

LBUSD General Fund Budget
FY 2023-2024

Description	2023-24 Budget		
	Unrestricted	Restricted	Total Fund
CERTIFICATED SALARIES			
Teacher Salaries	276,537,672	107,813,428	384,351,100
Pupil Support Salaries (Counselors, Psychologists, Social Workers, Nurses, etc.)	26,672,302	16,482,006	43,154,308
Supervisor and Administrator Salaries (Supt, Asst. Supts, Directors, Principals, APs, etc.)	28,850,621	9,409,850	38,260,471
Other Certificated Salaries (TOSAs)	8,346,329	27,026,996	35,373,325
TOTAL CERTIFICATED SALARIES	340,406,924	160,732,280	501,139,204
CLASSIFIED SALARIES			
Instructional Salaries (Instructional Aides, IA-Specials, College Student Aides, etc.)	15,690,845	8,360,269	24,051,114
Support Salaries (Media Assts, Community Wrkrs, Nutr Services Wrkrs, Custodians, etc.)	31,507,937	14,198,371	45,706,308
Supervisor and Administrator Salaries (Office Sups, Managers, Directors, Analysts, etc.)	27,132,036	7,132,518	34,264,554
Clerical, Technical, and Office Salaries (Accntg Personnel, Office Assts, Health Assts, etc.)	24,673,144	3,121,767	27,794,911
Other Classified Salaries (Rec Aides, Job Developers, Stdnt Tutors, Stdnt Interns, etc.)	3,935,012	4,001,218	7,936,230
TOTAL CLASSIFIED SALARIES	102,938,974	36,814,143	139,753,117
EMPLOYEE BENEFITS			
STRS (Certificated Retirement System)	64,634,380	75,232,147	139,866,527
PERS (Classified Retirement System)	22,574,084	10,381,837	32,955,921
Social Security	11,725,409	5,445,498	17,170,907
Health Benefits	87,449,829	37,174,867	124,624,696
Unemployment Insurance	270,549	100,073	370,622
Worker's Compensation	8,576,176	4,121,289	12,697,465
Retiree Benefits	10,424,204	4,426,821	14,851,025
TOTAL EMPLOYEE BENEFITS	205,654,631	136,882,532	342,537,163
BOOKS/SUPPLIES (Textbooks, Books, Supplies, Noncapitalized Equipment, and Food)	26,599,614	83,818,629	110,418,243
SERVICES AND OTHER OPERATING EXPENDITURES			
Subagreement for Services (Health Services Contract, NP School Services Contract, etc.)	500,000	7,207,432	7,707,432
Travel and Conference (Mileage Reimb, Staff/Student Travel, Conference Fees, etc.)	674,912	1,077,840	1,752,752
Dues and Memberships (CIF Dues, Accrediting Fees, Great City Schools Mmbrshp, etc.)	150,000	4,850	154,850
Utilities	15,063,200	106,000	15,169,200
Rentals, Leases, and Repairs	5,756,717	16,834,908	22,591,625
Internal Charges to Site Resources	(317,428)	(422,325)	(739,753)
Professional/Consulting Services and Operating Expenditures	39,335,574	86,660,224	125,995,798
Phone/Internet Charges	3,582,613	80,190	3,662,803
TOTAL SERVICES AND OTHER OPERATING EXPENPENDITURES	64,745,588	111,549,119	176,294,707
CAPITAL OUTLAY			
Land (Site Improvement)	4,750,000	19,308,631	24,058,631
Equipment and Equipment Replacement	733,000	935,000	1,668,000
TOTAL CAPITAL OUTLAY	5,483,000	20,243,631	25,726,631
OTHER OUTGOING			
Payments to County Offices (Alternative Education Prgrms, Special School Services, etc.)	150,000	1,111,599	1,261,599
Admin Charges to Categorical Programs	(16,972,355)	15,363,284	(1,609,071)
TOTAL OTHER OUTGOING	(16,822,355)	16,474,883	(347,472)
GENERAL FUND TOTAL EXPENDITURES	729,006,376	566,515,217	1,295,521,593