

GLENDALE UNIFIED SCHOOL DISTRICT

May 19, 2015

DISCUSSION REPORT NO. 1

TO: Board of Education
FROM: Dr. Richard M. Sheehan, Superintendent
SUBMITTED BY: Robert McEntire, Chief Business and Financial Officer
PREPARED BY: Karineh Savarani, Director Financial Services
Craig Larimer, Financial Analyst
SUBJECT: **2015-16 Proposed Budget**

The Proposed Budget report provides a picture of a district's financial condition before the May Revised Budget. The Adopted Budget report reflects the changes and updates included in the May Revised 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 2015-16 Budget Report. In addition, the 2015-16 Proposed Budget Report contains detailed budget assumptions and multi-year projections.

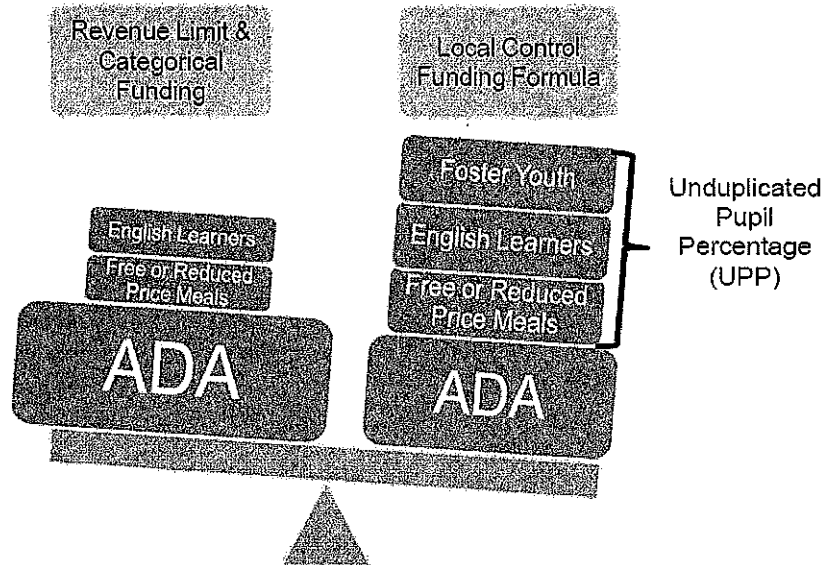
In 2013-14 the State Budget took a radical change. It dramatically changed how schools are funded and started the fiscal restoration for School Districts. The Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) are the new funding models used to fund school districts and bring new measurement goals to increase student achievement.

Local Control Funding Formula

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing Local Educational Agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the State's commitment to ensure that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

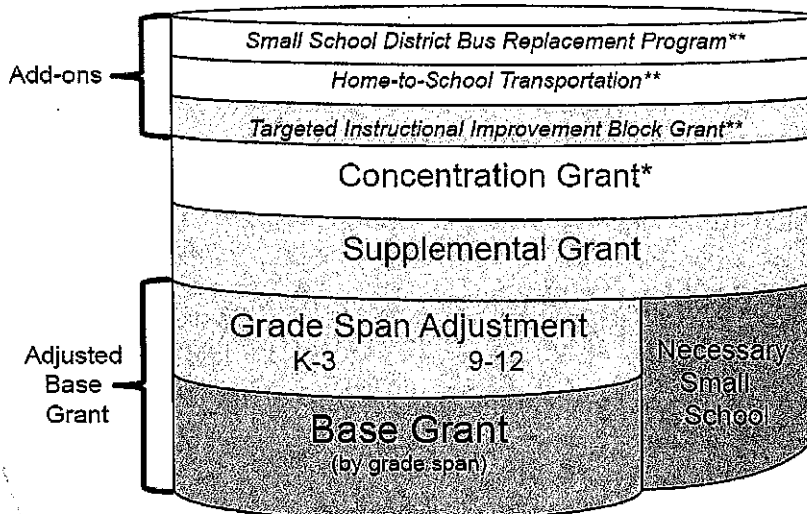
The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, in addition to, the District's ADA. **LCFF is a restoration funding model** and full implementation is anticipated to occur by 2020-21.

Funding Basis: Student Population



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.

Target Entitlement



*Unduplicated Pupil Percentage (UPP) must be above 55%
 **Funded at 2012-13 award level

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 Percentages**
 - 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 2015-16 Proposed Budget was developed based on the Governor's January proposal, prior to the Governor's "May Revise" and legislature approval. The Proposed Budget will be adjusted in June base on May revise and again in July based on the State approved Budget.

2015-16 Governor's January Proposal for the State Budget and K-12 Education

Per the Governor's January budget proposal for 2015-16, the minimum guarantee increases by \$2.5 billion to \$65.7 billion from the revised current year level.

The following pages contain multi-year budget assumptions, explanations and a summary of the District's proposed budget for 2015-16.

2015-16 Primary Budget Components

- The net impact of COLA, gap funding and ADA changes, results in projected net revenue increases of \$14.4 million in 2015-16 and \$7.2 million in 2016-17.
- The current 2014-15 CalSTRS employer rate is 8.88%. The Governor's revised CalSTRS rate would result in 1.85% rate increase in 2015-16 and an additional increase of 1.85% in each future year until the rate stabilizes in 2020-21.
- The District's net increase of LCFF from 2014-15 to 2015-16 is \$573 per Average Daily Attendance (ADA).
- One Time Mandated Cost is projected at \$170 per ADA.
- 2015-16 Health and Welfare increase of 9.9% costs \$2,065,443 (Unrestricted General Fund and Special Education).
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is 55.96%.
- Lottery revenue is estimated to be \$128 per ADA for unrestricted purposes and \$34 for restricted purposes.

Adjustments to the 2015-16 budgets that will be utilizing new revenues are listed in the Attachment B.

There will be some additional changes as we move through the implementation of LCAP and the budget. Major item that is outstanding is the employee compensation due to pending negotiations.

2015-16 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	\$ 196,194,778.00	\$ -	\$ 196,194,778
Federal Revenues	200,000	12,035,739	12,235,739
Other State Revenues	8,506,774	19,693,479	28,200,253
Other Local Revenues	4,417,896	5,114,538	9,532,434
TOTAL	\$ 209,319,448	\$ 36,843,756	\$ 246,163,204

2015-16 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 89% of the District's unrestricted budget, and approximately 85% of the total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$ 90,911,269	\$ 22,745,889	\$ 113,657,158
Classified Salaries	18,850,269	16,532,932	35,383,201
Benefits	43,467,558	16,123,845	59,591,403
Books and Supplies	2,364,510	3,049,874	5,414,384
Other Operating Expenditures	16,904,013	12,414,280	29,318,293
Capital Outlay	98,657	75,252	173,909
Other Outgo	(630,003)	1,117,073	487,070
TOTAL	\$ 171,966,273	\$ 72,059,145	\$ 244,025,418

Multi-Year Budget Assumptions Components

- The District's multi-year enrollment is projected to decline 194 students in 2015-16 and continue to decline 84 students in 2016-17. This is mainly at the secondary level.
- The District's projected net increase of LCFF from 2015-16 to 2016-17 is \$334 per ADA, and from 2016-17 to 2017-18 is \$0 per ADA.
- The Health and Welfare increase of 9.9% for 2016-17 and 2017-18 is \$3,180,886 and \$4,296,329, respectively.
- The unduplicated pupil count is 55.99% for 2016-17 and 2017-18.
- The Governor's proposals reflect categorical COLA's at 0.85% for 2014-15, 1.58% for 2015-16 and 2.17% for 2016-17. As stated previously, most state revenues have been shifted to the new LCFF account.
- The workers compensation rate is budgeted at 3.338% for 2015-16 and 2016-17.
- The multi-year plan reflects furlough days removed from 2016-17, reduced by 1 day and assigned to 2017-18 per negotiated agreements with both associations in August 2013.

Anticipated Major Adjustments to the May Revision of the State Budget

It is anticipated that the May Revision of the State Budget will have some major adjustments outlined as follows:

- State General Fund Revenue: An increase of \$5.6 billion over the January Budget over the three-year period 2013-14, 2014-15, and 2015-16.
- Rainy Day Fund: A contribution of \$1.9 billion to the state's Rainy Day Fund and \$1.9 billion to pay down existing debt and long term liabilities, consistent with voter-approved Proposition 2.
- Proposition 98: An increase of \$3.1 billion in 2014-15 and \$2.7 billion in 2015-16 compared to the January Budget proposal, bringing the guarantee to \$68.4 billion in the budget year. Of the increase in the guarantee, the General Fund provides \$5.5 billion and the local property tax contributes \$0.6 billion. Of the increase, the May Revision added \$2.4 billion to the \$1.1 billion proposed in January for one-time Proposition 98 funding for school districts, charter schools, and county offices for education to further the implementation of the state-adopted academic standards for a total of \$3.5 billion. All of these funds will offset any applicable mandate reimbursement claims.
- Local Control Funding Formula (LCFF): An increase of \$2.1 billion for gap closure in 2015-16 on top of the \$4 billion proposed in January, which equates to a 53% gap closure percentage. The total amount available for LCFF implementation will reach \$53.1 billion in the budget year.
- Career Technical Education (CTE): The May Revision provides an additional \$150 million for CTE, bringing the total to \$900 million to be provided over a three-year period compared to \$750 million proposed in January. The revised proposal, however, also increase the district matching rate to 1.5:1 in 2016-17 and 2.0:1 in 2017-18.

Conclusion

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years.** Administration is confident that the District will be able to maintain a minimum reserve of three percent, and have the necessary cash in order to ensure that the district remains fiscally solvent. Even though the May Revision is expected to benefit K-12 schools, schools are still in restoration mode following the draconian reductions that they endured during the great recession.

To Support 2014-15 Board Priority No. 2 - "Use Board adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs."

**2015-16 Proposed Budget
Multi-Year Budget Assumptions**

Category	2013-14 Actual	2014-15	2015-16	2016-17	2017-18
Local Control Funding Formula					
- Projected Net District LCFF Revenue Increase	\$7,281,008				
Adopted Budget		\$16,043,013	\$15,219,081	\$6,744,253	
State Budget Adoption		\$17,428,154	\$8,347,992	\$9,559,941	
First Interim		\$17,716,180	\$9,882,706	\$9,449,170	
Second Interim		\$16,837,149	\$14,540,766	\$6,950,476	
Proposed Budget		\$16,809,342	\$14,427,693	\$7,185,669	\$0
- Revenue Net Percentage Increase	5.10%	10.09%	7.94%	4.29%	0.00%
- Projected Increase In Funding Per ADA	\$317	\$684	\$573	\$334	\$0
- Total LCFF Funding Per ADA	\$6,526	\$7,210	\$7,783	\$8,117	\$0
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	56.14%				
Adopted Budget		56.97%	57.31%	58.00%	
State Budget Adoption		56.97%	57.31%	58.11%	
First Interim		57.46%	57.46%	57.54%	
Second Interim		55.91%	55.96%	55.99%	
Proposed Budget		55.91%	55.96%	55.99%	55.99%
Cost of Living Adjustment (COLA)	1.570%				
Adopted Budget		0.86%	2.12%	2.30%	
State Budget Adoption		0.85%	2.19%	2.14%	
First Interim		0.85%	2.19%	2.14%	
Second Interim		0.85%	1.58%	2.17%	
Proposed Budget		0.85%	1.58%	2.17%	0.00%
Gap Funding	12.002%				
Adopted Budget		28.05%	33.95%	21.67%	
State Budget Adoption		29.56%	20.68%	25.48%	
First Interim		29.56%	20.68%	25.48%	
Second Interim		29.15%	32.19%	23.71%	
Proposed Budget		29.27%	32.19%	23.71%	0.00%
Revenue ADA (Funded)	25,278				
Adopted Budget		25,117	24,975	24,798	
State Budget Adoption (includes 28 County)		25,209	25,003	24,826	
First Interim		25,255	25,255	25,068	
Second Interim		25,255	25,255	25,068	
Proposed Budget		25,209	25,208	25,057	24,981
Enrollment	26,070				
Adopted Budget		25,936	25,752	25,630	
State Budget Adoption		25,936	25,752	25,630	
First Interim		26,182	25,988	25,904	
Second Interim		26,182	25,988	25,904	
Proposed Budget		26,182	25,988	25,904	25,909
Unduplicated Count - Enrollment	14,637				
Adopted Budget		15,043	14,936	14,948	
State Budget Adoption		15,043	14,936	14,948	
First Interim		15,043	14,936	14,948	
Second Interim		14,568	14,568	14,568	
Proposed Budget		14,568	14,568	14,568	14,568
EMPLOYEE BENEFITS					
- Proposed Budget STRS Rates	8.250%	8.880%	10.730%	12.580%	14.430%
- PERS	11.442%	11.771%	11.847%	15.000%	16.600%
- Workers Compensation - Adopted & State Adoption	3.210%	3.338%	3.338%	3.338%	3.338%
- Retiree Benefits	0.909%	0.470%	1.611%	1.611%	1.611%
Utilizing Fund #67.1 Balance	See Below	See Below	---	---	---
- Health Insurance Increase (District-wide)	\$694,000	\$0	\$2,430,000	\$2,430,000	\$2,430,000
"SOLVENCY" TRANSFERS					
- Restricted Major Maintenance Reserve	\$700,000	\$0	\$0	\$0	\$0
- Early Retirement Benefit Fund #67.2	\$1,600,000	\$2,400,000	\$0	\$0	\$0
- Deferred Maintenance Fund #14.0	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0	\$0	\$0	\$1,270,025	\$1,381,351	\$0

2015-16 Proposed Budget Adjustment Impact on Unrestricted General Fund Ending Balance
As Of 5/13/15 at 4:35 pm

Major Changes	2013-14	2014-15	2015-16	2016-17	2017-18
Adopted Budget 2014-15 Ending Balance	\$ 26,173,867	\$ 23,757,606	\$ 31,656,585	\$ 47,562,629	\$ 64,594,664
Adjustment For Actual 2013-14 Ending Balance	\$ 5,044,766	\$ 5,044,766	\$ 5,044,766	\$ 5,044,766	\$ 5,044,766
Revised 2014-15 Ending Balance Reflecting Actuals Adjustment	\$ 31,218,633	\$ 28,802,372	\$ 36,701,351	\$ 52,607,395	\$ 59,549,898
Initial August Adjustments					
Revised LCFF Funding Variables		\$ 1,649,325	\$ (5,221,564)	\$ (2,405,876)	\$ (2,405,876)
LCFF Payment To LACOE For County Schools - LACOE will invoice GUSD		\$ (202,553)	\$ (213,570)	\$ (225,875)	\$ (225,875)
STRS Rate Increase		\$ (655,733)	\$ (2,597,598)	\$ (4,524,178)	\$ (4,524,178)
I READY		\$ (1,617,303)			
Additional Mandated Cost Revenue		\$ 1,617,303			
First Interim Adjustments					
RD White Psychologist (0.2 FTE)		\$ (21,400)	\$ (21,400)	\$ (21,400)	\$ (21,400)
Special Education RSP Teacher (2 FTE)		\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Middle and High School Instruments		\$ (100,000)	\$ -	\$ -	\$ -
Teacher Specialist (1 FTE)		\$ (98,000)	\$ (98,000)	\$ (98,000)	\$ (98,000)
Elementary PE Teacher (1 FTE)		\$ (106,780)	\$ (106,780)	\$ (106,780)	\$ (106,780)
Elementary Music Teacher (1 FTE)		\$ (104,500)	\$ (104,500)	\$ (104,500)	\$ (104,500)
Sr. Adm. Secretary		\$ (69,000)	\$ (69,000)	\$ (69,000)	\$ (69,000)
Teacher Specialist Intervention - .50 FTE		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Workers Comp Savings (3.52% to 3.338%)		\$ 242,103	\$ 242,103	\$ 242,103	\$ 242,103
Clerical Savings Daily HS and Roosevelt (-2 FTE)		\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000
Athletic Trainer		\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)
ETIS Staffing		\$ (330,000)	\$ (330,000)	\$ (330,000)	\$ (330,000)
Special Education Transportation		\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Special Education 1.5 FTE APH and 1 FTE OT		\$ (181,000)	\$ (181,000)	\$ (181,000)	\$ (181,000)
Verdugo Woodlands - Additional 0.5 FTE Teacher Specialist		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Certificated Daily Substitute Rate Increase from \$121 to \$131		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Miscellaneous		\$ (99,474)	\$ (1,000)	\$ (1,000)	\$ (1,000)
Site Carry-Over Budgeted		\$ (1,969,656)	\$ -	\$ -	\$ -
Assistant Operations Coordinator (2 FTE)		\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)
HR Typist Clerk III		\$ (58,000)	\$ (58,000)	\$ (58,000)	\$ (58,000)
Revised LCFF Funding Variables		\$ 471,282	\$ 2,005,996	\$ 1,895,225	\$ 1,895,225
Second Interim Adjustments					
Small Engine 0.8 FTE (Toll Auto Shop)		\$ (80,000)	\$ (80,000)	\$ (80,000)	\$ (80,000)
SPED Aides		\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)
Revised LCFF Funding Variables (lower unduplicated count & Gap %)		\$ (879,031)	\$ 3,779,029	\$ 1,280,335	\$ 1,280,335
ROP Income Loss		\$ -	\$ (1,815,658)	\$ (1,815,658)	\$ (1,815,658)
LACOE Contribution for ROP		\$ -	\$ 745,201	\$ -	\$ -
Site Carry-Over Budgeted		\$ (845,577)	\$ -	\$ -	\$ -
15-16 Health Insurance Increase 9.9% (Including SPED)		\$ -	\$ (1,115,443)	\$ (1,115,443)	\$ (1,115,443)
16-17 Health Insurance Increase 9.9% (Including SPED)		\$ -	\$ -	\$ (1,115,443)	\$ (1,115,443)
CCSS Math (9FTE)		\$ -	\$ (1,270,025)	\$ (1,381,351)	\$ (1,381,351)
Solvency Transfers- Debt Service Fund 56.0		\$ -	\$ 1,270,025	\$ 1,381,351	\$ 1,381,351
Unrestricted Salary Projection Adjustment		\$ 2,300,000	\$ -	\$ -	\$ -
One Time Mandated Cost (\$170 x 25255)		\$ -	\$ 4,293,350	\$ -	\$ -
Third Interim Adjustments					
Net Supplemental Program Adjustment		\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
ADA Adjustments (P2 Reporting Period)		\$ (187,576)	\$ (300,649)	\$ (65,456)	\$ (65,456)
2015-16 COLA Change From 1.58% to 1.02%		\$ -	???	???	???
SPED Additional EAI (ongoing)		\$ -	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)
SPED 1 Assitive Tech, 1 Coordinator, 1 RSP Teacher, and Classified Subs		\$ -	\$ (400,000)	\$ (400,000)	\$ (400,000)
2015-16 PERS Rate Change from 12.6% to 11.847%		\$ -	\$ 140,000	\$ -	\$ -
Carry-Over Budgeted for Supplemental Program		\$ (1,516,564)	\$ -	\$ -	\$ -
GOALBOOK		\$ (105,000)	\$ -	\$ -	\$ -
Retiree Benefits Account Savings		\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Reverse 16-17 \$3 Million Transfer In From Deferred Maintenance Fund 14.0		\$ -	\$ -	\$ (3,000,000)	\$ -
Additional OMM Contribution		\$ -	\$ (280,000)	\$ (280,000)	\$ (280,000)
MYP Adjustments		\$ -	\$ (148,685)	\$ (73,441)	\$ -
Reverse 2 Furlough Days In 1617		\$ -	\$ -	\$ (1,286,000)	\$ -
Utility Refund		\$ 75,000	\$ -	\$ -	\$ -
Current Year Impact	\$ -	\$ (5,240,934)	\$ (5,506,168)	\$ (17,508,387)	\$ (13,148,946)
Cumulative Impact to Ending Balance	\$ -	\$ (5,240,934)	\$ (10,747,102)	\$ (28,255,490)	\$ (41,404,436)
Adjusted Ending Balance Projection	\$ 31,218,633	\$ 23,561,438	\$ 25,954,249	\$ 24,351,905	\$ 18,145,462
Designated and Restricted Portion:					
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores & Prepaid Expense	\$ 99,928	\$ 99,928	\$ 99,928	\$ 99,928	\$ 99,928
3% Mandated Reserve for Economic Uncertainties	\$ 6,778,978	\$ 7,476,545	\$ 7,351,213	\$ 7,536,551	\$ 7,633,040
Reserve for City of Glendale Loan	\$ -	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000
Reserve for One Furlough Day 2017-18	\$ -	\$ -	\$ -	\$ -	\$ 643,000
Reserve LCFF Net Income Growth (Cumulative) less STRS/PERS Increase	\$ -	\$ -	\$ -	\$ 1,590,252	\$ 635,140
Reserve for Regular c/o, MAA, ROP, Supplemental c/o *	\$ 6,068,976	\$ 1,737,179	\$ 1,737,179	\$ 1,737,179	\$ 1,737,179
Reserve for Planned Operational Draw-Down	\$ 897,776	\$ 547,184	\$ 273,592	\$ -	\$ -
Adjusted Balance in Excess of Assigned And 3% Reserve	\$ 17,302,975	\$ 13,275,602	\$ 16,067,337	\$ 12,962,995	\$ 6,972,175

2015-16 BUDGET ALLOCATIONS AND STAFFING FORMULAS

Description	Elementary Schools	Middle Schools	High Schools	Comment
Teacher Staffing Ratios (students to teachers)				
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	33.3 : 1	n/a	Revised
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.3 : 1	Revised
<i>* Ratios have been or may be reduced with categorical or other funding.</i>				
Counselor Staffing Ratio (students to counselors)				
	n/a	600:1	600:1	
Elementary Music Teachers				
	5.2	n/a	n/a	
High School Librarians				
(sites can shift this FTE to a regular teaching position if they choose)	n/a	n/a	1 FTE per school	
Library Technicians				
	n/a	0.75 FTE per school	None	
School Site Administrative Support				
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	750 : 1	n/a	Revised
Associate & Assistant Principals -HS (can be augmented with transfer from teacher allocation)	n/a	n/a	750 : 1	
School Site Clerical Support (students to clerical support)				
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	
Clerical Substitutes				
	HR Administered Central Account	\$795 per Unrest. Clerk FTE	\$795 per Unrest. Clerk FTE	
Custodial Staff (students to custodial support)				
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	
Custodial Overtime				
	\$ 1 per student	\$ 1 per student	\$ 1 per student	
Custodial Supplies				
	\$10 per student	\$10 per student	\$10 per student	
Pool Supplies (Central FASO Account)				
	n/a	n/a	\$27,000 per year	
Instructional Material Support				
	\$31.50 per student	\$47.00 per student	\$49.00 per student	
Summer School Supplies				
	n/a	\$3 per summer student	\$3 per summer student	
Secondary Security Allocations				
	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				

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	196,194,778	203,380,447	203,380,447	203,380,447	0	0
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000	0	0
3) Other State Revenues	8300-8599	8,506,774	4,194,224	4,183,856	4,184,496	0	0
4) Other Local Revenues	8600-8799	4,417,896	3,672,695	3,672,695	3,672,695	0	0
5) TOTAL REVENUES		209,319,448	211,447,366	211,436,998	211,437,638	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	90,911,269	91,807,083	90,687,753	92,312,240	0	0
2) Classified Salaries	2000-2999	18,850,269	18,850,269	18,728,269	18,850,269	0	0
3) Employee Benefits	3000-3999	43,467,558	47,998,040	51,787,721	56,083,734	0	0
4) Books and Supplies	4000-4999	2,364,510	2,356,628	2,253,315	2,256,787	0	0
5) Services, Other Operatin Expense	5000-5999	16,904,013	17,135,795	17,379,166	17,634,705	0	0
6) Capital Outlay	6000-6999	98,657	98,657	98,657	98,657	0	0
7) Other Outgo	7100-7299	370,570	370,570	370,570	370,570	0	0
8) Direct Support/Indirect Cost	7300-7399	(1,000,573)	(999,285)	(999,303)	(999,308)	0	0
9) TOTAL EXPENDITURES		171,966,273	177,617,757	180,306,148	186,607,654	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		37,353,175	33,829,609	31,130,850	24,829,984	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,270,025	1,381,351	0	0	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000	0	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	(35,215,389)	(35,798,304)	(36,322,293)	(36,825,096)	0	0
4) TOTAL, OTHER SOURCES/USES		(34,960,364)	(35,431,953)	(37,337,293)	(37,840,096)	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	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)		2,392,811	(1,602,344)	(6,206,443)	(13,010,112)	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		23,561,438	25,954,249	24,351,905	18,145,462	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		23,561,438	25,954,249	24,351,905	18,145,462	0	0
2) Ending Balance (E + F1b)		25,954,249	24,351,905	18,145,462	5,135,350	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	0	0
Stores	9712	99,928	99,928	99,928	99,928	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	0	0	0	0	0	0
b) Designated Amounts							
For Economic Uncertainties	9770	7,351,213	7,536,551	7,633,040	7,837,909	0	0
Other Designated	9780	2,365,771	3,682,431	3,370,319	2,092,179	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	16,067,337	12,962,995	6,972,175	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	(4,964,666)	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0	0	0	0	0	0
2) Federal Revenues	8100-8299	12,035,739	12,021,630	12,022,470	12,028,685	0	0
3) Other State Revenues	8300-8599	19,693,479	19,651,973	19,654,444	19,672,726	0	0
4) Other Local Revenues	8600-8799	5,114,538	5,114,538	5,114,538	5,114,538	0	0
5) TOTAL REVENUES		36,843,756	36,788,141	36,791,452	36,815,949	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	22,745,889	22,744,461	22,744,707	22,744,772	0	0
2) Classified Salaries	2000-2999	16,532,932	16,532,622	16,532,731	16,532,758	0	0
3) Employee Benefits	3000-3999	16,123,845	16,652,236	17,179,664	17,706,997	0	0
4) Books and Supplies	4000-4999	3,049,874	3,049,138	3,049,201	3,049,216	0	0
5) Services, Other Operatin Expense	5000-5999	12,414,280	12,414,758	12,414,823	12,414,839	0	0
6) Capital Outlay	6000-6999	75,252	76,599	76,600	76,600	0	0
7) Other Outgo	7100-7299	530,000	530,000	530,000	530,000	0	0
8) Direct Support/Indirect Cost	7300-7399	587,073	585,785	585,803	585,808	0	0
9) TOTAL EXPENDITURES		72,059,145	72,585,599	73,113,529	73,640,990	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(35,215,389)	(35,797,458)	(36,322,077)	(36,825,041)	0	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	0	0	0	0	0	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	35,215,389	35,798,304	36,322,293	36,825,096	0	0
4) TOTAL, OTHER SOURCES/USES		35,215,389	35,798,304	36,322,293	36,825,096	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	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	846	216	55	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance							
		6,944,111	6,944,111	6,944,957	6,945,173	0	0
a) Adjustments							
		0	0	0	0	0	0
b) Net Beginning Balance							
		6,944,111	6,944,111	6,944,957	6,945,173	0	0
2) Ending Balance (E + F1b)							
		6,944,111	6,944,957	6,945,173	6,945,228	0	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	6,944,111	6,944,957	6,945,173	6,945,228	0	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 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	196,194,778	203,380,447	203,380,447	203,380,447	0	0
2) Federal Revenues	8100-8299	12,235,739	12,221,630	12,222,470	12,228,685	0	0
3) Other State Revenues	8300-8599	28,200,253	23,846,197	23,838,300	23,857,222	0	0
4) Other Local Revenues	8600-8799	9,532,434	8,787,233	8,787,233	8,787,233	0	0
5) TOTAL REVENUES		246,163,204	248,235,507	248,228,450	248,253,587	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	113,657,158	114,551,544	113,432,460	115,057,012	0	0
2) Classified Salaries	2000-2999	35,383,201	35,382,891	35,261,000	35,383,027	0	0
3) Employee Benefits	3000-3999	59,591,403	64,650,276	68,967,385	73,790,731	0	0
4) Books and Supplies	4000-4999	5,414,384	5,405,766	5,302,516	5,306,003	0	0
5) Services, Other Operatin Expense	5000-5999	29,318,293	29,550,553	29,793,989	30,049,544	0	0
6) Capital Outlay	6000-6999	173,909	175,256	175,257	175,257	0	0
7) Other Outgo	7100-7299	900,570	900,570	900,570	900,570	0	0
8) Direct Support/Indirect Cost	7300-7399	(413,500)	(413,500)	(413,500)	(413,500)	0	0
9) TOTAL EXPENDITURES		244,025,418	250,203,356	253,419,677	260,248,644	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		2,137,786	(1,967,849)	(5,191,227)	(11,995,057)	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,270,025	1,381,351	0	0	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000	0	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 Restric Programs	8980-8999	0	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		255,025	366,351	(1,015,000)	(1,015,000)	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	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)		2,392,811	(1,601,498)	(6,206,227)	(13,010,057)	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		30,505,549	32,898,360	31,296,862	25,090,635	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		30,505,549	32,898,360	31,296,862	25,090,635	0	0
2) Ending Balance (E + F1b)		32,898,360	31,296,862	25,090,635	12,080,578	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	0	0
Stores	9712	99,928	99,928	99,928	99,928	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	6,944,111	6,944,957	6,945,173	6,945,228	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	7,351,213	7,536,551	7,633,040	7,837,909	0	0
Other Designated	9780	2,365,771	3,682,431	3,370,319	2,092,179	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	16,067,337	12,962,995	6,972,175	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	(4,964,666)	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
LCFF/Revenue Limit						
LCFF/Base Revenue Limit	162,352,246	165,213,274	170,679,392	165,117,512	181,767,085	196,194,778
State Deficit	(29,163,334)	(34,037,239)	(38,013,714)	0	0	0
Sub-total	133,188,912	131,176,035	132,665,678	165,117,512 *	181,767,085	196,194,778
Unemployment Insurance Adjustment	1,081,565	2,180,393	1,399,844	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	(430,855)	(392,346)	(277,698)	0	0	0
Continuation Ed Transfer	(1,848,536)	(1,772,006)	(1,707,921)	0	0	0
Community Day School Transfer	(34,759)	(28,985)	(20,892)	0	0	0
Special Ed Transfer	(3,628,029)	(3,516,370)	(3,671,769)	0	0	0
PERS Reduction Transfers	430,855	392,346	277,698	0	0	0
Prior Year Adjustment, County Transfers & Misc.	7,498	(147,140)	41,189	0	0	0
Total LCFF/Revenue Limit	128,766,651	127,891,927	128,706,129	165,117,512	181,767,085	196,194,778
Federal Revenue						
Medical Administrative Activities	645,252	615,999	1,085,580	0	175,000	175,000
ROTC	44,989	70,538	61,585	58,461	25,000	25,000
Other Federal	54,806	54,565	167,783	79,037	0	0
Total Other Federal Revenue	745,047	741,102	1,314,949	137,498	200,000	200,000

* Contains the consolidation of 32 categorical programs previously reported in the Restricted General Fund

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
State Revenue						
Mandated Costs	1,486,548	556,041	791,388	952,142	2,557,303	5,233,350
Lottery	3,003,029	3,221,374	3,361,069	3,383,165	3,168,152	3,223,424
Supplemental Instructional Programs (was Rev. L.)	2,183,495	2,465,651	2,356,586	0	0	0
Year Round School Incentive	0	0	0	0	0	0
Special Education Lawsuit Settlement	131,096	0	0	0	0	0
Standardized Testing and Reporting (STAR/CELDT)	63,806	102,661	38,750	158,632	50,000	50,000
Class Size Reduction - 9th Grade, English	635,165	697,772	697,772	0	0	0
Class Size Reduction - K-3	5,262,207	5,175,784	5,662,377	0	0	0
Staff Development Day Buy Back	1,112,606	1,112,270	1,112,270	0	0	0
Other State Revenue	9,190,021	9,149,047	9,518,332	206,097	0	0
Total Other State Revenue	23,067,973	22,480,600	23,538,544	4,700,036 *	5,775,455	8,506,774
Local Revenue						
Leases & Rentals	1,713,124	1,812,880	1,653,137	1,775,926	1,677,973	1,542,925
Interest	753,665	425,843	226,674	337,206	307,000	251,170
All Other Fees and Contracts	864,395	827,342	826,312	406,432	570,056	780,801
Other Local Income	7,878,922	4,507,849	4,759,239	3,649,317	2,573,576	1,843,000
Total Local Revenue	11,210,106	7,573,914	7,465,362	6,168,882	5,128,605	4,417,896
TOTAL REVENUES	163,789,777	158,687,543	161,024,984	176,123,928	192,871,145	209,319,448

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

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Expenditures						
Certificated Salaries						
1100 - Teachers' Salaries	65,758,455	68,528,972	71,068,130	73,453,658	76,778,395	80,134,241
1200 - Certificated Pupil Support Salaries	2,890,930	2,831,693	2,741,982	2,713,194	2,929,487	2,943,723
1300 - Certificated Supervisors' & Admin Salaries	7,111,580	7,802,840	7,421,996	7,499,442	8,003,265	7,805,544
1900 - Other Certificated Salaries	25,767	26,080	36,175	32,694	26,986	27,761
Total Certificated Salaries	75,786,732	79,189,585	81,268,283	83,698,989	87,738,133	90,911,269
Classified Salaries						
2100 - Instructional Aides	451,166	452,409	477,372	807,144	1,373,945	882,296
2200 - Classified Support Salaries	6,444,460	6,578,944	6,573,511	6,574,075	6,642,930	6,964,493
2300 - Classified Supervisors' & Admin Salaries	1,579,297	1,488,205	1,496,985	1,543,744	1,874,401	1,617,109
2400 - Clerical and Offices Salaries	5,683,455	6,905,386	6,992,659	6,833,983	7,305,844	7,166,601
2900 - Other Classified	1,166,321	1,012,073	962,263	1,173,195	1,914,360	2,219,770
Total Classified Salaries	15,324,699	16,437,017	16,502,791	16,932,141	19,111,480	18,850,269
Employee Benefits						
3100 - STRS	6,138,964	6,403,977	6,523,014	6,737,025	7,124,059	9,594,581
3200 - PERS	1,522,573	1,712,885	1,790,557	1,879,742	2,098,521	2,098,068
3300 - OASDI/Medicare/Alternative	2,221,271	2,378,355	2,412,546	2,497,091	2,746,349	2,781,205
3400 - Health and Welfare Benefits	15,044,459	15,704,251	18,338,071	19,087,596	19,884,217	22,771,622
3500 - Unemployment Insurance	733,682	1,481,463	975,629	49,735	53,145	54,725
3600 - Workers' Compensation	1,193,576	1,374,101	2,853,940	3,230,412	3,736,715	3,655,153
3700 - Retiree Benefits	1,976,680	2,265,660	1,834,446	914,350	493,474	1,771,595
3800 - PERS Reduction	243,248	231,234	155,173	0	0	0
3900 - Other Employee Benefits	1,093,455	1,067,990	1,086,918	1,755,536	1,701,916	740,609
Total Employee Benefits	30,167,908	32,619,916	35,970,294	36,151,486	37,838,396	43,467,558

* Expenses Shifted to Federal ARRA Program
 ** \$1.7 million Blue Shield Refund - Federal Health Care Reform

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Books & Supplies						
4100 - Approved Textbooks and Core Curriculum Materials	5,228	4,723	54,158	461	816,714	327,230
4200 - Books and Reference Materials	19,351	8,629	11,739	11,625	72,451	36,847
4300 - Materials and Supplies	1,503,748	1,717,381	1,993,252	1,851,250	5,345,688	1,524,797
4400 - Noncapitalized Equipment	561,351	651,012	521,068	1,437,398	1,367,973	475,636
4700 - Food	0	0	0	0	0	0
Total Books & Supplies	2,089,678	2,381,745	2,580,218	3,300,735	7,602,826	2,364,510
Contracted Services						
5100 - Subagreements for Services	1,173,320	676,110	495,000	4,795,000	5,422,838	5,422,838
5200 - Travel/Conferences/Mileage	150,062	139,057	137,689	144,713	327,484	233,283
5300 - Dues and Membership	49,239	46,338	41,856	57,697	82,048	68,373
5400 - Insurance	1,001,274	1,001,395	1,001,480	1,003,298	1,001,736	1,000,000
5500 - Utilities	4,505,832	4,438,870	4,313,889	4,244,548	4,505,850	4,635,631
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	420,258	431,653	397,360	421,218	767,754	612,994
5710 - Transfers of Direct Costs	(219,158)	(171,275)	(172,418)	(182,553)	(175,126)	(140,712)
5750 - Transfers of Direct Costs - Interfund	(227,018)	(250,049)	(309,815)	(251,214)	(240,591)	(240,041)
5800 - Professional Services and Operating Expenditures	2,863,918	2,739,481	3,577,150	3,968,662	4,567,022	4,660,358
5900 - Communications	496,478	427,683	396,109	775,440	705,295	651,289
Total Contracted Services	10,214,204	9,479,263	9,878,300	14,976,808	16,964,310	16,904,013
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	51,194	43,356	31,201	19,894	58,590	57,592
6400 - Equipment	35,396	54,712	9,491	192,917	72,544	41,065
6500 - Equipment Replacement	0	0	0	0	0	0
Total Capital Outlay	86,590	98,068	40,692	212,811	131,134	98,657

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Other Outgo						
7438 - Debt Service Interest	70,869	71,886	70,401	66,181	63,708	60,736
7439 - Debt Service Principal	28,131	37,114	47,599	61,819	74,292	96,264
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	0	0	0	172,112	202,553	213,570
Total Other Outgo	99,000	109,000	118,000	300,112	340,553	370,570
Direct Support / Indirect Support						
7310 - Transfers of Indirect Costs	(1,041,884)	(942,613)	(687,307)	(560,147)	(587,934)	(587,073)
7350 - Transfers of Indirect Costs - Interfund	(492,456)	(445,457)	(354,383)	(320,544)	(422,000)	(413,500)
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	(1,534,340)	(1,388,070)	(1,041,689)	(880,692)	(1,009,934)	(1,000,573)
Total Expenditures	132,234,471	138,926,524	145,316,889	154,692,390	168,716,898	171,966,273
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/Prgr. 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	0	0
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	(11,748,866)	(14,312,313)	(16,983,715)	(22,059,654)	(24,934,148)	(27,794,039)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Home To School Transportation	(690,176)	(694,952)	(714,250)	(795,771)	(777,400)	(777,400)
Supplemental Program	0	0	0	(4,494,858)	(4,495,288)	(4,845,288)
Special Education Transportation	(2,442,698)	(2,607,599)	(2,916,685)	(4,119,609)	(4,085,127)	(4,085,127)
Unrestricted Resource 00000.0 Offset	0	0	0	9,410,238	9,357,815	9,707,815
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Routine Restricted Maintenance	(5,518,377)	(2,693,331)	(4,542,959)	(4,676,133)	(5,787,970)	(7,346,350)
Continuation Education	(24,817)	(436,380)	(427,773)	0	0	0
Advance Path	(61,603)	0	0	0	0	0
Community Day School	(20,473)	(61,246)	(68,164)	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	(1,037,510)	(1,555,292)	(1,045,919)	(941,252)	(74,322)	(75,000)
Interfund Transfer In						
Retiree Benefits Fund #20.0	0	3,750,000	2,754,248	0	0	1,270,025
Deferred Maint. Fund #14.0 & 56.0	0	0	0	0	0	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	(1,042,538)	(891,433)	(2,158,297)	(934,878)	(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	(22,587,059)	(19,502,546)	(26,103,514)	(28,611,917)	(31,811,440)	(34,960,364)
Net Increase/Decrease in Fund Balance	8,968,247	258,473	(10,395,419)	(7,180,379)	(7,657,193)	2,392,811
Beginning Fund Balance	39,567,711	48,535,958	48,794,431	38,399,012	31,218,633	23,561,439
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	8,968,247	258,473	(10,395,419)	(7,180,379)	(7,657,193)	2,392,811
Ending Fund Balance	48,535,958	48,794,431	38,399,012	31,218,633	23,561,440	25,954,250
Components of Ending Fund Balance						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	101,871	96,578	126,879	91,332	91,332	91,332

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Economic Uncertainties - 3%	6,629,208	6,672,620	6,799,194	6,778,978	7,476,545	7,351,213
Other Designated Funds	0	0	0	8,596	8,596	8,596
Prepaid Expenditures	2,597,746	2,807,015	2,452,101	3,427,468	612,235	612,235
Regular Carry-overs	429,618	454,318	935,059	935,059	935,059	935,059
Reserve MAA	25,000	25,000	0	0	355,000	355,000
Reserve Accreditation	334,990	341,322	543,679	0	0	0
Reserve E-rate	366,119	662,860	206,548	0	0	0
Reserve ERP, Mandated Cost	2,052,447	2,789,025	2,666,555	2,604,225	737,069	463,477
Reserve Tier III//ROP/Supplemental/Operational Draw	0	0	0	0	0	0
11-12 Reserve for Additional State Reduction, Other	35,928,959	34,875,693	24,598,997	17,302,975	13,275,603	16,067,338
Undesignated Balance	48,535,958	48,794,431	38,399,012	31,218,633	23,561,439	25,954,250
Total Components of Ending Fund Balance						

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Restricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenues						
LCFF/Revenue Limit	5,511,324	5,317,361	5,400,582	0	0	0
Federal Revenue	32,549,002	22,104,977	18,709,684	15,920,053	17,160,280	12,035,739
State Revenue	21,867,904	22,757,559	22,045,308	22,013,348	22,231,740	19,693,479
Local Revenue	5,255,333	4,864,228	5,946,929	5,395,119	7,449,502	5,114,538
Total Revenues	65,183,563	55,044,125	52,102,503	43,328,521	46,841,522	36,843,756
Expenditures						
Certificated Salaries	28,290,524	26,499,291	24,138,287	22,235,322	23,304,404	22,745,889
Classified Salaries	15,189,173	15,181,919	15,422,419	14,960,754	15,990,251	16,532,932
Employee Benefits	14,752,047	15,097,614	15,315,076	13,756,121	14,081,827	16,123,845
Books & Supplies	6,041,117	5,349,672	3,889,257	4,382,051	10,095,427	3,049,874
Contracted Services	15,771,640	18,618,522	18,995,539	13,500,915	14,707,840	12,414,280
Capital Outlay	246,626	158,502	144,094	356,610	188,571	75,252
Other Outgo	6,363,572	754,582	572,638	489,345	530,000	530,000
Direct Support / Indirect Support	1,041,883	942,613	687,307	560,147	587,934	587,073
Total Expenditures	87,696,582	82,602,715	79,164,617	70,241,266	79,486,254	72,059,145
Other Financing Sources/Uses						
Transfers In/Out	0	0	0	97,393	0	0
Other Uses	0	0	0	0	0	0
Contributions	21,544,520	22,361,114	26,706,226	27,677,039	30,796,440	35,215,389
Net Increase/Decrease in Fund Balance	(968,499)	(5,197,476)	(355,888)	666,901	(1,348,292)	0
Beginning Fund Balance	14,647,366	13,678,867	8,481,391	8,125,502	8,792,403	6,944,111
Restatements/Audit Adjustments	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(968,499)	(5,197,476)	(355,888)	666,901	(1,848,292)	0
Ending Fund Balance	13,678,867	8,481,391	8,125,502	8,792,403	6,944,111	6,944,111

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Combined General Fund - Fund #01.0

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	Audited	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actual	Actual	Actual	Actuals	Actuals	Actuals	Budget
LCFF/Revenue Limit	128,266,115	134,277,975	133,209,288	134,106,711	165,117,512	181,767,085	196,194,778
Federal Revenue	43,903,482	33,294,049	22,846,079	20,024,633	16,057,552	17,360,280	12,235,739
State Revenue	44,526,850	44,935,877	45,238,159	45,583,853	26,713,384	28,007,195	28,200,253
Local Revenue	11,085,851	16,465,439	12,438,142	13,412,291	11,564,001	12,578,107	9,532,434
TOTAL REVENUES	227,782,298	228,973,340	213,731,668	213,127,487	219,452,449	239,712,667	246,163,204
Expenditures							
Certificated Salaries	108,511,216	104,077,256	105,688,876	105,406,570	105,934,311	111,042,537	113,657,158
Classified Salaries	30,901,136	30,513,872	31,618,935	31,925,210	31,892,895	35,101,731	35,383,201
Employee Benefits	47,200,163	44,919,955	47,717,530	51,285,371	49,907,607	51,920,223	59,591,403
Books & Supplies	6,452,327	8,130,795	7,731,417	6,469,475	7,682,787	17,698,253	5,414,384
Contracted Services	25,316,301	25,985,844	28,097,785	28,873,839	28,477,724	31,672,150	29,318,293
Capital Outlay	333,185	333,216	256,570	184,786	569,421	319,705	173,909
Other Outgo	6,906,201	6,462,572	863,582	690,638	789,456	870,553	900,570
Direct Support / Indirect Support	(501,646)	(492,457)	(445,457)	(354,383)	(320,544)	(422,000)	(413,500)
Total Expenditures	225,118,883	219,931,053	221,529,238	224,481,506	224,933,656	248,203,152	244,025,418
Other Financing Sources/Uses	(864,229)	(1,042,539)	2,858,567	602,711	(1,032,271)	(1,015,000)	255,025
Net Increase/Decrease in Fund Balance	1,799,186	7,999,748	(4,939,003)	(10,751,307)	(6,513,478)	(9,505,485)	2,392,811
Beginning Fund Balance	52,415,890	54,215,076	62,214,824	57,275,821	46,524,513	40,011,035	30,505,550
Net Increase/Decrease in Fund Balance	1,799,186	7,999,748	(4,939,003)	(10,751,307)	(6,513,478)	(9,505,485)	2,392,811
Ending Fund Balance	54,215,076	62,214,824	57,275,821	46,524,513	40,011,035	30,505,550	32,898,361

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Special Education Pass-Through Fund - Fund #10.0

	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue			
Federal Revenue	5,222,223	5,299,882	5,299,882
State Revenue	5,923	11,000	11,000
Local Revenue	0	0	0
Interest	0	0	0
Total Revenue	5,228,146	5,310,882	5,310,882
Expenditures			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	5,228,146	5,310,882	5,310,882
Direct Support/Indirect Support	0	0	0
Total Expenditures	5,228,146	5,310,882	5,310,882
Other Financing Sources/Uses			
Interfund Transfer In-From Fund # 01.0	0	0	0
Total Other Financing Sources/Uses	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0
Beginning Fund Balance	0	0	0
Audit Adjustments/Restatement	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0
Ending Fund Balance	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Child Development - Fund #12.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Federal	287,097	899,082	1,100,760	1,030,287	1,050,072	1,087,072
State	2,981,406	2,518,654	2,160,140	2,003,125	2,199,860	2,431,352
Parent Fees	204,294	150,247	237,028	245,135	237,000	237,000
Transfers In	0	0	0	0	0	0
Interest	11,720	4,530	3,342	3,459	3,523	3,500
Total Revenue	3,484,517	3,572,513	3,501,271	3,282,006	3,490,455	3,758,924
Expenditures						
Certificated Salaries	1,610,237	1,368,245	1,348,301	1,318,665	1,385,561	1,440,508
Classified Salaries	918,298	879,837	918,759	948,694	962,624	1,022,075
Employee Benefits	877,755	827,603	843,794	786,556	802,384	994,717
Books & Supplies	353,482	158,061	155,602	119,588	149,000	150,105
Contracted Services	267,025	174,716	137,261	104,603	101,679	110,450
Capital Outlay	9,501	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	163,478	130,885	104,154	93,098	107,479	123,500
Total Expenditures	4,199,776	3,539,347	3,507,871	3,371,205	3,508,727	3,841,355
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	97,393 *	0	0
Total Other Financing Sources/Uses	0	0	0	97,393	0	0
Net Increase/Decrease in Fund Balance	(715,259)	33,166	(6,600)	8,194.23	(18,272)	(82,431)
Beginning Fund Balance	859,129	143,870	177,036	170,436	178,630	160,358
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	859,129	143,870	177,036	170,436	178,630	160,358
Net Increase/Decrease in Fund Balance	(715,259)	33,166	(6,600)	8,194	(18,272)	(82,431)
Ending Fund Balance	143,870	177,036	170,436	178,630	160,358	77,927

* 2013-14 - End-of-Year cash balance transfer from Fund 01.0 to Fund 12.0

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Nutrition Services - Fund #13.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Food Services Sales	2,415,788	2,260,517	2,001,663	1,876,391	1,872,969	1,872,700
Federal Revenue: Child Nutrition Program	6,114,857	6,405,478	6,190,447	6,285,808	6,269,991	6,300,000
State Revenue: Child Nutrition Program	494,957	546,275	517,176	485,073	499,422	500,000
Interest	53,401	37,303	27,725	30,118	33,367	33,400
Total Revenue	9,079,003	9,249,573	8,737,011	8,677,390	8,675,749	8,706,100
Expenditures						
Classified Salaries	2,803,433	2,814,293	2,860,731	2,785,428	2,846,014	3,015,676
Employee Benefits	1,171,159	1,256,834	1,348,107	1,274,109	1,340,262	1,464,432
Book and Other Supplies	3,769,888	3,810,439	3,577,249	3,628,936	3,760,375	3,951,660
Contracted Services	358,413	310,420	391,326	320,196	328,041	286,650
Capital Outlay	199,446	122,160	58,084	64,876	17,364	0
Direct Support/Indirect Support	328,977	314,572	250,229	227,446	301,710	290,000
Total Expenditures	8,631,316	8,628,718	8,485,726	8,300,991	8,593,766	9,008,418
Other Financing Sources/Uses	300,000	300,000	0	0	0	0
Total Other Financing Sources/Uses	300,000	300,000	0	0	0	0
Net Increase/Decrease in Fund Balance	147,687	320,855	251,285	376,400	81,983	(302,318)
Beginning Fund Balance	4,804,752	4,952,439	5,273,294	5,524,579	5,900,979	5,982,962
Net Increase/Decrease in Fund Balance	147,687	320,855	251,285	376,400	81,983	(302,318)
Ending Fund Balance	4,952,439	5,273,294	5,524,579	5,900,979	5,982,962	5,680,644

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Deferred Maintenance - Fund #14.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Allowance from State	0	0	0	0	0	0
Interest	63,465	46,145	31,838	31,593	35,265	35,300
Total Revenue	63,465	46,145	31,838	31,593	35,265	35,300
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	63,465	46,145	31,838	31,593	35,265	35,300
Beginning Fund Balance	4,824,432	4,887,897	4,934,042	4,965,879	4,997,473	5,032,738
Net Increase/Decrease in Fund Balance	63,465	46,145	31,838	31,593	35,265	35,300
Ending Fund Balance	4,887,897	4,934,042	4,965,879	4,997,473	5,032,738	5,068,038

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Measure S Projects Fund # 21.1

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue				
Interest	207,627	135,106	493,839	494,000
Other Local Revenue	2	0	0	0
Total Revenue	207,629	135,106	493,839	494,000
Expenditures				
Certificated & Classified Salaries	750,244	963,412	1,152,117	1,194,183
Employee Benefits	322,985	379,117	466,403	497,981
Books & Supplies	1,309,775	1,585,358	904,084	189,423
Contracted Services	1,507,219	628,868	130,694	130,000
Capital Outlay	19,319,883	18,116,686	28,958,365	65,674,906
Other Outgo - COP Payment	1,267,644	1,268,519	6,619,697	0
Total Expenditures	24,477,751	22,941,960	38,231,360	67,686,493
Other Financing Sources/Uses				
Inter-Fund Transfer Out	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	0
Proceeds from Sale of Bonds	0	0	70,000,000	0
Total Other Financing Sources/Uses	13,081,248	15,505,401	92,725,870	0
Net Increase/Decrease in Fund Balance	(11,188,873)	(7,301,453)	54,988,349	(67,192,493)
Beginning Fund Balance	39,378,211	28,189,338	20,887,885	75,876,234
Audit Adjustments	0	0	0	0
Adjusted Beginning Fund Balance	39,378,211	28,189,338	20,887,885	75,876,234
Net Increase/Decrease in Fund Balance	(11,188,873)	(7,301,453)	54,988,349	(67,192,493)
Ending Fund Balance	28,189,338	20,887,885	75,876,234	8,683,741

* 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
2014 - 15 Estimated Actuals
Clean Renewable Energy Bonds Fund # 21.2

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue				
Interest	5	0	0	0
Other Local Revenue	0	0	0	0
Total Revenue	5	0	0	0
Expenditures				
Certificated & Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books & Supplies	0	0	0	0
Contracted Services	106,400	0	0	0
Capital Outlay	2,202,169	2,430,405	50,000	589,826
Other Outgo	5,094	0	0	0
Total Expenditures	2,313,663	2,430,405	50,000	589,826
Other Financing Sources/Uses				
Inter-Fund Transfer Out to Fund 21.1	0	(5)	0	0
Inter-Fund Transfer In	0	0	0	0
Proceeds from Sale of Bonds	5,380,000	0	0	0
Total Other Financing Sources/Uses	5,380,000	(5)	0	0
Net Increase/Decrease in Fund Balance	3,066,343	(2,430,410)	(50,000)	(589,826)
Beginning Fund Balance	5,094	3,071,437	641,027	591,027
Audit Adjustments	0	0	0	0
Adjusted Beginning Fund Balance	5,094	3,071,437	641,027	591,027
Net Increase/Decrease in Fund Balance	3,066,343	(2,430,410)	(50,000)	(589,826)
Ending Fund Balance	3,071,437	641,027	591,027	1,201

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Developer Fee - Fund #25.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Developer Fees	1,410,073	1,899,848	3,110,867	1,324,997	3,552,701	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	78,323	66,948	57,868	49,229	34,885	35,000
Total Revenue	1,488,396	1,966,796	3,168,735	1,374,226	3,587,586	1,035,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	30,990	24,040	24,691	26,704	28,041	29,442
Employee Benefits	12,201	13,747	15,403	14,035	14,414	15,120
Books & Supplies	0	5,000	0	0	0	500
Contracted Services	0	1,540	0	22,130	13,595	363,000
Capital Outlay	0	0	0	0	0	100,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	43,191	44,327	40,094	62,868	56,050	508,062
Other Financing Sources/Uses						
Interfund Transfer Out - Unrestricted General Fund	0	0	(4,316,777)	0	0	0
Interfund Transfer Out - Fund 21.1	0	0	0	(4,000,000)	0	0
Total Other Financing Sources/Uses	0	0	(4,316,777)	(4,000,000)	0	0
Net Increase/Decrease in Fund Balance	1,445,205	1,922,469	(1,188,136)	(2,688,642)	3,531,536	526,938
Beginning Fund Balance	5,362,546	6,807,751	8,730,220	7,542,084	4,853,442	8,384,978
Net Increase/Decrease in Fund Balance	1,445,205	1,922,469	(1,188,136)	(2,688,642)	3,531,536	526,938
Ending Fund Balance	6,807,751	8,730,220	7,542,084	4,853,442	8,384,978	8,911,916

* 2012-13 - Keppel Transfer
** 2013-14 - General Measure S Support

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
County School Facilities Fund - Fund #35.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
School Facilities Apportionment	20,648,514	(2,474,951)	4,322,173	17	22,725,870	0
Interest	105,167	441	18,405	4,904	31,328	31,000
Total Revenue	20,753,681	(2,474,510)	4,340,578	4,921	22,757,198	31,000
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	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)	20,828,432	(2,413,851)	(4,316,777)	(5,396)	(22,725,870)	0
Total Other Financing Sources/Uses	20,828,432	(2,413,851)	(4,316,777)	(5,396)	(22,725,870)	0
Net Increase/Decrease in Fund Balance	(74,751)	(60,659)	23,801	(475)	31,328	31,000
Beginning Fund Balance	135,861	61,110	451	24,252	23,777	55,105
Net Increase/Decrease in Fund Balance	(74,751)	(60,659)	23,801	(475)	31,328	31,000
Ending Fund Balance	61,110	451	24,252	23,777	55,105	86,105

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Capital Outlay - Special Reserve Fund #40.1

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
State Revenue - (Prop 39)	0	0	0	359,088	0	0
Local Revenue	1,080,000	34,857	0	230,237	0	0
Interest and Other	256,073	283,578	360,721	137,834	101,388	101,400
Total Revenue	1,336,073	318,435	360,721	727,159	101,388	101,400
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	36,374	119,935
Employee Benefits	0	0	0	0	17,037	51,096
Books & Supplies	188,607	1,121,240	67,077	13,383	47,426	744,000
Contracted Services	152,557	129,525	64,006	125,527	206,698	769,653
Capital Outlay	7,910,939	4,767,849	810,528	1,252,192	528,143	8,628,976
Other Outgo (make COPS or CREBS Payment)	1,273,056	0	4,437,379	770,281	501,258	492,447
Total Expenditures	9,525,159	6,018,614	5,378,989	2,161,383	1,336,936	10,806,107
Other Financing Sources/Uses						
Interfund Transfers In	21,870,970	2,072,862	2,158,297	934,878	1,015,000	1,015,000
Interfund Transfers Out	0	(2,474,951)	0	(11,500,000) *	0	0
Total Other Financing Sources/Uses	21,870,970	(402,089)	2,158,297	(10,565,122)	1,015,000	1,015,000
Net Increase/Decrease in Fund Balance	13,681,884	(6,102,268)	(2,859,971)	(11,999,346)	(220,548)	(9,689,707)
Beginning Fund Balance	18,625,447	32,307,331	26,205,063	23,345,092	11,345,746	11,125,198
Audit Adjustments						
Net Increase/Decrease in Fund Balance	13,681,884	(6,102,268)	(2,859,971)	(11,999,346)	(220,548)	(9,689,707)
Ending Fund Balance	32,307,331	26,205,063	23,345,092	11,345,746	11,125,198	1,435,491

Note: 2009-10, 2010-11, and 2011-12 COP payment allocated to Fund 40.1
In 2011-12 and 2012-13 ongoing the COP payment will be made from Measure S Fund 21.1.

*General Measure S Support
2013-14 - \$934,878 cash balance transfer from Fund 01.0 to Fund 40.1

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Food Services Capital Outlay - Special Reserve Fund #40.2

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Interest	10,775	8,930	7,662	7,534	8,409	8,400
Total Revenue	10,775	8,930	7,662	7,534	8,409	8,400
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits		0	0	0	0	0
Books & Supplies	247,615	3,538	0	0	0	0
Contracted Services	11,139	0	0	0	0	0
Capital Outlay	63,248	63,027	10,987	0	0	900,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	322,002	66,565	10,987	0	0	900,000
Other Financing Sources/Uses						
Interfund Transfers In (mostly Fund 13.0)	300,000	300,000	0	0	0	0
Total Other Financing Sources/Uses	300,000	300,000	0	0	0	0
Net Increase/Decrease in Fund Balance	(11,227)	242,365	(3,325)	7,534	8,409	(891,600)
Beginning Fund Balance	956,392	945,165	1,187,530	1,184,205	1,191,739	1,200,148
Net Increase/Decrease in Fund Balance	(11,227)	242,365	(3,325)	7,534	8,409	(891,600)
Ending Fund Balance	945,165	1,187,530	1,184,205	1,191,739	1,200,148	308,548

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Bond Interest and Redemption - Fund #51.0 (County Administered)

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue							
Federal Revenue							
All Other Federal Revenue	0	0	77,282	142,674	131,331	0	0
State Revenue							
Voted Indebtedness Levies							
Homeowners Exemptions	86,477	65,232	82,747	78,303	72,547	0	0
Local Revenue							
County & District Taxes -							
Secured Roll	10,546,966	8,154,253	10,422,406	10,820,997	10,123,026	15,656,596	15,656,596
Unsecured Roll	420,625	348,113	259,237	346,351	337,827	172,514	172,514
Prior Year's Taxes	720,810	674,335	405,388	741,954	154,960	77,480	77,480
Supplemental Taxes	123,964	105,072	98,028	108,936	164,417	82,209	82,209
Penalties and Interest	117,939	101,029	52,653	76,570	45,792	0	0
on Delinquent Non-Revenue Limit Taxes							
Other Local Revenue	12,135	13,059	210,592	12,073	51	0	0
Interest	94,229	83,825	55,410	33,178	33,210	9,963	9,963
Total Revenue	12,123,145	9,544,918	11,663,743	12,361,036	11,063,161	15,998,762	15,998,762
Expenditures							
Other Outgo	10,998,917	12,178,652	10,026,109	11,645,113	11,330,397	12,452,438	12,452,438
Total Expenditures	10,998,917	12,178,652	10,026,109	11,645,113	11,330,397	12,452,438	12,452,438
Other Financing Sources/Uses							
Debt Service - Principal Payment	0	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	1,124,228	(2,633,734)	1,637,634	715,923	(267,236)	3,546,324	3,546,324
Beginning Fund Balance	9,116,061	10,240,289	7,606,555	9,244,189	9,960,112	9,692,876	13,239,200
Net Increase/Decrease in Fund Balance	1,124,228	(2,633,734)	1,637,634	715,923	(267,236)	3,546,324	3,546,324
Ending Fund Balance	10,240,289	7,606,555	9,244,189	9,960,112	9,692,876	13,239,200	16,785,524

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Debt Service Fund #56.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Local Revenue	193,054	140,079	96,647	95,906	107,050	100,000
Interest						
Total Revenue	193,054	140,079	96,647	95,906	107,050	100,000
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	0	0	12,603	0	0	1,270,025
Total Other Financing Sources/Uses	0	0	12,603	0	0	1,270,025
Net Increase/Decrease in Fund Balance	193,054	140,079	84,044	95,906	107,050	(1,170,025)
Beginning Fund Balance	14,657,416	14,850,470	14,990,549	15,074,594	15,170,500	15,277,550
Net Increase/Decrease in Fund Balance	193,054	140,079	84,044	95,906	107,050	(1,170,025)
Ending Fund Balance	14,850,470	14,990,549	15,074,594	15,170,500	15,277,550	14,107,525

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Self Insurance - Dental & Vision Insurance Fund # 67.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	3,351,436	3,465,428	3,538,521	3,449,578	3,488,352	3,506,000
All Other Local Revenue	10,620	8,303	12,588	16,278	18,718	18,700
	0	0	1,184,035	0	0	0
Total Revenue	3,362,056	3,473,731	4,735,144	3,465,857	3,507,070	3,524,700
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	514	0	0
Contracted Services	3,282,778	3,444,662	2,899,333	3,263,447	3,136,656	3,136,655
Other Outgo	0	0	0	0	0	0
Total Expenditures	3,282,778	3,444,662	2,899,333	3,263,961	3,136,656	3,136,655
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	79,278	29,069	1,835,811	201,895	370,414	388,045
Beginning Fund Balance	1,083,510	1,162,788	1,191,857	3,027,668	3,229,563	3,599,977
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,083,510	1,162,788	1,191,857	3,027,668	3,229,563	3,599,977
Net Increase/Decrease in Fund Balance	79,278	29,069	1,835,811	201,895	370,414	388,045
Ending Fund Balance	1,162,788	1,191,857	3,027,668	3,229,563	3,599,977	3,988,022

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
In-District Premiums/Contrib	1,833,477	2,053,172	4,195,451	4,618,869	4,957,272	5,193,992
Local Revenue	945	524,542	0	0	0	0
Interest	117,733	65,587	32,628	28,592	27,696	27,700
Total Revenue	1,952,155	2,643,301	4,228,079	4,647,461	4,984,968	5,221,692
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	1,510	358	1,228	3,121	0	10,000
Pre 2005-06 Claims	95,062	221,753	(572,218)	(418,225)	0	0
Current Year Coverage	3,638,434	3,859,527	4,130,967	4,616,593	5,082,630	5,293,992
Misc. Contract Services	285,822	206,518	199,843	119,770	120,000	150,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	4,020,828	4,288,156	3,759,820	4,321,258	5,202,630	5,453,992
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	(2,068,673)	(1,644,855)	468,258	326,202	(217,662)	(232,300)
Beginning Fund Balance	11,287,767	3,218,334	1,573,479	2,041,737	2,367,940	2,150,278
Audit Adjustment	(6,000,760)	0	0	0	0	0
Adjusted Beginning Fund Balance	5,287,007	3,218,334	1,573,479	2,041,737	2,367,940	2,150,278
Net Increase/Decrease in Fund Balance	(2,068,673)	(1,644,855)	468,258	326,202	(217,662)	(232,300)
Ending Fund Balance	3,218,334	1,573,479	2,041,737	2,367,940	2,150,278	1,917,978

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Self Insurance - Early Retirement Benefits Fund # 67.2

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
In-District Premiums/Contrib	3,089,914	3,381,225	2,685,811	1,306,335	123,561	2,518,316
Interest	46,849	36,281	27,778	24,193	16,830	17,000
Total Revenue	3,136,763	3,417,506	2,713,589	1,330,528	140,391	2,535,316
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	2,946,672	2,864,780	2,687,053	2,954,600	2,506,289	2,518,316
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,946,672	2,864,780	2,687,053	2,954,600	2,506,289	2,518,316
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	190,091	552,726	26,536	(1,624,072)	(2,365,898)	17,000
Beginning Fund Balance	3,820,779	4,010,870	4,563,596	4,590,131	2,966,059	600,161
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	3,820,779	4,010,870	4,563,596	4,590,131	2,966,059	600,161
Net Increase/Decrease in Fund Balance	190,091	552,726	26,536	(1,624,072)	(2,365,898)	17,000
Ending Fund Balance	4,010,870	4,563,596	4,590,131	2,966,059	600,161	617,161

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
McLennan & Other Scholarships Trust Fund #73.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Local, Interest, Transfers In	9,879	3,678	3,218	2,642	2,378	2,300
Total Revenue	9,879	3,678	3,218	2,642	2,378	2,300
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	5,380	4,178	3,176	3,142	2,100	2,100
Total Other Financing Sources/Uses	5,380	4,178	3,176	3,142	2,100	2,100
Net Increase/Decrease in Fund Balance	4,499	(500)	42	(500)	278	200
Beginning Fund Balance	332,354	336,853	336,353	336,395	335,895	336,173
Net Increase/Decrease in Fund Balance	4,499	(500)	42	(500)	278	200
Ending Fund Balance	336,853	336,353	336,395	335,895	336,173	336,373