

GLENDALE UNIFIED SCHOOL DISTRICT

June 6, 2017

PUBLIC HEARING NO. 2

TO: Board of Education
FROM: Winfred B. Roberson, Jr., Superintendent
SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer
PREPARED BY: Karineh Savarani, Director Financial Services
Craig Larimer, Financial Analyst
SUBJECT: **2017-18 Proposed Budget**

This Proposed Budget report provides a picture of the District's financial condition after the May Revised Budget. The Los Angeles County Office of Education requires the Proposed Budget presented in the Public Hearing to be identical to the Adopted Budget.

Illustrated below is a summary of the State budget and budget guidelines, as well as, the financial condition of the Glendale Unified School District for the Proposed 2017-18 Budget Report. In addition, the 2017-18 Proposed Budget Report contains detailed budget assumptions, multi-year projections, and the reserve exceeding minimum Reserve for Economic Uncertainties for presentation at the public hearing.

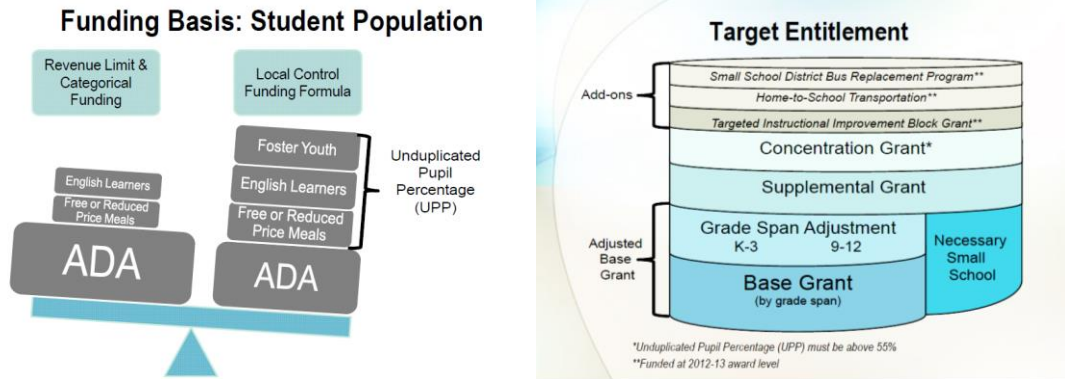
In 2013-14 the State changed the way it allocated money for education in the State Budget. The Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) became the new funding models used to fund school districts and bring new measurement goals designed to increase student achievement.

Local Control Funding Formula

The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, in addition to, the District's ADA. **LCFF is a restoration funding model** and full implementation is anticipated to occur by 2020-21.

Upon full implementation under the State's plan, District funding would be equivalent to the 2007-08 funding levels. However, it will take an estimated \$18.5 billion to reach that goal. The CalSTRS and CalPERS rate increases accumulate to \$4.4 billion in 2020-21, leaving a balance of \$14.1 billion. The actual current and future funds are below the amount that the District should be receiving. The estimated accumulated loss to GUSD is currently \$283 million.

The Target Entitlement represents what a Local Educational Agency (LEA) will receive at full implementation. It is calculated annually based on student population (ADA, enrollment, Unduplicated Pupil Percentage (UPP): foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations.



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. While simple in concept, it is extremely complex in application. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the Implicit Price Deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade level base grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Pupil Percentages (UPP)**
 - Certified through enrollment data each fall (Applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years.

The District's 2017-18 Proposed Budget was developed based on the Governor's "May Revise", prior to legislature approval. The Los Angeles County Office of Education requires the Proposed Budget presented in the Public Hearing to be identical to the budget adopted in June.

2017-18 Governor's "May Revise" for the State Budget and K-12 Education

Per the Governor's "May Revise" budget for 2017-18, the current year minimum guarantee is maintained at the 2016-17 Governor's Budget level of \$71.4 billion. The May Revision also proposes a \$1.1 billion increase for 2017-18 from the January proposal in Proposition 98 funding to \$74.6 billion. The Governor's 2017-18 May Revision continues implementation of the LCFF providing an additional \$661 million above the January State Budget proposal, for a total of \$1.4 billion. The May Revision also proposes to fully eliminate the current year's one-time deferral of \$859 million that was proposed in January.

The following pages contain multi-year budget assumptions, explanations and a summary of the District's proposed budget for 2017-18.

2017-18 Primary Budget Components

- The net impact of COLA, gap funding and ADA changes, results in projected net revenue increases of \$6.8 million in 2017-18 and \$8.8 million in 2018-19.
- The current 2016-17 CalSTRS employer rate is 12.58%. The Governor's revised CalSTRS rate would result in 1.85% rate increase in 2017-18 for an estimated amount of \$2.1 million and an additional increase of 1.85% in each future year until the rate stabilizes in 2021-22, for an estimated cumulative impact of \$55.2 million compared to the base of 2017-18 rate.
- The District's net increase of LCFF from 2016-17 to 2017-18 is \$194 per Average Daily Attendance (ADA).
- One Time Discretionary Funding is projected at \$170 per ADA. However, the Governor proposed to hold ALL of the funds until May 2019. Due to the uncertainty, this revenue is excluded from 2017-18 budget as well as the multiyear projection.
- The District's estimated Unduplicated Pupil Percentage for supplemental and concentration funding has fallen from a high of 55.21% in 2017 to 54.78%.
- Lottery revenue is estimated to be \$140 per ADA for unrestricted purposes and \$41 for restricted purposes.

Adjustments to the 2017-18 budgets that will be utilizing new revenues are listed in the Attachment B.

There will be some additional changes as the District moves through the implementation of LCAP and the budget.

2017-18 General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 221,709,082	\$ -	\$ 221,709,082
Federal Revenues	200,000	12,994,032	13,194,032
Other State Revenues	4,611,888	17,519,936	22,131,824
Other Local Revenues	4,548,427	7,312,143	11,860,570
TOTAL	\$ 231,069,397	\$ 37,826,111	\$ 268,895,508

2017-18 Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of the expenditures are salaries and benefits that comprise approximately 90.42% of the District's unrestricted budget, and approximately 86.48% of the total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$ 101,322,425	\$ 23,640,798	\$ 124,963,223
Classified Salaries	24,029,654	17,185,545	41,215,199
Benefits	53,588,969	17,076,482	70,665,451
Books and Supplies	3,482,590	3,465,219	6,947,809
Other Operating Expenditures	16,065,512	13,329,688	29,395,200
Capital Outlay	81,592	74,750	156,342
Other Outgo	(679,950)	1,218,519	538,569
TOTAL	\$ 197,890,792	\$ 75,991,001	\$ 273,881,793

Multi-Year Budget Assumptions Components

- The District's multi-year enrollment is projected to increase 88 students in 2017-18 and continue to increase 105 students in 2018-19.
- The District's projected net increase of LCFF per ADA in 2018-19 is \$117 more than 2017-18, and the projected net increase per ADA in 2019-20 is \$61 less than 2018-19.
- The unduplicated pupil count is 54.78% for 2017-18 and 54.20% for 2018-19.

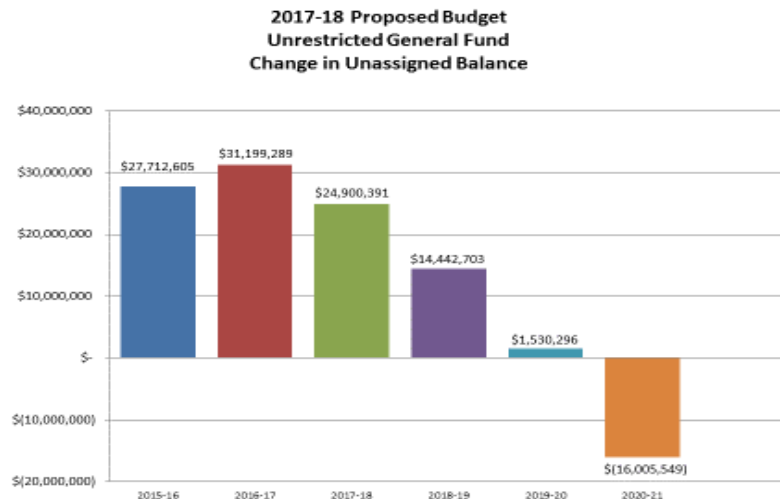
- The Governor's proposals reflect categorical COLA's at 0% for 2016-17, 1.56% for 2017-18 and 2.15% for 2018-19. As stated previously, most state revenues have been shifted to the new LCFF account.
- The workers compensation rate is budgeted at 2.399% for 2017-18 and 2018-19.
- Health and Welfare 2017-18 (only) inflation reduced from 9% to 4% for \$1.6 million. However, Health and Welfare inflation is estimated at 9% for the future years.

Solvency Savings Plan

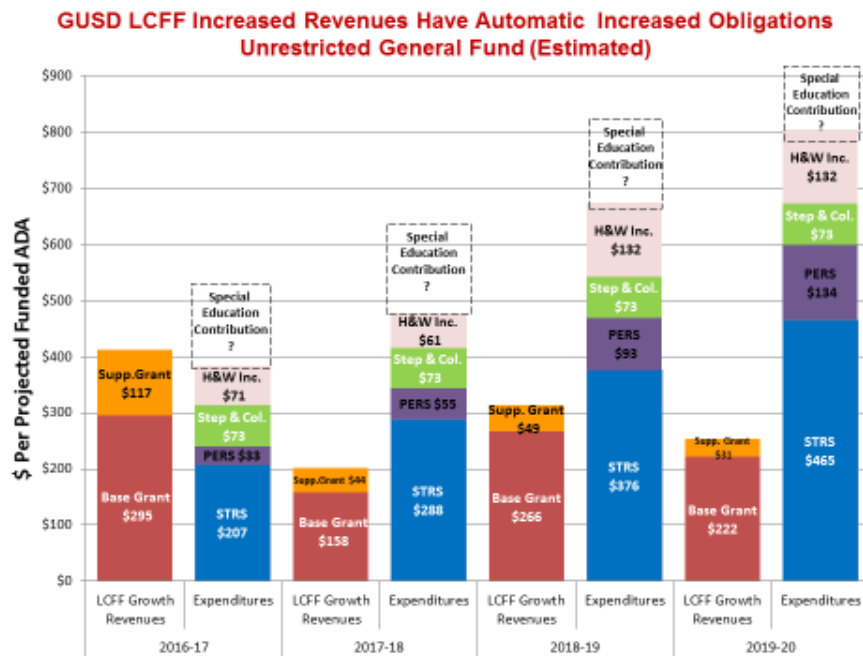
A Board approved fiscal stabilization plan for the \$8.2 million reduction in 2017-18 will be submitted to Los Angeles County Office of Education (LACOE) with the 2017-18 Adopted Budget. In the attached fiscal stabilization plan, the Board of Education has identified specific areas to reduce up to the \$7.5 million of ongoing expenditures, and identified the remaining \$4.0 million covered by the higher 2015-16 balance, revised LCFF funding and revised direct/indirect costs. The savings identified in 2017-18 will carry-forward into the out years as well, replacing the \$8.2 million place holders in those years. (See Attachment D)

Cautions and Challenges

- Projecting the budget forward, the Adjusted Ending Balance in the Unrestricted General Fund is estimated to be a negative \$16 million for 2020-21. This is taking into account a budget reduction of \$8.2 million which will take place starting in 2017-18 and, an additional \$8.2 million 2018-19. Even if the future funds materialize, the District needs to have a plan to reduce expenses to end the deficit spending pattern.



- Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, and Step and Column increases for the next four years. As illustrated, starting in 2017-18 base gap funding alone is less than the combined costs of STRS/PERS, Step and Column, and benefits. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, etc., the actual gap between our revenues and expenditures is far worse. These spending deficits add to our already growing structural deficit, which will need to be rectified.



Approval of the Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) in the District’s 2017-18 Adopted Budget

The passage of Proposition 2 in November 2014, required that districts would place limits on the level of reserves that school districts can maintain when certain conditions exist. Based on the 2015-16 State Budget Act, not all the conditions of the Proposition were met; therefore, the cap will not be triggered. However, starting in 2015-16, the State requires school districts proposing to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended Reserve for Economic Uncertainties (REU), to provide the ending balance components resulting in the excess and reasons for the excess. This report is in Attachment C for presentation in the public hearing by the Board of Education.

Conclusion

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years only with a significant expenditure reduction plan of at least \$16.4 million.** The Administration is concerned that if the “solvency savings” and future funding do not materialize, the District will not be able to maintain a minimum reserve of three percent in 2019-20, and additional reductions would be required.

The Governor is preparing for slower economic growth by:

- Building a substantial reserve
- Avoiding new ongoing commitments
- Paying down debt
- Seeking new revenue sources

We would need to control our expenditures by:

- Implementing accurate position control and staffing formulas
- Avoiding excessive settlements at the bargaining table
- Committing to maintain existing programs before adding new ones
- Using capital expenditures to make facilities more efficient and reduce operating costs

**2016-17 Estimated Actual 2017-18 Proposed Budget
Multi-Year Budget Assumptions At 6/6/2017**

Attachment A

Category	2015-16 Actual	2016-17	2017-18	2018-19	2019-20
Local Control Funding Formula					
- Projected Net District LCFF Revenue Increase	\$22,143,405				
Adopted Budget 2016-17 (June 2016)		\$9,884,609	\$5,703,318	\$971,749	\$7,728,824
State Budget Adoption		\$9,822,033	\$7,059,742	\$3,424,177	\$9,253,563
First Interim		\$9,822,033	\$7,059,742	\$3,424,177	\$9,253,563
Second Interim		\$9,847,261	\$1,976,474	\$7,532,229	\$9,565,865
Proposed Budget 2017-18 (June 2017)		\$10,153,135	\$6,779,517	\$8,816,639	\$7,077,877
- Revenue Net Percentage Increase	12.19%	5.09%	2.28%	3.56%	2.76%
- Projected Increase In Funding Per ADA	\$897	\$414	\$194	\$311	\$250
- Total LCFF Funding Per ADA	\$8,125	\$8,539	\$8,734	\$9,045	\$9,295
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	55.31%				
Adopted Budget 2016-17 (June 2016)		54.82%	54.45%	54.54%	54.41%
State Budget Adoption		54.80%	54.45%	54.54%	54.41%
First Interim		54.80%	54.45%	54.54%	54.41%
Second Interim		54.66%	54.18%	54.08%	53.93%
Proposed Budget 2017-18 (June 2017)		55.21%	54.78%	54.20%	54.14%
Cost of Living Adjustment (COLA)	1.02%				
Adopted Budget 2016-17 (June 2016)		0.47%	2.13%	2.65%	2.72%
State Budget Adoption		0.00%	1.11%	2.42%	2.67%
First Interim		0.00%	1.11%	2.42%	2.67%
Second Interim		0.00%	1.48%	2.40%	2.53%
Proposed Budget 2017-18 (June 2017)		0.00%	1.56%	2.15%	2.35%
Gap Funding	52.56%				
Adopted Budget 2016-17 (June 2016)		49.08%	45.34%	6.15%	34.21%
State Budget Adoption		54.18%	72.99%	40.36%	73.98%
First Interim		54.18%	72.99%	40.36%	73.98%
Second Interim		54.47%	23.67%	53.85%	68.94%
Proposed Budget 2017-18 (June 2017)		55.03%	43.97%	71.53%	73.51%
Revenue ADA (Funded)	25,202				
Adopted Budget 2016-17 (June 2016)		25,169	25,049	25,081	25,220
State Budget Adoption		25,134	25,041	25,073	25,213
First Interim		25,134	25,041	25,073	25,213
Second Interim		25,134	25,041	25,073	25,213
Proposed Budget 2017-18 (June 2017)		25,170	25,386	25,487	25,563
Enrollment	26,115				
Adopted Budget 2016-17 (June 2016)		25,962	25,943	25,995	26,139
State Budget Adoption		25,962	25,943	25,995	26,139
First Interim		26,093	26,068	26,174	26,260
Second Interim		26,075	26,063	26,168	26,246
Proposed Budget 2017-18 (June 2017)		26,075	26,163	26,268	26,346
Unduplicated Count - Enrollment	14,161				
Adopted Budget 2016-17 (June 2016)		14,161	14,161	14,161	14,161
State Budget Adoption		14,161	14,161	14,161	14,161
First Interim		14,161	14,161	14,161	14,161
Second Interim		14,117	14,117	14,117	14,117
Proposed Budget 2017-18 (June 2017)		14,117	14,217	14,217	14,217
EMPLOYEE BENEFITS					
- STRS Rates	10.730%	12.580%	14.430%	16.280%	18.130%
- PERS Rates	11.847%	13.888%	15.531%	18.100%	20.800%
- Workers Compensation	3.003%	2.743%	2.399%	2.399%	2.399%
- Retiree Benefits	1.344%	1.298%	1.298%	1.298%	1.298%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$1,161,310	\$1,788,668	\$1,548,460	\$3,376,068	\$3,376,068
"SOLVENCY" TRANSFERS					
- Early Retirement Benefit Fund #67.2	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0 (for CCSS Program)	\$1,370,025	\$1,481,351	\$0	\$0	\$0

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance
2017-18 Proposed Budget as of 6/6/2017**

Major Changes	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Adopted Budget 2016-17 Ending Balance	\$ 33,182,609	\$ 26,054,773	\$ 21,923,858	\$ 12,715,226	\$ 4,780,524	\$ (9,037,032)
Adjustment For Actual 2015-16 Ending Balance	\$ 11,007,003	\$ 11,007,003	\$ 11,007,003	\$ 11,007,003	\$ 11,007,003	\$ 11,007,003
Revised 2016-17 Ending Balance Reflecting Actuals Adjustment	\$ 44,189,612	\$ 37,061,776	\$ 32,930,861	\$ 23,722,229	\$ 15,787,527	\$ 1,969,971
Initial Adjustments (Board Approved)						
Revised LCFF Funding Variables		\$ 296,304	\$ 1,737,311	\$ 4,244,768	\$ 5,742,332	\$ 5,742,332
Charge RRM Indirect Costs		\$ 238,000	\$ 238,000	\$ 238,000	\$ 238,000	\$ 238,000
Move Summer Floor Maintenance Activities to RRM		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Appropriate Carry-Over		\$ (3,443,998)				
Misc. Local Revenue		\$ 3,376				
First Interim Adjustments						
Reverse \$4.0 million of 2017-18 and 2018-19 Solvency Savings Reduction Placeholders in each year. (Higher balance)			\$ (4,000,000)	\$ (4,000,000)	\$ -	\$ -
Note: For 2017-18 & 2018-19 \$4.2m of solvency reduction placeholders still remain in each year. --- (reductions not yet identified at interims)						
For 2019-20 ongoing, \$8.2m solvency "undefined" placeholder is still in place --- (reductions not yet identified at interims)						
Revised LCFF Funding Variables		\$ 69,100	\$ (15,483)	\$ (70,512)	\$ (43,337)	\$ (43,337)
Return Certain ETIS Measure S Salary & Benefit Costs To General Fund		\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 and 2019-20 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS cost increases)						
2017-18	\$ -	\$ -	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)
2018-19	\$ -	\$ -	\$ -	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)
2019-20	\$ -	\$ -	\$ -	\$ -	\$ (1,300,000)	\$ (1,300,000)
2020-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,300,000)
Second Interim Adjustments						
Revised LCFF Funding Variables (Governor's 2017-18 January Budget)	\$ 25,228	\$ (5,058,040)	\$ (949,988)	\$ (637,686)	\$ 8,371,374	\$ -
STRS Future Year Cost Increases (State has not yet released details)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERS Future Year Cost Increases	\$ -	\$ (120,498)	\$ (636,750)	\$ (1,246,343)	\$ (2,167,367)	\$ -
One-Time State Funding At Approx. \$48 per ADA	\$ -	\$ 1,243,200	\$ -	\$ -	\$ -	\$ -
Misc. Local Revenue	\$ 2,349	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Actuals/Adoption Adjustments						
Reverse Undefined Solvency Placeholder Plugs	\$ -	\$ (4,200,000)	\$ (4,200,000)	\$ (8,200,000)	\$ (8,200,000)	\$ (8,200,000)
Solvency Plan LCFF Funding Variables (Version 7)	\$ -	\$ 4,261,981	\$ 2,842,612	\$ 2,416,654	\$ 2,509,757	\$ 2,509,757
Solvency Plan Other Income Adjustments (Version 7)	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Solvency Plan Expenditure Adjustments (Version 7)	\$ -	\$ 3,259,646	\$ 3,259,646	\$ 3,259,646	\$ 3,259,646	\$ 3,259,646
Other Revised LCFF Funding Variables	\$ 710,524	\$ 1,251,586	\$ 3,955,365	\$ 1,893,335	\$ 2,086,167	\$ 2,086,167
Retiree Benefits Rate Reduction from 1.611% to 1.298%	\$ 479,000	\$ 482,000	\$ 488,000	\$ 495,000	\$ 501,000	\$ 501,000
Workers Comp Rate Reduction from 2.743% to 2.399%	\$ -	\$ 530,000	\$ 537,000	\$ 544,000	\$ 550,000	\$ 550,000
Estimated Loss of Title II CSR Funding	\$ -	\$ (750,000)	\$ (750,000)	\$ (750,000)	\$ (750,000)	\$ (750,000)
Estimated Unrestricted General Fund Ending Balance Savings	\$ 7,880,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income / Glenfield Lease Adjustments	\$ 415,732	\$ 415,732	\$ 415,732	\$ 415,732	\$ 415,732	\$ 415,732
Reverse 2017-18 One-Time Funds (Gov. January Budget - 2nd Interim)	\$ -	\$ (1,243,200)	\$ -	\$ -	\$ -	\$ -
Teacher Cost Increases Triggered By Projected Enrollment Increases 2018-19 to 2020-21	\$ -	\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (1,033,333)
Misc. MYP Software Adjustments	\$ -	\$ (46,378)	\$ 86,386	\$ (127,250)	\$ 143,187	\$ -
Current Year Impact	\$ -	\$ 7,225,615	\$ (2,729,143)	\$ 2,945,259	\$ 185,083	\$ 7,008,158
Cumulative Impact to Ending Balance	\$ -	\$ 7,225,615	\$ 4,496,472	\$ 7,441,731	\$ 7,626,814	\$ 14,634,972
Adjusted Ending Balance Projection	\$ 44,189,612	\$ 44,287,391	\$ 37,427,333	\$ 31,163,960	\$ 23,414,341	\$ 16,604,943
Designated and Restricted Portion:						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 61,631	\$ 61,631	\$ 61,631	\$ 61,631	\$ 61,631	\$ 61,631
Prepaid Expenditures	\$ 1,324,233	\$ 888,655	\$ 453,078	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 8,045,297	\$ 8,398,250	\$ 8,272,667	\$ 8,522,373	\$ 8,781,327	\$ 9,034,682
Reserve For Future LACOE System Charges	\$ -	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases	\$ -	\$ -	\$ -	\$ 4,397,687	\$ 9,301,521	\$ 19,774,613
Reserve for Carry-Overs, MAA, Board Elections	\$ 4,833,564	\$ 2,269,566	\$ 2,269,566	\$ 2,269,566	\$ 2,269,566	\$ 2,269,566
Reserve for Planned Operational Draw-Down	\$ 2,142,282	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance in Excess of Assigned And 3% Reserve	\$ 27,712,605	\$ 31,199,289	\$ 24,900,391	\$ 14,442,703	\$ 1,530,296	\$ (16,005,549)

GLENDALE UNIFIED SCHOOL DISTRICT

ATTACHMENT C

Per Education Code Section 42127(a)(2)(B), the following reserve exceeding minimum Reserve for Economic Uncertainties was presented at a public hearing on June 6, 2017 and to be Adopted on June 23, 2017.

Components Based on the June 6, 2017 Proposed Budget	Estimated	MYP		
	2016-17	2017-18	2018-19	2019-20
(A) 3% Mandated Reserve for Economic Uncertainties (REU)	8,398,250	8,272,667	8,522,373	8,781,327
(B) Assigned Amounts B = F1 + F2 + F3	3,669,566	3,669,566	8,067,253	12,971,087
(C) Unassigned/Unappropriated Balance (CDE MYP lines D3.e1 + D3.e2) C = A + F4	39,597,539	33,173,058	22,965,076	10,311,623
(D) Total of Assigned + Unassigned/Unappropriated Balance D = B + C	43,267,105	36,842,624	31,032,329	23,282,710
(E) Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) E = D - A	34,868,855	28,569,957	22,509,956	14,501,383
(F) Reasons for reserves in excess of minimum REU:				
1 Reserve for Future LACOE Charges	1,400,000	1,400,000	1,400,000	1,400,000
2 Reserve LCFF Net Income Growth less STRS/PERS/SPED Increases	0	0	4,397,687	9,301,521
3 Reserve for Regular Carry-Over & MAA	2,269,566	2,269,566	2,269,566	2,269,566
4 Unassigned Balance for Operational Solvency	<u>31,199,289</u>	<u>24,900,391</u>	<u>14,442,703</u>	<u>1,530,296</u>
Sub-total Reserve Exceeding Minimum REU	34,868,855	28,569,957	22,509,956	14,501,383

Budget Reductions 2017-18

Version # 7

Proposed Action	Target Savings	Estimated Actual Savings	Variance	Reduction %	Responsibility	Comments	LCAP
Salaries & Benefits							
Reduce overtime for classified management position	15,000	15,000	0	25%	Dickinson	Reduce number of false alarms	#7
Review classified staffing level	1,200,000	200,000	-1,000,000	5%	Group	ETIS 1 supervisor & 1 CST. Custodial staff maxed out. RRM funded by State formula (can't alter).	#7
Identify areas for Special Education reductions	500,000	120,000	-380,000	2%	Special Ed Mgmt.	J. Dall Teacher Spec. identified. Looking for aides & reduce number of students identified	#1, #3
Reduce sub days for Professional Development	100,000	100,000	0	10%	Group	Common release days PD outside of school day, PBIS days	#1, #4
Professional Development (Secondary Ed. Serv.) - 5 Teacher Specialist/Learning Leaders/6th period Savings (most savings already in the Multi-Year-Plan)	0	100,000	100,000		Perez / Mason / Dickinson	It is really more complicated. see Craig's PD program spreadsheet for details.	
Teachers/Attrition/Reallocation/etc.. (retirement savings already included in budget)	0	0	0		Leininger	Teacher retirement savings (attrition) is already included in the budget.	
Elementary PE Program - Certificated and Classified reduction (maybe)	0	0	0		King	Depends on banking time and construction.	
FLAG in 17-18 reduction (maybe)	0	175,000			King	-3 Teach. Spec. + 1 Coord. + clerical support	
Various Principal Additional Assignment Savings	0	15,500	15,500		King / Perez		
H&W rates lower than budgeted (reflects unrestricted general fund only)	0	1,595,502	1,595,502		Dickinson	Includes MYP inflation rate drop from 8.9% to 4.1% (also reflects perscription drug changes.	
Supplies							
Increase communication with parents by means other than paper	10,000	10,000	0		King / Perez		#6
Reduction of costs for Meals/snacks at meetings	20,000	20,000	0	20%	Group		NA
Cost of copies	50,000	50,000	0	10%	Group	Go digital	NA
Accelerated Reader Subscription	0	64,213	64,213		King / Perez	Sites must now pay if they wish to keep.	
District office supplies	70,000	70,000	0	10%	Group	Use Tech-eliminate paper	NA
Services							
Review use of retired certificated staff	25,000	25,000	0		Gardera		#1
Review use of outside services	25,000	25,000	0		Group		
Approve conferences based on purpose and alignment to LCAP	50,000	50,000	0	20%	Group	Limit out of state conferences to those necessary for LCAP or Grants	#1, #4
Examine cost of 3rd party contracts	250,000	250,000	0	1%	Group	ready, PBIS LACOE Contract	#1, #4
Reduce cost of Transportation (SPED and Clark)	500,000	200,000	-300,000	10%	Dickinson & Sped	Charge on sliding scale or get a community sponsors for Clark.; Develop a minimum distance Possible Unity savings for one week of closure in July (GWRP, Edison, GAS) (total monthly cost/4)	#3
Close Elementary and Middle school total for one week in the summer	44,431	44,431	0	100%	Group	CVWV (Total monthly cost /8)	NA
Have summer school at less sites	130,000	130,000	0	100%	Group	Possible Unity savings for having summer school at one site (GWRP, Edison, GAS) calculated based on average cost for 4 MS and 4 HS for 5 weeks (There could be additional savings/cost depending	NA
Revenue							
Independent Study for all students out for 5 days or more	10,000	10,000	0		King / Perez	Teacher/Site expectation - Shared with sites.	#1
Increase ADA by 0.5%	1,000,000	1,423,563	423,563		King / Perez	Increase average daily attendance by .5%. Focus on TK/Kindergarten % Saturday Schools	#3
Raise fees for facility usage by community groups	15,000	15,000	0	10%	Dickinson	For profit entities	NA
Increase E-waste rebates by including community E-waste	5,000	5,000	0		Dickinson		NA
May Revise Improvement	0	2,000,000	2,000,000		Dickinson		NA
Commodity recycling-Cardboard	5,000	5,000	0		Dickinson		NA
Increase enrollment	900,000	838,418	-61,582		King / Perez / Dickinson	Work w/City "move to Glendale" increase marketing w/realtors. Full day kinder. programs w/lunch.	NA
Total	4,924,431	7,556,627	2,451,196				

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2017/18	Proj. 1 2018/19	Proj. 2 2019/20	Proj. 3 2020/21	Proj. 4 2021/22	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	221,709,082	230,525,721	237,603,598	246,898,593	246,898,593	0
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000	200,000	0
3) Other State Revenues	8300-8599	4,611,888	4,642,992	4,657,536	4,668,480	4,684,752	0
4) Other Local Revenues	8600-8799	4,548,427	4,548,427	4,548,427	4,548,427	4,548,427	0
5) TOTAL REVENUES		231,069,397	239,917,140	247,009,561	256,315,500	256,331,772	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	101,322,425	102,454,380	103,457,691	104,630,641	105,646,110	0
2) Classified Salaries	2000-2999	24,029,654	25,329,654	26,629,654	27,929,654	29,229,654	0
3) Employee Benefits	3000-3999	53,588,969	59,217,579	65,694,329	71,378,431	75,233,260	0
4) Books and Supplies	4000-4999	3,482,590	3,496,567	3,088,873	3,104,314	3,104,314	0
5) Services, Other Operatin Expense	5000-5999	16,065,512	16,312,923	16,572,704	16,845,474	17,131,883	0
6) Capital Outlay	6000-6999	81,592	81,592	81,592	81,592	81,592	0
7) Other Outgo	7100-7299	409,569	409,569	409,569	409,569	409,569	0
8) Direct Support/Indirect Cost	7300-7399	(1,089,519)	(1,088,410)	(1,088,402)	(1,088,400)	(1,088,400)	0
9) TOTAL EXPENDITURES		197,890,792	206,213,854	214,846,010	223,291,275	229,747,982	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		33,178,605	33,703,286	32,163,551	33,024,225	26,583,790	0
D. OTHER FINANCING SOURCES\USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000	0
2) Other Sources							
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs							
	8980-8999	(39,023,663)	(38,951,659)	(38,898,170)	(38,818,623)	(38,818,623)	0
4) TOTAL, OTHER SOURCES/USES							
		(40,038,663)	(39,966,659)	(39,913,170)	(39,833,623)	(39,833,623)	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2017/18	Proj. 1 2018/19	Proj. 2 2019/20	Proj. 3 2020/21	Proj. 4 2021/22	Proj. 5
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(6,860,058)	(6,263,373)	(7,749,619)	(6,809,398)	(13,249,833)	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		44,287,391	37,427,333	31,163,960	23,414,341	16,604,943	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		44,287,391	37,427,333	31,163,960	23,414,341	16,604,943	0
2) Ending Balance (E + F1b)		37,427,333	31,163,960	23,414,341	16,604,943	3,355,110	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	61,631	61,631	61,631	61,631	61,631	0
Other, Prepay, Etc.	9719	453,078	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0	0	0
b) Designated Amounts							
For Economic Uncertainties	9770	8,272,667	8,522,373	8,781,327	9,034,682	9,228,383	0
Other Designated	9780	3,669,566	3,669,566	3,669,566	3,669,566	3,669,566	0
	97yy	0	4,397,687	9,301,521	19,774,613	34,774,613	0
c) FREE Balance	9790	24,900,391	14,442,703	1,530,296	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	(16,005,549)	(44,449,083)	0

GENERAL FUND
Restricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2017/18	Proj. 1 2018/19	Proj. 2 2019/20	Proj. 3 2020/21	Proj. 4 2021/22	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0	0	0	0	0	0
2) Federal Revenues	8100-8299	12,994,032	13,011,101	13,023,781	13,042,638	13,042,638	0
3) Other State Revenues	8300-8599	17,519,936	17,574,871	17,615,680	17,676,370	17,676,370	0
4) Other Local Revenues	8600-8799	7,312,143	7,312,143	7,312,143	7,312,143	7,312,143	0
5) TOTAL REVENUES		37,826,111	37,898,115	37,951,604	38,031,151	38,031,151	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	23,640,798	23,644,517	23,644,396	23,644,367	23,644,357	0
2) Classified Salaries	2000-2999	17,185,545	17,185,959	17,185,904	17,185,890	17,185,887	0
3) Employee Benefits	3000-3999	17,076,482	17,075,907	17,075,836	17,075,818	17,075,814	0
4) Books and Supplies	4000-4999	3,465,219	3,464,803	3,464,764	3,464,754	3,464,751	0
5) Services, Other Operatin Expense	5000-5999	13,329,688	13,329,807	13,329,771	13,329,761	13,329,759	0
6) Capital Outlay	6000-6999	74,750	73,868	73,868	73,868	73,868	0
7) Other Outgo	7100-7299	530,000	530,000	530,000	530,000	530,000	0
8) Direct Support/Indirect Cost	7300-7399	688,519	687,410	687,402	687,400	687,400	0
9) TOTAL EXPENDITURES		75,991,001	75,992,271	75,991,941	75,991,858	75,991,836	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(38,164,890)	(38,094,156)	(38,040,337)	(37,960,707)	(37,960,685)	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	858,773	857,964	857,950	857,946	857,945	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	39,023,663	38,951,659	38,898,170	38,818,623	38,818,623	0
4) TOTAL, OTHER SOURCES/USES		38,164,890	38,093,695	38,040,220	37,960,677	37,960,678	0

GENERAL FUND
Restricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2017/18	Proj. 1 2018/19	Proj. 2 2019/20	Proj. 3 2020/21	Proj. 4 2021/22	Proj. 5
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		0	(461)	(117)	(30)	(7)	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		6,907,753	6,907,753	6,907,292	6,907,175	6,907,145	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		6,907,753	6,907,753	6,907,292	6,907,175	6,907,145	0
2) Ending Balance (E + F1b)		6,907,753	6,907,292	6,907,175	6,907,145	6,907,138	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	0	0	0	0	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	6,907,753	6,907,292	6,907,175	6,907,145	6,907,138	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	0	0	0	0	0	0
Other Designated	9780	0	0	0	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

GENERAL FUND
Unrestricted And Restricted
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2017/18	Proj. 1 2018/19	Proj. 2 2019/20	Proj. 3 2020/21	Proj. 4 2021/22	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	221,709,082	230,525,721	237,603,598	246,898,593	246,898,593	0
2) Federal Revenues	8100-8299	13,194,032	13,211,101	13,223,781	13,242,638	13,242,638	0
3) Other State Revenues	8300-8599	22,131,824	22,217,863	22,273,216	22,344,850	22,361,122	0
4) Other Local Revenues	8600-8799	11,860,570	11,860,570	11,860,570	11,860,570	11,860,570	0
5) TOTAL REVENUES		268,895,508	277,815,255	284,961,165	294,346,651	294,362,923	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	124,963,223	126,098,897	127,102,087	128,275,008	129,290,467	0
2) Classified Salaries	2000-2999	41,215,199	42,515,613	43,815,558	45,115,544	46,415,541	0
3) Employee Benefits	3000-3999	70,665,451	76,293,486	82,770,165	88,454,249	92,309,074	0
4) Books and Supplies	4000-4999	6,947,809	6,961,370	6,553,637	6,569,068	6,569,065	0
5) Services, Other Operatin Expense	5000-5999	29,395,200	29,642,730	29,902,475	30,175,235	30,461,642	0
6) Capital Outlay	6000-6999	156,342	155,460	155,460	155,460	155,460	0
7) Other Outgo	7100-7299	939,569	939,569	939,569	939,569	939,569	0
8) Direct Support/Indirect Cost	7300-7399	(401,000)	(401,000)	(401,000)	(401,000)	(401,000)	0
9) TOTAL EXPENDITURES		273,881,793	282,206,125	290,837,951	299,283,133	305,739,818	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(4,986,285)	(4,390,870)	(5,876,786)	(4,936,482)	(11,376,895)	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	1,873,773	1,872,964	1,872,950	1,872,946	1,872,945	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	0	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		(1,873,773)	(1,872,964)	(1,872,950)	(1,872,946)	(1,872,945)	0

GENERAL FUND
Unrestricted And Restricted
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2017/18	Proj. 1 2018/19	Proj. 2 2019/20	Proj. 3 2020/21	Proj. 4 2021/22	Proj. 5
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(6,860,058)	(6,263,834)	(7,749,736)	(6,809,428)	(13,249,840)	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance							
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		51,195,144	44,335,086	38,071,252	30,321,516	23,512,088	0
2) Ending Balance (E + F1b)							
		44,335,086	38,071,252	30,321,516	23,512,088	10,262,248	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	61,631	61,631	61,631	61,631	61,631	0
Other, Prepay, Etc.	9719	453,078	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	6,907,753	6,907,292	6,907,175	6,907,145	6,907,138	0
b) Designated Amounts							
For Economic Uncertainties							
Other Designated	9770	8,272,667	8,522,373	8,781,327	9,034,682	9,228,383	0
	9780	3,669,566	3,669,566	3,669,566	3,669,566	3,669,566	0
	97yy	0	4,397,687	9,301,521	19,774,613	34,774,613	0
c) FREE Balance							
	9790	24,900,391	14,442,703	1,530,296	0	0	0
d) (DEFICIT) Balance							
	9790	0	0	0	(16,005,549)	(44,449,083)	0

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
LCFF/Revenue Limit						
LCFF/Base Revenue Limit	170,679,392	165,117,512	182,221,414	204,294,373	214,929,565	221,709,082
State Deficit	(38,013,714)	0	0	0	0	0
Sub-total	132,665,678	165,117,512 *	182,221,414	204,294,373	214,929,565	221,709,082
Unemployment Insurance Adjustment	1,399,844	0	0	0	0	0
Summer School (moved to Other State in 07/08)	0	0	0	0	0	0
Minimum Teacher Salary (moved to base in 10/11)	0	0	0	0	0	0
Continuation/Community Day School Adjustment	0	0	0	0	0	0
PERS Reduction	(277,698)	0	0	0	0	0
Continuation Ed Transfer	(1,707,921)	0	0	0	0	0
Community Day School Transfer	(20,892)	0	0	0	0	0
Special Ed Transfer	(3,671,769)	0	0	0	0	0
PERS Reduction Transfers	277,698	0	0	0	0	0
Prior Year Adjustment, County Transfers & Misc.	41,189	0	0	0	0	0
Total LCFF/Revenue Limit	128,706,129	165,117,512	182,221,414	204,294,373	214,929,565	221,709,082
Federal Revenue						
Medical Administrative Activities	1,085,580	0	0	456,285	175,000	175,000
ROTC	61,585	58,461	65,075	65,674	25,000	25,000
Other Federal	167,783	79,037	60,939	62,484	0	0
Total Other Federal Revenue	1,314,949	137,498	126,014	584,443	200,000	200,000

* 2013-14 LCFF/Revenue Limit includes the consolidation of 32 categorical programs previously reported in the Restricted General Fund.

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
State Revenue						
Mandated Costs	791,388	952,142	2,624,936	14,272,182	6,279,728	940,000
Lottery	3,361,069	3,383,165	3,419,846	3,881,553	3,528,501	3,621,888
Supplemental Instructional Programs (was Rev. L.)	2,356,586	0	0	0	0	0
Year Round School Incentive	0	0	0	0	0	0
Special Education Lawsuit Settlement	0	0	0	0	0	0
Standardized Testing and Reporting (STAR/CELDT)	38,750	158,632	60,538	42,934	50,000	50,000
Class Size Reduction - 9th Grade, English	697,772	0	0	0	0	0
Class Size Reduction - K-3	5,662,377	0	0	0	0	0
Staff Development Day Buy Back	1,112,270	0	0	0	0	0
Other State Revenue	9,518,332	206,097	0	0	0	0
Total Other State Revenue	23,538,544	4,700,036 *	6,105,320	18,196,669	9,858,229	4,611,888
Local Revenue						
Leases & Rentals	1,653,137	1,775,926	1,752,553	1,787,541	1,783,827	1,783,827
Interest	226,674	337,206	281,352	415,978	636,000	636,000
All Other Fees and Contracts	826,312	406,432	410,539	433,706	633,051	558,000
Other Local Income	4,759,239	3,649,317	4,218,795	4,171,796	1,566,534	1,570,600
Total Local Revenue	7,465,362	6,168,882	6,663,239	6,809,022	4,619,412	4,548,427
TOTAL REVENUES	161,024,984	176,123,928	195,115,986	229,884,508	229,607,206	231,069,397

* State categorical revenues shifted to LCFF/Revenue Limit section on previous page.

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Expenditures						
Certificated Salaries						
1100 - Teachers' Salaries	71,068,130	73,453,658	76,073,751	85,146,101	86,851,143	88,919,961
1200 - Certificated Pupil Support Salaries	2,741,982	2,713,194	2,823,114	3,005,798	3,182,113	3,188,356
1300 - Certificated Supervisors' & Admin Salaries	7,421,996	7,499,442	7,816,646	8,897,567	9,242,774	9,188,241
1900 - Other Certificated Salaries	36,175	32,694	40,083	37,708	28,905	25,867
Total Certificated Salaries	81,268,283	83,698,989	86,753,595	97,087,174	99,304,935	101,322,425
Classified Salaries						
2100 - Instructional Aides	477,372	807,144	1,097,579	1,910,360	2,642,591	3,274,097
2200 - Classified Support Salaries	6,573,511	6,574,075	6,654,070	7,193,679	7,196,595	7,755,157
2300 - Classified Supervisors' & Admin Salaries	1,496,985	1,543,744	1,668,915	1,826,396	2,053,235	2,195,240
2400 - Clerical and Offices Salaries	6,992,659	6,833,983	6,894,639	7,939,036	8,212,263	8,050,766
2900 - Other Classified	962,263	1,173,195	1,598,542	1,954,354	2,397,251	2,754,394
Total Classified Salaries	16,502,791	16,932,141	17,913,747	20,823,826	22,501,935	24,029,654
Employee Benefits						
3100 - STRS	6,523,014	6,737,025	7,532,621	10,139,039	12,732,956	14,502,005
3200 - PERS	1,790,557	1,879,742	1,990,531	2,310,975	3,032,629	3,552,040
3300 - OASDI/Medicare/Alternative	2,412,546	2,497,091	2,618,812	3,009,416	3,286,818	3,378,800
3400 - Health and Welfare Benefits	18,338,071	19,087,596	20,223,005	22,236,576	23,354,320	26,628,035
3500 - Unemployment Insurance	975,629	49,735	51,781	58,358	64,511	63,025
3600 - Workers' Compensation	2,853,940	3,230,412	3,493,639	3,541,501	3,443,155	3,024,590
3700 - Retiree Benefits	1,834,446	914,350	97,998	1,580,270	1,542,395	1,650,498
3800 - PERS Reduction	155,173	0	0	0	0	0
3900 - Other Employee Benefits	1,086,918	1,755,536	1,788,644	797,655	795,234	789,976
Total Employee Benefits	35,970,294	36,151,486	37,797,030	43,673,790	48,252,018	53,588,969

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Books & Supplies						
4100 - Approved Textbooks and Core Curriculum Materials	54,158	461	5,651	46,331	1,507,437	349,988
4200 - Books and Reference Materials	11,739	11,625	15,136	28,656	67,601	46,697
4300 - Materials and Supplies	1,993,252	1,851,250	2,113,555	2,554,656	1,950,037	2,456,685
4400 - Noncapitalized Equipment	521,068	1,437,398	2,107,793	1,117,167	2,235,476	629,220
4700 - Food	0	0	0	0	0	0
Total Books & Supplies	2,580,218	3,300,735	4,242,135	3,746,810	5,760,551	3,482,590
Contracted Services						
5100 - Subagreements for Services	495,000	4,795,000	5,789,906	5,778,890	5,854,047	5,735,520
5200 - Travel/Conferences/Mileage	137,689	144,713	229,641	259,695	342,748	210,454
5300 - Dues and Membership	41,856	57,697	53,719	42,810	68,061	67,373
5400 - Insurance	1,001,480	1,003,298	1,002,416	1,001,816	1,001,049	1,000,000
5500 - Utilities	4,313,889	4,244,548	4,609,438	4,755,061	4,872,413	4,948,214
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	397,360	421,218	404,617	421,725	702,441	680,674
5710 - Transfers of Direct Costs	(172,418)	(182,553)	(157,017)	(181,375)	(954,700)	(950,877)
5750 - Transfers of Direct Costs - Interfund	(309,815)	(251,214)	(201,888)	(114,691)	(125,041)	(121,174)
5800 - Professional Services and Operating Expenditures	3,577,150	3,968,662	3,785,079	3,666,107	2,532,184	3,473,143
5900 - Communications	396,109	775,440	265,304	958,087	1,052,586	1,022,185
Total Contracted Services	9,878,300	14,976,808	15,781,214	16,588,126	15,345,788	16,065,512
Capital Outlay						
6100 - Sites and Improvements of Sites	0	0	0	0	0	0
6170 - Land Improvements	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	31,201	19,894	34,698	42,290	72,196	57,592
6400 - Equipment	9,491	192,917	102,604	133,596	56,000	24,000
6500 - Equipment Replacement	0	0	0	0	0	0
Total Capital Outlay	40,692	212,811	137,302	175,887	128,196	81,592

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Other Outgo						
7438 - Debt Service Interest	70,401	66,181	(2,473)	126,917	56,886	52,081
7439 - Debt Service Principal	47,599	61,819	12,473	158,083	120,114	143,918
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	0	172,112	175,197	147,676	213,570	213,570
Total Other Outgo	118,000	300,112	185,197	432,676	390,570	409,569
Direct Support / Indirect Support						
7310 - Transfers of Indirect Costs	(687,307)	(560,147)	(561,102)	(866,232)	(913,980)	(688,519)
7350 - Transfers of Indirect Costs - Interfund	(354,383)	(320,544)	(373,009)	(490,510)	(401,000)	(401,000)
7370 - Transfers of Direct Support Costs	0	0	0	0	0	0
7380 - Transfers of Direct Support Costs - Interfund	0	0	0	0	0	0
Total Direct Support / Indirect Support	(1,041,689)	(880,692)	(934,110)	(1,356,741)	(1,314,980)	(1,089,519)
Total Expenditures	145,316,889	154,692,390	161,876,109	181,171,546	190,369,013	197,890,792

Other Financing Sources/Uses

Contribution From Restricted Funds (8990)

07810.1 U-Car Explor & Dev For 7/8 Grd	0	0	0	0	0	0
09635.1 U-ROP-Classroom/Prg. Alloc.	0	0	0	0	0	0
09635.2 U-ROP - Support Allocation	0	0	0	0	0	0
Other	0	0	0	0	0	0

Contribution To Restricted General Fund (8980)

Special Ed IDEA Local Assistance	0	0	0	0	(45,695)	74,549
Title II - Principal Training Program	0	0	0	0	0	0
Title II - Federal CSR	0	0	0	0	0	0
EETT Competitive Grant	0	0	0	0	0	0
Special Education	(16,983,715)	(22,059,654)	(24,477,790)	(27,219,557)	(25,958,256)	(25,883,950)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Home To School Transportation	(714,250)	795,771	833,937	900,566	834,400	870,000
Supplemental Program 01000.0	0	4,494,858	10,163,858	4,564,754	5,189,496	5,189,660
S and C Miscellaneous 02000.0	0	0	0	5,540,760	6,339,212	6,048,641
S and C Miscellaneous 03000.0	0	0	0	167,716	174,844	184,295
BIA- General Fund 04000.0				792,271	1,405,369	1,875,277
EAIS - S&C General Fund 05000.0				434,812	1,298,619	1,970,504
CTE Instructional Program 09635.1	0	0	0	425,555	1,531,235	1,425,701
CTE Administrative Program 09635.2	0	0	0	536,953	282,201	289,607
Common Core State Standards - General 07405.0	0	0	0	950,962	1,547,037	1,491,776
Special Education Transportation	(2,916,685)	4,119,609	4,470,123	4,342,698	4,470,127	4,270,127
Unrestricted Resource 00000.0 Offset	0	(9,410,238)	(15,467,918)	(18,657,048)	(23,072,540)	(23,615,588)
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(4,542,959)	(4,676,133)	(5,787,970)	(7,346,350)	(8,290,495)	(8,541,602)
S and C Special Education 65002.0	0	0	0	(1,471,075)	(5,202,235)	(4,597,660)
Continuation Education	(427,773)	0	0	0	0	0
Advance Path	0	0	0	0	0	0
Community Day School	(68,164)	0	0	0	0	0
Ab1113-Violence Prevention	0	0	0	0	0	0
School Library Improvement Block Grant	0	0	0	0	0	0
Supplemental Counseling Program	0	0	0	0	0	0
Instructional Materials Program - Interest Due	0	0	0	0	0	0
Other	(1,045,919)	(941,252)	(72,896)	(160,414)	(110,086)	(75,000)
Interfund Transfer In						
Retiree Benefits Fund #20.0	2,754,248	0	0	0	0	0
Debt Service Fund #56.0	0	0	0	1,370,025 *	1,481,351	0
Capital Outlay Fund #40.1	0	0	0	0	0	0
Other Transfers In	0	0	0	0	0	0
Interfund Transfer Out						
Special Reserve Fund #40.1	(2,158,297)	(934,878)	(1,627,034)	(2,188,798)	(1,015,000)	(1,015,000)
Deferred Maint. Fund #14.0	0	0	0	0	0	0
Measure K #21.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(26,103,514)	(28,611,917)	(31,965,690)	(37,016,168)	(39,140,416)	(40,038,663)
Net Increase/Decrease in Fund Balance	(10,395,419)	(7,180,379)	1,274,188	11,696,793	97,777	(6,860,058)

* Solvency Transfer in from Fund 56.0 for Common Core State Standards (CCSS) Program.

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Beginning Fund Balance	48,794,431	38,399,012	31,218,633	32,492,821	44,189,614	44,287,391
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(10,395,419)	(7,180,379)	1,274,188	11,696,793	97,777	(6,860,058)
Ending Fund Balance	38,399,012	31,218,633	32,492,821	44,189,614	44,287,391	37,427,333
Components of Ending Fund Balance						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	126,879	91,332	70,806	61,631	61,631	61,631
Economic Uncertainties - 3%	6,799,194	6,778,978	7,263,669	8,045,298	8,398,250	8,272,667
Other Designated Funds						
Prepaid Expenditures	0	8,596	2,080,215	1,324,233	888,655	453,078
Regular Carry-overs	2,452,101	3,427,468	2,667,678	1,759,616	200,000	200,000
Reserve MAA	935,059	935,059	935,059	1,389,566	1,389,566	1,389,566
Reserve Accreditation or City of Glendale Loan	0	0	266,000	0	0	0
Board Elections	0	0	0	200,000	0	0
Unrestricted CTE assigned	0	0	0	262,564	0	0
Supplemental program	0	0	0	1,221,818	680,000	680,000
Reserve E-rate	543,679	0	0	0	0	0
Reserve ERRP, Mandated Cost	206,548	0	0	0	0	0
Reserve Planned Optional Draw	2,666,555	2,604,225	2,470,397	2,142,282	0	0
Future LACOE system charge	0	0	0	0	1,400,000	1,400,000
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	0	6,913,122	0	0	0
11-12 Reserve for Additional State Reduction, Other	0	0	0	0	0	0
Undesignated Balance	24,598,997	17,302,975	9,755,875	27,712,606	31,199,289	24,900,391
Total Components of Ending Fund Balance	38,399,012	31,218,633	32,492,821	44,189,614	44,287,391	37,427,333

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Restricted General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenues						
LCFF/Revenue Limit	5,400,582	0	0	0	0	0
Federal Revenue	18,709,684	15,920,053	15,077,937	14,610,862	17,920,751	12,994,032
State Revenue	22,045,308	22,013,348	25,379,585	28,874,391	18,230,235	17,519,936
Local Revenue	5,946,929	5,395,119	6,116,228	7,394,277	10,363,180	7,312,143
Total Revenues	52,102,503	43,328,521	46,573,750	50,879,531	46,514,166	37,826,111
Expenditures						
Certificated Salaries	24,138,287	22,235,322	22,198,451	23,198,391	25,548,538	23,640,798
Classified Salaries	15,422,419	14,960,754	14,862,374	16,539,277	17,892,186	17,185,545
Employee Benefits	15,315,076	13,756,121	19,370,992	22,634,503	17,978,451	17,076,482
Books & Supplies	3,889,257	4,382,051	5,049,943	5,064,189	8,850,721	3,465,219
Contracted Services	18,995,539	13,500,915	15,824,113	15,668,243	15,634,211	13,329,688
Capital Outlay	144,094	356,610	200,848	192,358	350,809	74,750
Other Outgo	572,638	489,345	338,363	259,691	530,000	530,000
Direct Support / Indirect Support	687,307	560,147	561,102	866,232	913,980	688,519
Total Expenditures	79,164,617	70,241,266	78,406,185	84,422,883	87,698,896	75,991,001
Other Financing Sources/Uses						
Transfers In/Out	0	(97,393)	(212,973)	(393,371)	(858,773)	(858,773)
Other Uses	0	0	0	0	0	0
Contributions	26,706,226	27,677,039	30,338,656	36,197,396	39,606,767	39,023,663
Net Increase/Decrease in Fund Balance	(355,888)	666,901	(1,706,752)	2,260,672	(2,436,736)	0
Beginning Fund Balance	8,481,391	8,125,503	8,792,403	7,083,817	9,344,489	6,907,753
Restatements/Audit Adjustments	0	0	(1,835)	0	0	0
Net Increase/Decrease in Fund Balance	(355,888)	666,901	(1,706,752)	2,260,672	(2,436,736)	0
Ending Fund Balance	8,125,503	8,792,403	7,083,817	9,344,489	6,907,753	6,907,753

GLENDALE UNIFIED SCHOOL DISTRICT

2016-17 Estimated Actuals

Combined General Fund - Fund #01.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
LFFF/Revenue Limit	134,106,711	165,117,512	182,221,414	204,294,373	214,929,565	221,709,082
Federal Revenue	20,024,633	16,057,552	15,203,951	15,195,305	18,120,751	13,194,032
State Revenue	45,583,853	26,713,384	31,484,905	47,071,060	28,088,464	22,131,824
Local Revenue	13,412,291	11,564,001	12,779,467	14,203,299	14,982,592	11,860,570
TOTAL REVENUES	213,127,487	219,452,449	241,689,737	280,764,038	276,121,372	268,895,508
Expenditures						
Certificated Salaries	105,406,570	105,934,311	108,952,046	120,285,565	124,853,473	124,963,223
Classified Salaries	31,925,210	31,892,895	32,776,121	37,363,102	40,394,121	41,215,199
Employee Benefits	51,285,371	49,907,607	57,168,022	66,308,293	66,230,469	70,665,451
Books & Supplies	6,469,475	7,682,787	9,292,078	8,810,999	14,611,272	6,947,809
Contracted Services	28,873,839	28,477,724	31,605,327	32,256,369	30,979,999	29,395,200
Capital Outlay	184,786	569,421	338,150	368,244	479,005	156,342
Other Outgo	690,638	789,456	523,560	692,367	920,570	939,569
Direct Support / Indirect Support	(354,383)	(320,544)	(373,009)	(490,510)	(401,000)	(401,000)
Total Expenditures	224,481,506	224,933,656	240,282,294	265,594,430	278,067,909	273,881,793
Other Financing Sources/Uses	602,711	(1,032,271)	(1,840,007)	(1,212,144)	(392,422)	(1,873,773)
Net Increase/Decrease in Fund Balance	(10,751,307)	(6,513,478)	(432,564)	13,957,464	(2,338,959)	(6,860,058)
Beginning Fund Balance	57,275,821	46,524,513	40,011,035	39,576,636	53,534,103	51,195,144
Restatements/Audit Adjustments	0	0	(1,835)	0	0	0
Net Increase/Decrease in Fund Balance	(10,751,307)	(6,513,478)	(432,564)	13,957,464	(2,338,959)	(6,860,058)
Ending Fund Balance	46,524,513	40,011,035	39,576,636	53,534,103	51,195,144	44,335,086

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Special Education Pass-Through Fund - Fund #10.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Federal Revenue	2,998,786	5,222,223	3,685,221	4,714,348	4,900,000	5,299,882
State Revenue	9,675	5,923	2,702	0	5,000	11,000
Local Revenue	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Revenue	3,008,461	5,228,146	3,687,923	4,714,348	4,905,000	5,310,882
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	3,008,461	5,228,146	3,687,923	4,714,348	4,905,000	5,310,882
Direct Support/Indirect Support	0	0	0	0	0	0
Total Expenditures	3,008,461	5,228,146	3,687,923	4,714,348	4,905,000	5,310,882
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0

Note:
According to our Auditors, since the monies we receive in Fund 10.0 belongs to La Canada and Burbank USDs, we must not accrue it as receivable to avoid overstating our assets. We will record the income in the year it is received and pay in the same year. In 2016-17 we won't have fund 10 as a reclassification item in our audit report. The plan is to record the in and out in the year it occurred.

The State Revenue (interest) is being transferred to Fund 01.0. If we don't receive the income before the year end closing from LACOE, we will end up with a state revenue balance in our books for that particular year.

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Child Development - Fund #12.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Federal	1,100,760	1,030,287	1,028,653	764,793	782,000	782,000
State	2,160,140	2,003,125	2,224,687	2,723,647	2,701,000	2,701,000
Parent Fees	237,028	245,135	240,632	259,672	242,730	108,115
Other	0	0	0	0	0	0
Interest	3,342	3,459	2,936	3,055	6,600	7,000
Total Revenue	3,501,271	3,282,006	3,496,908	3,751,167	3,732,330	3,598,115
Expenditures						
Certificated Salaries	1,348,301	1,318,665	1,407,817	1,500,377	1,726,248	1,674,759
Classified Salaries	918,759	948,694	990,907	1,117,592	1,256,959	1,154,441
Employee Benefits	843,794	786,556	902,388	1,032,267	1,201,641	1,224,900
Books & Supplies	155,602	119,588	175,679	244,742	149,382	153,305
Contracted Services	137,261	104,603	118,595	97,453	135,350	131,483
Capital Outlay	0	0	0	0	3,923	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	104,154	93,098	111,559	149,051	111,000	111,000
Total Expenditures	3,507,871	3,371,205	3,706,945	4,141,483	4,584,503	4,449,888
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	97,393	212,973	393,371	858,773	858,773
Total Other Financing Sources/Uses	0	97,393	212,973	393,371	858,773	858,773
Net Increase/Decrease in Fund Balance	(6,600)	8,194.23	2,936	3,055	6,600	7,000
Beginning Fund Balance	177,036	170,436	178,630	181,567	184,621	191,221
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	177,036	170,436	178,630	181,567	184,621	191,221
Net Increase/Decrease in Fund Balance	(6,600)	8,194	2,936	3,055	6,600	7,000
Ending Fund Balance	170,436	178,630	181,567	184,621	191,221	198,221

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Nutrition Services - Fund #13.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Food Services Sales	2,001,663	1,876,391	1,886,483	2,022,283	1,975,800	1,975,800
Federal Revenue: Child Nutrition Program	6,190,447	6,285,808	6,265,572	6,123,498	6,300,000	6,500,000
State Revenue: Child Nutrition Program	517,176	485,073	523,712	483,413	520,000	520,000
Interest	27,725	30,118	33,047	34,739	39,200	40,000
Total Revenue	8,737,011	8,677,390	8,708,813	8,663,934	8,835,000	9,035,800
Expenditures						
Classified Salaries	2,860,731	2,785,428	2,821,960	3,150,896	3,300,000	3,318,483
Employee Benefits	1,348,107	1,274,109	1,325,284	1,435,525	1,719,463	1,654,629
Book and Other Supplies	3,577,249	3,628,936	3,766,940	3,877,715	3,951,660	3,951,660
Contracted Services	391,326	320,196	359,545	498,031	330,000	286,650
Capital Outlay	58,084	64,876	81,667	13,454	0	0
Direct Support/Indirect Support	250,229	227,446	261,450	341,459	290,000	290,000
Total Expenditures	8,485,726	8,300,991	8,616,845	9,317,080	9,591,123	9,501,422
Other Financing Sources/Uses						
Interfund Transfer In from Fund 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	52,163	42,197	0	0
Net Increase/Decrease in Fund Balance	251,285	376,400	144,131	(610,949)	(756,123)	(465,622)
Beginning Fund Balance	5,273,294	5,524,579	5,900,979	6,045,109	5,434,160	4,678,037
Net Increase/Decrease in Fund Balance	251,285	376,400	144,131	(610,949)	(756,123)	(465,622)
Ending Fund Balance	5,524,579	5,900,979	6,045,109	5,434,160	4,678,037	4,212,415

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Deferred Maintenance - Fund #14.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Allowance from State	0	0	0	0	0	0
Interest	31,838	31,593	33,842	39,665	52,500	53,000
Total Revenue	31,838	31,593	33,842	39,665	52,500	53,000
Expenditures						
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Transfer Out To General Fund	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	31,838	31,593	33,842	39,665	52,500	53,000
Beginning Fund Balance	4,934,042	4,965,879	4,997,473	5,031,314	5,070,979	5,123,479
Net Increase/Decrease in Fund Balance	31,838	31,593	33,842	39,665	52,500	53,000
Ending Fund Balance	4,965,879	4,997,473	5,031,314	5,070,979	5,123,479	5,176,479

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Measure S Projects Fund # 21.1

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Interest	207,627	135,106	456,489	583,716	1,050,700	1,000,000
Other Local Revenue	2	0	142,121	1	60,000	0
Total Revenue	207,629	135,106	598,610	583,717	1,110,700	1,000,000
Expenditures						
Certificated & Classified Salaries	750,244	963,412	1,217,918	1,546,700	1,329,957	1,168,259
Employee Benefits	322,985	379,117	498,573	644,386	579,424	535,425
Books & Supplies	1,309,775	1,585,358	441,010	819,100	279,551	189,422
Contracted Services	1,507,219	628,868	369,958	158,192	0	0
Capital Outlay	19,319,883	18,116,686	29,348,487	54,101,503	62,323,760	47,811,212
Other Outgo - COP Payment	1,267,644	1,268,519	6,619,697	0	0	0
Total Expenditures	24,477,751	22,941,960	38,495,643	57,269,880	64,512,692	49,704,318
Other Financing Sources/Uses						
Inter-Fund Transfer Out	0	0	0	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	13,081,248	15,505,401	22,725,870	36,596,928	2,950,000	0
Proceeds from Sale of Bonds	0	0	70,000,000	0	70,000,000	0
Total Other Financing Sources/Uses	13,081,248	15,505,401	92,725,870	36,596,928	72,950,000	0
Net Increase/Decrease in Fund Balance	(11,188,873)	(7,301,453)	54,828,837	(20,089,235)	9,548,008	(48,704,318)
Beginning Fund Balance	39,378,211	28,189,338	20,887,885	75,716,722	55,627,487	65,175,495
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	39,378,211	28,189,338	20,887,885	75,716,722	55,627,487	65,175,495
Net Increase/Decrease in Fund Balance	(11,188,873)	(7,301,453)	54,828,837	(20,089,235)	9,548,008	(48,704,318)
Ending Fund Balance	28,189,338	20,887,885	75,716,722	55,627,487	65,175,495	16,471,177

* 2013-14 - \$11.5M cash balance transfer from Fund 40.1, \$4M from Fund 25.0, \$5,396 from Fund 35.0, and \$5.25 prior year interest from Fund 21.2 to Fund 21.1

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Clean Renewable Energy Bonds Fund # 21.2

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Interest	5	0	0	0	0	0
Other Local Revenue	0	0	0	0	0	0
Total Revenue	5	0	0	0	0	0
Expenditures						
Certificated & Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	106,400	0	0	0	100,000	0
Capital Outlay	2,202,169	2,430,405	(1)	573,808	900,000	9,720,440
Other Outgo	5,094	0	0	0	0	0
Total Expenditures	2,313,663	2,430,405	(1)	573,808	1,000,000	9,720,440
Other Financing Sources/Uses						
Inter-Fund Transfer Out to Fund 21.1	0	(5)	0	0	0	0
Inter-Fund Transfer In	0	0	0	0	0	0
Proceeds from Sale of Bonds	5,380,000	0	0	0	10,733,500	0
Total Other Financing Sources/Uses	5,380,000	(5)	0	0	10,733,500	0
Net Increase/Decrease in Fund Balance	3,066,343	(2,430,410)	1	(573,808)	9,733,500	(9,720,440)
Beginning Fund Balance	5,094	3,071,437	641,027	641,028	67,220	9,800,720
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	5,094	3,071,437	641,027	641,028	67,220	9,800,720
Net Increase/Decrease in Fund Balance	3,066,343	(2,430,410)	1	(573,808)	9,733,500	(9,720,440)
Ending Fund Balance	3,071,437	641,027	641,028	67,220	9,800,720	80,280

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Developer Fee - Fund #25.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Developer Fees	3,110,867	1,324,997	4,487,654	3,847,174	1,371,233	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	57,868	49,229	39,544	80,491	109,000	110,000
Total Revenue	3,168,735	1,374,226	4,527,198	3,927,665	1,480,233	1,110,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	24,691	26,703	28,039	31,884	33,725	29,389
Employee Benefits	15,403	14,035	14,322	16,089	17,232	17,455
Books & Supplies	0	0	0	0	500	500
Contracted Services	0	22,130	13,595	7,253	35,000	363,000
Capital Outlay	0	0	0	0	0	100,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	40,094	62,867	55,956	55,226	86,457	510,344
Other Financing Sources/Uses						
Interfund Transfer Out - Unrestricted General Fund	(4,316,777)	0	0	0	0	0
Interfund Transfer Out - Fund 21.1 and Fund 40.1	0	(4,000,000)	0	(1,650,000)	(2,950,000)	0
Total Other Financing Sources/Uses	(4,316,777)	(4,000,000)	0	(1,650,000)	(2,950,000)	0
Net Increase/Decrease in Fund Balance	(1,188,136)	(2,688,641)	4,471,242	2,222,440	(1,556,224)	599,656
Beginning Fund Balance	8,730,220	7,542,084	4,853,443	9,324,685	11,547,125	9,990,901
Net Increase/Decrease in Fund Balance	(1,188,136)	(2,688,641)	4,471,242	2,222,440	(1,556,224)	599,656
Ending Fund Balance	7,542,084	4,853,443	9,324,685	11,547,125	9,990,901	10,590,557

* 2012-13 - Keppel Transfer
** 2013-14 - General Measure S Support
*** 2015-16 - \$1M for Muir ORG Project & \$6.5K for Cloud Preschool Capital Improvement

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
County School Facilities Fund - Fund #35.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budgets
Revenue						
School Facilities Apportionment	4,322,173	17	22,725,870	35,604,192	0	0
Interest	18,405	4,904	67,278	46,030	1,472	1,500
Total Revenue	4,340,578	4,921	22,793,148	35,650,223	1,472	1,500
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Fin. Sources/Uses (Transfers Out)	(4,316,777)	(5,396) *	(22,725,870) **	(35,596,928) **	0	0
Total Other Financing Sources/Uses	(4,316,777)	(5,396)	(22,725,870)	(35,596,928)	0	0
Net Increase/Decrease in Fund Balance	23,801	(475)	67,278	53,295	1,472	1,500
Beginning Fund Balance	451	24,252	23,777	91,055	144,350	145,822
Net Increase/Decrease in Fund Balance	23,801	(475)	67,278	53,295	1,472	1,500
Ending Fund Balance	24,252	23,777	91,055	144,350	145,822	147,322

* 2013-14 - Cash balance transfer from Fund 35.0 to Fund 21.1.

** 2014-15 - State ORG fund transfer to Fund 21.1 for Balboa ES \$7,086,430, R. D. White ES \$5,568,599 and Verdugo Woodlands ES \$10,070,841.

*** 2015-16 - State ORG fund transfer to Fund 21.1 for Fremont ES \$7,722,626, Jefferson ES \$6,801,903, La Crescenta ES \$4,687,357, Lincoln ES \$2,152,464, Muir ES \$3,696,014, Glendale HS \$5,899,297, and Hoover HS \$4,637,267.

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Capital Outlay - Special Reserve Fund #40.1

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Unaudited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
State Revenue - (Prop 39)	0	359,088	837,871	1,609,911	0	2,443,465
Local Revenue	0	230,237	414,121	537,478	555,000	115,000
Interest and Other	360,721	137,834	96,697	127,071	195,000	190,000
Total Revenue	360,721	727,159	1,348,689	2,274,460	750,000	2,748,465
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	42,836	75,679	162,306	85,170
Employee Benefits	0	0	19,832	31,535	92,396	37,920
Books & Supplies	67,077	13,383	21,493	3,292	40,000	1,071,045
Contracted Services	64,006	125,527	272,972	185,246	790,493	807,287
Capital Outlay	810,528	1,252,192	3,910,281	1,468,786	2,000,000	5,565,279
Other Outgo (make COPS or CREBS Payment)	4,437,379	770,281	501,258	492,446	912,091	1,209,874
Total Expenditures	5,378,989	2,161,383	4,768,673	2,256,985	3,997,286	8,776,575
Other Financing Sources/Uses						
Interfund Transfers In	2,158,297	934,878	1,574,871	2,796,601	1,015,000	1,015,000
Property Swap Net Proceeds			7,200,000			
Interfund Transfers Out	0	(11,500,000)	0	0	0	0
Total Other Financing Sources/Uses	2,158,297	(10,565,122)	8,774,871	2,796,601	1,015,000	1,015,000
Net Increase/Decrease in Fund Balance	(2,859,971)	(11,999,346)	5,354,888	2,814,077	(2,232,286)	(5,013,110)
Beginning Fund Balance	26,205,063	23,345,092	11,345,746	16,700,634	19,514,710	17,282,424
Audit Adjustments						
Net Increase/Decrease in Fund Balance	(2,859,971)	(11,999,346)	5,354,888	2,814,077	(2,232,286)	(5,013,110)
Ending Fund Balance	23,345,092	11,345,746	16,700,634	19,514,710	17,282,424	12,269,314

In 2011-12 and 2012-13 ongoing the COP payment will be made from Measure S Fund 21.1.

* 2013-14 - General Measure S Support - Reflects cash balance transfer from Fund 40.1 to 21.1

** 2014-15 - Cash balance transfer of \$1,329,629 and \$245,242 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project area respectively.

*** 2014-15 - PDC/Palmer Property Swap Net Proceeds.

* 2015-16 - Cash balance transfer of \$1,256,806 and \$889,795 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project area respectively.

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Food Services Capital Outlay - Special Reserve Fund #40.2

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Interest	7,662	7,534	8,070	9,459	12,500	13,000
Total Revenue	7,662	7,534	8,070	9,459	12,500	13,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	10,987	0	0	0	100,000	900,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	10,987	0	0	0	100,000	900,000
Other Financing Sources/Uses						
Interfund Transfers In (mostly Fund 13.0)	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(3,325)	7,534	8,070	9,459	(87,500)	(887,000)
Beginning Fund Balance	1,187,530	1,184,205	1,191,739	1,199,809	1,209,268	1,121,768
Net Increase/Decrease in Fund Balance	(3,325)	7,534	8,070	9,459	(87,500)	(887,000)
Ending Fund Balance	1,184,205	1,191,739	1,199,809	1,209,268	1,121,768	234,768

* 17-18 Budgeted prior year carry-over

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Bond Interest and Redemption - Fund #51.0 (County Administered)

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Federal Revenue						
All Other Federal Revenue	142,674	131,331	132,330	132,615	0	0
State Revenue						
Voted Indebtedness Levies						
Homeowners Exemptions	78,303	72,547	103,446	86,858	0	0
Local Revenue						
County & District Taxes -						
Secured Roll	10,820,997	10,123,026	16,310,239	14,550,115	16,405,451	16,405,451
Unsecured Roll	346,351	337,827	345,701	573,108	220,887	220,887
Prior Year's Taxes	741,954	154,960	245,507	328,973	164,487	164,487
Supplemental Taxes	108,936	164,417	367,671	363,652	181,826	181,826
Penalties and Interest	76,570	45,792	52,121	44,000	0	0
on Delinquent Non-Revenue Limit Taxes						
Other Local Revenue	12,073	51	2,245,505	8,046	0	0
Interest	33,178	33,210	49,653	75,246	22,574	22,574
Total Revenue	12,361,036	11,063,161	19,852,173	16,162,613	16,995,225	16,995,225
Expenditures						
Other Outgo	11,645,113	11,330,397	12,390,274	19,049,866	16,585,831	16,585,831
Total Expenditures	11,645,113	11,330,397	12,390,274	19,049,866	16,585,831	16,585,831
Other Financing Sources/Uses						
Debt Service - Principal Payment	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	715,923	(267,236)	7,461,899	(2,887,253)	409,394	409,394
Beginning Fund Balance	9,244,189	9,960,112	9,692,876	17,154,775	14,267,522	14,676,916
Net Increase/Decrease in Fund Balance	715,923	(267,236)	7,461,899	(2,887,253)	409,394	409,394
Ending Fund Balance	9,960,112	9,692,876	17,154,775	14,267,522	14,676,916	15,086,310

GLENDALE UNIFIED SCHOOL DISTRICT
 2016-17 Estimated Actuals
 Debt Service Fund #56.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
Local Revenue	96,647	95,906	102,731	120,136	134,000	135,000
Interest						
Total Revenue	96,647	95,906	102,731	120,136	134,000	135,000
Expenditures						
Other Outgo (COPS Payment)	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Interfund Transfers In	0	0	0	0	0	0
Interfund Transfers Out	12,603	0	0	1,370,025 *	1,481,351	0
Total Other Financing Sources/Uses	12,603	0	0	1,370,025	1,481,351	0
Net Increase/Decrease in Fund Balance	84,044	95,906	102,731	(1,249,888)	(1,347,351)	135,000
Beginning Fund Balance	14,990,549	15,074,594	15,170,500	15,273,231	14,023,342	12,675,991
Net Increase/Decrease in Fund Balance	84,044	95,906	102,731	(1,249,888)	(1,347,351)	135,000
Ending Fund Balance	15,074,594	15,170,500	15,273,231	14,023,342	12,675,991	12,810,991

* Solvency Transfer to Unrestricted General Fund for Common Core State Standards (CCSS) Math Program.

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
Self Insurance - Dental & Vision Insurance Fund # 67.0

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	3,538,521	3,449,578	3,480,588	3,519,239	3,300,000	3,615,000
	12,588	16,278	19,150	25,393	36,000	37,000
All Other Local Revenue	1,184,035	0	21,485	0	0	0
Total Revenue	4,735,144	3,465,857	3,521,223	3,544,632	3,336,000	3,652,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	514	873	890	0	0
Contracted Services	2,899,333	3,263,447	3,110,757	3,227,171	3,400,000	3,615,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,899,333	3,263,961	3,111,630	3,228,061	3,400,000	3,615,000
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	1,835,811	201,895	409,593	316,571	(64,000)	37,000
Beginning Fund Balance	1,191,857	3,027,668	3,229,563	3,639,156	3,955,727	3,891,727
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,191,857	3,027,668	3,229,563	3,639,156	3,955,727	3,891,727
Net Increase/Decrease in Fund Balance	1,835,811	201,895	409,593	316,571	(64,000)	37,000
Ending Fund Balance	3,027,668	3,229,563	3,639,156	3,955,727	3,891,727	3,928,727

GLENDALE UNIFIED SCHOOL DISTRICT

2016-17 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
In-District Premiums/Contrib	4,195,451	4,618,869	4,948,475	4,957,235	5,059,231	4,458,667
Local Revenue	0	0	0	0	0	0
Interest	32,628	28,592	26,491	27,222	33,200	33,000
Total Revenue	4,228,079	4,647,461	4,974,966	4,984,457	5,092,431	4,491,667
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	1,228	3,121	0	0	10,000	10,000
Pre 2005-06 Claims	(572,218)	(418,225)	538,630	(556)	0	0
Current Year Coverage	4,130,967	4,616,593	4,925,391	4,946,108	4,899,231	4,298,667
Misc. Contract Services	199,843	119,770	128,852	116,229	150,000	150,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	3,759,820	4,321,258	5,592,873	5,061,781	5,059,231	4,458,667
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	468,258	326,202	(617,907)	(77,324)	33,200	33,000
Beginning Fund Balance	1,573,479	2,041,737	2,367,940	1,750,033	1,672,709	1,705,909
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,573,479	2,041,737	2,367,940	1,750,033	1,672,709	1,705,909
Net Increase/Decrease in Fund Balance	468,258	326,202	(617,907)	(77,324)	33,200	33,000
Ending Fund Balance	2,041,737	2,367,940	1,750,033	1,672,709	1,705,909	1,738,909

GLENDALE UNIFIED SCHOOL DISTRICT

2016-17 Estimated Actuals

Self Insurance - Early Retirement Benefits Fund # 67.2

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Proposed Budget
Revenue						
In-District Premiums/Contrib	2,685,811	1,306,335	139,203	2,216,492	2,300,000	2,277,237
Interest	27,778	24,193	13,470	3,069	4,500	5,000
Total Revenue	2,713,589	1,330,528	152,672	2,219,561	2,304,500	2,282,237
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	2,687,053	2,954,600	2,501,690	2,284,097	2,300,000	2,277,237
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,687,053	2,954,600	2,501,690	2,284,097	2,300,000	2,277,237
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	26,536	(1,624,072)	(2,349,018)	(64,535)	4,500	5,000
Beginning Fund Balance	4,563,596	4,590,131	2,966,059	617,043	552,507	557,007
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	4,563,596	4,590,131	2,966,059	617,043	552,507	557,007
Net Increase/Decrease in Fund Balance	26,536	(1,624,072)	(2,349,018)	(64,535)	4,500	5,000
Ending Fund Balance	4,590,131	2,966,059	617,043	552,507	557,007	562,007

GLENDALE UNIFIED SCHOOL DISTRICT
2016-17 Estimated Actuals
McLennan & Other Scholarships Trust Fund #73.0

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenue						
Local, Interest, Transfers In	3,218	2,642	2,780	4,916	4,212	4,100
Total Revenue	3,218	2,642	2,780	4,916	4,212	4,100
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Other Uses	3,176	3,142	2,490	3,656	4,212	4,100
Total Other Financing Sources/Uses	3,176	3,142	2,490	3,656	4,212	4,100
Net Increase/Decrease in Fund Balance	42	(500)	289	1,260	0	0
Beginning Fund Balance	336,353	336,395	335,895	336,185	337,445	337,445
Net Increase/Decrease in Fund Balance	42	(500)	289	1,260	0	0
Ending Fund Balance	336,395	335,895	336,185	337,445	337,445	337,445