

**2015-2016 ADOPTED BUDGET
GENERAL FUND - UNRESTRICTED AND RESTRICTED
INCOME**

	2014-15 Estimated Actuals			2015-16 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME BY SOURCE						
REVENUE						
LIMIT						
State Aid	21,030,359	-	21,030,359	24,809,423	-	24,809,423
Education Protection Account State Aid	5,326,992	-	5,326,992	5,510,176	-	-
State Aid - Prior Years Adjustment	21,536	-	21,536	-	-	-
Property Taxes	7,525,158	-	7,525,158	7,525,158	-	7,525,158
Special Education-Property Tax Transfer	-	177,573	177,573	-	177,573	177,573
Charter School In Lieu Taxes	(1,414,035)	-	(1,414,035)	(1,414,035)	-	(1,414,035)
Subtotal	32,490,010	177,573	32,667,583	36,430,722	177,573	36,608,295
FEDERAL						
INCOME						
Impact Aid	167,530	-	167,530	167,530	-	167,530
Titles I, II, III, V	-	859,034	859,034	-	744,857	744,857
SPED IDEA (PL98-377)	-	982,424	982,424	-	982,424	982,424
SPED IDEA (PL 94-143)	-	244,536	244,536	-	243,075	243,075
Other Federal Revenue	-	722,939	722,939	-	680,982	680,982
Subtotal	167,530	2,808,933	2,976,463	167,530	2,651,338	2,818,868
OTHER						
INCOME						
Special Education-Infant	-	720,530	720,530	-	720,530	720,530
Mandated Block Grant	130,217	-	130,217	132,530	-	132,530
One Time Mandate	311,480	-	311,480	2,844,665	-	2,844,665
Lottery Income	676,467	183,693	860,160	632,788	168,084	800,872
Other State Revenue	11,903	234,715	246,618	11,903	218,048	229,951
Subtotal	1,130,067	1,138,938	2,269,005	3,621,886	1,106,662	4,728,548
LOCAL						
INCOME						
Community Redevelopment (USDRIIP)	-	144,112	144,112	-	144,112	144,112
ASES Grant	-	537,167	537,167	-	537,167	537,167
Interest	21,160	-	21,160	32,600	-	32,600
Transportation Fees	30,651	-	30,651	30,000	-	30,000
Interagency Services (from Charters)	691,928	-	691,928	746,912	-	746,912
Special Education SELPA Transfers	-	2,866,120	2,866,120	-	2,896,901	2,896,901
Other Local (Donations, other misc.)	375,602	25,000	400,602	235,275	25,000	260,275
Subtotal	1,119,341	3,572,399	4,691,740	1,044,787	3,603,180	4,647,967
TOTAL INCOME	34,906,948	7,697,843	42,604,791	41,264,925	7,538,753	48,803,678
BEGINNING BALANCE	3,906,014	1,588,168	5,494,182	2,379,073	1,346,552	3,725,625
TOTAL INCOME AND BEGINNING BALANCE	38,812,962	9,286,011	48,098,973	43,643,998	8,885,305	52,529,303

EXPENDITURES

OBJECT CATEGORIES	2014-15 Estimated Actuals			2015-16 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CERTIFICATED SALARIES						
Teacher's Salaries	14,086,615	3,769,632	17,856,247	14,208,333	3,758,360	17,966,693
Certificated Pupil Support Salaries	656,751	85,651	742,402	838,926	203,425	1,042,351
Certificated Supervisors' and Administrators' Salaries	1,883,155	123,484	2,006,639	-	-	2,006,639
CLASSIFIED SALARIES						
Instructional Aides' Salaries	60,256	1,540,878	1,601,134	48,902	1,602,182	1,651,084
Classified Support Salaries	1,598,569	601,853	2,200,422	1,673,386	703,357	2,376,743
Classified Supervisors' and Administrators' Salaries	672,897	66,462	739,359	706,734	79,515	786,249
Clerical and Office Staff Salaries	1,397,076	76,078	1,473,154	1,432,309	79,171	1,511,480
Other Classified Salaries	425,607	326,627	752,234	475,153	320,950	796,103
EMPLOYEE BENEFITS						
Benefits	4,154,405	2,611,898	6,766,303	4,336,484	2,785,175	7,121,659
BOOKS AND SUPPLIES						
Textbooks	320,691	-	320,691	1,010,000	-	1,010,000
Other Books	500	3,895	4,395	500	1,000	1,500
Instructional Materials and Supplies	997,886	752,378	1,750,264	588,465	560,181	1,148,646
Noncapitalized Equipment	74,642	59,090	133,732	90,577	46,750	137,327
SERVICES AND OTHER OPERATING EXPENDITURES						
Subtotal	1,393,719	815,363	2,209,082	1,689,542	607,931	2,297,473
Subagreements for Services	-	408,971	408,971	-	415,520	415,520
Travel and Conferences	282,501	102,371	384,872	204,720	28,478	233,198
Dues and Memberships	40,267	540	40,807	41,250	540	41,790
Insurance	217,089	-	217,089	219,569	-	219,569
Operation and Housekeeping	1,261,855	9,225	1,271,080	1,401,678	10,240	1,411,918
Rentals, Leases and Repairs	118,449	102,881	221,330	138,000	256,397	394,397
Transfers of Direct Costs	(603,623)	603,623	-	(620,933)	620,933	-
Transfers of Direct Costs - Interfund	(174,004)	18,000	(156,004)	(179,822)	18,000	(161,822)
Professional/Consulting Services	1,059,644	835,586	1,895,230	883,048	832,861	1,715,909
Communications	116,704	7,443	124,147	125,994	8,038	134,032
Subtotal	2,318,882	2,088,640	4,407,522	2,213,504	2,191,007	4,404,511

EXPENDITURES Continued

	2014-15 Estimated Actuals			2015-16 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CAPITAL OUTLAY						
Buildings and Improvements of Buildings	-	-	-	-	-	-
Equipment	10,000	27,829	37,829	10,000	100,000	110,000
Subtotal	10,000	27,829	37,829	10,000	100,000	110,000
OTHER OUTGO						
Other Debt Service - Principal	39,597	-	39,597	33,995	-	33,995
Transfers of Indirect Costs	(431,636)	431,636	-	(555,235)	555,235	-
Transfers of Indirect Costs - Interfund	(91,037)	-	(91,037)	(97,117)	-	(97,117)
Subtotal	(483,076)	431,636	(51,440)	(618,357)	555,235	(63,122)
TOTAL EXPENDITURES	31,532,191	12,869,763	44,401,954	32,787,608	13,416,072	46,203,680
OTHER	28,606	-	28,606	-	-	-
FINANCING	(4,930,304)	4,930,304	-	(5,380,837)	5,380,837	-
SOURCES	(4,901,698)	4,930,304	28,606	(5,380,837)	5,380,837	-
ENDING BALANCE	2,379,073	1,346,552	3,725,625	5,475,553	850,070	6,325,623
FUND BALANCE	32,000	-	32,000	32,000	-	32,000
RESERVES	-	1,346,552	1,346,552	-	850,070	850,070
Unassigned/Unappropriated Amount	1,015,014	-	1,015,014	4,057,443	-	4,057,443
3% of Total Expenditures Requirement	-	-	-	-	-	-
Designated for Economic Uncertainties	1,332,059	-	1,332,059	1,386,110	-	1,386,110

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.


Budget available for inspection at:

Public Hearing:

Place: LUSD Administration Bldg-Buss Conf Rm
Date: June 08, 2015

Place: LUSD Administration Bldg-MP Rm
Date: June 11, 2015
Time: 06:00 PM

Adoption Date: June 19, 2015

Signed: 
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Sherrie Egeskog

Telephone: 619-390-2604

Title: Director of Finance

E-mail: segeskog@lsusd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	