

**For a Listing of Upcoming Board Meetings See Page vi of this Table of Contents**  
**Santa Monica-Malibu Unified School District**  
**Board of Education Meeting**  
**AGENDA**

**June 19, 2014**

A **special meeting** of the Santa Monica-Malibu Unified School District Board of Education will be held on **Thursday, June 19, 2014**, in the **District Administrative Offices**: 1651 16<sup>th</sup> Street, Santa Monica, CA. The Board of Education will call the meeting to order at 4:00 p.m. in the Board Conference Room at the District Offices, at which time the Board of Education will move to Closed Session regarding the items listed below. The public meeting will reconvene at 4:30 p.m. in the Board Room

**The public meeting will begin at 4:30 p.m.**

Persons wishing to address the Board of Education regarding an item that is scheduled for this meeting must submit the "Request to Address" card prior to discussion of that item. Persons wishing to address the Board of Education regarding an item that is not scheduled on this meeting's agenda may speak during the Public Comments section by submitting the Request to Address card at the beginning of the meeting. The same card is used for either option and is printed in both Spanish and English. Cards are located with meeting materials just outside the meeting room. Completed cards should be submitted to the Recording Secretary.

**I. PUBLIC COMMENTS FOR CLOSED SESSION ITEMS ONLY**

Persons wishing to address the Board of Education regarding an item scheduled for closed session must submit the "Request to Address" card prior to the start of closed session.

**II. CLOSED SESSION**

- Government Code §54957

**PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT**

- Titles: Principal, Assistant Principal, Teacher on Special Assignment

**III. CALL TO ORDER**

- A. Roll Call
- B. Pledge of Allegiance

**IV. CONSENT CALENDAR**

- A.01 Administrative Appointment .....1  
*Principal, TBD*  
*Interim Principal, Grant Elementary School*  
*Assistant Principal, Grant Elementary School*

**V. PUBLIC COMMENTS**

Public Comments is the time when members of the audience may address the Board of Education on items not scheduled on the meeting's agenda. All speakers are limited to three (3) minutes. When there is a large number of speakers, the Board may reduce the allotted time to two (2) minutes per speaker. The Brown Act (Government Code) states that Board members may not engage in discussion of issues raised during "VIII. Public Comments" except to ask clarifying questions, make a brief announcement, make a brief report on his or her own activities, or to refer the matter to staff. This Public Comment section is limited to twenty (20) minutes. If the number of persons wishing to address the Board of Education exceeds the time limit, additional time will be provided in **Section XVI. CONTINUATION OF PUBLIC COMMENTS.**

**VI. DISCUSSION ITEMS**

These items are submitted for information (FIRST READING) and discussion. Action will generally be considered at the next regularly scheduled meeting of the Board.

- D.01 Local Control Accountability Plan (LCAP) 2014-15 .....2-3

**VII. MAJOR ITEMS**

These items are considered to be of major interest and/or importance and are presented for action at this time. Some may have been discussed by the Board at a previous meeting.

- A.02 Public Hearing: Local Control Accountability Plan (LCAP) 2014-15 .....4
- A.03 Public Hearing on 2014-15 Proposed Budget .....5-21

**VIII. CLOSED SESSION (CONTINUED)**

- Government Code §54957  
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
  - Title: Superintendent

**IX. ADJOURNMENT**

This meeting will adjourn to the next regular meeting on at **5:30 p.m. on Wednesday, June 25, 2014**, in the District Administrative Offices: 1651 16<sup>th</sup> Street, Santa Monica, CA.

**SMMUSD Board of Education Meeting Schedule 2013-2014**

**Closed Session begins at 4:30pm**  
**Public Meetings begin at 5:30pm**

| July through December 2013                   |                             |                             |                             |                          |  |
|--|-----------------------------|-----------------------------|-----------------------------|--------------------------|--|
| Month  | 1 <sup>st</sup><br>Thursday | 2 <sup>nd</sup><br>Thursday | 3 <sup>rd</sup><br>Thursday | 4 <sup>th</sup> Thursday | Special Note:  |
| July   |                             |                             | 7/18* DO                    | 7/24* DO<br>7/30* DO     | *7/18: Special Meeting<br>*Wednesday, 7/24<br>*7/30: Special Meeting                             |
| August                                       |                             | 8/14* DO                    |                             | 8/28* DO                 | *Wednesday, 8/14<br>First day of school: 8/22  |
| September                                    | <del>9/5 DO</del>           |                             | 9/19 DO                     |                          | *9/5: District Holiday   |
| October                                      | 10/3 M                      |                             | 10/17 DO                    |                          |  |
| November                                     | 11/7 M                      |                             | 11/19* LMS<br>11/21 DO      |                          | *11/19: Workshop<br>Thanksgiving: 11/28-29   |
| December                                     |                             | 12/12 DO                    |                             | winter break             |  |
| <b>Winter Break: December 23 – January 3</b> |                             |                             |                             |                          |  |
| January through June 2014                    |                             |                             |                             |                          |  |
| <b>Winter Break: December 23 – January 3</b> |                             |                             |                             |                          |  |
| January                                      | winter break                | 1/16 DO                     |                             |                          |  |
| February                                     | 2/6 M                       |                             | 2/20 DO                     |                          |  |
| March  | 3/6 DO                      |                             | 3/20 M<br>3/26* DO          |                          | *3/26: Workshop  |
| <b>Spring Break: April 7-18</b>              |                             |                             |                             |                          |  |
| April  | 4/3 DO                      | spring break                | spring break                |                          |  |
| May  | 5/1 M                       | 5/7* M                      | 5/15 DO                     |                          | *5/7: Special Meeting  |
| June   | 6/5 DO                      |                             | 6/19* DO                    | 6/25* DO<br>6/28* DO     | Last day of school: 6/10<br>*6/19: Special Meeting<br>*Wednesday: 6/25<br>*6/28: Special Meeting |

District Office (DO): 1651 16<sup>th</sup> Street, Santa Monica.  
 Malibu City Council Chambers (M): 23815 Stuart Ranch Road, Malibu, CA



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## **CONSENT ITEMS**



TO: BOARD OF EDUCATION  
FROM: SANDRA LYON / DEBRA MOORE WASHINGTON  
RE: ADMINISTRATIVE APPOINTMENTS

ACTION/CONSENT  
06/19/14

RECOMMENDATION NO. A.

It is recommended that the Board of Education approve the following administrative appointments:

**CERTIFICATED APPOINTMENTS**

**Effective**

|   |        |
|---|--------|
| _____<br>Principal, TBD                               | 7/1/14 |
| _____<br>Interim Principal, Grant Elementary School   | 7/1/14 |
| _____<br>Assistant Principal, Grant Elementary School | 7/1/14 |

MOTION MADE BY:  
SECONDED BY:  
STUDENT ADVISORY VOTE:  
AYES:  
NOES:





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## **DISCUSSION ITEMS**



TO: BOARD OF EDUCATION

DISCUSSION

06/19/14

FROM: SANDRA LYON / TERRY DELORIA

RE: LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) 2014-15

DISCUSSION ITEM NO. D.01

As part of the Local Control Funding Formula, school districts are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP) beginning on July 1, 2014, using a template that was adopted by the California State Board of Education (SBE) in January 2014. The LCAP is required to identify goals and measure progress for student subgroups across eight state priority areas. Districts must include in their LCAP actions, services, and expenditures to be used to support students district-wide, as well as additional actions and services for low-income students, English learners, and foster youth. The LCAP and the district budget must be presented at a public hearing prior to the board meeting at which the LCAP and the budget are adopted. The LCAP must be approved by the school board at the same meeting, but prior to adoption of the district budget.

Developed with input from parents, teachers, administrators, students and community members, the goals identified in the SMMUSD's LCAP align with the State's eight priorities:

*State Priority 1*

Basic Services: degree to which teachers are appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials; school facilities are maintained in good repair

*State Priority 2*

Implementation of State Standards: implementation of academic content and performance standards adopted by the state board for all pupils, including English learners (CCSS, NGSS, ELD.)

*State Priority 3*

Parent involvement: efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups.

*State Priority 4*

Pupil achievement: performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program.

*State Priority 5*

Pupil engagement: school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates.

*State Priority 6*

School climate: pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness.

*State Priority 7*

Course access: pupil enrollment in a broad course of study that includes all of the subject areas.

*State Priority 8*

Other pupil outcomes: pupil outcomes in the subject areas.

Staff will present a brief overview of the proposed actions and services that will support each of these goals.

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## **MAJOR ITEMS**



TO: BOARD OF EDUCATION

ACTION/MAJOR

06/19/14

FROM: SANDRA LYON / TERRY DELORIA

**4:00pm**

RE: PUBLIC HEARING ON LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)  
2014-15

RECOMMENDATION NO. A.01

It is recommended that the Board of Education (in accordance with Education Code Sections 42127 and 52062) hold a public hearing prior to formally consider the District's 2014-15 Local Control Accountability Plan (LCAP). The hearing is scheduled for Thursday, June 19, 2014, at 4:00 p.m.

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

OPEN PUBLIC HEARING:

MOTION MADE BY:

SECONDED BY:

STUDENT ADVISORY VOTE:

AYES:

NOES:

CLOSE PUBLIC HEARING:

MOTION MADE BY:

SECONDED BY:

STUDENT ADVISORY VOTE:

AYES:

NOES:





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:

| <b>2014-15 LCFF CALCULATION</b>                                       |               |            |              |                  |                   |
|---|---------------|------------|--------------|------------------|-------------------|
| <b>BASE GRANT</b>   |               |            |              |                  |                   |
|   | 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       | <b>82,793,947</b> |
| <b>AUGUMENTATION GRANTS:</b>  |               |            |              |                  |                   |
| CSR AUGUMENTATION: BASE GRANT X10.4%                                  |               |            |              |                  | 2,345,656         |
| CTE AUGUMENTATION 9-12 BASE GRANT X2.6%                               |               |            |              |                  | 794,758           |
| <b>SUPPLEMENT AND CONCENTRATION GRANTS:</b>                           |               |            |              |                  |                   |
| TOTAL ENROLLMENT  |               |            |              |                  | 11,513            |
| TOTAL UNDUPLICATED PUPIL COUNT  |               |            |              |                  | 3,265             |
|   |               |            |              |                  | 28.36%            |
| <b>SUPPLEMENT ADD-ON 20% OF BASE GRANT X % OF ELIGIBLE ENROLLMENT</b> |               |            |              |                  | <b>4,874,067</b>  |
| <b>TRANSPORTATION AND TIIG GRANT</b>                                  |               |            |              |                  |                   |
| 2012-13 TRANSPORTATION  |               |            |              |                  | 820,273           |
| 2012-13 TIIG  |               |            |              |                  | 429,757           |
| <b>TOTAL LCFF ENTITLEMENT /TARGET FUNDING</b>                         |               |            |              |                  | <b>92,058,458</b> |
| <b>HOLD HARMLESS CALCULATION</b>                                      |               |            |              |                  |                   |
| 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        |
| <b>2014-15 FUNDING</b>  |               |            | <b>RES.</b>  | <b>OBJ.</b>      |                   |
| <b>DIFFERENCE BTW LCFF AND HOLD HARMLESS FUNDING</b>                  |               |            |              |                  | <b>21,841,599</b> |
| <b>GAP FUNDING</b>  | <b>28.06%</b> |            |              |                  | <b>6,128,753</b>  |
| <b>2014-15 TOTAL FUNDING</b>  |               |            |              |                  | <b>76,345,612</b> |
| <b>LOCAL REVENUE /PROPERTY TAXES</b>                                  |               |            | <b>00000</b> | <b>8021-8048</b> | <b>63,901,199</b> |
| <b>EDUCATION PROTECTION ACT (EPA)</b>                                 |               |            | <b>14000</b> | <b>8012</b>      | <b>2,187,400</b>  |
| <b>STATE AID /LCFF</b>  |               |            | <b>00000</b> | <b>8011</b>      | <b>10,257,013</b> |

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, 9<sup>th</sup> & Colorado and 16<sup>th</sup> 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

MOTION MADE BY:

SECONDED BY:

STUDENT ADVISORY VOTE:

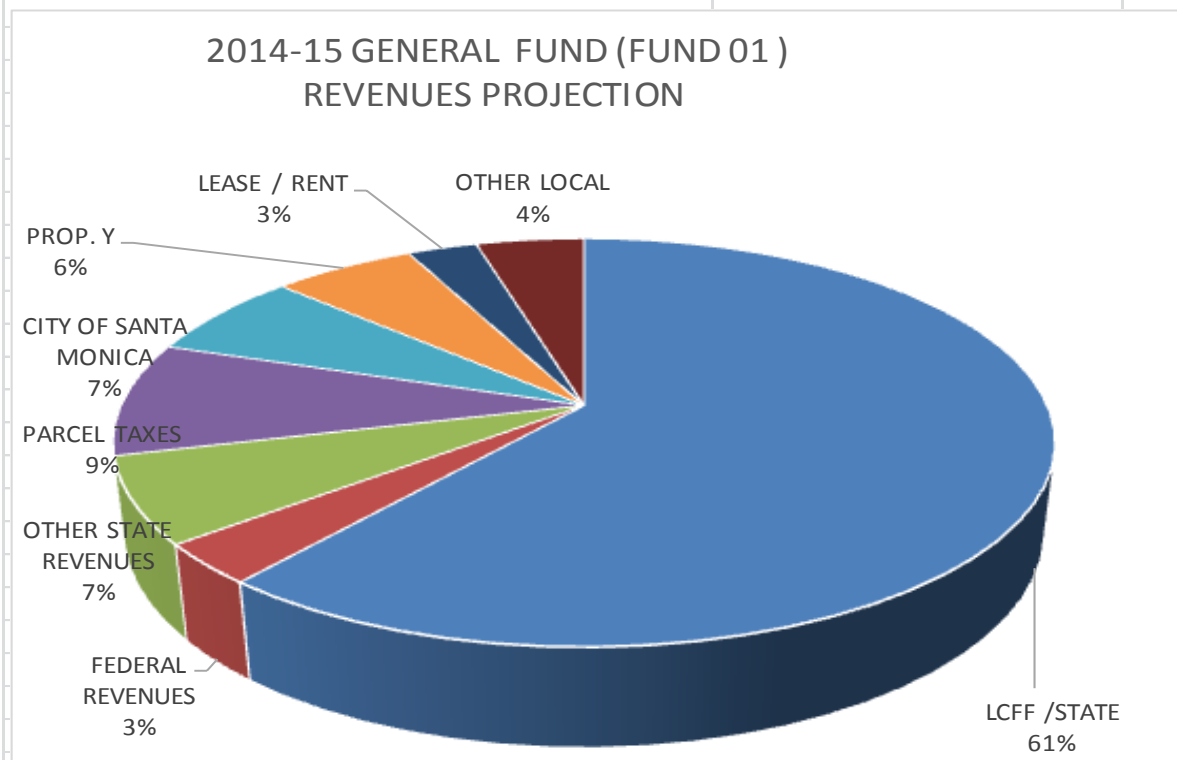
AYES:

NOES:

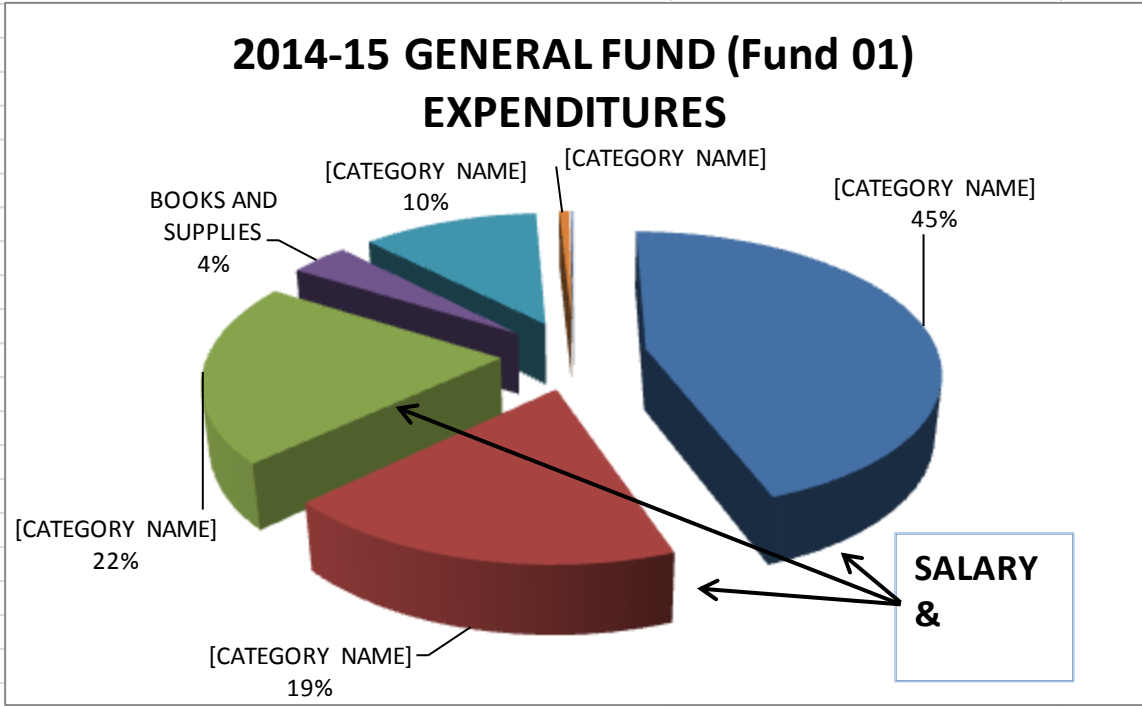
**SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT  
2014-15 PRELIMINARY BUDGET  
GENERAL FUND**

**REVENUES**

|                                    |           |                    |
|------------------------------------|-----------|--------------------|
| <b>PROJECTED BEGINNING BALANCE</b> | <b>\$</b> | <b>21,734,068</b>  |
| 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          |
| <b>TOTAL REVENUES</b>              | <b>\$</b> | <b>124,426,836</b> |
| <b>TOTAL AVAILABLE FUNDS</b>       | <b>\$</b> | <b>146,160,904</b> |



| <b>GENERAL FUND (UNRESTRICTED &amp; RESTRICTED)</b> |                       |
|---|-----------------------|
| <b>PROJECTED EXPENDITURES:</b>                      |                       |
| 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)          |
| <b>TOTAL EXPENDITURES:</b>                          | <b>\$ 131,195,893</b> |
| <b>PROJECTED FUND BALANCE:</b>                      | <b>\$ 14,965,011</b>  |





| <b>SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT</b> |  |  |                    |
|--|--|--|--------------------|
| <b>2014-15 MAJOR CATEGORICAL PROGRAMS</b>          |  |  |                    |
|  | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b>     |
| <b>FEDERAL PROGRAMS</b>                            |  |  |                    |
| 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)          |
| <b>TOTAL FEDERAL REVENUES:</b>                     | <b>4,798,292</b>                         | <b>3,937,468</b>                       | <b>(860,824)</b>   |
| <b>STATE PROGRAMS</b>                              |  |  |                    |
| 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)           |
| <b>TOTAL STATE REVENUES:</b>                       | <b>9,912,568</b>                         | <b>7,629,856</b>                       | <b>(2,282,712)</b> |
| <b>SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT</b> |  |  |                    |
| <b>LOCAL GENERAL FUND CONTRIBUTION (LGFC)</b>      |  |  |                    |
|  | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGE</b>      |
| SPECIAL EDUCATION                                  | 16,983,867                               | 17,907,201                             | 923,334            |
| ONGOING MAINTENANCE PROGRAM                        | 3,527,467                                | 3,542,705                              | 15,238             |
| <b>TOTAL CONTRIBUTION:</b>                         | <b>20,511,334</b>                        | <b>21,449,906</b>                      | <b>938,572</b>     |

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

|    | FUND  | PROJECTED END FUND<br>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<br>CAPITAL OUTLAY PROJECTS | 8,568,726                                   |

| <b>SANTA MONICA - MALIBU USD</b>               |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| <b>MULTI-YEAR PROJECTION</b>                   |                    |                    |                    |
| <b>UNRESTRICTED GENERAL FUND - ASSUMPTIONS</b> |                    |                    |                    |
| <b>Factor</b>                                  | <b>2014-15</b>     | <b>2015-16</b>     | <b>2016-17</b>     |
| Statutory COLA                                 | 0.85%              | 2.19%              | 2.14%              |
| <b>LCFF FUNDING BASE</b>                       |                    |                    |                    |
| 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           |
| <b>AVERAGE LCFF FUNDING PER ADA</b>            | <b>\$ 6,980.00</b> | <b>\$ 7,468.00</b> | <b>\$ 7,728.00</b> |
| <b>% OF GAP FUNDING /DOF</b>                   | <b>28.06%</b>      | <b>30.39%</b>      | <b>19.50%</b>      |
| 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%              |
| <b>STRS Rate</b>                               | <b>9.50%</b>       | <b>11.10%</b>      | <b>12.70%</b>      |
| <b>PERS Rate</b>                               | <b>11.77%</b>      | <b>12.60%</b>      | <b>15.00%</b>      |
| 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%                 |

| <b>SANTA MONICA - MALIBU USD</b>  |                   |                   |                    |
|---|-------------------|-------------------|--------------------|
| <b>MULTI-YEAR PROJECTION</b>  |                   |                   |                    |
| <b>UNRESTRICTED GENERAL FUND</b>  |                   |                   |                    |
|   | 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          |
| <b>Subtotal LCFF Funding</b>  | <b>75,907,984</b> | <b>81,170,264</b> | <b>84,010,430</b>  |
| 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          |
| <b>Vision for Student Success (VSS)</b>   | <b>3,200,000</b>  | <b>4,000,000</b>  | <b>4,000,000</b>   |
| Local General Fund Contribution   | (21,449,906)      | (21,500,000)      | (21,500,000)       |
| <b>TOTAL REVENUE</b>  | <b>89,759,721</b> | <b>96,254,639</b> | <b>99,598,700</b>  |
| 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          |
| <b>TOTAL EXPENDITURE</b>  | <b>94,905,656</b> | <b>97,794,441</b> | <b>100,302,757</b> |
| 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           | -                  |
| <b>Reserve - STRS Contribution Increase</b>                                     | <b>767,160</b>    | <b>1,775,363</b>  | <b>2,813,639</b>   |
| <b>Reserve - LCFF Growth Increment / 1/2 the difference between SSC and DOF</b> |                   | <b>2,000,000</b>  | <b>2,700,000</b>   |
| 3% Contingency Reserve  | 3,935,877         | 3,988,470         | 4,084,707          |
| Unappropriated Balance  | 7,635,346         | 3,870,493         | 2,035,980          |

| <b>SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT</b> |  |   |                    |
|--|--|---|--------------------|
| <b>SUMMARY BUDGET OF GENERAL FUND</b>              |  |   |                    |
| <b>FUND 01: UNRESTRICTED GENERAL FUND</b>          |  |   |                    |
|  | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PRELIMINARY<br/>BUDGET</b> | <b>CHANGES</b>     |
| <b>BEGINNING BALANCE</b>                           | 24,751,270                               | 19,104,120                                |                    |
| <b>REVENUES</b>                                    |  |   | -                  |
| 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)          |
| <b>TOTAL REVENUES</b>                              | <b>80,900,243</b>                        | <b>89,759,721</b>                         | <b>8,859,478</b>   |
| <b>EXPENDITURES</b>                                |  |   |                    |
| 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)           |
| <b>TOTAL EXPENDITURES</b>                          | <b>86,547,393</b>                        | <b>94,905,656</b>                         | <b>8,358,263</b>   |
| NET INCREASE (DECREASE)                            | (5,647,150)                              | (5,145,935)                               |                    |
| <b>PROJECTED FUND BALANCE</b>                      | <b>19,104,120</b>                        | <b>13,958,185</b>                         |                    |
| <b>FUND 01: RESTRICTED GENERAL FUND</b>            |  |   |                    |
|  | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PRELIMINARY<br/>BUDGET</b> | <b>CHANGES</b>     |
| <b>BEGINNING BALANCE</b>                           | 3,631,274                                | 2,629,948                                 |                    |
| <b>REVENUES</b>                                    |  |   |                    |
| 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            |
| <b>TOTAL REVENUES</b>                              | <b>40,468,626</b>                        | <b>34,667,115</b>                         | <b>(5,801,511)</b> |
| <b>EXPENDITURES</b>                                |  |   |                    |
| 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)           |
| <b>TOTAL EXPENDITURES</b>                          | <b>41,469,952</b>                        | <b>36,290,237</b>                         | <b>(5,179,715)</b> |
| NET INCREASE (DECREASE)                            | (1,001,326)                              | (1,623,122)                               |                    |
| <b>PROJECTED FUND BALANCE</b>                      | <b>2,629,948</b>                         | <b>1,006,826</b>                          |                    |

| <b>FUND 11: ADULT EDUCATION</b>         |  |  |                 |
|---|--|--|-----------------|
|   | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b>  |
| <b>BEGINNING BALANCE</b>                | 334,598                                  | 300,755                                |                 |
| <b>REVENUES</b>                         |  |  |                 |
| LCFF RESOURCES                          | 262,628                                  | 262,628                                | -               |
| FEDERAL REVENUE                         | 61,050                                   | 49,500                                 | (11,550)        |
| LOCAL REVENUES                          | 65,000                                   | 49,851                                 | (15,149)        |
| <b>TOTAL REVENUES</b>                   | <b>388,678</b>                           | <b>361,979</b>                         | <b>(26,699)</b> |
| <b>EXPENDITURES</b>                     |  |  |                 |
| 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                             |  |  | -               |
| <b>TOTAL EXPENDITURES</b>               | <b>422,521</b>                           | <b>403,436</b>                         | <b>(19,085)</b> |
| NET INCREASE (DECREASE)                 | (33,843)                                 | (41,457)                               |                 |
| <b>PROJECTED FUND BALANCE</b>           | <b>300,755</b>                           | <b>259,298</b>                         |                 |
| <b>FUND 12: CHILD DEVELOPMENT FUND</b>  |  |  |                 |
|   | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b>  |
| <b>BEGINNING BALANCE</b>                | 25,256                                   | 24,479                                 |                 |
| <b>REVENUES</b>                         |  |  |                 |
| 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)       |
| <b>TOTAL REVENUES</b>                   | <b>7,585,270</b>                         | <b>7,703,361</b>                       | <b>118,091</b>  |
| <b>EXPENDITURES</b>                     |  |  |                 |
| 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)         |
| <b>TOTAL EXPENDITURES</b>               | <b>7,586,047</b>                         | <b>7,703,361</b>                       | <b>117,314</b>  |
| NET INCREASE (DECREASE)                 | (777)                                    | -                                      |                 |
| <b>PROJECTED FUND BALANCE</b>           | <b>24,479</b>                            | <b>24,479</b>                          |                 |
| <b>CHILD DEVELOPMENT MAJOR PROGRAMS</b> |  |  |                 |
| 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)        |

| <b>FUND 13: CAFETERIA SPECIAL FUND</b>    |  |  |                |
|---|--|--|----------------|
|   | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b> |
| <b>BEGINNING BALANCE</b>                  | 244,125                                  | 205,769                                |                |
| <b>REVENUES</b>                           |  |  |                |
| FEDERAL REVENUE                           | 1,380,000                                | 1,380,000                              | -              |
| OTHER STATE REVENUE                       | 100,000                                  | 100,000                                | -              |
| LOCAL REVENUES                            | 1,633,000                                | 1,633,000                              | -              |
| <b>TOTAL REVENUES</b>                     | <b>3,113,000</b>                         | <b>3,113,000</b>                       | <b>-</b>       |
| <b>EXPENDITURES</b>                       |  |  |                |
| 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         |
| <b>TOTAL EXPENDITURES</b>                 | <b>3,151,356</b>                         | <b>3,210,330</b>                       | <b>58,974</b>  |
| NET INCREASE (DECREASE)                   | (38,356)                                 | (97,330)                               |                |
| <b>PROJECTED FUND BALANCE</b>             | <b>205,769</b>                           | <b>108,439</b>                         |                |
| <b>FUND 14: DEFERRED MAINTENANCE FUND</b> |  |  |                |
|   | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b> |
| <b>BEGINNING BALANCE</b>                  | 228,996                                  | 80,996                                 |                |
| <b>REVENUES</b>                           |  |  |                |
| LCFF RESOURCES                            | -  | 175,000                                | 175,000        |
| LOCAL REVENUES                            | 2,000                                    | 2,000                                  | -              |
| <b>TOTAL REVENUES</b>                     | <b>2,000</b>                             | <b>177,000</b>                         | <b>175,000</b> |
| <b>EXPENDITURES</b>                       |  |  |                |
| BOOKS AND SUPPLIES                        |  |  | -              |
| SERVICES & OTHER OPERATING COSTS          | 100,000                                  | 200,000                                | 100,000        |
| CAPITAL OUTLAY                            | 50,000                                   | 50,000                                 | -              |
| <b>TOTAL EXPENDITURES</b>                 | <b>150,000</b>                           | <b>250,000</b>                         | <b>100,000</b> |
| NET INCREASE (DECREASE)                   | (148,000)                                | (73,000)                               |                |
| <b>PROJECTED FUND BALANCE</b>             | <b>80,996</b>                            | <b>7,996</b>                           |                |

| <b>FUND 21: BUILDING FUND</b>           |  |  |                     |
|---|--|--|---------------------|
|   | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b>      |
| <b>BEGINNING BALANCE</b>                | 112,963,147                              | 27,681,620                             |                     |
| <b>REVENUES</b>                         |  |  |                     |
| PROCEEDS - SALE OF BONDS                | -  | -                                      | -                   |
| LOCAL REVENUES                          | 623,000                                  | 270,000                                | (353,000)           |
| <b>TOTAL REVENUES</b>                   | <b>623,000</b>                           | <b>270,000</b>                         | <b>(353,000)</b>    |
| <b>EXPENDITURES</b>                     |  |  |                     |
| 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)        |
| <b>TOTAL EXPENDITURES</b>               | <b>85,904,527</b>                        | <b>24,469,037</b>                      | <b>(61,435,490)</b> |
| NET INCREASE (DECREASE)                 | (85,281,527)                             | (24,199,037)                           |                     |
| <b>PROJECTED FUND BALANCE</b>           | <b>27,681,620</b>                        | <b>3,482,583</b>                       |                     |
|   |  |  |                     |
|   |  |  |                     |
|   |  |  |                     |
| <b>FUND 25: CAPITAL FACILITIES FUND</b> |  |  |                     |
|   | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b>      |
| <b>BEGINNING BALANCE</b>                | 9,655,577                                | 8,786,677                              |                     |
| <b>REVENUES</b>                         |  |  |                     |
| DEVELOPMENT FEES                        | 800,000                                  | 800,000                                | -                   |
| INTEREST                                | 60,000                                   | 70,000                                 | 10,000              |
| OTHER LOCAL                             | 199,500                                  | -                                      | (199,500)           |
| <b>TOTAL REVENUES</b>                   | <b>1,059,500</b>                         | <b>870,000</b>                         | <b>(189,500)</b>    |
| <b>EXPENDITURES</b>                     |  |  |                     |
| SUPPLIES                                | 1,300                                    | -                                      | (1,300)             |
| SERVICES & OTHER OPERATING COST         | 1,880,100                                | 1,300,000                              | (580,100)           |
| CAPITAL OUTLAY                          | 47,000                                   | -                                      | (47,000)            |
| <b>TOTAL EXPENDITURES</b>               | <b>1,928,400</b>                         | <b>1,300,000</b>                       | <b>(628,400)</b>    |
| NET INCREASE (DECREASE)                 | (868,900)                                | (430,000)                              |                     |
| <b>PROJECTED FUND BALANCE</b>           | <b>8,786,677</b>                         | <b>8,356,677</b>                       |                     |



| <b>FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY</b> |  |  |                 |
|---|--|--|-----------------|
|   | <b>2013-14<br/>ESTIMATED<br/>ACTUALS</b> | <b>2014-15<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGES</b>  |
| <b>BEGINNING BALANCE</b>                                | 8,254,249                                | 8,568,726                              |                 |
| <b>REVENUES</b>   |  |  |                 |
| 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)         |
| <b>TOTAL REVENUES</b>                                   | <b>2,293,124</b>                         | <b>2,268,574</b>                       | <b>(24,550)</b> |
| <b>EXPENDITURES</b>                                     |  |  |                 |
| 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)         |
| <b>TOTAL EXPENDITURES</b>                               | <b>1,978,647</b>                         | <b>2,069,090</b>                       | <b>90,443</b>   |
| NET INCREASE (DECREASE)                                 | 314,477                                  | 199,484                                |                 |
| <b>PROJECTED FUND BALANCE</b>                           | <b>8,568,726</b>                         | <b>8,768,210</b>                       |                 |

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

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