

TO: BOARD OF EDUCATION
FROM: SANDRA LYON / JANECE L. MAEZ / PAT HO
RE: ADOPT 2013-14 BUDGET

ACTION/MAJOR
06/26/13

RECOMMENDATION NO. A.27

It is recommended that the Board of Education, following a "Public Hearing", adopt District Budget for 2013-14.

COMMENTS:

The Budget Development Calendar noted that following a Public Hearing, the Board of Education will be asked to approve the District Budget for 2013-14. This agenda item presents details of the 2013-14 Budget, and also provides a continuing opportunity to discuss general budgetary information and projections.

Listed below are the assumptions used to develop the 2013-14 SMMUSD budget:

REVENUE ASSUMPTIONS

The District is using the newly adopted Local Control Funding Formula (LCFF) to project revenues beginning with the 2013-14 budget. This new funding model uses base grant amounts by grade levels, adds augmentation amounts for K-3 Class Size Reduction (CSR) and 9-12 Career Technical Education (CTE), and finally adds supplemental and concentration grants based on the Unduplicated count of eligible Free and Reduced students, English Language Learners, and children in Foster Care. Transportation and Targeted Instructional Improvement Grant (TIIG) dollars are added to determine a total LCFF entitlement. This entitlement replaces categoricals as we now know them and places the programmatic decision making at the local level. The LCFF is not expected to be fully funded until 2020-21. To determine the amount a district receives in 2013-14, compare the LCFF entitlement to the amount of funds generated in 2012-13 from all state sources. That amount is referred to as the District's Hold Harmless. The difference between the LCFF and the Hold Harmless is now expected to be funded up to 12.0%. As in the past, this entitlement will be funded by local property taxes, EPA (Prop 30) funds with the difference coming in the form of State Aid.

Staff presented the preliminary 2013-14 Budget to the Board on June 6, 2013. Since that time, the Governor with leadership from the Senate and Assembly agreed on a compromise plan that was ultimately adopted by the full legislature. Although there were major changes in some portions of the calculation, the overall or net impact to Santa Monica-Malibu Unified was not large; increasing our revenue projection in the budget year by approximately \$110,000. The changes between the Governor's May Revision and the final Adopted Budget included higher base grant amounts, reduction in the percentage used to calculate the additional amounts for CSR and CTE, the Supplemental Grant funding percentages reduced from 35% to 20%, and the Concentration Grants requiring a higher threshold with a higher percentage of additional funding.

Another major change from the information presented with the Preliminary Budget is the handling of future year Cost of Living Adjustments (COLAs) and the impact on revenue projections. At the time of the Preliminary Budget, the COLAs expected in 2014-15 and 2015-16 were applied to only the Gap funding portion of the formula. The calculation resulted in future revenue projections that did not incorporate a full COLA adjustment. Since the beginning of June, staff has researched several different approaches to produce more realistic future revenue projections. The adopted budget now reflects COLA adjustments to the full revenue

amount and not just the Gap funding in all years. This is the approach being recommended by LACOE at this time. It should be noted that what is not included in these multi-year projections is increased implementation of the LCFF. Should the State be able to continue the implementation plan for LCFF by increasing the percentage of the Gap funding provided, it will be necessary for SMMUSD to revise the multi-year projections. However, it is not recommended that districts assume the State will have sufficient funds to provide these additional dollars at this time.

The table that follows reflects the State Adopted implementation of the LCFF with COLA adjustments in fiscal years 2014-15 and 2015-16:

2013-14 LCFF CALCULATION						2014-15	2015-16
BASE GRANT							
	K-3	4-6	7-8	9-12	TOTAL		
	3,157.48	2,423.59	1,672.45	3,615.44	10,869		
2012-13 BASE	6,845	6,947	7,154	8,289			
COLA 1.565%	\$ 6,952.12	\$ 7,055.72	\$ 7,265.96	\$ 8,418.72			
	21,951,193	17,100,174	12,151,955	30,437,387	81,640,709		
AUGUMENTATION GRANTS:							
CSR AUGUMENTATION: BASE GRANT X10.4%							
	2,282,924				2,282,924		
CTE AUGUMENTATION 9-12 BASE GRANT X2.6%							
				791,372	791,372		
SUPPLEMENT AND CONCENTRATION GRANTS:							
TOTAL ENROLLMENT						11,417	
TOTAL UNDUPLICATED PUPIL COUNT						3,563	
						31.21%	
SUPPLEMENT ADD-ON 20% OF BASE GRANT X % OF ELIGIBLE ENROLL						5,095,662	
TRANSPORTATION AND TIIG GRANT							
2012-13 TRANSPORTATION						820,273	
2012-13 TIIG						429,757	
TOTAL FUNDING							
LCFF ENTITLEMENT /TARGET						91,060,697	
2012-13 HOLD HARMLESS						67,404,119	
DIFFERENCE						23,656,578	
GAP FUNDING						12.00%	2,838,789
2013-14 FUNDING						70,242,908	71,507,281
LOCAL REVENUE /PROPERTY TAXES						51,766,569	51,766,569
EPA						10,290,054	10,290,054
ADA TRANSFER TO SPECIAL ED						1,128,490	1,148,803
TRANSPORTATION						820,273	820,273
STATE AID /LCFF						6,237,522	7,481,582
							9,029,469

Enrollment for 2013-14 is expected to be 11,401.

The Lottery allocation will be \$154 per annual ADA, of which \$124 is for Unrestricted General Fund expenditures and the remaining \$30 is Proposition 20 – Mandated for Instructional Materials.

The COLA for Special Education Funding is 1.565%. The projected Special Education AB 602 revenue is \$5,474,227. This amount reflects a reduction within the SELPA funding formula. The Special Education transfer from the Revenue Limit is \$1,128,490.

A 5% reduction has been applied to Special Education Federal IDEA programs from Federal sequestration.

A 10% reduction has been applied to Federal Title I, Title II and Title III programs from Federal sequestration.

Mandated Block Grant revenue is \$510,655.

The Measure "R" parcel tax of \$374.51 per parcel is estimated to generate \$11,164,948, after processing the senior exemptions.

The estimated revenue from Prop Y is \$7,100,000 from the City of Santa Monica.

The District will receive \$8,128,198 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 ROP revenue is \$924,181.

The projected Federal Head Start revenue is \$1,241,040. A <\$655,821> decrease from the 2012-13 reflects a 40% cut of eligible kids and 5% cut from Federal sequestration.

The projected revenue of Federal Adult Education and Family Literacy programs is \$62,961.

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	30
Grade 2-3 (Title I Schools)	25
Grade 4-5	30
Grade 4-5 (Title I schools)	27
Grade 6-8	35
Grade 6-8 (JAMS)	33
Grade 9-12	36

Full-Time Equivalent (FTE) Changes:

Certificated: the FTE change of teaching positions reflects changes of projected enrollment.

- (1.0) FTE teaching position decrease Cabrillo Elementary School
- (2.0) FTE teaching positions decrease Pt. Dume Elementary School
- (1.0) FTE teaching position decrease John Adams Middle School
- (2.8) FTE teaching positions decrease Santa Monica High School
- 1.0 FTE teaching position increase Grant Elementary School
- 1.0 FTE teaching position increase Franklin Elementary School
- 6.0 FTE teaching positions increase Special Education
- (1.0) FTE College Counselor decrease Santa Monica High School
- (2.5) FTE teaching positions decrease Child Development Services

Classified:

6.44 FTE Special Ed IA / Behavior Intervention
(12.00) FTE Special Ed Instructional Aides decrease Special Education
(0.50) FTE Custodian position decrease Maintenance
(0.375) FTE Gardener position decrease Maintenance
(2.0) FTE Community Liaison position decrease Child Development Services

Management:

(1.0) FTE Assistant Director position decrease Child Development Services

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
6.20% OASDI contribution rate
1.45% Medicare contribution rate
0.05% SUI contribution
2.70% Workers' Compensation contribution
11.4117% PERS Employer contribution rate
1.603% PERS Reduction
1.25% Other Postemployment Benefit

Health & Welfare:

The premium for District-paid employee health benefits is budgeted for a 10% increase in 2014 calendar year. Cal-PERS has not announced the new rate for 2014. We will adjust these rates when we receive the official notification.

Summer Schools:

The projected budget of Summer Schools is \$515,628.

Others:

A 5% reduction applied to schools' Formula and Tier III allocations.

The budget for the schools' Formula Money allocation for supplies and other operating costs is based on:

K-5 \$ 36.46 per pupil
6-8 \$ 41.23 per pupil
9-12 \$ 61.00 per pupil

Lottery Instructional Materials funds (Proposition 20) will be used to partly fund this allocation.

\$671,951 of Tier III funds are allocated to Schools.

The estimated Property and Liability Insurance is \$1,213,474.

The projected cost of ROP program is \$924,181.

TRANSFERS

The Indirect Rate is changed from 6.78% to 5.78% in 2013-14
\$262,628 transfers from Fund 01 to Fund 11 to support the Community Based English Tutoring (CBET) and other general Adult Education Programs.
\$106,586 transfer from Fund 01 to Fund 12 to support the CALSAFE – Child Care program.

RESERVE FOR ECONOMIC UNCERTAINTIES

The District Budget reflects a 3% reserve of the total General Fund Budget for 2013-14, 2014-15, and 2015-16.

The following documents include:

- Summary General Fund Budget
- 2013-14 Major Categorical Programs
- Local General Fund Contribution (LGFC)
- Project Ending Fund Balance as of 6/30/2013
- Multi-year Financial Projection (MYFP) through 2014-15
- Summary of Major Funds

The Board thanked Ms. Maez and staff for all the work they put into developing the budget and making them comfortable with making the decisions they do.

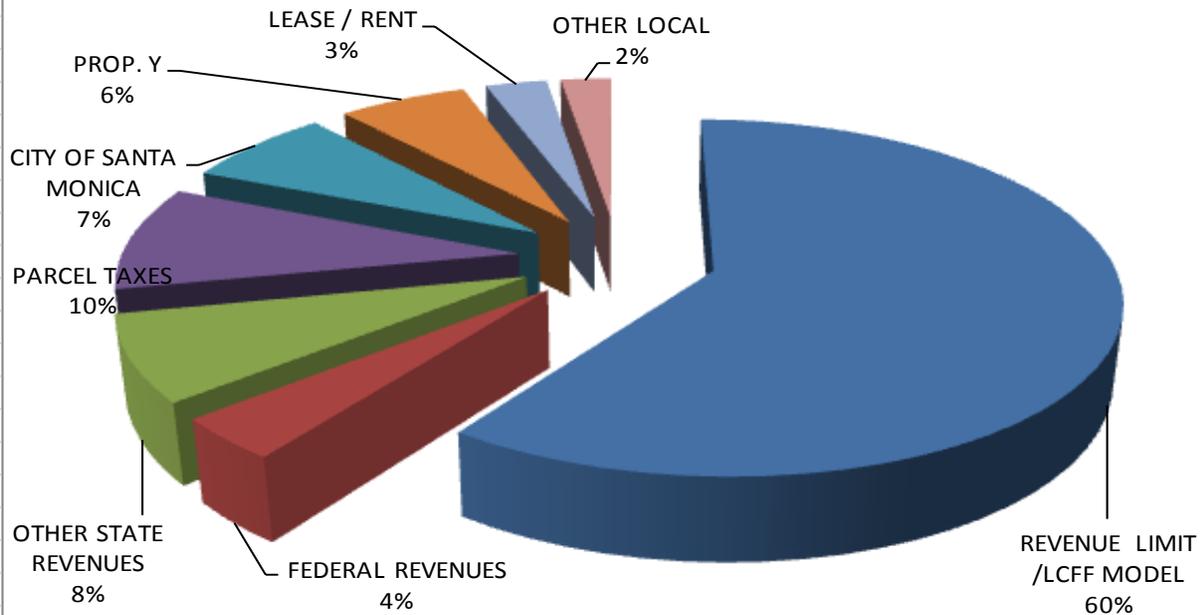
MOTION MADE BY: Mr. Patel
SECONDED BY: Dr. Escarce
STUDENT ADVISORY VOTE: N/A
AYES: All (6) (Ms. Leon Vazquez was absent)
NOES: None (0)

**SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
2013-14 PROPOSED BUDGET
GENERAL FUND**

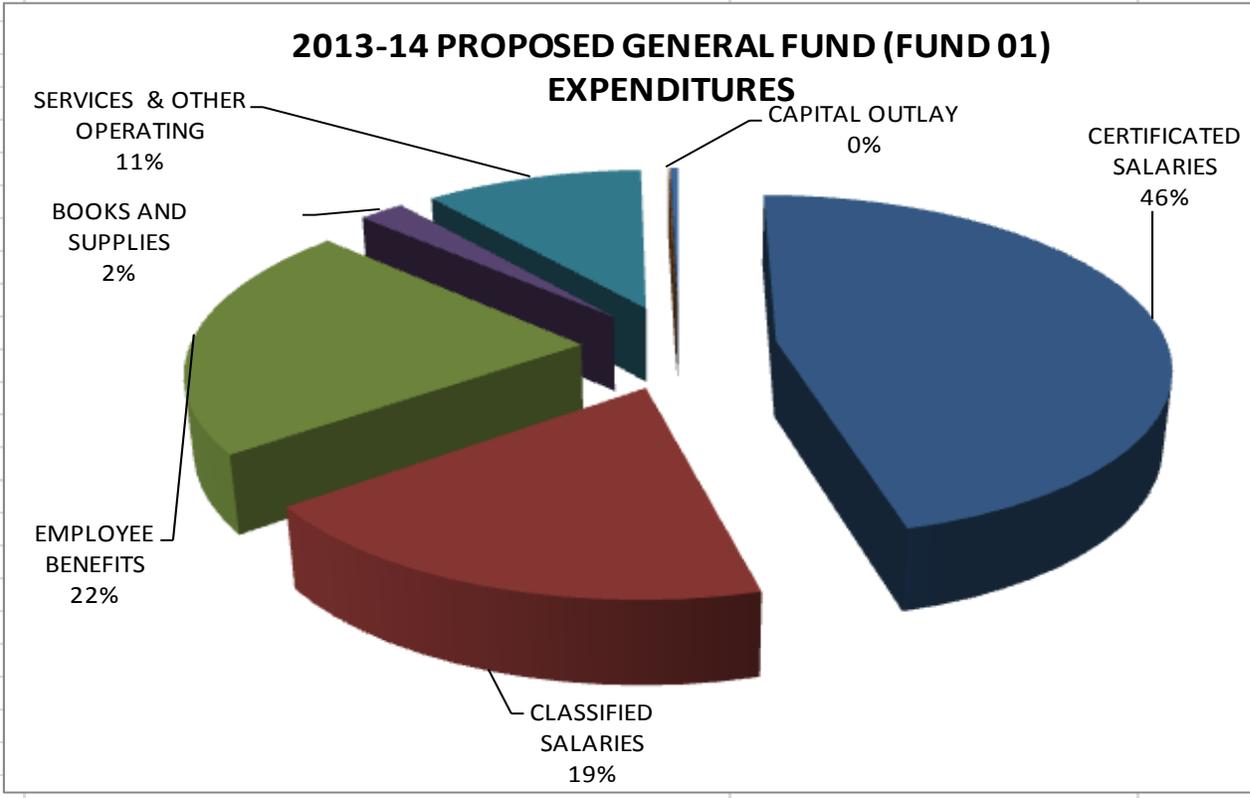
REVENUES

PROJECTED BEGINNING BALANCE	\$	17,215,707
REVENUE LIMIT /LCFF MODEL		69,422,635
FEDERAL REVENUES		4,508,458
OTHER STATE REVENUES		9,151,167
PARCEL TAXES		11,164,948
CITY OF SANTA MONICA		8,298,890
PROP. Y		7,100,000
LEASE / RENT		3,393,004
OTHER LOCAL		2,789,154
TOTAL REVENUES		115,828,256
TOTAL AVAILABLE FUNDS		133,043,963

2013-14 PROPOSED GENERAL FUND (FUND 01) REVENUES



EXPENDITURES	
PROPOSED EXPENDITURES:	
CERTIFICATED SALARIES	53,991,777
CLASSIFIED SALARIES	22,205,139
EMPLOYEE BENEFITS	26,007,266
BOOKS AND SUPPLIES	2,588,170
SERVICES & OTHER OPERATING	12,378,465
CAPITAL OUTLAY	75,500
OTHER OUTGO	(435,491)
TRANSFER TO FUND 11 & 12	369,214
TOTAL EXPENDITURES	117,180,040
PROJECTED ENDING BALANCE	15,863,923



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT			
2013-14 MAJOR CATEGORICAL PROGRAMS /FUND 01			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
FEDERAL PROGRAMS			
TITLE I :BASIC	1,203,279	1,006,626	(196,653)
TITLE II :TEACHER QUALITY	368,440	317,789	(50,651)
TITLE II: ENHANCING ED THROUGH TECH	4,198	-	(4,198)
TITLE II: ENHANCING ED THROUGH TECH PART D	15,730	-	(15,730)
TITLE III : IMMIGRANT EDUCATION (IMM)	31,866	26,010	(5,856)
TITLE III : LIMITED ENGLISH PROFICIENT (LEP)	119,459	102,731	(16,728)
MEDICAL REIMBURSEMENT	405,000	420,000	15,000
SP ED: IDEA ENTITLEMENT	2,536,120	2,297,356	(238,764)
DEPT REHAB: TRANSITION PARTNERSHIP	137,946	137,946	-
TOTAL FEDERAL REVENUES:	4,822,038	4,308,458	(513,580)
STATE PROGRAMS			
SP ED : AB602	5,570,017	5,474,227	(95,790)
SP ED : MENTAL HEALTH	587,948	587,948	
SP ED : PROJECT WORKABILITY	61,596	61,596	-
SP ED : LOW INCIDENCE ENTITLEMENT	7,767	7,767	
HOME TO SCHOOL TRANSPORTATION	425,950	425,950	-
SP ED TRANSPORTATION	394,323	394,323	-
ECONOMIC IMPACT AID*	785,282	-	(785,282)
LOTTERY - INSTRUCTIONAL MATERIALS	303,660	330,000	26,340
REGIONAL OCCUPATIONAL PROGRAM (ROP)	967,306	924,181	(43,125)
TOTAL STATE REVENUES:	9,103,849	8,205,992	(897,857)
SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT			
LOCAL GENERAL FUND CONTRIBUTION (LGFC)			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGE
SPECIAL EDUCATION	14,674,597	14,873,668	199,071
SPECIAL EDUCATION TRANSPORTATION	781,973	776,262	(5,711)
REGIONAL OCCUPATIONAL PROGRAM	8,700	-	(8,700)
HOME TO SCHOOL TRANSPORTATION	214,399	201,671	(12,728)
ONGOING MAINTENANCE PROGRAM	3,522,213	3,307,687	(214,526)
ECONOMIC IMPACT AID*		706,752	706,752
TOTAL CONTRIBUTION:	19,201,882	19,866,040	(42,594)
*Project No Economic Impact Aid Funding In 2013-14.			

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT**2012-13 ESTIMATED ENDING FUND BALANCE AS OF JUNE 30, 2013**

	FUND	PROJECTED END FUND BALANCE AS OF 6/30/13
01	GENERAL FUND	
	UNRESTRICTED	\$14,995,223
	RESTRICTED	2,220,484
11	ADULT EDUCATION	303,914
12	CHILD DEVELOPMENT FUND	41,028
13	CAFETERIA FUND	284,442
14	DEFERRED MAINTENANCE FUND	235,843
21	BUILDING FUND - BB PROJECTS	92,525,341
25	CAPITAL FACILITIES FUND	9,974,851
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	6,246,677

**SANTA MONICA - MALIBU USD
MULTI-YEAR PROJECTION
UNRESTRICTED GENERAL FUND - ASSUMPTIONS**

Factor	2013-14	2014-15	2015-16
Statutory COLA	1.565%	1.80%	2.20%
LCFF FUNDING BASE			
K-3 \$6,845	\$ 6,952.12	\$ 7,077.26	\$ 7,232.96
4-6 \$6,947	\$ 7,055.72	\$ 7,182.72	\$ 7,340.74
7-8 \$7,154	\$ 7,265.96	\$ 7,396.75	\$ 7,559.48
9-12 \$8,289	\$ 8,418.72	\$ 8,570.26	\$ 8,758.81
AVERAGE LCFF FUNDING PER ADA	\$ 6,464.00	\$ 6,580.35	\$ 6,725.12
Enrollment Projection*	11,401	11,401	11,401
P2 ADA Projection	10,869	10,869	10,869
Revenue Limit ADA (Prior Yr)	10,869	10,869	10,869
Federal Revenues	0%	0%	0%
City of Santa Monica	\$ 8,298,890	\$ 8,481,466	\$ 8,651,095
Measure "R"	\$11,164,948	\$11,410,577	\$11,661,610
City of SM /Prop. Y	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
Lottery	\$154/ADA	\$154/ADA	\$154/ADA
Step & Column Incr. - Certificated	1.50%	1.50%	1.50%
Step & Column Incr. - Mgmt.	1.50%	1.50%	1.50%
Step & Column Incr. - Classified	1.50%	1.50%	1.50%
Health/Welfare - Annualized	7%	7%	7%
Workers' Compensation	2.70%	2.70%	2.70%
Other Postemployment Benefits	1.25%	1.25%	1.25%
Indirect Cost Rate	5.78%	5.78%	5.78%
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**

	2012-13	2013-14	2014-15	2015-16
Description	ESTIMATED ACTUALS	PROPOSED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
Revenue:				
Property Tax	57,447,108	51,766,569	51,766,569	51,766,569
Education Protection Account (EPA)	2,173,776	10,290,054	10,290,054	10,290,054
STATE AID / LCFF		6,237,522	7,481,582	9,029,469
Other Federal	100,000	200,000	200,000	200,000
Other State Revenue	4,396,548			
Class Size Reduction	2,169,846		-	-
Lottery	1,358,701	1,358,701	1,358,701	1,358,701
Mandated Reim.	343,747	510,655	510,655	510,655
Meas. "R"	10,924,607	11,164,948	11,410,577	11,661,610
Prop. Y / City of SM	7,000,000	7,100,000	7,200,000	7,300,000
Joint Use Agreement/ City of SM	8,120,245	8,298,890	8,481,466	8,651,095
All Other Local Income	3,076,283	3,053,004	3,012,004	2,973,004
Local General Fund Contribution	(19,201,882)	(19,866,040)	(19,866,040)	(19,866,040)
TOTAL REVENUE	77,908,979	80,114,303	81,845,568	83,875,117
Expenditure:				
Certificated Salary	41,944,351	42,543,182	43,181,344	43,829,078
Classified	12,626,896	12,521,839	12,709,507	12,899,990
Benefits	18,139,354	18,583,796	19,483,904	20,458,099
Supplies/Books	1,085,909	1,020,606	1,000,000	1,000,000
Other Operational Costs	7,454,376	6,947,527	7,000,000	7,000,000
Capital Outlay	98,842	10,000	10,000	10,000
State Special Ed School	7,000	7,000	7,000	7,000
Indirect	(876,310)	(777,457)	(700,000)	(700,000)
Transfer to Fund 11 Adult Ed		262,628	262,628	262,628
Transfer to Fund 12 CALSAFE		106,586	106,586	106,586
TOTAL EXPENDITURE	80,480,418	81,225,707	83,060,969	84,873,381
Increase (Decrease) Fund Balance	(2,571,439)	(1,111,404)	(1,215,401)	(998,264)
Beginning Fund Balance	17,566,662	14,995,223	13,883,819	12,668,418
Ending Fund Balance	14,995,223	13,883,819	12,668,418	11,670,154
Reserve - Revolving cash, Store	100,043	80,000	80,000	80,000
Reserve - Deficit Spending	1,111,404	1,215,401	998,264	-
Reserve - Excess Funding of EPA	1,641,655			
<i>Reserve - Other Staffing</i>	100,000	100,000	100,000	100,000
3% Contingency Reserve	3,621,625	3,515,402	3,587,754	3,663,471
Unappropriated Balance	8,420,496	8,973,016	7,902,400	7,826,683

**SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
SUMMARY BUDGET OF GENERAL FUND**

FUND 01: UNRESTRICTED GENERAL FUND

	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	17,566,662	14,995,223	
REVENUES			-
REVENUE LIMIT	59,620,884	68,294,145	8,673,261
FEDERAL REVENUE	100,000	200,000	100,000
OTHER STATE REVENUE	8,268,842	1,869,356	(6,399,486)
LOCAL REVENUES	29,121,135	29,616,842	495,707
LOCAL GENERAL FUND CONTRIBUTION	(19,201,882)	(19,866,040)	(664,158)
TOTAL REVENUES	77,908,979	80,114,303	2,205,324
EXPENDITURES			
CERTIFICATED SALARIES	41,944,351	42,543,182	598,831
CLASSIFIED SALARIES	12,626,896	12,521,839	(105,057)
EMPLOYEE BENEFITS	18,139,354	18,583,796	444,442
BOOKS AND SUPPLIES	1,085,909	1,020,606	(65,303)
SERVICES & OTHER OPERATING COSTS	7,454,376	6,947,527	(506,849)
CAPITAL OUTLAY	98,842	10,000	(88,842)
OTHER OUTGO	(869,310)	(401,243)	468,067
TOTAL EXPENDITURES	80,480,418	81,225,707	745,289
NET INCREASE (DECREASE)	(2,571,439)	(1,111,404)	
PROJECTED FUND BALANCE	14,995,223	13,883,819	

FUND 01: RESTRICTED GENERAL FUND

	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	2,976,048	2,220,484	
REVENUES			
REVENUE LIMIT	1,098,812	1,128,490	29,678
FEDERAL REVENUE	4,822,038	4,308,458	(513,580)
OTHER STATE REVENUE	2,566,526	1,807,584	(758,942)
LOCAL REVENUES	11,795,580	8,603,381	(3,192,199)
INTERFUND TRANSFER	19,201,882	19,866,040	664,158
TOTAL REVENUES	39,484,838	35,713,953	(3,770,885)
EXPENDITURES			
CERTIFICATED SALARIES	11,590,726	11,448,595	(142,131)
CLASSIFIED SALARIES	10,572,968	9,683,300	(889,668)
EMPLOYEE BENEFITS	7,606,179	7,423,470	(182,709)
BOOKS AND SUPPLIES	2,950,041	1,567,564	(1,382,477)
SERVICES & OTHER OPERATING COSTS	6,925,478	5,430,938	(1,494,540)
CAPITAL OUTLAY	169,187	65,500	(103,687)
OTHER OUTGO	425,823	334,966	(90,857)
TOTAL EXPENDITURES	40,240,402	35,954,333	(4,286,069)
NET INCREASE (DECREASE)	(755,564)	(240,380)	
PROJECTED FUND BALANCE	2,220,484	1,980,104	

FUND 11: ADULT EDUCATION			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	315,808	303,914	
REVENUES			
FEDERAL REVENUE	66,980	62,961	(4,019)
OTHER STATE REVENUE	267,988	-	(267,988)
LOCAL REVENUES	67,606	62,300	(5,306)
INTERFUND TRANSFER IN		262,628	
TOTAL REVENUES	402,574	387,889	(14,685)
EXPENDITURES			
CERTIFICATED SALARIES	204,257	192,648	(11,609)
CLASSIFIED SALARIES	92,386	92,387	1
EMPLOYEE BENEFITS	74,558	71,532	(3,026)
BOOKS AND SUPPLIES	20,086	22,052	1,966
SERVICES & OTHER OPERATING COSTS	23,181	18,172	(5,009)
OTHER OUTGO			-
TOTAL EXPENDITURES	414,468	396,791	(17,677)
NET INCREASE (DECREASE)	(11,894)	(8,902)	
PROJECTED FUND BALANCE	303,914	295,012	
FUND 12: CHILD DEVELOPMENT FUND			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	41,298	41,028	
REVENUES			
FEDERAL REVENUE	2,303,094	1,524,086	(779,008)
OTHER STATE REVENUE	2,684,571	2,682,539	(2,032)
LOCAL REVENUES	2,759,442	2,959,418	199,976
INTERFUND TRANSFER IN	-	106,586	106,586
TOTAL REVENUES	7,747,107	7,272,629	(474,478)
EXPENDITURES			
CERTIFICATED SALARIES	2,385,944	2,287,164	(98,780)
CLASSIFIED SALARIES	2,264,561	2,108,990	(155,571)
EMPLOYEE BENEFITS	1,665,382	1,709,466	44,084
BOOKS AND SUPPLIES	165,295	116,568	(48,727)
SERVICES & OTHER OPERATING COSTS	863,079	677,234	(185,845)
CAPITAL OUTLAY	63,425	63,425	-
OTHER OUTGO	339,691	309,782	(29,909)
TOTAL EXPENDITURES	7,747,377	7,272,629	(474,748)
NET INCREASE (DECREASE)	(270)	-	
PROJECTED FUND BALANCE	41,028	41,028	
CHILD DEVELOPMENT MAJOR PROGRAMS			
CDS FEES PROGRAMS	2,091,556	2,306,795	215,239
HEAD START	2,087,966	1,246,640	(841,326)
FEDERAL NUTRITION REVENUE	215,128	277,446	62,318
STATE PRESCHOOL/ SCHOOL AGE PROG.	2,425,863	2,577,481	151,618
CALSAFE CHILD CARE & OTHER STATE PR	302,549	279,179	(23,370)
L. A. UNIVERSAL PRESCHOOL	549,960	458,880	(91,080)

FUND 13: CAFETERIA SPECIAL FUND			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	296,317	284,442	
REVENUES			
FEDERAL REVENUE	1,350,000	1,380,000	30,000
OTHER STATE REVENUE	100,000	100,000	-
LOCAL REVENUES	1,693,850	1,633,000	(60,850)
TOTAL REVENUES	3,143,850	3,113,000	(30,850)
EXPENDITURES			
CLASSIFIED SALARIES*	1,371,359	1,412,937	41,578
EMPLOYEE BENEFITS	524,550	540,620	16,070
BOOKS AND SUPPLIES	1,535,400	1,443,000	(92,400)
SERVICES & OTHER OPERATING COSTS	(426,950)	(434,250)	(7,300)
CAPITAL OUTLAY	15,980	15,769	(211)
OTHER OUTGO	135,386	157,299	21,913
TOTAL EXPENDITURES	3,155,725	3,135,375	(20,350)
NET INCREASE (DECREASE)	(11,875)	(22,375)	
PROJECTED FUND BALANCE	284,442	262,067	
FUND 14: DEFERRED MAINTENANCE FUND			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	482,843	235,843	
REVENUES			
OTHER STATE REVENUE	-	-	-
LOCAL REVENUES	3,000	2,000	(1,000)
TOTAL REVENUES	3,000	2,000	(1,000)
EXPENDITURES			
BOOKS AND SUPPLIES			-
SERVICES & OTHER OPERATING COSTS	174,500	100,000	(74,500)
CAPITAL OUTLAY	75,500	50,000	(25,500)
TOTAL EXPENDITURES	250,000	150,000	(100,000)
NET INCREASE (DECREASE)	(247,000)	(148,000)	
PROJECTED FUND BALANCE	235,843	87,843	

FUND 21: BUILDING FUND			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	89,004,340	92,525,341	
REVENUES			
PROCEEDS - SALE OF BONDS	82,995,327	-	(82,995,327)
LOCAL REVENUES	725,000	673,000	(52,000)
TOTAL REVENUES	83,720,327	673,000	(83,047,327)
EXPENDITURES			
CLASSIFIED SALARIES	380,754	299,968	(80,786)
EMPLOYEE BENEFITS	170,492	128,978	(41,514)
BOOKS AND SUPPLIES	105,400	6,300	(99,100)
SERVICES & OTHER OPERATING COSTS	18,997,080	4,294,450	(14,702,630)
CAPITAL OUTLAY	60,545,600	68,250,100	7,704,500
TOTAL EXPENDITURES	80,199,326	72,979,796	(7,219,530)
NET INCREASE (DECREASE)	3,521,001	(72,306,796)	
PROJECTED FUND BALANCE	92,525,341	20,218,545	
FUND 25: CAPITAL FACILITIES FUND			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	9,529,531	9,974,851	
REVENUES			
DEVELOPMENT FEES	1,200,000	800,000	(400,000)
INTEREST	80,000	60,000	(20,000)
OTHER LOCAL	393,695	50,000	(343,695)
TOTAL REVENUES	1,673,695	910,000	(763,695)
EXPENDITURES			
SUPPLIES	1,000	300	(700)
SERVICES & OTHER OPERATING COST	446,000	330,200	(115,800)
CAPITAL OUTLAY	781,375	27,000	(754,375)
TOTAL EXPENDITURES	1,228,375	357,500	(870,875)
NET INCREASE (DECREASE)	445,320	552,500	
PROJECTED FUND BALANCE	9,974,851	10,527,351	

FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	6,462,841	6,246,677	
REVENUES			
REDEVELOPMENT	1,796,605	1,800,000	3,395
INTEREST	30,000	30,000	-
OTHER LOCAL (CCJUP)	250,000	1,000	
TOTAL REVENUES	2,076,605	1,831,000	(245,605)
EXPENDITURES			
SUPPLIES	5,000	100	(4,900)
SERVICES & OTHER OPERATING COSTS	791,020	375,200	(415,820)
CAPITAL OUTLAY	45,000	50,000	5,000
OTHER OUTGO	1,451,749	1,464,102	12,353
TOTAL EXPENDITURES	2,292,769	1,889,402	(403,367)
NET INCREASE (DECREASE)	(216,164)	(58,402)	
PROJECTED FUND BALANCE	6,246,677	6,188,275	
FUND 67: SELF-INSURANCE FUND (OTHER POST EMPLOYMENT BENEFIT)			
	2012-13 ESTIMATED ACTUALS	2013-14 PROPOSED BUDGET	CHANGES
BEGINNING BALANCE	(4,002,033)	(3,987,033)	
REVENUES			
OTHER LOCAL	1,083,753	1,075,753	(8,000)
TOTAL REVENUES	1,083,753	1,075,753	(8,000)
EXPENDITURES			
SERVICES & OTHER OPERATING COST	1,068,753	1,068,753	-
TOTAL EXPENDITURES	1,068,753	1,068,753	-
NET INCREASE (DECREASE)	15,000	7,000	
PROJECTED FUND BALANCE	(3,987,033)	(3,980,033)	-