaching positions Santa Monica High School
- 1.00 FTE teaching position Malibu High School
- 1.00 FTE teaching position Grant Elementary School
- 1.00 FTE teaching position Lincoln Middle School
- 12.0 FTE Literacy Coaches (VSS & LCAP)

4.60 FTE English and Math teachers for Secondary schools (VSS)
1.60 FTE teaching positions Special Education
4.00 FTE Speech Language Pathologists

Classified:

2.75 FTE Special Ed IA / Behavior Intervention
1.96 FTE Special Ed Instructional Aides
6.75 FTE Physical Activity Specialists
1.00 FTE Student Information System Technician
2.00 FTE Community Liaisons
3.00 FTE Lead Custodians
9.13 FTE Night Shift Custodians
3.00 FTE Computer Technicians
2.375 FTE Instruction Aides for TK classes
34.00 FTE Instruction Aides for VSS programs
(3.58) FTE PE Aides

Certificated Management:

1.0 FTE Psychologist Special Education
1.0 FTE Executive Director Human Resources

Salary:

1.5% step and column increase for certificated employees
1.5% step and column increase for classified employees

Benefits:

Statutory Benefits:

8.25% STRS employer contribution rate (9.5% in May Revision)
6.20% OASDI contribution rate
1.45% Medicare contribution rate
0.05% SUI contribution
3.00% Workers' Compensation contribution
11.771% PERS Employer contribution rate
1.25% Other Postemployment Benefit

Health & Welfare:

The premium for District-paid employee health benefits is budgeted for a 10% increase in 2015 calendar year. Cal-PERS has not announced the new rate for 2015. We will adjust these rates when we receive the official notification.

OTHER PROGRAMS

Educational Protection Act (EPA)

After passage of Proposition 30, the Schools and Local Public Safety Protection Act of 2012, the District received funds through a new Education Protection Account to help stabilize school budgets and restore educational opportunities that were decimated by revenue shortfalls brought by the Recession. The District will receive \$2,187,400 in 2014-15 and will use all funds to support Teachers Salary. EPA funds are one of the three components that make up the LCFF funds in the district.

Vision for Student Success (VSS)

\$4.0M is budgeted to support “Vision for Student Success” various programs to schools.

LCAP Supplemental

\$1,965,581 is budgeted to support the LCAP plan that will be approved by the Board.

Textbooks

\$1,000,000 funded by Unrestricted General Fund

\$ 300,000 funded by Restricted Lottery

Formula Budget

Total formula budget is \$1,033,147 which includes a 5% restoration adding to schools’ Formula and old Tier III allocations. The allocation is based on:

K-5 \$ 77.75 per pupil

6-8 \$ 80.66 per pupil

9-12 \$ 59.48 per pupil

Regional Occupational Program (ROP)

\$1,018,448 is budgeted for ROP program.

Transportation

\$ 886,549 for Regular Ed Transportation

\$1,128,607 for Special Ed Transportation

Ongoing Maintenance Program

\$3,542,705 is budgeted for Ongoing Maintenance Program.

TRANSFERS

\$262,628 transfer to Adult Education Fund (Fund 12)

\$175,000 transfer to Deferred Maintenance Fund (Fund 14)

\$185,494 transfer to Infant and Toddler Program (Fund 12)

The Indirect Rate is changed from 5.78% to 5.73% in 2014-15.

RESERVE

The District Budget reflects a 3% reserve of the total General Fund Budget for 2014-15, 2015-16, and 2016-17 for Economic Uncertainties.

The Budget also indicates an assignment for the Governor’s proposed increase to STRS employer’s contribution. The multi-year projection show reserves for additional STRS increase in 2015-16 and 2016-17.

The following documents include:

- Summary General Fund Budget
- 2014-15 Major Categorical Program
- Local General Fund Contribution
- Projected Ending Fund Balance as of 6/30/2014
- Multi-year Financial Projections (MYFP) through 2016-17
- Summary of Major Fund

OPEN PUBLIC HEARING (6:28pm):

MOTION MADE BY: Ms. Lieberman

SECONDED BY: Dr. Escarce

STUDENT ADVISORY VOTE: N/A

AYES: 6 (Leon-Vazquez, Mechur, Allen,
Patel, Lieberman, Escarce)

NOES: 0

ABSENT: 1 (de la Torre)

CLOSE PUBLIC HEARING (6:28pm):

MOTION MADE BY: Dr. Escarce

SECONDED BY: Mr. Allen

STUDENT ADVISORY VOTE: N/A

AYES: 6 (Leon-Vazquez, Mechur, Allen,
Patel, Lieberman, Escarce)

NOES: 0 (de la Torre)

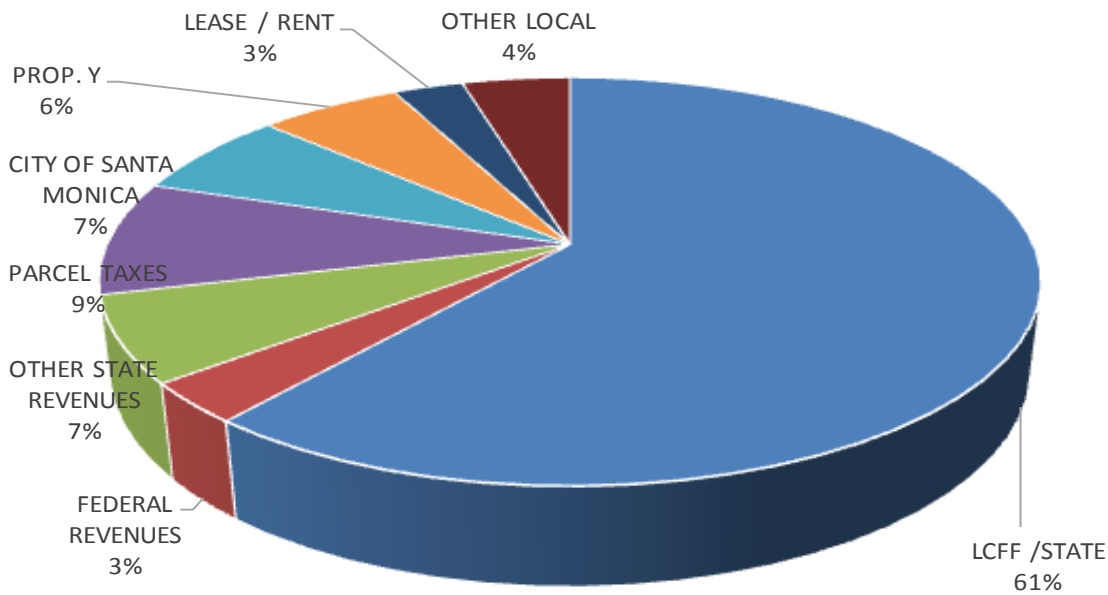
ABSENT: 1 (de la Torre)

**SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
2014-15 PRELIMINARY BUDGET
GENERAL FUND**

REVENUES

PROJECTED BEGINNING BALANCE	\$	21,734,068
LCFF /STATE	\$	75,907,984
FEDERAL REVENUES	\$	4,037,468
OTHER STATE REVENUES	\$	8,475,971
PARCEL TAXES	\$	11,220,773
CITY OF SANTA MONICA	\$	8,448,303
PROP. Y	\$	7,300,000
LEASE / RENT	\$	3,548,004
OTHER LOCAL	\$	5,488,333
TOTAL REVENUES	\$	124,426,836
TOTAL AVAILABLE FUNDS	\$	146,160,904

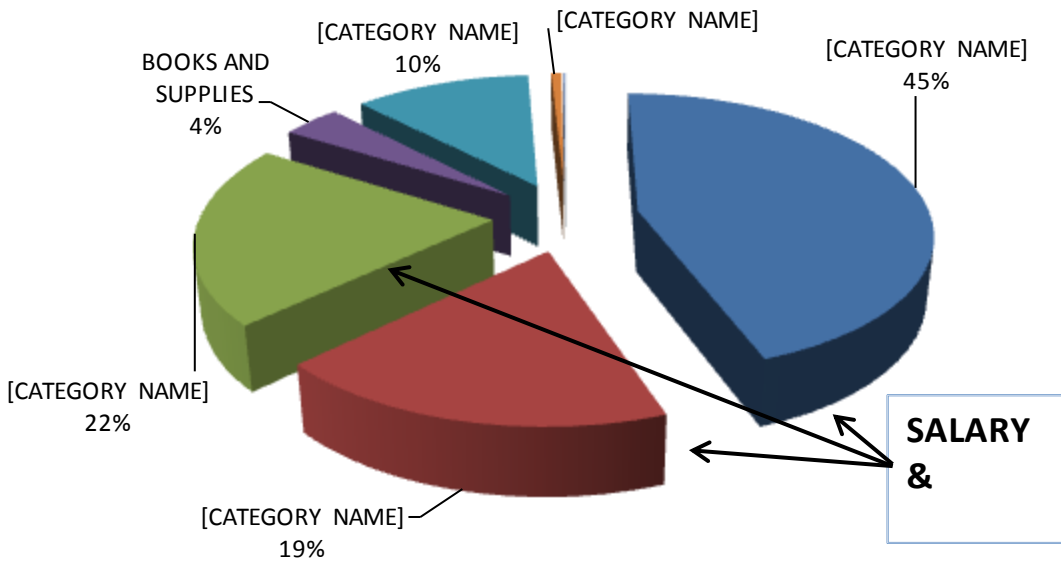
2014-15 GENERAL FUND (FUND 01)
REVENUES PROJECTION



GENERAL FUND (UNRESTRICTED & RESTRICTED)

PROJECTED EXPENDITURES:		
CERTIFICATED SALARIES	\$	58,824,690
CLASSIFIED SALARIES	\$	24,776,182
EMPLOYEE BENEFITS	\$	28,674,526
BOOKS AND SUPPLIES	\$	5,116,551
SERVICES & OTHER OPERATING COSTS	\$	13,849,708
CAPITAL OUTLAY	\$	208,500
OTHER OUTGO	\$	(254,264)
TOTAL EXPENDITURES:	\$	131,195,893
PROJECTED FUND BALANCE:	\$	14,965,011

**2014-15 GENERAL FUND (Fund 01)
EXPENDITURES**



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT			
2014-15 MAJOR CATEGORICAL PROGRAMS			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
FEDERAL PROGRAMS			
TITLE I :BASIC	1,197,468	871,344	(326,124)
TITLE II :TEACHER QUALITY	376,193	302,815	(73,378)
TITLE III : IMMIGRANT EDUCATION (IMM)	37,715	23,367	(14,348)
TITLE III : LIMITED ENGLISH PROFICIENT (LEP)	98,056	77,045	(21,011)
MEDICAL REIMBURSEMENT	776,751	460,000	(316,751)
SP ED: IDEA ENTITLEMENT	2,174,163	2,202,897	28,734
DEPT REHAB: TRANSITION PARTNERSHIP	137,946	-	(137,946)
TOTAL FEDERAL REVENUES:	4,798,292	3,937,468	(860,824)
STATE PROGRAMS			
SP ED : AB602	5,570,017	5,669,376	99,359
SP ED : MENTAL HEALTH	587,948	530,000	(57,948)
SP ED: STATE PRESCHOOL GRANT	4,436	4,436	-
SP ED : PROJECT WORKABILITY	61,596	61,596	-
SP ED : LOW INCIDENCE ENTITLEMENT	7,767	1,000	(6,767)
LOTTERY - INSTRUCTIONAL MATERIALS	330,000	345,000	15,000
COMMON CORE IMPLEMENTATION	2,283,400	-	(2,283,400)
REGIONAL OCCUPATIONAL PROGRAM (ROP)	1,067,404	1,018,448	(48,956)
TOTAL STATE REVENUES:	9,912,568	7,629,856	(2,282,712)
SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT			
LOCAL GENERAL FUND CONTRIBUTION (LGFC)			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGE
SPECIAL EDUCATION	16,983,867	17,907,201	923,334
ONGOING MAINTENANCE PROGRAM	3,527,467	3,542,705	15,238
TOTAL CONTRIBUTION:	20,511,334	21,449,906	938,572

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT**2013-14 PROJECTED ENDING FUND BALANCE AS OF JUNE 30, 2014**

	FUND	PROJECTED END FUND BALANCE AS OF 6/30/14
01	GENERAL FUND	
	UNRESTRICTED	\$19,104,120
	RESTRICTED	2,629,948
11	ADULT EDUCATION	300,755
12	CHILD DEVELOPMENT FUND	24,479
13	CAFETERIA FUND	205,769
14	DEFERRED MAINTENANCE FUND	80,996
21	BUILDING FUND - BB PROJECTS	27,681,620
25	CAPITAL FACILITIES FUND	8,786,677
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	8,568,726

SANTA MONICA - MALIBU USD			
MULTI-YEAR PROJECTION			
UNRESTRICTED GENERAL FUND - ASSUMPTIONS			
Factor	2014-15	2015-16	2016-17
Statutory COLA	0.85%	2.19%	2.14%
LCFF FUNDING BASE			
K-3 + 10.4% CSR	\$ 7,740	\$ 7,910	\$ 8,079
4-6	\$ 7,116	\$ 7,272	\$ 7,428
7-8	\$ 7,328	\$ 7,488	\$ 7,648
9-12 + 2.6% CTE	\$ 8,712	\$ 8,901	\$ 9,091
AVERAGE LCFF FUNDING PER ADA	\$ 6,980.00	\$ 7,468.00	\$ 7,728.00
% OF GAP FUNDING /DOF	28.06%	30.39%	19.50%
Enrollment Projection*	11,513	11,513	11,513
P2 ADA Projection	10,937	10,937	10,937
Funding ADA	10,937	10,937	10,937
Federal Revenues	0%	0%	0%
City of Santa Monica	\$ 8,448,303	\$ 8,617,269	\$ 8,617,269
Measure "R"	\$ 11,220,773	\$ 11,445,188	\$ 11,674,092
City of SM/Prop. Y	\$ 7,300,000	\$ 7,400,000	\$ 7,500,000
Lottery	\$156/ADA	\$156/ADA	\$156/ADA
Step & Column Incr. - Certificated	1.50%	1.50%	1.50%
Vision Student Success (VSS)	\$ 3,200,000	\$ 4,000,000	\$ 4,000,000
Salary Increase - Certificated	0%	0%	0%
Salary Increase - Classified	0%	0%	0%
Step & Column Incr. - Mgmt.	1.50%	1.50%	1.50%
Step & Column Incr. - Classified	1.50%	1.50%	1.50%
STRS Rate	9.50%	11.10%	12.70%
PERS Rate	11.77%	12.60%	15.00%
Health/Welfare - Annualized	7%	7%	7%
Workers' Compensation	3%	3%	3%
Other Postemployment Benefits	1.25%	1.25%	1.25%
Indirect Cost Rate	5.73%	5.73%	5.73%
Interest Rate	0.70%	0.70%	0.70%
Ongoing Maintenance	3%	3%	3%
Reserve for Uncertainties	3%	3%	3%

SANTA MONICA - MALIBU USD			
MULTI-YEAR PROJECTION			
UNRESTRICTED GENERAL FUND			
	2014-15	2015-16	2016-17
Description	PROPOSED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
Revenue:			
Property Tax	63,901,199	63,901,199	63,901,199
Education Protection Account (EPA)	2,187,400	12,321,402	13,304,920
LCFF Transfer to Fund 11 & Fund 14	(437,628)	(512,628)	(512,628)
LCFF Transfer to Charter School			
LCFF State Aide	10,257,013	5,460,291	7,316,939
Subtotal LCFF Funding	75,907,984	81,170,264	84,010,430
Other Federal	100,000	100,000	100,000
Lottery	1,449,000	1,449,000	1,449,000
Mandated Reimbursement Block Grant	405,563	405,563	405,563
All Other State	10,000		
Meas. "R"	11,220,773	11,445,188	11,674,092
Prop. Y / City of SM	7,300,000	7,400,000	7,500,000
Joint Use Agreement/ City of SM	8,448,303	8,617,269	8,789,614
All Other Local Income	3,168,004	3,167,355	3,170,000
Vision for Student Success (VSS)	3,200,000	4,000,000	4,000,000
Local General Fund Contribution	(21,449,906)	(21,500,000)	(21,500,000)
TOTAL REVENUE	89,759,721	96,254,639	99,598,700
Expenditure:			
Certificated Salary	46,812,689	47,514,879	48,227,603
Classified	16,025,222	16,265,600	16,509,584
Benefits	21,253,558	22,616,236	23,832,048
Supplies/Books	3,265,815	3,100,000	3,000,000
Other Operational Costs	8,237,485	8,000,000	8,000,000
Capital Outlay	43,000	50,000	50,000
State Special Schools	7,000	7,000	7,000
Debt Services	55,000	55,000	55,000
Indirect	(979,607)	(850,000)	(850,000)
Interfund Transfer Out to FUND 12	185,494	110,000	110,000
LCAP increase above 2014-15		925,726	1,361,523
TOTAL EXPENDITURE	94,905,656	97,794,441	100,302,757
Increase (Decrease) Fund Balance	(5,145,935)	(1,539,802)	(704,057)
Beginning Fund Balance	19,104,120	13,958,185	12,418,383
Ending Fund Balance	13,958,185	12,418,383	11,714,326
Reserve - Revolving cash, Store	80,000	80,000	80,000
Reserve - Deficit Spending	1,539,802	704,057	-
Reserve - STRS Contribution Increase	767,160	1,775,363	2,813,639
Reserve - LCFF Growth Increment / 1/2 the difference between SSC and DOF		2,000,000	2,700,000
3% Contingency Reserve	3,935,877	3,988,470	4,084,707
Unappropriated Balance	7,635,346	3,870,493	2,035,980

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT			
SUMMARY BUDGET OF GENERAL FUND			
FUND 01: UNRESTRICTED GENERAL FUND			
	2013-14 ESTIMATED ACTUALS	2014-15 PRELIMINARY BUDGET	CHANGES
BEGINNING BALANCE	24,751,270	19,104,120	
REVENUES			-
LCFF SOURCES	69,606,796	75,907,984	6,301,188
FEDERAL REVENUE	15,795	100,000	84,205
OTHER STATE REVENUE	1,847,950	1,864,563	16,613
LOCAL REVENUES	29,941,036	33,337,080	3,396,044
LOCAL GENERAL FUND CONTRIBUTION	(20,511,334)	(21,449,906)	(938,572)
TOTAL REVENUES	80,900,243	89,759,721	8,859,478
EXPENDITURES			
CERTIFICATED SALARIES	44,493,780	46,812,689	2,318,909
CLASSIFIED SALARIES	14,245,345	16,025,222	1,779,877
EMPLOYEE BENEFITS	19,332,695	21,253,558	1,920,863
BOOKS AND SUPPLIES	1,970,282	3,265,815	1,295,533
SERVICES & OTHER OPERATING COSTS	7,147,128	8,237,485	1,090,357
CAPITAL OUTLAY	29,690	43,000	13,310
OTHER OUTGO	(671,527)	(732,113)	(60,586)
TOTAL EXPENDITURES	86,547,393	94,905,656	8,358,263
NET INCREASE (DECREASE)	(5,647,150)	(5,145,935)	
PROJECTED FUND BALANCE	19,104,120	13,958,185	
FUND 01: RESTRICTED GENERAL FUND			
	2013-14 ESTIMATED ACTUALS	2014-15 PRELIMINARY BUDGET	CHANGES
BEGINNING BALANCE	3,631,274	2,629,948	
REVENUES			
FEDERAL REVENUE	4,798,292	3,937,468	(860,824)
OTHER STATE REVENUE	3,263,944	942,032	(2,321,912)
LOCAL REVENUES	11,895,056	8,337,709	(3,557,347)
INTERFUND TRANSFER	20,511,334	21,449,906	938,572
TOTAL REVENUES	40,468,626	34,667,115	(5,801,511)
EXPENDITURES			
CERTIFICATED SALARIES	11,772,971	12,012,001	239,030
CLASSIFIED SALARIES	9,887,412	8,750,960	(1,136,452)
EMPLOYEE BENEFITS	7,069,372	7,420,968	351,596
BOOKS AND SUPPLIES	3,769,540	1,850,736	(1,918,804)
SERVICES & OTHER OPERATING COSTS	7,675,626	5,612,223	(2,063,403)
CAPITAL OUTLAY	774,857	165,500	(609,357)
OTHER OUTGO	520,174	477,849	(42,325)
TOTAL EXPENDITURES	41,469,952	36,290,237	(5,179,715)
NET INCREASE (DECREASE)	(1,001,326)	(1,623,122)	
PROJECTED FUND BALANCE	2,629,948	1,006,826	

FUND 11: ADULT EDUCATION			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	334,598	300,755	
REVENUES			
LCFF RESOURCES	262,628	262,628	-
FEDERAL REVENUE	61,050	49,500	(11,550)
LOCAL REVENUES	65,000	49,851	(15,149)
TOTAL REVENUES	388,678	361,979	(26,699)
EXPENDITURES			
CERTIFICATED SALARIES	194,023	175,470	(18,553)
CLASSIFIED SALARIES	110,545	109,612	(933)
EMPLOYEE BENEFITS	79,545	78,468	(1,077)
BOOKS AND SUPPLIES	19,194	23,344	4,150
SERVICES & OTHER OPERATING COSTS	19,214	16,542	(2,672)
OTHER OUTGO			-
TOTAL EXPENDITURES	422,521	403,436	(19,085)
NET INCREASE (DECREASE)	(33,843)	(41,457)	
PROJECTED FUND BALANCE	300,755	259,298	
FUND 12: CHILD DEVELOPMENT FUND			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	25,256	24,479	
REVENUES			
FEDERAL REVENUE	1,579,574	1,589,058	9,484
OTHER STATE REVENUE	2,697,347	2,784,812	87,465
LOCAL REVENUES	3,000,897	3,143,997	143,100
INTERFUND TRANSFER	307,452	185,494	(121,958)
TOTAL REVENUES	7,585,270	7,703,361	118,091
EXPENDITURES			
CERTIFICATED SALARIES	2,404,437	2,530,066	125,629
CLASSIFIED SALARIES	2,156,939	2,236,985	80,046
EMPLOYEE BENEFITS	1,732,125	1,738,015	5,890
BOOKS AND SUPPLIES	140,713	185,683	44,970
SERVICES & OTHER OPERATING COSTS	754,435	642,798	(111,637)
CAPITAL OUTLAY	63,425	40,890	(22,535)
OTHER OUTGO	333,973	328,924	(5,049)
TOTAL EXPENDITURES	7,586,047	7,703,361	117,314
NET INCREASE (DECREASE)	(777)	-	
PROJECTED FUND BALANCE	24,479	24,479	
CHILD DEVELOPMENT MAJOR PROGRAMS			
FEE PROGRAMS	2,381,795	2,397,795	16,000
HEAD START	1,321,033	1,350,064	29,031
OTHER FEDERAL PROGRAMS	277,446	238,994	(38,452)
STATE PROGRAMS	2,697,347	2,784,812	87,465
INFANT AND TODDLER PROGRAM	408,707	449,026	40,319
L. A. UNIVERSAL PRESCHOOL	482,258	461,520	(20,738)

FUND 13: CAFETERIA SPECIAL FUND			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	244,125	205,769	
REVENUES			
FEDERAL REVENUE	1,380,000	1,380,000	-
OTHER STATE REVENUE	100,000	100,000	-
LOCAL REVENUES	1,633,000	1,633,000	-
TOTAL REVENUES	3,113,000	3,113,000	-
EXPENDITURES			
CLASSIFIED SALARIES*	1,419,758	1,442,842	23,084
EMPLOYEE BENEFITS	544,229	586,954	42,725
BOOKS AND SUPPLIES	1,448,503	1,435,000	(13,503)
SERVICES & OTHER OPERATING COSTS	(423,325)	(427,300)	(3,975)
CAPITAL OUTLAY	5,769	-	(5,769)
OTHER OUTGO	156,422	172,834	16,412
TOTAL EXPENDITURES	3,151,356	3,210,330	58,974
NET INCREASE (DECREASE)	(38,356)	(97,330)	
PROJECTED FUND BALANCE	205,769	108,439	
FUND 14: DEFERRED MAINTENANCE FUND			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	228,996	80,996	
REVENUES			
LCFF RESOURCES	-	175,000	175,000
LOCAL REVENUES	2,000	2,000	-
TOTAL REVENUES	2,000	177,000	175,000
EXPENDITURES			
BOOKS AND SUPPLIES			-
SERVICES & OTHER OPERATING COSTS	100,000	200,000	100,000
CAPITAL OUTLAY	50,000	50,000	-
TOTAL EXPENDITURES	150,000	250,000	100,000
NET INCREASE (DECREASE)	(148,000)	(73,000)	
PROJECTED FUND BALANCE	80,996	7,996	

FUND 21: BUILDING FUND			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	112,963,147	27,681,620	
REVENUES			
PROCEEDS - SALE OF BONDS	-	-	-
LOCAL REVENUES	623,000	270,000	(353,000)
TOTAL REVENUES	623,000	270,000	(353,000)
EXPENDITURES			
CLASSIFIED SALARIES	373,758	556,605	182,847
EMPLOYEE BENEFITS	160,269	259,782	99,513
BOOKS AND SUPPLIES	47,200	19,800	(27,400)
SERVICES & OTHER OPERATING COSTS	12,123,000	3,125,350	(8,997,650)
CAPITAL OUTLAY	73,200,300	20,507,500	(52,692,800)
TOTAL EXPENDITURES	85,904,527	24,469,037	(61,435,490)
NET INCREASE (DECREASE)	(85,281,527)	(24,199,037)	
PROJECTED FUND BALANCE	27,681,620	3,482,583	
FUND 25: CAPITAL FACILITIES FUND			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	9,655,577	8,786,677	
REVENUES			
DEVELOPMENT FEES	800,000	800,000	-
INTEREST	60,000	70,000	10,000
OTHER LOCAL	199,500	-	(199,500)
TOTAL REVENUES	1,059,500	870,000	(189,500)
EXPENDITURES			
SUPPLIES	1,300	-	(1,300)
SERVICES & OTHER OPERATING COST	1,880,100	1,300,000	(580,100)
CAPITAL OUTLAY	47,000	-	(47,000)
TOTAL EXPENDITURES	1,928,400	1,300,000	(628,400)
NET INCREASE (DECREASE)	(868,900)	(430,000)	
PROJECTED FUND BALANCE	8,786,677	8,356,677	

FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY			
	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	8,254,249	8,568,726	
REVENUES			
OTHER STATE REVENUE	143,269	83,574	
REDEVELOPMENT	2,118,855	2,150,000	31,145
INTEREST	30,000	35,000	5,000
OTHER LOCAL (CCJUP)	1,000		(1,000)
TOTAL REVENUES	2,293,124	2,268,574	(24,550)
EXPENDITURES			
SERVICES & OTHER OPERATING COSTS	464,545	557,208	92,663
CAPITAL OUTLAY	50,000	50,000	-
OTHER OUTGO	1,464,102	1,461,882	(2,220)
TOTAL EXPENDITURES	1,978,647	2,069,090	90,443
NET INCREASE (DECREASE)	314,477	199,484	
PROJECTED FUND BALANCE	8,568,726	8,768,210	

FUND 67: SELF-INSURANCE FUND (OTHER POST EMPLOYMENT BENEFIT)

	2013-14 ESTIMATED ACTUALS	2014-15 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	(4,695,532)	(4,688,532)	
REVENUES			
OTHER LOCAL	1,075,753	1,141,000	65,247
TOTAL REVENUES	1,075,753	1,141,000	65,247
EXPENDITURES			
SERVICES & OTHER OPERATING COST	1,068,753	1,134,000	65,247
TOTAL EXPENDITURES	1,068,753	1,134,000	65,247
NET INCREASE (DECREASE)	7,000	7,000	
PROJECTED FUND BALANCE	(4,688,532)	(4,681,532)	-