

GLENDALE UNIFIED SCHOOL DISTRICT

June 17, 2014

ACTION REPORT NO. 2

TO: Board of Education

FROM: Richard M. Sheehan, Superintendent

SUBMITTED BY: Eva Rae Lueck, Chief Business and Financial Officer

PREPARED BY: Mike Lee, Controller  
Craig Larimer, Financial Analyst

**SUBJECT: Adoption of District Budget for 2014-15**

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The Superintendent recommends that, following a "Public Hearing", the Board of Education adopt the District's 2014-15 Budget.

The 2014-15 Budget provides an initial expenditure plan for District instructional and operational programs. The Budget will be revised, as needed, to address changes in priorities. It will also be adjusted to reflect the final State Budget and any additional funding or expenditure changes it might contain. Until then, the 2014-15 Proposed Budget is based on the Governor's January Proposal (Second Interim), prior to the "May Revise".

**2014-15 BUDGET ASSUMPTIONS AND RECOMMENDATIONS**

The District's 2014-15 Proposed Budget reflects the projected COLA of 1.57% in 2013-14, 0.86% in 2014-15, 2.12% in 2015-16, and 2.30% in 2016-17. The net impact of COLA, gap funding, and ADA changes results in net revenue increases of \$16.1 million in 2014-15, \$15.2 million in 2015-16, and \$6.7 million in 2016-17. Most other State revenues have been shifted to the new LCFF revenue account.

It should be noted that the District has approximately \$24 million in reserves in other funds. The amount of \$7.2 million is included as transfers to the Unrestricted General Fund to maintain solvency through 2016-17. The remaining \$16.8 million will be a "rainy-day" fund for future District needs as necessary. Since it is a one-time funding source it should be utilized for one-time expenditures or to provide temporary bridge funding. These one-time monies are utilized in the short term, however, LCFF funds will need to be allocated in future years to offset the structural deficit and rebuild programs cut in past years.

In the multi-year plan, the \$3 million currently scheduled to be transferred in 2016-17 will be adjusted as needed to maintain solvency. As the multi-year plan evolves, it is the District's intent to avoid the need to transfer these funds.

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The Proposed Budget reflects the current CalSTRS employer rate of 8.25% in each year. The Governor's CalSTRS proposal would result in a 1.25% rate increase in 2014-15 and an additional 1.6% increase in each future year until the rate stabilizes at 19.1% in 2020-21. The cumulative dollar impact if implemented would be \$1.3 million in 2014-15, \$4.4 million in 2015-16, and \$9.2 million in 2016-17. By 2020-21 the cumulative impact will grow to a \$46.1 million cost increase and consume a major portion of the District budget. Future year LCFF funding increases will need to be allocated to cover the proposed CalSTRS cost, if they occur, in addition to covering the existing structural deficit of approximately \$7.0 million.

In addition to the Budget Adoption Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations for 2014-15, 2015-16, and 2016-17. However, it is anticipated that as one time funding sources are depleted, the structural deficit will be approximately \$7 million per year if no action is taken by the District and there are no further reductions in State funding or increases in on-going expenditures. As stated above, future year LCFF funding increases will need to be allocated to help cover this structural deficit.

The Unrestricted General Fund Ending Balance is projected to be approx. \$26.2 million. This reflects a net adjustment to the ending balance, resulting from salary and benefits projected savings, increased revenues, and other expenditures.

It is important to note that the 2013-14 Ending Fund Balance will shift again at year end closing. The Ending Fund Balance will increase to reflect carry over funds from categorical programs and school site budgets. School sites and program managers are trying to "save" their funds to offset future deficits from the State.

**Projected Reserve Balances and Flexibility Available Outside of Unrestricted General Fund at the End of 2016-17**

Reserve Balances – End of 2016-17

• Special Education Reserve	\$0
• Retiree Health Benefits Fund 20.0	\$0
• Early Retirement Benefits Fund 67.2	\$0
• Restricted Major Maintenance Reserve	\$0
• Deferred Maintenance Fund 14.0	\$1.9 million
• Debt Service Fund 56.0	\$14.9 million

Multi-Year Budget Assumptions

Please see "Attachments A to H" for 2014-15 projection assumptions and the proposed budget. In 2013-14 the Governor and Legislature eliminated the "Revenue Limit" formula and most categorical programs and replaced these with the new Local Control Funding Formula (LCFF). The Governor's goals by creating the LCFF are to reduce complexity, reduce administrative burden, improve funding equity across school districts, and improve local accountability. To attain these goals, the LCFF establishes base grants for four grade spans, and establishes supplemental/concentration grants to provide services to low income and English learner students. Please refer to the District website for additional information on the LCFF.

The multi-year plan also reflects adjustments adding millions of dollars of future year revenue increases resulting from the new LCFF formula and the COLA/GAP/ADA assumptions in Attachment A. The yearly ending balance projections swell as a result because there are no offsetting expenditures yet identified for 2015-16 and 2016-17. The District will also consider uses of new LCFF funds to offset the structural deficit to maintain fiscal solvency into the future. Given these future years LCFF revenue increases are only estimates based on the Governor's January proposals, and the State will not have finalized the LCFF calculation until year end, the Los Angeles County Office of Education has advised school districts to hold back these revenue increases in a reserve and to refrain from spending them.

Local Control Funding Formula Income (LCFF)

The Proposed Budget LCFF funding formulas have been updated utilizing Second Interim assumptions and the latest unduplicated counts. The 2013-14 LCFF calculation results in a 4.44% funding increase which reflects a 1.57% COLA and 11.78% GAP funding. This is a net change of \$277 per ADA and an average of \$6,523 per ADA. Although current year ADA is projected to be 25,117, the actual LCFF funding for 2013-14 will be calculated using the previous year's ADA of 25,246 as per Education Code Section 42238.5. In the Proposed Budget it was anticipated that there would be a COLA increase of 0.86% in 2014-15, 2.12% in 2015-16, and 2.30% in 2016-17.

The Proposed Budget reflects the shift of State categorical revenues into the LCFF revenue account and the movement of EIA, SBCP, and transportation expenses to the Unrestricted General Fund, as required by LCFF. The LCFF replaces the Revenue Limit and the following categorical programs:

- |                                      |                                    |
|--------------------------------------|------------------------------------|
| Deferred Maintenance                 | Instructional Material Block Grant |
| High School Class Size Reduction     | Community Based English Tutoring   |
| Continuation High School (add-on)    | Community Day School               |
| Community Day School (additional)    | Tenth Grade Counseling             |
| Physical Education Teacher Incentive | Arts & Music Block Grant           |

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Supplemental Counseling	Summer School
K-3 CSR	ROP – LACOE will maintain through 2014-15
GATE (SBCP)	Economic Impact Aid (EIA)
Math & English – Staff Development	Teachers of English Language Learners
Principal Training	Staff Development
National Board Certification	Cal-State Daily
Cal-Safe Child Care	CAHSEE
Violence Prevention – AB1113	Advance Placement Grant
Teacher Credentialing Block Grant	Professional Development Block Grant
School & Library Block Grant	School & Library Block Grant (SBCP)
School Violence Prevention	Oral Health Assessments

Other State Revenue

The Governor's January proposals reflect categorical COLAs at 1.57% for 2013-14, 0.86% for 2014-15, 2.12% for 2015-16, and 2.39% for 2016-17. As stated previously, most State revenues have been shifted to the new LCFF account.

Summary

Due to the State's restructuring of school finance and the delay in regulations/guidelines, the development and implementation of the 2013-14 and 2014-15 budgets is very complicated. However, when we have our 2014-15 proposed budget and LCAP in place, it will provide a very good roadmap for the District. The LCAP will provide narrative on our programs and establish goals; basically merging the District's Strategic Plan and the Budget into one document.

The departments have been reviewing their operational budgets, as well as, the prior Tier III budgets to consolidate them where appropriate. In our process, we identified areas that had underutilized budgets and areas that were consistently overspent each year. We re-balanced budgets and discussed how funds could be re-assigned to meet the District's needs.

For example, ETIS was funded through multiple grants and a district allocation. The ETIS program will now be consolidated into one place to provide more transparency in costs and better management of resources. The ETIS Program also had additional software and maintenance contracts that needed to be added to the budget. Since some other departments and/or programs historically had excess funds each year, their budgets were analyzed and funds were shifted to areas like this that have additional needs.

Once the budgets were consolidated and re-balanced, prior on-going funding was reviewed to determine how it could be better utilized from a personnel perspective. The following positions were added:

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- **Coordinator II for Student Services** – this position will be part of the re-organization of Student Services that is planned for 2014-15 and will address providing assistance to students and parents.
- **Personnel Analyst II** – this classified position will allow the Human Resources Department to continue to hire qualified staff in a more effective manner while maintaining the high customer service expected of the department.
- **Director of Purchasing** – this position was approved previously; since it has not yet been filled it has been added to our lists for transparency. This position is needed to address the higher volume and complexities that we are experiencing with Measure S and Common Core purchases/bids.
- **Coordinator II for Common Core State Standards Mathematics** – this position will support the CCSS math program/interventions implementation for grades TK-12. It will be funded for three years from carryover Tier III funds and considered part of our Supplemental/Concentration support.
- **Coordinator II for Instructional Technology** – this position will coordinate the development and implementation of 21<sup>st</sup> century instructional technology, CCSS professional development and digital literacy skills for District staff. It will be funded for three years from carryover Tier III funds and then transition to the on-going expenditures of the General Fund.

The fiscal impact of the positions listed above will not be obvious in the 2014-15 budget since we are re-allocating funds.

The following are adjustments to the 2014-15 Budget that will be utilizing new revenues:

- **Secondary Instructional Program** –
  - Restoration of 1 FTE per 1,000 students at each secondary site (12 FTE)
  - Additional .4 FTE CTE allocation CVHS Construction
  - Additional .2 FTE GenYes allocation per high school (1.0 FTE)
  - Additional .2 FTE TechYes allocation per middle school (.8 FTE)
  - Roosevelt 7<sup>th</sup> Period (2.4 FTE)
  - Hoover FLAG (.8 FTE)

- **Elementary Instructional Program –**
  - Grades 1 – 3 change staffing 26.9:1 to 25.9:1 (9 FTE)
  - FLAG program grade expansion (10 FTE)
  - Begin restoration of Asst. Principal allocation .5 FTE per 700 students vs. 800 and 1.0 per 800 vs. 900 (3FTE)
- **Student Support and Other Programs**
  - Additional Psychologist (4.2 FTE)
  - Additional Nurses (1.5 FTE) of which .5 is funded from Healthy Start
  - FACTS – increase (1 FTE)
  - Special Education Clerical Support (1 FTE)
  - Teacher Specialist – Franklin (.5 FTE) no longer Title I
  - Assistant Director Categorical/Interventions – Supplemental & Common Core Funding
  - Elementary and Cloud Clerical Staffing – adjust ratio (1.5 FTE)
  - ETIS Classified Technician – (1 FTE)

There will be some additional changes as we move through the alignment of the LCAP implementation process and the budget. Major items that are outstanding include: Additional teaching staff needed for the English language intervention program in K-3 and math intervention in grades 4-6 when those programs are finalized; additional secondary interventions and the expansion of CTE; impacts of re-structuring student services and counseling services when that design is finalized; negotiated salary increases and costs related to creating collaboration and training time; professional development.

The 2013-14 Ending Fund Balance will be finalized in late August. This year it was difficult to project the ending balance due to the retroactive salary increase that is currently being calculated and charged to the various programs. Additionally, the State has not finalized the new account codes and our data is in multiple points in the conversion between the Unrestricted General Fund and the Restricted General Fund. Therefore, we are no longer able to review trend data to assist in the evaluation of the projections.

During the summer, staff will be working on the budget to align the account codes to reflect the LCAP categories so that data can be accumulated and reported in the various areas.

The Multi-year plan also reflects the 3% salary increase agreed to in 2013-14. Furlough days have also been removed from 2015-16, reduced by 1 day, and assigned to 2016-17.

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Lottery

Lottery income for years 2013-14 through 2015-16 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$124.00 per ADA in the Unrestricted General Fund and \$31.00 in the Restricted General Fund is based on the recommendation from LACOE for the adopted budget.

Interest

The current projection for General Fund interest income is \$307,000. In 2012-13 the General Fund received \$226,674 in interest income.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2013-14 3% salary schedule increase is also included in the Proposed Budget. The 2015-16 and 2016-17 projections also reflect a \$950,000 annual increase in health and welfare costs.

The workers compensation rate is budgeted at the 2013-14 3.53% rate and CalSTRS is budgeted at 8.25%. It is anticipated the 2014-15 CalSTRS rate will increase when the State Budget is finalized.

**OTHER FUNDS**

- **Special Education Pass-Through Fund (10)** – The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund.
- **Child Development Fund (12)** – The Child Development Fund contains accounts for the income and expenditures associated with state and federally subsidized child development centers. This is inclusive of preschool programs and school-age program: General Child Care and Development Programs, Latchkey Program, State Preschool Program, as well as General Child Care and Development Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund.

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- **Nutrition Service Fund (13)** – The source of revenue for this fund is based solely on lunch sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2014-15. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund. This fund operates on an independent basis and does not directly encroach on the Unrestricted General Fund.
- **Deferred Maintenance Fund (14)** – The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14 this funding has become absorbed into LCFF.

The multi-year plan utilizes a solvency transfer of \$3.0 million of the \$4.9 million to the General Fund in 2016-17. Additionally, all projects previously listed as Deferred Maintenance will be charged to the Capital Projects Fund 40.1, and the Measure S Bond Fund 21.1.

- **Building Fund (21.1)** – This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. It is anticipated another \$70 million will be issued in 2014-15.
- **Clean Renewable Energy Bonds (CREBs) Fund (21.2)** – Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District.

These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$355,000 with a Net Effective Rate of 1.24%. Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs.

- **Developer Fee Fund (25)** – Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District



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Administration building. In 2012-13 \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Fund for general support.

- **State Building Fund (35)** – In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund 40.1. In 2012-13 \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project.
- **Capital Projects Fund (40.1)** – In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund 35 and then transferred to Fund 40.1. In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13 \$4.4 million was transferred to the Measure S Fund for the Hoover Project, and in 2013-14 \$11.5 million will be transferred to the Measure S Fund for general support. In 2013-14 and 2014-15 Proposition 39 funds will be spent on energy efficiency projects in the District.
- **Nutrition Service Capital Outlay Fund (40.2)** – In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. The only 2013-14 revenue in this fund will be interest income.
- **Debt Service Fund (56)** – The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COP), the annual payment is approx. \$1.3 million. Given Measure S will pay off this loan, this reserve can now be utilized by the District as a “reserve” to be utilized for District needs in the future as a “rainy-day” fund. The fund balance is approximately \$15 million.
- **Self Insured Health Insurance (67.0)** – The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund.
- **Workers Compensation Fund (67.1)** – This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2014-15 is estimated at 3.53% of salaries.

The expenditures will include the payment to ASCIP for 2014-15 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses.

- **Early Retirement Benefits Fund (67.2)** – This fund was established to set aside funds for the GASB 45 liability. The revenue in 2007-08 through 2009-10 is from a 2% rate applied to salaries in all programs. In the past, approximately half of this rate was to fund the future liability while the balance was to pay the annual premium that is currently charged for the retiree health insurance. For 2010-11, the rate increased to 2.21% of all salaries and only paid the annual premium, including the increased cost resulting from the early retirement incentive program. In 2012-13 the rate is 1.88%. In 2013-14 the rate climbed to 2.17% on-going. However, due to the need to transfer \$1.8 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves to the Unrestricted General Fund to maintain solvency, the rates were decreased to 0.909% and 0.47%, respectively.
- **McLennan Trust and Other Scholarships (73)** – This fund's primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships.

#### Reference Materials

The following supplemental materials are provided for reference:

- Multi-Year Budget Assumptions – Attachment A
- Board of Education Priorities for 2014-15 – Attachment B (draft)
- Principles for Guiding Budgetary Decisions – Attachment C
- Staffing Ratios – Attachment D
- CBEDS/CALPADS Based Enrollment History – Attachment E
- Budget Adjustment Input on Unrestricted General Fund Balance – Attachment F
- Long-Range Financial Projection (Version 2) – Attachment G
- Historical Budget Reductions – Attachment H
- 2014-15 Line Item Budget Summary – Attachment I

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- Other Funds Fiscal Projection – Attachment J (*Provided under separate cover*)
- District Budget and Certification – Attachment K (*Provided under separate cover*)

*To Support 2013-14 Board Priority No. 2 - "Use Board adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs."*

Multi-Year Budget Assumptions

Category	2012-13 Actual	2013-14	2014-15	2015-16	2016-17
<b>LCFF / REVENUE LIMIT</b>					
- Adopted Budget Funding Increase	n/a	\$5,584,301	\$1,752,473	\$2,466,290	\$2,802,244
- Second Interim Increase over Adopted Budget	n/a	\$1,408,836	\$14,290,540	\$12,752,791	\$3,942,002
- Total Projected LCFF Revenue Increase	n/a	\$6,993,137	\$16,043,013	\$15,219,081	\$6,744,253
- Revenue Net Percentage Increase	1.08%	4.44%	9.74%	8.42%	3.44%
- Projected Increase in Funding Per ADA	\$56	\$277	\$639	\$609	\$272
- Total LCFF Funding Per ADA	n/a	\$6,523	\$7,195	\$7,845	\$8,173
- Factors Utilized In Revenue Calculations					
Cost of Living Adjustment (COLA)	3.24%	1.565%	0.86%	2.12%	2.30%
Gap Funding	n/a	11.780%	28.05%	33.95%	21.67%
Revenue ADA	25,371	25,246	25,117	24,975	24,798
Enrollment	26,194	26,084	25,936	25,752	25,630
<b>EMPLOYEE BENEFITS</b>					
- Budgeted STRS Rates	8.250%	8.250%	8.250%	8.250%	8.250%
Proposed STRS Rates	8.250%	8.250%	9.500%	11.100%	12.700%
- PERS	11.417%	11.442%	11.771%	12.600%	15.000%
- Workers Comp	2.919%	3.210%	3.530%	3.530%	3.530%
- Retiree Benefits	1.88%	0.909%	0.470%	2.170%	2.170%
Utilizing Fund #67.1 Balance		See Below	See Below	---	---
- Health Insurance Increase	\$950,000	\$694,000	\$0	\$950,000	\$950,000
<b>"SOLVENCY" TRANSFERS</b>					
- Special Ed. Reserve (Depleted by end of 2012-13)	\$1,110,000	\$0	\$0	\$0	\$0
- Post-Employment Benefits Fund #20.0 (Depleted by end of 2012-13)	\$2,750,000	\$0	\$0	\$0	\$0
- Restricted Major Maintenance Reserve	\$1,000,000	\$700,000	\$0	\$0	\$0
- No Deferred Maintenance Transfer	\$1,238,000	n/a	n/a	n/a	n/a
- Early Retirement Benefit Fund #67.2	\$0	\$1,800,000	\$2,400,000	\$0	\$0
- Deferred Maintenance Fund #14.0 (Depleted by end of 2014-15)	\$0	\$0	\$0	\$0	\$3,000,000
- Debt Service Fund #56.0 (Depleted by end of 2014-15)	\$0	\$0	\$0	\$0	\$0
- Deferred Maintenance Fund Revenue to General Fund	\$945,873	n/a	n/a	n/a	n/a

**GLENDALE UNIFIED SCHOOL DISTRICT  
Board of Education Board Priorities  
2014-2015  
(See Action Report No. 6, June 17, 2014)**

1. Ensure learning environments that are safe and support student success through high quality, research based instructional practices, consistent with models of effective teaching, California teaching standards and the Common Core State Standards.
2. Use Board adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs.
3. Continue the Measure S sequence planning and plan for the future issuance of bonds.
4. Continue implementation of the GUSD 2015 Strategic Plan and Local Control Accountability Plan (LCAP).

## Principles for Guiding Future Budgetary Decisions

- Maintain competitive salaries and benefits that will enable the District to attract and retain an excellent teaching and support service staff.
- Maintain a balance between current and future-year income and expenditures so as to ensure the long-term financial integrity of the District.
- Recognize that the highest financial priority is directly related to improving student achievement.
- Instructional and support service programs shall be aligned with the Glendale Schools 2015 Strategic Plan and Board of Education identified priorities.
- Recognize that some programs and services may need to be reduced or eliminated. Regularly evaluate all programs and services for cost effectiveness.
- Align resource distribution with accountability for student achievement; the greater the degree of accountability the more direct control the school site should have over the distribution of funding.
- Work to reduce/eliminate the financial impact (encroachment) that various categorical and incentive programs have on the General Fund.
- Recognize that an adequate infrastructure is needed in order to provide a high level of programs and services.
- Ensure that the District is in compliance with state and federal mandates.

2014-15 BUDGET ALLOCATIONS AND STAFFING FORMULAS

ATTACHMENT D  
6/17/2014

Description	Elementary Schools	Middle Schools	High Schools	Comment
<b>Teacher Staffing Ratios (students to teachers)</b>				
Grades TK - K	24.9 : 1 *	n/a	n/a	
Grades 1 - 3	25.9 : 1 *	n/a	n/a	Revised
Grades 4 - 6	31.9 : 1	n/a	n/a	
Grades 7-8 = Ratio and 1 FTE cut per 1000 pupils	n/a	33.8 : 1	n/a	Revised
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.8 : 1	Revised
* Ratios have been or may be reduced with categorical or other funding.				
<b>Counselor Staffing Ratio (students to counselors)</b>				
	n/a	600:1	600:1	
<b>Elementary Music Teachers</b>				
	5.2	n/a	n/a	
<b>High School Librarians</b>				
(sites can shift this FTE to a regular teaching position if they choose)	n/a	n/a	1 FTE per school	
<b>Library Technicians</b>				
	n/a	0.75 FTE per school	None	
<b>School Site Administrative Support</b>				
School Site Principals, Elementary, MS & HS	1 Per School	1 Per School	1 Per School	
Asst. Principals, Elementary	700 : 0.5, 800:1	n/a	n/a	Revised
Assistant Principals - MS	n/a	1000 : 1	n/a	
Associate & Assistant Principals -HS	n/a	n/a	750 : 1	
(can be augmented with transfer from teacher allocation)				
<b>School Site Clerical Support (students to clerical support)</b>				
Administrative Secretary (1 per principal)	1	1	1	
Elementary Clerks (1 FTE Minimum)	600:1	n/a	n/a	Revised
Secondary Clerks = Ratio and 1 FTE cut per school	n/a	300:1	300:1	
Plus ASB Support	n/a	1 FTE per school	1 FTE per school	
Plus Counseling Support	n/a	1 FTE per school	1 to 2 FTE per school	
<b>Clerical Substitutes</b>				
	HR Administered Central Account	\$795 per Unrest. Clerk FTE	\$795 per Unrest. Clerk FTE	
<b>Custodial Staff (students to custodial support)</b>				
Custodial Supervisor	n/a	n/a	1	
Lead Custodian	n/a	1	1	
Custodian II	1	1	n/a	
Custodian I	520:1	390:1	390:1	
	+0.5 FTE per campus	+0.5 FTE per campus	+1 for large campus	
		+1.5 for gym and locker rooms	+2.5 for gyms, locker rooms and swimming pool	
<b>Custodial Overtime</b>				
	\$ 1 per student	\$ 1 per student	\$ 1 per student	
<b>Custodial Supplies</b>				
	\$10 per student	\$10 per student	\$10 per student	
<b>Pool Supplies (Central FASO Account)</b>				
	n/a	n/a	\$27,000 per year	
<b>Instructional Material Support</b>				
	\$31.50 per student	\$47.00 per student	\$49.00 per student	
<b>Summer School Supplies</b>				
	n/a	\$3 per summer student	\$3 per summer student	
<b>Secondary Security Allocations</b>				
	n/a	\$24.00 per student	\$24.00 per student	
		\$2,000 for summer school	\$8,300 for summer school	
		\$300 for graduation	\$300 for graduation	
		\$6,615 Supplemental	\$13,230 Supplemental	
Nurses - In 2013-14 8.75 FTE. In 2014-15 increased by 1.5 FTE to 10.25 FTE District-wide.				
Elementary Noon Duty Aids - One Hour Per Day for Every 70 Students				
Elementary Intervention - \$100,000 proportionally split among ES sites based on ELA/Math FBB, BBASIC, BASIC counts				
Teacher Substitutes - Human Resources Administered Account (for personal necessity or illness).				
Psychologists - No Formula				

GLENDALE UNIFIED SCHOOL DISTRICT  
CALPADS BASED ENROLLMENT HISTORY

GRADE	2003-04		2004-05		2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Standard Progression	Enroll.Mast.	Projections	Enroll.Mast.	Projections	Enroll.Mast.	Projections	
TK	1,566	1,496	1,580	1,496	1,496	1,534	1,511	1,468	1,511	1,511	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	281	1,783	1,783	1,783	1,783	1,783	1,783	1,783
K	1,812	1,680	1,752	1,638	1,638	1,658	1,574	1,638	1,574	1,638	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
1	1,882	1,749	1,853	1,696	1,696	1,822	1,681	1,896	1,681	1,896	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902
2	2,062	1,894	1,910	1,784	1,784	1,765	1,858	1,754	1,858	1,754	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857
3	7,412	6,829	7,085	6,506	6,506	6,579	6,494	6,506	6,494	6,506	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	7,609	7,609	7,609	7,609	7,609	7,609	7,609	7,609
<i>Gr TK-3 Total</i>	2,012	1,916	2,030	1,930	1,930	1,768	1,793	1,930	1,793	1,793	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,892	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
4	2,149	2,034	1,985	1,938	1,938	2,075	1,978	1,938	1,978	1,938	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	1,855	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894
5	2,355	2,062	2,188	2,104	2,104	2,075	2,013	1,958	1,943	1,943	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	1,855	1,769	1,769	1,769	1,769	1,769	1,769	1,769	1,769
6	6,516	6,012	6,273	5,972	5,972	5,779	5,784	5,944	5,445	5,445	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,576	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673
<i>Gr 4-6 Total</i>	13,928	12,841	13,298	12,558	12,558	12,298	12,278	12,298	12,278	12,278	12,298	12,298	12,298	12,298	12,298	12,298	12,298	12,298	12,298	12,298	12,298	13,158	13,216	13,216	13,216	13,216	13,216	13,216	13,216	13,216
TOTAL ELEMENTARY	2,345	2,189	2,356	2,080	2,080	2,064	2,126	2,080	2,126	2,080	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855
7	2,473	2,375	2,359	2,197	2,197	2,209	2,117	2,085	2,063	2,063	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209	1,935	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792
8	4,818	4,564	4,715	4,277	4,277	4,273	4,243	4,208	4,243	4,243	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	3,727	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647
<i>Gr 7-8 Total</i>	18,746	17,405	18,073	16,835	16,835	16,571	16,521	16,835	16,521	16,521	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,885	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863
TOTAL K-9	2,483	2,376	2,512	2,439	2,439	2,213	2,245	2,246	2,245	2,245	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	1,991	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935
9	2,402	2,394	2,327	2,353	2,353	2,391	2,306	2,218	2,202	2,202	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,097	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101
10	2,263	2,128	2,218	2,164	2,164	2,156	2,261	2,263	2,123	2,082	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,019	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097
11	3,542	3,327	3,594	3,371	3,371	3,078	3,255	3,075	3,075	3,075	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
12	319	327	326	366	366	403	434	426	358	358	403	403	403	403	403	403	403	403	403	403	403	301	301	301	301	301	301	301	301	301
<i>Gr 9-12 Total</i>	14,679	14,249	14,575	14,014	14,014	13,754	13,933	13,649	13,334	12,949	13,754	13,754	13,754	13,754	13,754	13,754	13,754	13,754	13,754	13,754	13,754	11,993	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072
<i>Continuation Programs</i>	28,607	27,050	27,873	26,572	26,572	26,052	26,211	26,572	26,211	26,211	26,052	26,052	26,052	26,052	26,052	26,052	26,052	26,052	26,052	26,052	26,052	25,394	25,288	25,288	25,288	25,288	25,288	25,288	25,288	25,288
TOTAL SECONDARY	826	912	943	848	848	682	843	848	843	843	682	682	682	682	682	682	682	682	682	682	682	690	690	690	690	690	690	690	690	690
Elem and Sec. Subtotal	28,433	28,002	28,816	27,420	27,420	26,744	27,054	27,420	27,054	27,054	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	25,978	25,978	25,978	25,978	25,978	25,978	25,978	25,978	25,978
<i>Special Education</i>	-316	-814	-617	-582	-582	-310	-366	-582	-366	-366	-310	-310	-310	-310	-310	-310	-310	-310	-310	-310	-310	-105	-105	-105	-105	-105	-105	-105	-105	-105
DISTRICT TOTAL	28,433	28,002	28,816	27,420	27,420	26,744	27,054	27,420	27,054	27,054	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	26,744	25,978	25,978	25,978	25,978	25,978	25,978	25,978	25,978	25,978
Increase/Decrease	-1.06%	-2.70%	-2.10%	-2.08%	-2.08%	-1.15%	-1.33%	-2.08%	-1.33%	-1.33%	-1.15%	-1.15%	-1.15%	-1.15%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-0.42%	-0.41%	-0.41%	-0.41%	-0.41%	-0.41%	-0.41%	-0.41%	
Percent																														



## Budget Adjustment Impact on Unrestricted General Fund Ending Balance - Estimated Actuals

Major Changes	2013-14	2014-15	2015-16	2016-17
Adopted Budget 2013-14 Ending Balance	\$ 25,995,602	\$ 36,402,192	\$ 24,723,248	\$ 12,930,487
Adjustment For Actual 2012-13 Ending Balance	\$ 5,839,309	\$ 5,839,309	\$ 5,839,309	\$ 5,839,309
Revised 2013-14 Ending Balance Reflecting Actuals Adjustment	\$ 31,834,911	\$ 42,241,501	\$ 30,562,557	\$ 18,769,796
<b>Initial 2013-14 Budget Adjustments - 7/16/2013 Board Approved</b>				
2014-15 Health and Welfare Inflation Adjustment	\$ -	\$ 950,000	\$ 950,000	\$ 950,000
2015-16 Health and Welfare Inflation Adjustment	\$ -	\$ -	\$ 950,000	\$ 950,000
2016-17 Health and Welfare Inflation Adjustment	\$ -	\$ -	\$ -	\$ 950,000
Technology Leaders (Teacher Extra Duty Pay) Savings	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Professional Development Savings	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
LCFF Additional Funding	\$ 3,444,722	\$ 3,444,722	\$ 3,444,722	\$ 3,444,722
TK-3 Class Size Reduction (8 Additional FTE) (TK-K @24.90, 1-3 @ 26.90, 4-6 @ 31.90)	\$ (680,000)	\$ (680,000)	\$ (680,000)	\$ (680,000)
<b>08-13-2013 Board Meeting</b>				
Removal of LCFF Additional Funding	\$ (3,444,722)	\$ (3,444,722)	\$ (3,444,722)	\$ (3,444,722)
<b>09-3-2013 Board Meeting</b>				
Budget Prior Year Carry-Over	\$ (136,545)	\$ -	\$ -	\$ -
<b>09-17-2013 Board Meeting</b>				
Budget Prior Year Carry-Over	\$ (2,938,340)	\$ -	\$ -	\$ -
<b>10-15-2013 Board Meeting</b>				
Eliminate PERS Reduction	\$ 306,030	\$ 306,030	\$ 306,030	\$ 306,030
<b>11-19-2013 Board Meeting</b>				
School Site Supply and Custodial Allocation Increase	\$ (142,443)	\$ (142,443)	\$ (142,443)	\$ (142,443)
GSMA Furlough Day Adjustments From 5 Days To 3 Days	\$ (307,075)	\$ -	\$ 184,245	\$ -
GTA Furlough Day Adjustments From 5 Days To 3 Days	\$ (2,292,250)	\$ -	\$ 1,375,350	\$ -
Arts For All Program Matching District Contribution	\$ (10,000)	\$ -	\$ -	\$ -
Other Local Income	\$ 148	\$ -	\$ -	\$ -
<b>First Interim Budget Adjustments</b>				
Routine Restricted Maintenance Flexibility Ends	\$ -	\$ -	\$ (1,100,000)	\$ (1,100,000)
Special Education Salary and Benefit Projected Adjustment	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Unrestricted Classified Salary and Benefit Projected Adjustment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Unrestricted Health and Welfare Projected Adjustment	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Mandated Cost Revenue Increase	\$ -	\$ (21,337)	\$ (57,015)	\$ (92,693)
Minimum Wage Increase	\$ (316,896)	\$ (316,896)	\$ (316,896)	\$ (316,896)
Transportation	\$ (2,062,473)	\$ (2,062,473)	\$ (2,062,473)	\$ (2,062,473)
Categorical Expense Variance Adjustment	\$ 2,086,573	\$ 2,086,573	\$ 2,086,573	\$ 2,086,573
Categorical Income Variance Adjustment	\$ 1,742,329	\$ 1,742,329	\$ 1,742,329	\$ 1,742,329
13-14 LCFF Income Adjustment (projected)	\$ -	\$ 7,927,984	\$ 7,927,984	\$ 7,927,984
14-15 LCFF Income Adjustment (projected)	\$ -	\$ -	\$ 7,217,516	\$ 7,217,516
15-16 LCFF Income Adjustment (projected)	\$ -	\$ -	\$ -	\$ 5,533,585
16-17 LCFF Income Adjustment (projected)	\$ -	\$ -	\$ -	\$ -
<b>2-4-2014 Board Meeting</b>				
Retiree Benefits Contribution Rate Change from 1.278% to 0.909%	\$ 444,000	\$ 444,000	\$ 444,000	\$ 444,000
<b>Second Interim Budget Adjustments</b>				
13-14 LCFF Income Adjustment (projected)	\$ (333,493)	\$ (333,493)	\$ (333,493)	\$ (333,493)
14-15 LCFF Income Adjustment (projected)	\$ -	\$ 6,362,556	\$ 6,362,556	\$ 6,362,556
15-16 LCFF Income Adjustment (projected)	\$ -	\$ -	\$ 5,535,275	\$ 5,535,275
16-17 LCFF Income Adjustment (projected)	\$ -	\$ -	\$ -	\$ (1,591,576)
Special Education Intensive Behavior Treatment Assistants 9 FTE	\$ (225,000)	\$ (450,000)	\$ (450,000)	\$ (450,000)
<b>EOY Adjustments</b>				
2013-14 3% Salary Schedule Increase	\$ (4,255,222)	\$ (4,350,366)	\$ (4,350,366)	\$ (4,350,366)
CSEA Furlough Day Adjustments From 4 Days To 3 Days	\$ -	\$ (489,552)	\$ 367,164	\$ -
Expenses Offset By Tier III Balances In the Fund Carry-Over Assignment Line Below	\$ -	\$ (350,592)	\$ (273,592)	\$ (273,592)
Consolidation Ongoing Savings/Costs	\$ 435,500	\$ (104,296)	\$ (104,296)	\$ (104,296)
Supplemental/Concentration Program Expansion Costs	\$ -	\$ (3,319,000)	\$ (3,319,000)	\$ (3,319,000)
General Fund Program Expansion Costs	\$ -	\$ (1,728,523)	\$ (1,728,523)	\$ (1,728,523)
PERS Employer Rate Increases In Future Years	\$ -	\$ (127,335)	\$ (448,188)	\$ (1,377,075)
2014-15 Workers Comp Rate Increase From 3.21% to Estimated 3.53%	\$ -	\$ (481,017)	\$ (481,017)	\$ (481,017)
Projected 13-14 Actuals Adjustment and MYP Adjustments	\$ 2,284,112	\$ -	\$ 115,203	\$ (29,600)
Estimated Retiree Savings 2014-15	\$ -	\$ 375,000	\$ -	\$ -
H&W Inflation Adj.: Eliminate 14/15 \$1m And Reduce 15/16 & 16/17 from \$1m to \$950,000	\$ -	\$ 1,000,000	\$ 1,050,000	\$ 1,100,000
Move Furlough Days From 15/16 to 16/17 And Reduce One Day (From 3 Days To 2 Days)	\$ -	\$ -	\$ (1,929,000)	\$ 1,286,000
Reverse \$19.8 M 2014-15 Fund 14/56 Transfer, And Change to \$3 M in 2016-17	\$ -	\$ (19,800,000)	\$ -	\$ 3,000,000
Current Year Impact	\$ (5,661,045)	\$ (12,822,850)	\$ 19,577,923	\$ 27,698,805
Cumulative Impact to Ending Balance	\$ (5,661,045)	\$ (18,483,895)	\$ 1,094,028	\$ 28,792,833
<b>Adjusted Ending Balance Projection</b>	\$ 26,173,866	\$ 23,757,606	\$ 31,656,585	\$ 47,562,629
<b>Designated and Restricted Portion:</b>				
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 126,879	\$ 126,879	\$ 126,879	\$ 126,879
3% Mandated Reserve for Economic Uncertainties	\$ 7,158,814	\$ 6,918,747	\$ 7,061,344	\$ 7,110,442
Reserve for Furlough Days	\$ -	\$ -	\$ -	\$ 1,286,000
Reserve for LCFF Net Income Growth (Cumulative)	\$ -	\$ -	\$ 15,219,081	\$ 37,182,415
Fund Carry-Over Assignment Remaining*	\$ 2,502,790	\$ 2,152,198	\$ 1,878,606	\$ 1,605,014
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	\$ 16,315,383	\$ 14,489,782	\$ 7,300,675	\$ 181,879

## \* Fund Carry-Over Assignment Remaining

Fund Balance Assigned At 7/1/2013	\$ 6,597,394	\$ 6,597,394	\$ 6,597,394	\$ 6,597,394
Assigned Reduction - Carry-Over Budgeted To Accounts To Date	\$ (2,995,780)	\$ (2,995,780)	\$ (2,995,780)	\$ (2,995,780)
Released Tier III Balances	\$ (1,098,824)	\$ (1,449,416)	\$ (1,723,008)	\$ (1,996,600)
Fund Carry-Over Assignment Remaining	\$ 2,502,790	\$ 2,152,198	\$ 1,878,606	\$ 1,605,014

GENERAL FUND  
Unrestricted Program Only

REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Long Range Financial Projection (V2)

Description	Account Codes	Base Year 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
<b>A. REVENUES</b>				
1) Revenue Limit Sources	8010-8099	180,712,885	195,931,966	202,676,219
2) Federal Revenues	8100-8299	200,000	200,000	200,000
3) Other State Revenues	8300-8599	4,155,124	4,137,230	4,114,925
4) Other Local Revenues	8600-8799	4,924,290	4,924,290	4,924,290
5) TOTAL REVENUES		189,992,299	205,193,486	211,915,434
<b>B. EXPENDITURES</b>				
1) Certificated Salaries	1000-1999	88,931,118	89,588,284	89,330,911
2) Classified Salaries	2000-2999	18,221,503	18,221,503	17,977,503
3) Employee Benefits	3000-3999	37,699,209	40,478,414	42,381,768
4) Books and Supplies	4000-4999	2,273,135	2,254,497	2,243,565
5) Services, Other Operatin Expense	5000-5999	16,014,014	16,248,112	16,493,914
6) Capital Outlay	6000-6999	106,655	106,655	106,655
7) Other Outgo	7100-7299	138,000	138,000	138,000
8) Direct Support/Indirect Cost	7300-7399	(978,076)	(976,987)	(976,981)
9) TOTAL EXPENDITURES		162,405,558	166,058,478	167,695,335
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>				
		27,586,741	39,135,008	44,220,099
<b>D. OTHER FINANCING SOURCES/USES</b>				
1) Interfund Transfers				
a) Transfers In	8910-8929	0	0	3,000,000
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000
2) Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3) Contributions to Restrict Programs	8980-8999	(28,988,001)	(30,221,029)	(30,299,055)
4) TOTAL, OTHER SOURCES/USES		(30,003,001)	(31,236,029)	(28,314,055)

**GENERAL FUND**  
**Unrestricted Program Only**  
**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V2)

Description	Account Codes	Base Year 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
<b>E. NET INCREASE (DECREASE)</b>				
<b>IN FUND BALANCE</b>				
What If? Sources		0	0	0
What If? Uses		0	0	0
Total (What If + C + D4)		(2,416,260)	7,898,979	15,906,044
<b>F. FUND BALANCE, RESERVES</b>				
<b>1) Beginning Balance</b>				
a) Adjustments		0	0	0
b) Net Beginning Balance		26,173,866	23,757,606	31,656,585
<b>2) Ending Balance (E + F1b)</b>				
		23,757,606	31,656,585	47,562,629
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
<b>a) Reserved Amounts</b>				
Revolving Cash	9711	70,000	70,000	70,000
Stores	9712	126,878	126,878	126,878
Other, Prepay, Etc.	9719	0	0	0
General Reserve	9730	0	0	0
Legally Restricted Balances	9740	0	0	0
<b>b) Designated Amounts</b>				
<b>For Economic</b>				
Uncertainties	9770	6,918,747	7,061,344	7,110,442
Other Designated	9780	2,152,198	1,878,606	2,891,014
	97yy	0	15,219,081	37,182,415
<b>c) FREE Balance</b>				
	9790	14,489,783	7,300,676	181,880
<b>d) (DEFICIT) Balance</b>				
	9790	0	0	0

## HISTORICAL BUDGET REDUCTIONS

	Total
<b>2007-08 Reductions</b>	
Freeze Vacancies (one-time)	2,200,000
Freeze Supplies & Services (one-time)	500,000
Reallocate 20 positions to Categorical	763,000
Sub-total	3,463,000
<b>2008-09 Reductions</b>	
Savings from 5 FTE	358,282
Savings from Special Education	800,000
Workers Compensation Savings	2,891,400
Maintenance Workers 2 FTE	91,000
End-Of-Year Tier III Sweeps (one-time)	5,423,553
CPI Adjustment On Supplies and Services	383,000
Sub-total	9,947,235
<b>2009-10 Reductions</b>	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Teacher Staffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.	4,922,478
Sub-total	7,592,478
<b>2010-11 Reductions</b>	
Administration Reorganization 10 FTE	1,100,000
FASO Staff 7 FTE	450,000
Special Education 7.4 FTE	500,000
School Safety Grants Sweep (one-time)	1,200,000
Restricted Lottery Utilization	500,000
Charge Food Service Indirect Cost	350,000
MS reduce 1 FTE per 1,000 students (3 FTE)	300,000
HS reduce 1 FTE per 1,000 students (9 FTE)	900,000
Clark MHS adjust to 6 periods (4 FTE)	400,000
Daily HS reduce counseling 1 FTE	100,000
Summer School Cost Reduction	700,000
Class Size K-3 to 24.9:1 Ratio	3,400,000
Sub-total	9,900,000
<b>2011-12 Reductions/Savings</b>	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
<b>2012-13 Reductions/Savings</b>	
PIO Position (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000
ES and MS Assistant Principals (2 FTE)	255,000
Shift Dental to ASCIG / Blue Shield Plan Changes	240,000
Sub-total	727,000
<b>2013-14 Reductions/Savings</b>	
Elementary School Reduction of 1 FTE Assistant Principal	120,000
PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE Assistant Principal, 1 FTE Duplicating Center, and 16 FTE Classified Staff.	3,506,561
Sub-total	3,626,561
<b>Grand Total</b>	<b>\$36,003,274</b>

Note: PARS early retirement offered in 2009-10 and 2012-13.  
Ret. Plans effective 7/1/10 & 7/1/13 respectively

GLENDALE UNIFIED SCHOOL DISTRICT  
2014-15 LINE ITEM BUDGET SUMMARY

A		B		C		D	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund Total		
1							
2							
3					25,936		
4	<b>Projected K - 12 Enrollment</b>						
5							
6	<b>Current Year Projected Average Daily Attendance</b>				<b>25,117</b>		
7	<b>Prior Year Average Daily Attendance</b>				<b>25,246</b>		
8	<i>(Enrollment and ADA figures exclude excused absences per SB 727)</i>						
9							
10	<b>Projected Local Control Funding Formula (LCFF) Revenue</b>						
11	Total LCFF Funding Amount	\$180,712,885			\$180,712,885		
12							
13	Revenue Transfer - Special Education Transportation (Unrestricted)	\$0			\$0		
14	Revenue Transfer - Clark MHS Transportation (Unrestricted)	\$0			\$0		
15	Revenue Transfer - Supplement Program (Unrestricted)	\$0			\$0		
16	LCFF Offset to Unrestricted Transfers	\$0			\$0		
17	LCFF Transfer to Special Education (Restricted Program)	\$0		\$0	\$0		
18							
19	<b>TOTAL PROJECTED LCFF Revenue</b>	<b>\$180,712,885</b>		<b>\$0</b>	<b>\$180,712,885</b>		
20							
21	<b>Projected Federal Income</b>						
22	Spec Ed: IDEA Local Assist		\$4,141,400		\$4,141,400		
23	SELPA/Private School Services		\$56,330		\$56,330		
24	Fed Preschool		\$117,177		\$117,177		
25	Local Pre School District		\$225,561		\$225,561		
26	IDEA Mental Health Services		\$292,199		\$292,199		
27	Pre-School Staff Dev-Dist		\$1,230		\$1,230		
28	Early Intervention GUSD		\$167,842		\$167,842		
29	Title I Part A		\$3,846,109		\$3,846,109		
30	Voc & Tech Educ Act		\$10,273		\$10,273		
31	TITLE II - Impr Teacher Quality - CSR/Staff Development Days		\$1,466,473		\$1,466,473		
32	Title III - Immigrant Education		\$73,029		\$73,029		
33	Title III - LEP		\$628,486		\$628,486		
34	Refugee Child Suppl Prog		\$95,885		\$95,885		
35	Healthy Start-Med-ical		\$603,872		\$603,872		
36	Medi-Cal Speech		\$18,500		\$18,500		
37	Medi-Cal Psychologist		\$15,000		\$15,000		
38	Medi-Cal Transportation		\$9,000		\$9,000		
39	Medi-Cal Other		\$16,500		\$16,500		
40	Medi-Cal Nurses		\$19,793		\$19,793		
41	Magnet schools Assistance Program		\$718,133		\$718,133		
42	AFROTC		\$25,000		\$25,000		

GLENDALE UNIFIED SCHOOL DISTRICT  
2014-15 LINE ITEM BUDGET SUMMARY

A		B		C		D	
		General Fund	General Fund	General Fund	General Fund		
		Unrestricted	Restricted	Restricted	Total		
1							
2							
3		\$175,000			\$175,000		
43	Medical Administrative Account (MAA)						
44	<b>TOTAL PROJECTED FEDERAL REVENUE</b>	<b>\$200,000</b>		<b>\$12,522,792</b>	<b>\$12,722,792</b>		
45							
46	<b>Projected Other State Revenue</b>						
47	Est. Lottery ADA (estimation of PY Annual ADA)				25,117		
48	Unrestricted Lottery Income (Est \$126.00 @ PY ADA)	\$3,165,124			\$3,165,124		
49	Restricted Lottery Instructional Materials (Est. \$31.00 @ PY ADA)			\$778,627	\$778,627		
50	Mandated Cost Reimbursement	\$940,000			\$940,000		
51	Standardized Testing (non-CELDT)	\$50,000			\$50,000		
52	Special Ed. - Base AB602			\$12,143,845	\$12,143,845		
53	Supplement To Base AB602			\$0	\$0		
54	Special Ed. - COLA AB602			\$204,059	\$204,059		
55	Special Ed. - Growth AB602			(\$66,801)	(\$66,801)		
56	Regionalized Programs (District)			(\$232,756)	(\$232,756)		
57	Staff Development Contriguion (District)			(\$9,889)	(\$9,889)		
58	Staff Development Allocation (District)			\$6,247	\$6,247		
59	LI Equipment District			\$3,293	\$3,293		
60	District-Out of Home Care AB602			\$34,876	\$34,876		
61	SELPA AB602 Funding			\$534,907	\$534,907		
62	District - Mental Health Services			\$1,502,712	\$1,502,712		
63	After School Educ. & Safety			\$1,231,795	\$1,231,795		
64	Infant Discretionary Funds			\$5,000	\$5,000		
65	Workability			\$284,747	\$284,747		
66	TUPE			\$199,948	\$199,948		
67	Calif Partnership Health Acad			\$72,784	\$72,784		
68	Construction Academy			\$70,195	\$70,195		
69	Cosmology Academy Grant			\$56,689	\$56,689		
70	Common Core State Standards			\$2,343,223	\$2,343,223		
73	<b>PROJECTED TOTAL OTHER STATE REVENUE</b>		<b>\$4,155,124</b>	<b>\$19,163,501</b>	<b>\$23,318,625</b>		

**GLENDALE UNIFIED SCHOOL DISTRICT  
2014-15 LINE ITEM BUDGET SUMMARY**

Attachment I

	A		B		C		D	
	General Fund	Unrestricted	General Fund	Unrestricted	General Fund	Restricted	General Fund	Total
1								
2								
3								
<b>75</b>	<b>Projected Other Local Revenue</b>							
<b>76</b>	<b>Lease &amp; Rentals</b>							
77		\$1,091,470					\$1,091,470	
78		\$436,503					\$436,503	
79		\$307,000					\$307,000	
80		\$0					\$0	
81		\$815,000					\$815,000	
82		\$200,000					\$200,000	
83		\$120,000					\$120,000	
84		\$35,600					\$35,600	
85		\$215,000					\$215,000	
86		\$150,000					\$150,000	
87		\$343,000					\$343,000	
88		\$946,388					\$946,388	
89		\$264,329					\$264,329	
90					\$503,848		\$503,848	
91					\$52,994		\$52,994	
92					\$289,168		\$289,168	
93					\$864,787		\$864,787	
94					\$2,287,773		\$2,287,773	
95					\$11,500		\$11,500	
96					\$1,798		\$1,798	
97					\$108,638		\$108,638	
98					\$4,163		\$4,163	
99					\$29,802		\$29,802	
100					\$29,248		\$29,248	
101					\$18,977		\$18,977	
102					\$1,200,000		\$1,200,000	
103					\$134,469		\$134,469	
104					\$72,891		\$72,891	
105					\$20,000		\$20,000	
106					\$370,000		\$370,000	
107					\$530,000		\$530,000	
<b>109</b>					<b>\$4,924,290</b>		<b>\$4,924,290</b>	
<b>110</b>					<b>\$189,992,299</b>		<b>\$189,992,299</b>	
<b>111</b>					<b>\$38,216,349</b>		<b>\$38,216,349</b>	
					<b>\$6,530,056</b>		<b>\$6,530,056</b>	
					<b>\$11,454,346</b>		<b>\$11,454,346</b>	
					<b>\$228,208,648</b>		<b>\$228,208,648</b>	

GLENDALE UNIFIED SCHOOL DISTRICT  
2014-15 LINE ITEM BUDGET SUMMARY

	A	B		C		D
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund Total	
1						
2						
3						
113	<b>Projected Expenditures</b>					
114	Certificated Salaries (Objects 1000-1999)	\$88,931,118	\$21,844,823	\$110,775,941		
115	Classified Salaries (Objects 2000-2999)	\$18,221,503	\$15,290,605	\$33,512,108		
116	Employee Benefits (Objects 3000-3999)	\$37,699,209	\$13,776,026	\$51,475,235		
117	Books & Supplies (Objects 4000-4999)	\$2,273,135	\$2,942,010	\$5,215,145		
118	Operating Services (Objects 5000-5999)	\$16,014,014	\$12,175,558	\$28,189,572		
119	Capital Outlay/Equipment (Objects 6000-6599)	\$106,655	\$90,252	\$196,907		
120	Other Outgo (Objects 7100-7299 & 7400-7499)	\$138,000	\$530,000	\$668,000		
121	Direct Support/Indirect Support (Objects 7300-7399)	(\$978,076)	\$555,076	(\$423,000)		
122						
123	<b>TOTAL EXPENDITURES</b>	<b>\$162,405,558</b>	<b>\$67,204,350</b>	<b>\$229,609,908</b>		
124						
125	Excess (Deficiency) of Revenue over Expenditures	\$27,586,741	(\$28,988,001)	(\$1,401,260)		
126						
127	<b>Other Financing Sources/Uses:</b>					
129	<b>Interfund Transfers (In)</b>					
130	Transfer In From Deferred Maintenance Fund #14.0	\$0	\$0	\$0		
131	Transfer In From Debt Service Fund #56.0	\$0	\$0	\$0		
132	<b>Total Interfund Transfers (In)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
133	<b>Interfund Transfers (Out)</b>					
134	Deferred Maintenance Contribution to Fund 14.0 (Out)	\$0	\$0	\$0		
135	Capital Projects Transfer to Fund 40.1 (Out)	\$1,015,000	\$0	\$1,015,000		
136	COP Payment Transfer to Fund 56.0 (Out)	\$0	\$0	\$0		
137	<b>Total Interfund Transfers (Out)</b>	<b>\$1,015,000</b>	<b>\$0</b>	<b>\$1,015,000</b>		
138	<b>Other Uses</b>					
139	None	\$0		\$0		



GLENDALE UNIFIED SCHOOL DISTRICT  
2014-15 LINE ITEM BUDGET SUMMARY

	A	B		C		D
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund Total	
1						
2						
3						
140	<b>Contributions</b>					
141	Ongoing and Major Maintenance	(\$5,787,970)		\$5,787,970		\$0
142	EEELP Special Education Inclusion Fee charges	(\$75,000)		\$75,000		\$0
143	Federal Special Education IDEA	\$0		\$0		\$0
144	State Special Education AB602	(\$23,125,031)		\$23,125,031		\$0
145	Clark MHS Transportation	\$777,400				\$777,400
146	Supplement Program	\$4,495,288				\$4,495,288
147	Special Education Transportation	\$3,585,127				\$3,585,127
148	Unrestricted Resource Transportation Offset to Unrestricted Re	(\$8,857,815)				(\$8,857,815)
149	<b>Total Contributions</b>	<b>(\$28,988,001)</b>		<b>\$28,988,001</b>		<b>\$0</b>
150						
151	<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(\$30,003,001)</b>		<b>\$28,988,001</b>		<b>(\$1,015,000)</b>
152						
153	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$2,416,260)</b>		<b>\$0</b>		<b>(\$2,416,260)</b>
154						
155	<b>Projected Beginning Balance, July 1, 2014</b>	<b>\$26,173,866</b>		<b>\$4,300,919</b>		<b>\$30,474,785</b>
157	<b>Projected Ending Balance, June 30, 2015</b>	<b>\$23,757,606</b>		<b>\$4,300,919</b>		<b>\$28,058,525</b>
158						
159	<b>Components of Ending Balance</b>					
160	Revolving Cash/Imprest Fund	\$70,000				\$70,000
161	Warehouse Stores	\$126,878				\$126,878
163	Assignments	\$2,152,198				\$2,152,198
165	Required Reserve for Economic Uncertainties (3%)	6,918,747				\$6,918,747
167	<b>Projected Unappropriated Amount</b>	<b>\$14,489,783</b>		<b>\$4,300,919</b>		<b>\$18,790,702</b>