

**Board Meeting - August 13, 2013**  
**Finance Committee - July 30, 2013**  
**2013-2014 Adoption Budget**  
**General Fund Unrestricted (Includes Tier III "Swept" Funds)**

		Column E	Column H	Column I	Column J
		2012-2013 2nd Interim	2013-2014 Adoption Budget	2014-2015 Projection	2015-2016 Projection
	<b>Cost of Living Adjustment (COLA)</b>	0%	1.565%	1.80%	2.20%
1	<b>2012-2013 First Interim:</b> (\$2,038,733) decrease from Unaudited Actuals without Measure L - Decline of ADA in 2012-2013: 101.65 ADA for both 2013-2014 and 2014-2015 = \$816,112 (Net of 2.8 FTEs) - Reduction of COLA for 2013-2014 and 2014-2015 = \$394,985 - Special Education cost increase for 2012-2013 only = \$700,000 - Passage of Prop 30 and budget cuts \$127,636	\$ 1,233,345	\$ 1,204,263	\$ (1,299,020)	
2	<b>2012-2013 First Interim:</b> (\$2,038,733) decrease from Unaudited Actuals with Measure L starting 2013/14 estimated at \$2.4 Million per year	\$ 1,233,345	\$ 3,604,263	\$ 3,500,980	
3	<b>2012-2013 Second Interim: \$18,803 increase from First Interim without Measure L</b> - Reduction of COLA for 2013-2014 from 2 % to 1.65% and for 2014-2015 from 2.3% to 2.2% = Total (\$354,232) - Mandated Block Grant starting 2013/14 for \$391,557 per year ongoing - Special Ed = (\$700,000) per year = Total (\$1,400,000) for 2013/14 and 2014/15 only - Special Ed - additional encroachment due to declining enrollment - 2012/13 only = (\$100,568) - Superintendent search firm 2012/13 only = (\$25,000) - Gas savings due to construction of pool = \$50,000 for 2012/13 only - CSR and Lottery revised revenue notice - \$94,371 for 2012/13 only	\$ 1,252,148	\$ 775,028	\$ (2,257,162)	\$ (4,579,090)
4	<b>2012-2013 Second Interim:</b> \$18,803 increase from First Interim with Measure L starting 2013/14 estimated at \$2.4 Million per year	\$ 1,252,148	\$ 3,175,028	\$ 2,542,838	\$ 2,620,910
5	<b>2013-2014 Adopted Budget</b>		\$ 2,252,241	\$ 1,663,133	\$ 1,757,294
6	<b>2013-14 LCFF - UGF LCFF is less than revenue limit due to supplemental and concentration grants (\$679,342)</b>		\$ 1,572,899	TBD	TBD
7	<b>2013-2014 LCFF - UGF with Special Education addition costs (\$450,000) in 2012-013</b>	\$ 802,148	\$ 1,122,899	\$ 533,791	\$ 627,952
8	<b>Information Only - Additional One-Time Funding</b> a. Set aside of \$2,223,511 for 2011-12= \$1.6B Prop 98 * \$165/ADA * 8422 ADA or \$264/ADA (SLUSD) b. State Fiscal Stabilization Funds (SFSF) \$391,963 <b>(applied to offset 2013-14 projected deficit)</b> c. February 2011 mandated cost reimbursement: \$421,255 d. Old mandated cost reimbursement in Fund 17: \$762,177 e. Supplemental Employment Retirement Program for 2015-17 years (SERP) f. Legal fees - cumulative prior years savings - \$388,649; current year savings - \$100,909 g. Federal Jobs Bill h. Adult Ed additional "sweeps" i. Average Daily Attendance (ADA) savings in 2011-2012 to be applied in 2014-2015 j. Leave of Absence (LOA) 2011-12 only k. Workers Compensation/Retirees Benefit/Other Savings l. Sweep of IMF and SLIP funds: \$980,000 for 2013-14; Not swept for 2014/15 and 2015/16 = Total \$1,960,000 m. Special Ed MAA n. Summer School, Core , Retention C/O o. Fund 67 - \$478,000 to be applied in 2013-14	\$ 0 \$ 0 \$ 421,255 \$ 762,117 \$ 269,347 \$ 489,558 \$ 185,570 \$ 250,000 \$ 468,752 \$ 109,000 \$ 174,592 \$ 0 \$ 0 \$ 72,561 \$ 478,000 <b>Subtotal</b>	\$ 0 \$ 0 \$ 0 \$ 0 \$ 215,478 \$ 100,909 \$ 0 \$ 0 \$ 468,752 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 72,561 \$ 0 <b>\$ 857,700</b>	\$ 0 \$ 0 \$ 0 \$ 0 \$ 161,608 \$ 100,909 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 980,000 \$ 0 \$ 0 \$ 0 \$ 0 <b>\$ 1,242,517</b>	\$ 0 \$ 0 \$ 0 \$ 0 \$ 80,804 \$ 100,909 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,960,000 \$ 0 \$ 0 \$ 0 \$ 0 <b>\$ 2,141,713</b>
9	<b>Encumbered/Obligated Funds</b> a. Election - budget savings due to uncontested seats b. Site discretionary C/O c. AMS Servers and equipment d. District MAA	\$ 0 \$ 45,521 \$ 71,925 \$ 3,438 <b>Subtotal</b>	\$ 0 \$ 0 \$ 0 \$ 0 <b>\$ 0</b>	\$ 0 \$ 0 \$ 0 \$ 0 <b>\$ 0</b>	\$ 0 \$ 0 \$ 0 \$ 0 <b>\$ 0</b>