

Preliminary Budget Presentation Based On May Revised Budget June 5, 2014 Agenda Item #9.2



Presented By
Ken A. Forrest
Chief Business Officer
Gerardo Castillo
Director of Fiscal Services



● What the Budget does not address:

- No proposal for a statewide school facilities bond
- No new funding to school districts to address the increased employer costs proposed to deal with the unfunded liability in the CalSTRS fund
- No new funding to address special education shortfalls
- No new funding for early childhood education
- No payments on the prior-year state mandate credit card
- No additional funding for the Common Core State Standards (CCSS)
- No extension of maintenance of effort (MOE) period for adult education or regional occupational centers/programs (ROC/P)

- **California's per pupil expenditures continue to lag the national average, ranking 49th in the nation in 2011-12, the most recent data comparison**
 - **California reported per pupil expenditures of \$8,341, comprising about 70% of the U.S. average of \$11,864**
 - **We can attempt to do more with less for only so long – real changes will take a commitment to the local control and accountability model and an increased and adequate level of funding**

State	Current Expense Per Student (Adjusted for Regional Cost Differences)	Percentage of National Average
<i>United States</i> ¹	\$11,864	100.0%
California (Rank 49)	\$8,341	70%

Source: Education Week Quality Counts 2014 – January 9, 2014

¹United States average includes the District of Columbia



What Did Legislature Do?

- Both Senate and Assembly Education Budget Subcommittees adopted the Legislative Analyst Office (LAO's) higher revenue projections providing them with room to increase K-12 spending.
 - Assembly voted a \$153 million increase for the Local Control Funding Formula (LCFF) in addition to Governor Brown's \$4.5 billion proposed increase.
 - Senate voted an additional \$330 million.
 - Assembly second round—\$1.25 billion in one-time funding—for the Common Core State Standards (CCSS)
 - Senate voted a \$550 million in one-time funding.
 - Assembly voted \$384 million to “reestablish the Regional Occupational Centers and Programs” program outside of the LCFF
 - Assembly voted \$313 million to pay down the K-14 education mandates backlog.
 - Senate voted \$17.5 million.
 - Assembly voted \$205 million for state preschool program slots and provider rate increases.
 - Senate voted \$600 million.



What Did Legislature Do?

- Assembly voted \$26.7 million in one-time funding for education technology (as proposed in the Governor's May Revision).
 - Senate voted \$27.7 million.
- Assembly voted a 0.85% cost-of-living adjustment to Special Education, foster youth, early childhood education (ECE), American Indian centers and childhood education, and child nutrition programs.
- Senate voted \$300 million in one-time funding for the Career Pathways Grants.
- Both committees adopted proposal to revise the Standardized Account Code Structure to provide a uniform and consistent method to identify LCFF related apportionments and their components (Base, Supplemental, or Concentration). **[Editorial Comment – Better Late Than Never]**
- Both committees adopted Governor's proposal to modify calculation of "unduplicated pupils" to use the higher of 2013-14 if it is higher than the rolling average. Also Provision 2 or 3 schools would be allowed to conduct a census at least every four years instead of every year as long as they adjusted for changes in enrollment.

The FISCAL REPORT *an informational update*

Copyright © 2014 School Services of California, Inc.

Volume 34

For Publication Date: May 30, 2014

No. 11

2014-15 Budget Conference Committee Members Announced

Late Wednesday night, May 28, 2014, the Assembly Budget Committee met to approve the Assembly's version of the 2014-15 State Budget (contained in Assembly Bill [AB] 1457 [Skinner, D-Berkeley]). Each of the five subcommittees (Education Finance is Subcommittee #2) presented their budget proposals. **With limited discussion, the budget package was adopted on a partisan vote.**

A Conference Committee has been convened and will begin to meet in the coming days to **reconcile the differences between the Assembly's spending plan and that of the Senate.** This Conference Committee will also work with the Administration so that the final product of the Committee meets Governor Jerry Brown's approval.

Chairing the Conference Committee will be Senator Mark Leno (D-San Francisco), current chair of the Senate Budget Committee. Assembly Member Nancy Skinner, his counterpart in the Assembly, will serve as co-chair. Also appointed to the Committee are:

- Senator Loni Hancock (D-Berkeley)
- Senator Ricardo Lara (D-Bell Gardens)
- Senator Jim Nielsen (R-Gerber)
- Assembly Member Richard Bloom (D-Santa Monica)
- Assembly Member Jeff Gorell (R-Camarillo)
- Assembly Member Shirley Weber (D-San Diego)

The Committee will have to complete its work in advance of the June 15 constitutional deadline for the Legislature to submit a spending plan to Governor Brown.

Governor's Surprise

Forecasted Employer Retirement Contribution Analysis Based On Governor's May Revised

CalSTRS Possible Case Scenario Of Increased Employer Contributions

Year	Employee Contribution	Current Rate FY 2013-2014	Increase Over Current	Increase Over Previous Year	Total Employer Contribution	Salary*	Estimated Total Cost	Increased Cost Over Previous Year	Increased Cumulative Cost	Percentage Increase Over Previous Year
FY 2013 - 2014	8.00%	8.25%	0.00%	0.00%	8.25%	\$ 167,490,622.00	\$ 13,817,976.32			0.00%
FY 2014 - 2015	8.15%	8.25%	1.25%	1.25%	9.50%	\$ 170,002,981.33	\$ 16,150,283.23	\$ 2,332,306.91	\$ 2,332,306.91	16.88%
FY 2015 - 2016	9.20%	8.25%	2.85%	1.60%	11.10%	\$ 172,553,026.05	\$ 19,153,385.89	\$ 3,003,102.67	\$ 5,335,409.58	18.59%
FY 2016 - 2017	10.25%	8.25%	4.45%	1.60%	12.70%	\$ 175,141,321.44	\$ 22,242,947.82	\$ 3,089,561.93	\$ 8,424,971.51	16.13%
FY 2017 - 2018	10.25%	8.25%	6.05%	1.60%	14.30%	\$ 177,768,441.26	\$ 25,420,887.10	\$ 3,177,939.28	\$ 11,602,910.79	14.29%
FY 2018 - 2019	10.25%	8.25%	7.65%	1.60%	15.90%	\$ 180,434,967.88	\$ 28,689,159.89	\$ 3,268,272.79	\$ 14,871,183.58	12.86%
FY 2019 - 2020	10.25%	8.25%	9.25%	1.60%	17.50%	\$ 183,141,492.40	\$ 32,049,761.17	\$ 3,360,601.28	\$ 18,231,784.85	11.71%
FY 2020 - 2021	10.25%	8.25%	10.85%	1.60%	19.10%	\$ 185,888,614.79	\$ 35,504,725.42	\$ 3,454,964.25	\$ 21,686,749.11	10.78%

Legislative Proposal

CalSTRS Possible Case Scenario Of Increased Employer Contributions

Year	Employee Contribution	Current Rate FY 2013-2014	Increase Over Current	Increase Over Previous Year	Total Employer Contribution	Salary*	Estimated Total Cost	Increased Cost Over Previous Year	Increased Cumulative Cost	Percentage Increase Over Previous Year
FY 2013 - 2014	8.00%	8.25%	0.00%	0.00%	8.25%	\$ 167,490,622.00	\$ 13,817,976.32			0.00%
FY 2014 - 2015	8.15%	8.25%	0.63%	0.63%	8.88%	\$ 170,002,981.33	\$ 15,096,264.74	\$ 1,278,288.43	\$ 1,278,288.43	9.25%
FY 2015 - 2016	9.20%	8.25%	1.56%	0.93%	9.81%	\$ 172,553,026.05	\$ 16,927,451.86	\$ 1,831,187.11	\$ 3,109,475.54	12.13%
FY 2016 - 2017	10.25%	8.25%	3.56%	2.00%	11.81%	\$ 175,141,321.44	\$ 20,684,190.06	\$ 3,756,738.21	\$ 6,866,213.75	22.19%
FY 2017 - 2018	10.21%	8.25%	6.00%	2.44%	14.25%	\$ 177,768,441.26	\$ 25,332,002.88	\$ 4,647,812.82	\$ 11,514,026.56	22.47%
FY 2018 - 2019	10.25%	8.25%	9.00%	3.00%	17.25%	\$ 180,434,967.88	\$ 31,125,031.96	\$ 5,793,029.08	\$ 17,307,055.64	22.87%
FY 2019 - 2020	10.25%	8.25%	10.50%	1.50%	18.75%	\$ 183,141,492.40	\$ 34,339,029.82	\$ 3,213,997.87	\$ 20,521,053.51	10.33%
FY 2020 - 2021	10.25%	8.25%	10.85%	0.35%	19.10%	\$ 185,888,614.79	\$ 35,504,725.42	\$ 1,165,695.60	\$ 21,686,749.11	3.39%

Possible CalSTRS Impact 2 Version Comparison

Difference For Budget Planning Purposes						
Year			Governor Proposal	Legislative Proposal	Savings (Cost)	
FY	2013 -	2014				
FY	2014 -	2015	\$ 2,332,306.91	\$ 1,278,288.43	\$ 1,054,018.48	
FY	2015 -	2016	\$ 3,003,102.67	\$ 1,831,187.11	\$ 1,171,915.55	
FY	2016 -	2017	\$ 3,089,561.93	\$ 3,756,738.21	\$ (667,176.28)	
FY	2017 -	2018	\$ 3,177,939.28	\$ 4,647,812.82	\$ (1,469,873.54)	
FY	2018 -	2019	\$ 3,268,272.79	\$ 5,793,029.08	\$ (2,524,756.29)	
FY	2019 -	2020	\$ 3,360,601.28	\$ 3,213,997.87	\$ 146,603.41	
FY	2020 -	2021	\$ 3,454,964.25	\$ 1,165,695.60	\$ 2,289,268.65	
			Sum of Changes Proof		\$ -	

- The preliminary budget as presented utilizes the Governor's Proposal with a cost impact of \$2,332,306.91 to next year's budget.
- Should a legislative compromise be reached it would represent some available funds that could be used to address many different high need areas of the budget during FY's 2014-2016.

How Could We Handle The Governor's Surprise?

Cost To General Fund UnRestricted Budget

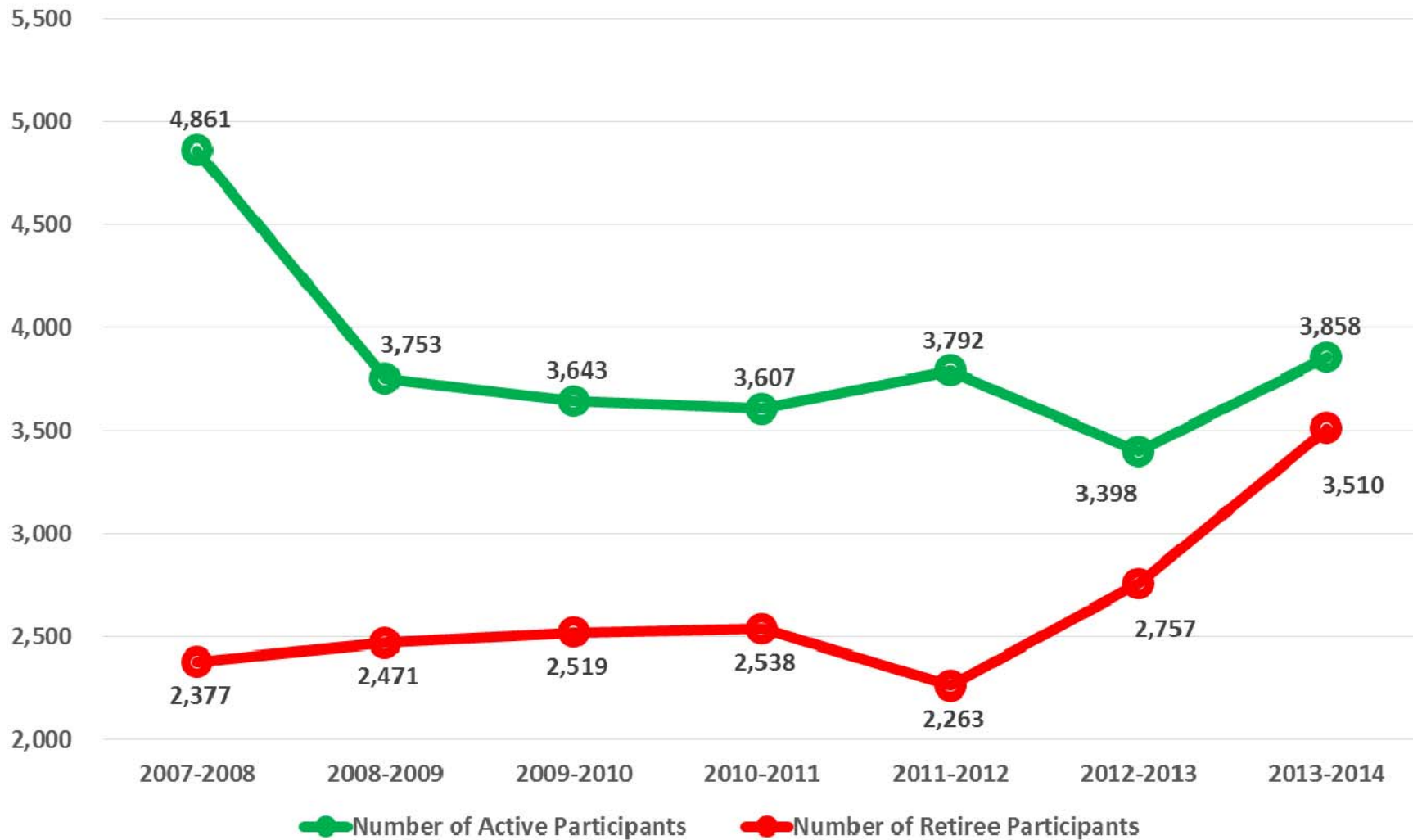
In an attempt to honor our collective bargaining agreements we were making an effort to reserve some funds to address employee needs.

	One Percent Increase
SCTA	\$ 1,470,424.00
SEIU	\$ 419,405.00
UPE	\$ 111,426.00
Teamsters	\$ 28,574.00
CSA	\$ 11,176.00
Other Unrepresented/Confidential	\$ 84,250.00
Total	\$ 2,125,255.00

1. Includes statutory payroll-related benefits
2. Increases for employee compensation in categorically-funded positions are to be supported by the restricted funded source. If insufficient restricted funds are available, expenditure reductions will be made in an amount sufficient to fully cover the compensation increase.

Health Insurance An Existing Budget Challenge

Health Insurance Number of Participants



Other Post Employment Benefits (OPEB)

A Significant Challenge

Average OPEB Costs by Group (Blended by Gender)							
Group	Assumed Ret Rates		Retire When 1st Eligible		Value at Retirement		
	Present Value of OPEB Cost at Age 35	Annual Cost in Year Hired	Present Value of OPEB Cost at Age 35	Annual Cost in Year Hired	Age 55	Age 60	Age 65
Mgmt	\$ 12,463	\$ 1,159	\$ 26,155	\$ 2,501	N/A	\$ 68,107	\$ 53,968
Class	28,375	2,638	53,890	5,153	N/A	113,664	90,236
Certificated - combined	103,311	7,360	158,540	14,725	276,893	209,159	146,655
Certificated - Kaiser only	86,952	6,195	134,252	12,470	not separately calculated		
Certificated - Healthnet	119,671	8,526	182,829	16,981			

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2013	\$24,691,428	\$ -	\$24,691,428	\$ 653,492	\$ -	\$ 653,492	\$25,344,920
2014	18,701,960	1,701,020	20,402,980	503,101	129,883	632,984	21,035,964
2015	19,079,514	2,672,136	21,751,650	395,620	209,486	605,106	22,356,756
2016	19,420,798	3,663,387	23,084,185	307,980	276,008	583,988	23,668,173
2017	19,837,629	4,636,466	24,474,095	239,204	352,161	591,365	25,065,460
2018	20,181,762	5,717,351	25,899,113	199,730	411,967	611,697	26,510,810
2019	20,443,337	6,865,420	27,308,757	131,604	481,056	612,660	27,921,417
2020	20,770,800	8,029,117	28,799,917	103,098	552,346	655,444	29,455,361
2021	20,943,413	9,340,723	30,284,136	58,568	618,929	677,497	30,961,633
2022	20,919,392	10,506,326	31,425,718	39,996	673,701	713,697	32,139,415

Even When You Look At Just The Teachers OPEB Is An Issue

Projected Annual Benefit Payments for SCTA Employees							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2013	\$17,689,744	\$ -	\$17,689,744	\$ 653,492	\$ -	\$ 653,492	\$18,343,236
2014	13,506,083	1,049,412	14,555,495	503,101	129,883	632,984	15,188,479
2015	13,796,855	1,639,761	15,436,616	395,620	209,486	605,106	16,041,722
2016	14,070,397	2,255,120	16,325,517	307,980	276,008	583,988	16,909,505
2017	14,444,942	2,835,897	17,280,839	239,204	352,161	591,365	17,872,204
2018	14,759,010	3,492,730	18,251,740	199,730	411,967	611,697	18,863,437
2019	14,995,857	4,194,844	19,190,701	131,604	481,056	612,660	19,803,361
2020	15,286,314	4,947,018	20,233,332	103,098	552,346	655,444	20,888,776
2021	15,470,759	5,839,045	21,309,804	58,568	618,929	677,497	21,987,301
2022	15,508,762	6,638,652	22,147,414	39,996	673,701	713,697	22,861,111

How Is Are Fund Balance?

Fiscal Year	Funded Average Daily Attendance	Revenue		Excess (Deficiency) Of Revenues Over Expenditures		Other Financing Sources	Ending Fund Balance	Ending Fund Balance As A % Of Expenditures		
1999-00	50,223	\$	320,821,412	\$	317,485,562	\$	3,335,850	\$ (4,910,235)		
2000-01	51,253	\$	370,008,605	\$	353,410,279	\$	16,598,326	\$ (4,952,640)		
2001-02	52,530	\$	378,733,395	\$	376,989,436	\$	1,743,959	\$ (5,459,977)		
2002-03	51,948	\$	386,504,867	\$	384,777,142	\$	1,727,725	\$ 3,111,338		
2003-04	48,181	\$	370,874,078	\$	380,704,516	\$	(9,830,438)	\$ 1,962,040	\$ 19,970,998	5.25%
2004-05	46,539	\$	383,478,608	\$	382,196,844	\$	1,281,764	\$ 894,914	\$ 22,147,676	5.79%
2005-06	45,198	\$	386,961,308	\$	382,805,406	\$	4,155,902	\$ 1,213,710	\$ 27,517,289	7.19%
2006-07	44,230	\$	408,859,700	\$	402,137,965	\$	6,721,735	\$ 566,894	\$ 34,805,917	8.66%
2007-08	44,024	\$	414,691,669	\$	412,900,869	\$	1,790,800	\$ (954,831)	\$ 35,641,886	8.63%
2008-09	41,758	\$	413,081,928	\$	408,003,168	\$	5,078,760	\$ 4,793,081	\$ 45,513,727	11.16%
2009-10	41,653	\$	387,307,431	\$	395,081,555	\$	(7,774,124)	\$ (13,379,013)	\$ 24,360,591	6.17%
2010-11	41,347	\$	412,911,347	\$	404,032,147	\$	8,879,200	\$ 1,159,632	\$ 34,399,424	8.51%
2011-12	41,131	\$	389,906,122	\$	406,281,495	\$	(16,375,373)	\$ 3,089,445	\$ 21,113,495	5.20%
2012-13	40,638	\$	379,896,678	\$	383,940,424	\$	(4,043,746)	\$ 2,339,596	\$ 19,409,345	5.06%
2013-14	40,567	\$	425,046,653	\$	404,220,029	\$	20,826,624	\$ 981,344	\$ 21,807,968	5.40%
2014-15	40,021	\$	436,443,432	\$	425,824,479	\$	10,618,953	\$ 1,189,639	\$ 11,808,592	2.77%
2015-16	39,341	\$	437,208,329	\$	429,026,570	\$	8,181,760	\$ 1,189,639	\$ 9,371,399	2.18%
2013-14	State Required Minimum>>		\$ 8,084,401	Amount Above Minimum>>		\$ 13,723,567	3.40%			
State Average For California Unified School Districts 2011-2012>>							\$ 59,864,986	14.81%		
GFOA Recommended Reserve TWO Months of Operating Capital>>							\$ 69,323,735	17.15%		

Projected

More Detail of Our Fund Balance

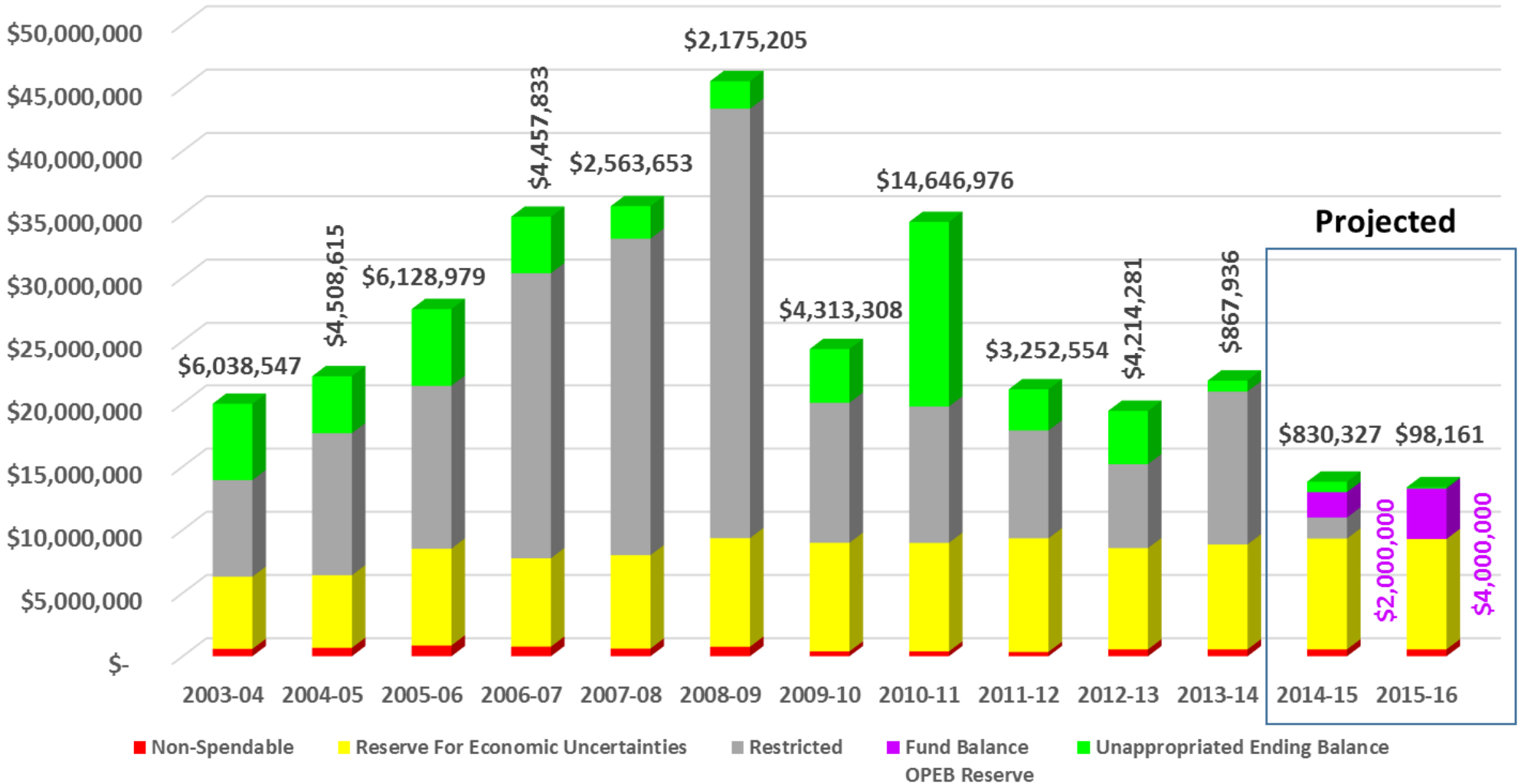
Components of Ending Fund Balance Analysis

Fiscal Year	Non-Spendable	Reserve For Economic Uncertainties	Restricted	Fund Balance OPEB Reserve	Unappropriated Ending Balance	Total Ending Balance
2003-04	\$ 581,788	\$ 5,710,568	\$ 7,640,095		\$ 6,038,547	\$ 19,970,998
2004-05	\$ 666,329	\$ 5,738,066	\$ 11,234,666		\$ 4,508,615	\$ 22,147,676
2005-06	\$ 850,937	\$ 7,656,108	\$ 12,881,265		\$ 6,128,979	\$ 27,517,289
2006-07	\$ 760,706	\$ 6,989,000	\$ 22,598,378		\$ 4,457,833	\$ 34,805,917
2007-08	\$ 604,655	\$ 7,389,000	\$ 25,084,578		\$ 2,563,653	\$ 35,641,886
2008-09	\$ 751,013	\$ 8,589,000	\$ 33,998,509		\$ 2,175,205	\$ 45,513,727
2009-10	\$ 385,928	\$ 8,589,000	\$ 11,072,355		\$ 4,313,308	\$ 24,360,591
2010-11	\$ 381,724	\$ 8,589,000	\$ 10,781,724		\$ 14,646,976	\$ 34,399,424
2011-12	\$ 345,284	\$ 8,979,822	\$ 8,535,835		\$ 3,252,554	\$ 21,113,495
2012-13	\$ 545,000	\$ 8,007,454	\$ 6,642,610		\$ 4,214,281	\$ 19,409,345
2013-14	\$ 545,000	\$ 8,296,082	\$ 12,098,949		\$ 867,936	\$ 21,807,968
2014-15	\$ 545,000	\$ 8,763,133	\$ 1,670,131	\$ 2,000,000	\$ 830,327	\$ 13,808,592
2015-16	\$ 545,000	\$ 8,728,237	\$ -	\$ 4,000,000	\$ 98,161	\$ 13,371,399

Projected

History of Fund Balance Components

Components of Ending Fund Balance



- **2014-15 additions to the Audit Regulations**
 - **Maintenance of Effort – Transportation (school districts and COEs)**
 - **Verify that the LEA expended at least the amount of state revenue received for that purpose in 2012-13**
 - **Maintenance of Effort – Adult Education (school districts and COEs)**
 - **Determine that the LEA expended at least the 2012-13 amount of expenditures or the 2012-13 revenue, whichever is less**
 - **Maintenance of Effort – ROC/P (school districts and COEs)**
 - **Determine that the LEA expended at least the amount received for that purpose in 2012-13**
 - **COEs may include the expenditures made by a school district within the county, and school districts may include expenditures made by their COE**

Compensation Detail

FTE As of 4/25/14 (All Funds)	Bargaining Unit	General Fund FY 2013-2014	General Fund FY 2014-2015	General Fund FY 2015-2016
2,220.2973 Sacramento City Teacher Association (SCTA)				
	Salaries	\$149,464,066	\$155,076,574	\$152,232,392
	Benefits Including OPEB	\$75,375,428	\$78,028,463	\$84,028,463
	Total:	\$224,839,494	\$233,105,037	\$236,260,855
1,293.8790 Service Employees International Union (SEIU)				
	Salaries	\$40,928,428	\$43,598,658	\$42,306,000
	Benefits Including OPEB	\$32,450,386	\$36,543,145	\$39,043,145
	Total:	\$73,378,814	\$80,141,803	\$81,349,145
121.0000 United Professional Educators (UPE)				
	Salaries	\$12,297,907	\$12,430,467	\$12,430,467
	Benefits Including OPEB	\$2,462,283	\$2,685,548	\$3,185,868
	Total:	\$14,760,190	\$15,116,015	\$15,616,335
63.0000 Teamsters Local 911 (TEAM)				
	Salaries	\$2,268,661	\$2,774,047	\$2,774,047
	Benefits Including OPEB	\$1,781,462	\$2,253,029	\$2,453,029
	Total:	\$4,050,123	\$5,027,076	\$5,227,076

Compensation Detail

FTE As of 4/25/14 (All Funds)	Bargaining Unit	General Fund FY 2013-2014	General Fund FY 2014-2015	General Fund FY 2015-2016
17.0000 Classified Supervisors (CSA)				
	Salaries	\$1,016,656	\$916,686	\$916,686
	Benefits Including OPEB	\$310,230	\$280,905	\$300,905
	Total:	\$1,326,886	\$1,197,591	\$1,217,591
97.9000 UnRepresented Management				
	Salaries	\$9,214,259	\$9,374,031	\$9,224,031
	Benefits Including OPEB	\$2,080,089	\$2,163,454	\$2,363,454
	Total:	\$11,294,348	\$11,537,485	\$11,587,485
14.0000 UnRepresented Supervisors				
	Salaries	\$469,518	\$399,975	\$399,975
	Benefits Including OPEB	\$136,136	\$111,263	\$111,263
	Total:	\$605,654	\$511,238	\$511,238
15.0000 Confidential Employees				
	Salaries	\$1,496,287	\$1,216,744	\$1,216,744
	Benefits Including OPEB	\$449,773	\$336,541	\$341,541
	Total:	\$1,946,060	\$1,553,285	\$1,558,285
3,842.0763 Totals All Employee Groups				
	Salaries	\$217,155,782	\$225,787,182	\$221,500,342
	Benefits Including OPEB	\$115,045,786	\$122,402,348	\$131,827,668
	Total:	\$332,201,568	\$348,189,530	\$353,328,010

Contributions

	FY2014-15
Contribution to Special Ed.	\$ 42,558,588.49
Contribution to Ongoing Maintenance	\$ 9,292,258.00
Contribution to Energy Project	\$ 357,932.00
Contribution to MAA	\$ 105,000.00
	\$ 52,313,778.49
Special Education Transportation	\$ 6,528,075.00
Total Special Education Contribution	\$ 49,086,663.49

This Budget Includes Additional Staffing For Custodians & SPOMs

Current Year 2013-14							Proposed 2014-2015						Difference
School / Site	SPOM III	SPOM II	SPOM I	Custodian	Pool Custodian	Total FTE	SPOM III	SPOM II	SPOM I	Custodian	Pool Custodian	Total FTE	
Bowling Green (SPED)		0.250		0.000		0.250		0.250		0.000		0.250	0.000
Capital City Ind. Study				0.500		0.500			0.500	0.000		0.500	0.000
Purchasing/Warehouse				0.750		0.750				1.000		1.000	0.250
A.M. Winn W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Abraham Lincoln			1.000	0.500		1.500			1.000	0.500		1.500	0.000
American Legion			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Arthur A. Benjamin Health			1.000	0.000		1.000			1.000	Moved By Site		1.000	0.000
Bret Harte			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Camellia			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Caroline Wenzel			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Cesar E. Chavez W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Edward Kemble W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Father Keith B. Kenny W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
H.W. Harkness W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Hollywood Park			0.000	1.000		1.000			1.000	0.500		1.500	0.500
Isador Cohen			1.000	0.000		1.000			1.000	0.500		1.500	0.500
James Marshall			1.000	0.000		1.000			1.000	0.500		1.500	0.500
John Bidwell			1.000	0.000		1.000			1.000	0.500		1.500	0.500
John Cabrillo W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
John D. Sloat W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
John Morse no spom			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Leataata Floyd W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Mark Twain			1.000	0.000		1.000			1.000	0.500		1.500	0.500
O.W. Erlewine			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Oak Ridge W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Pony Express			1.000	0.000		1.000			1.000	0.500		1.500	0.500
School of Engineering &			1.000	0.000		1.000			1.000	0.500		1.500	0.500

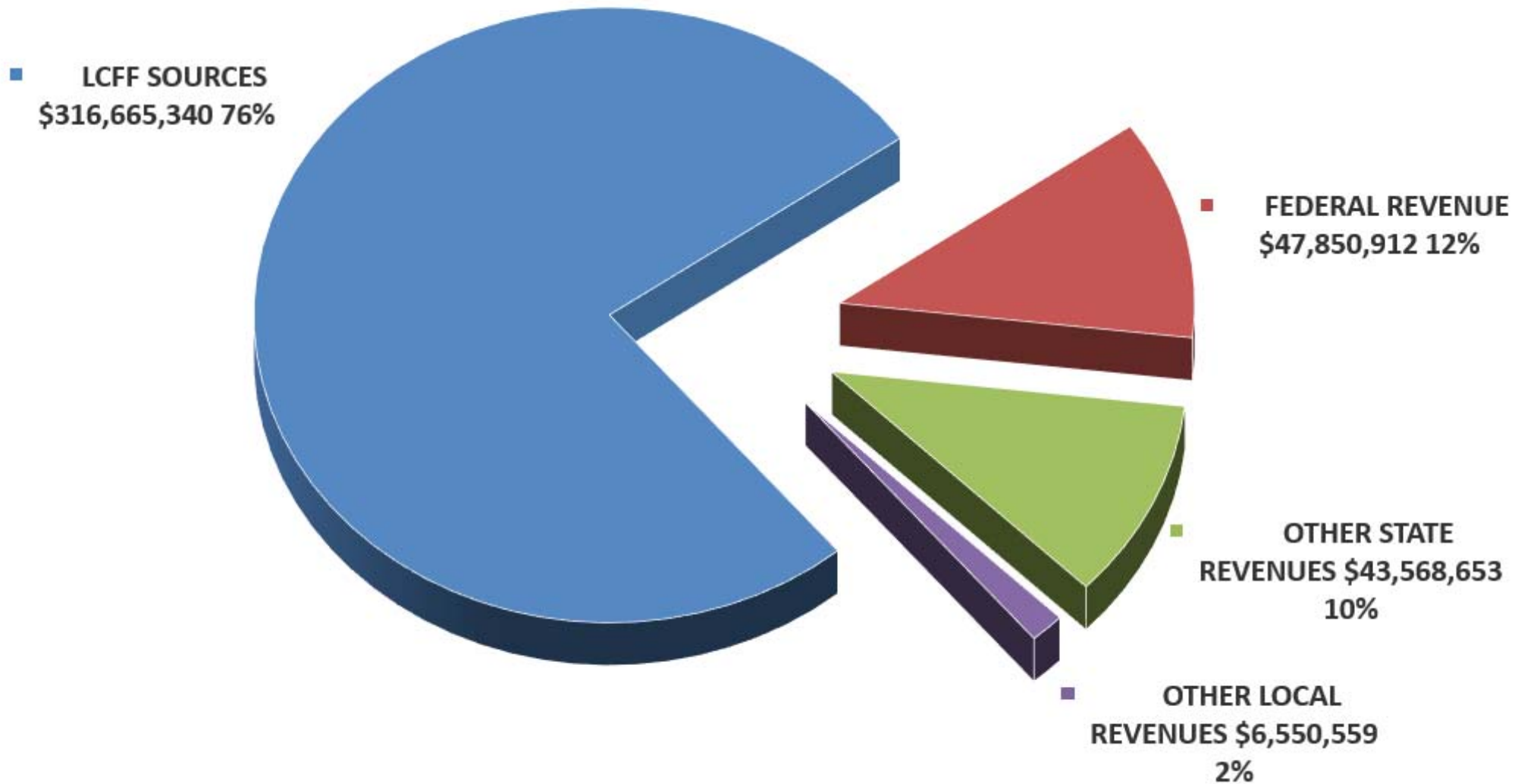
This Budget Includes Additional Staffing For Custodians & SPOMs

Current Year 2013-14							Proposed 2014-2015						Difference
School / Site	SPOM III	SPOM II	SPOM I	Custodian	Pool Custodian	Total FTE	SPOM III	SPOM II	SPOM I	Custodian	Pool Custodian	Total FTE	
Susan B. Anthony W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Tahoe			1.000	0.000		1.000			1.000	0.500		1.500	0.500
William Land			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Woodbine W			1.000	0.000		1.000			1.000	0.500		1.500	0.500
Alice Birney W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Caleb Greenwood			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Crocker / Riverside			0.000	1.500		1.500			1.000	0.500		1.500	0.000
David Lubin			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Earl Warren			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Elder Creek			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Ethel I. Baker W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Ethel Phillips W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Genevieve F. Didion			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Golden Empire			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Hubert H. Bancroft			0.000	1.500		1.500			1.000	0.500		1.500	0.000
John H. Still W		1.000		1.000		2.000		1.000		2.000		3.000	1.000
Kit Carson W		1.000		0.500		1.500		1.000		0.500		1.500	0.000
Martin Luther King, Jr.			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Matsuyama			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Nicholas			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Pacific W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Parkway			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Peter Burnett W			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Phoebe A. Hearst			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Sequoia			0.000	1.500		1.500			1.000	0.500		1.500	0.000
Sutterville			1.000	0.500		1.500			1.000	0.500		1.500	0.000
Theodore Judah			1.000	0.500		1.500			1.000	0.500		1.500	0.000

This Budget Includes Additional Staffing For Custodians & SPOMs

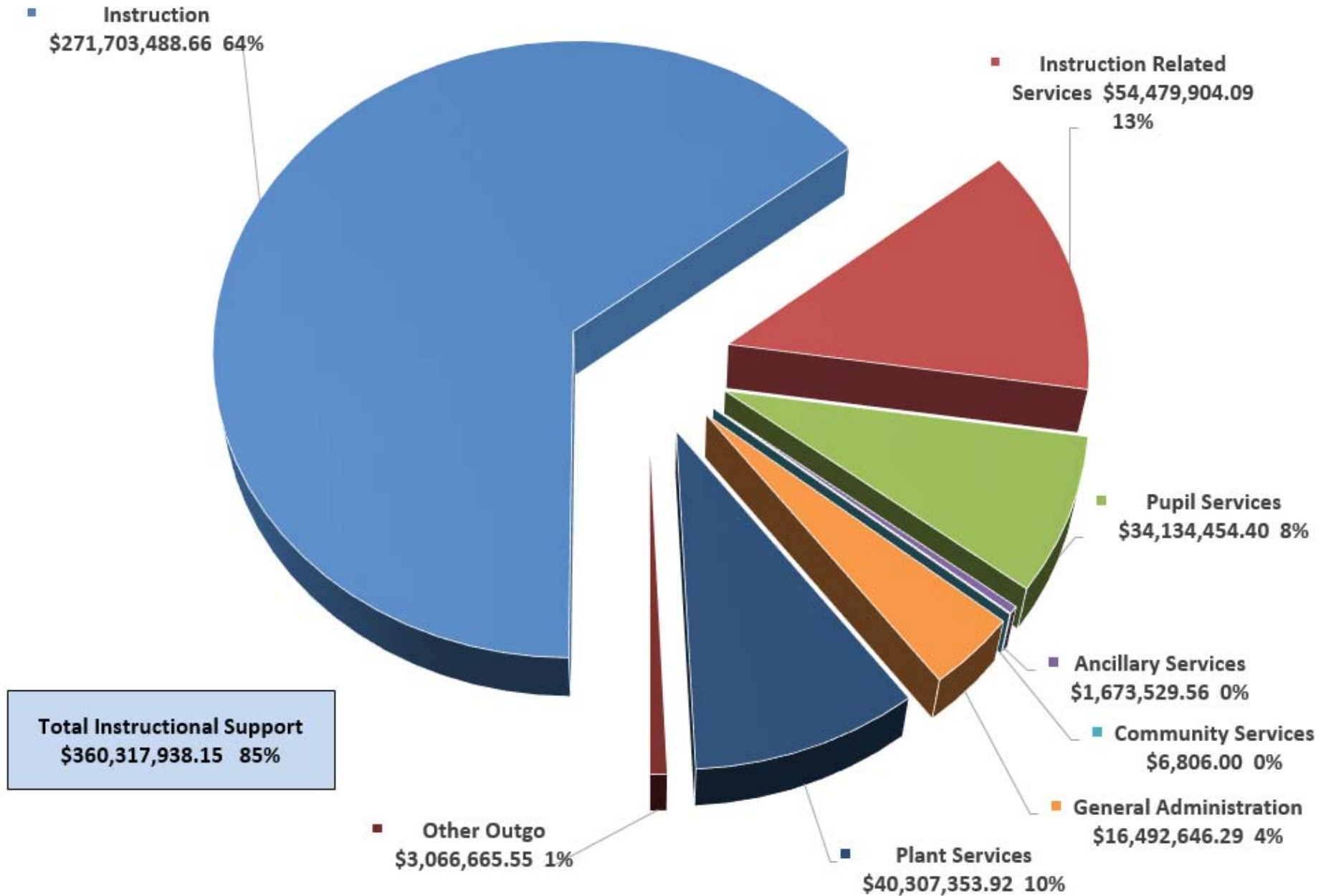
Current Year 2013-14							Proposed 2014-2015						Difference
School / Site	SPOM III	SPOM II	SPOM I	Custodian	Pool Custodian	Total FTE	SPOM III	SPOM II	SPOM I	Custodian	Pool Custodian	Total FTE	
Albert Einstein		1.000		1.000		2.000		1.000		2.000		3.000	1.000
California		1.000		1.000		2.000		1.000		1.500		2.500	0.500
Fern Bacon W		1.000		1.000		2.000		1.000		2.000		3.000	1.000
Leonardo da Vinci		1.000		1.000		2.000		1.000		2.000		3.000	1.000
Sam Brannan		1.000		1.000		2.000		1.000		1.500		2.500	0.500
Will C. Wood W		1.000		1.000		2.000		1.000		2.000		3.000	1.000
Rosa Parks W		1.000		1.500		2.500		1.000		2.000		3.000	0.500
Sutter		1.000		1.500		2.500		1.000		2.000		3.000	0.500
West Campus		1.000		1.500		2.500		1.000		2.000		3.000	0.500
Serna Center	1.000			3.000		4.000	1.000			4.000		5.000	1.000
C.K. McClatchy	1.000			2.000	1.000	4.000	1.000			4.000	1.000	6.000	2.000
Hiram Johnson W	1.000			3.000		4.000	1.000			5.000		6.000	2.000
John F. Kennedy	1.000			2.000	1.000	4.000	1.000			4.000	1.000	6.000	2.000
Luther Burbank W	1.000			2.000	1.000	4.000	1.000			4.000	1.000	6.000	2.000
Rosemont	1.000			3.000		4.000	1.000			5.000		6.000	2.000
TOTALS	6.000	11.250	38.000	52.250	3.000	110.500	6.000	11.250	49.500	70.500	3.000	140.250	29.750
		Total SPOMs	55.250	Total Custodians	55.250			Total SPOMs	66.750	Total Custodians	73.500		

Where Does The Money Come From? Total General Fund



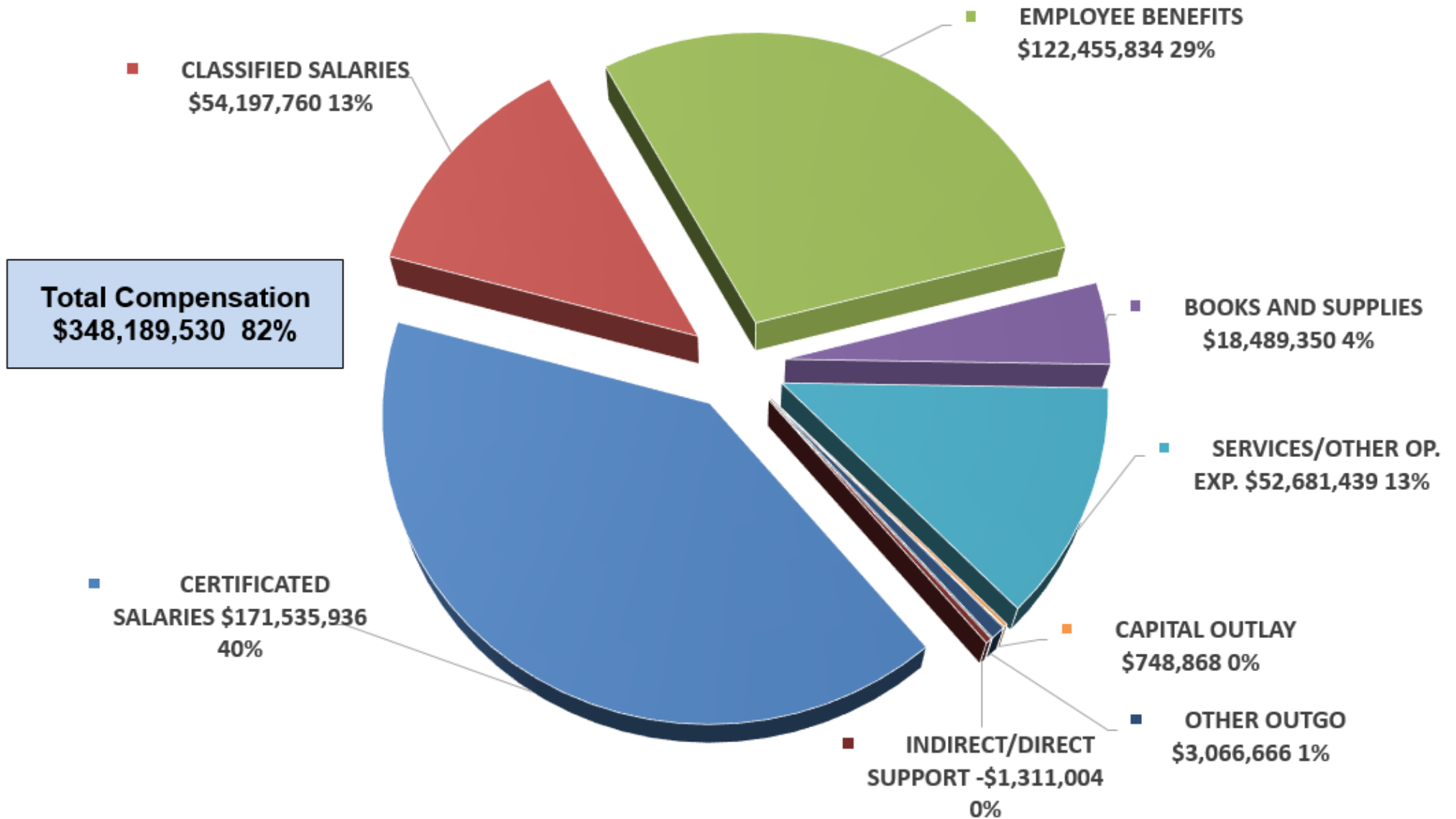
How Are The Funds Spent By Function?

Total General Fund



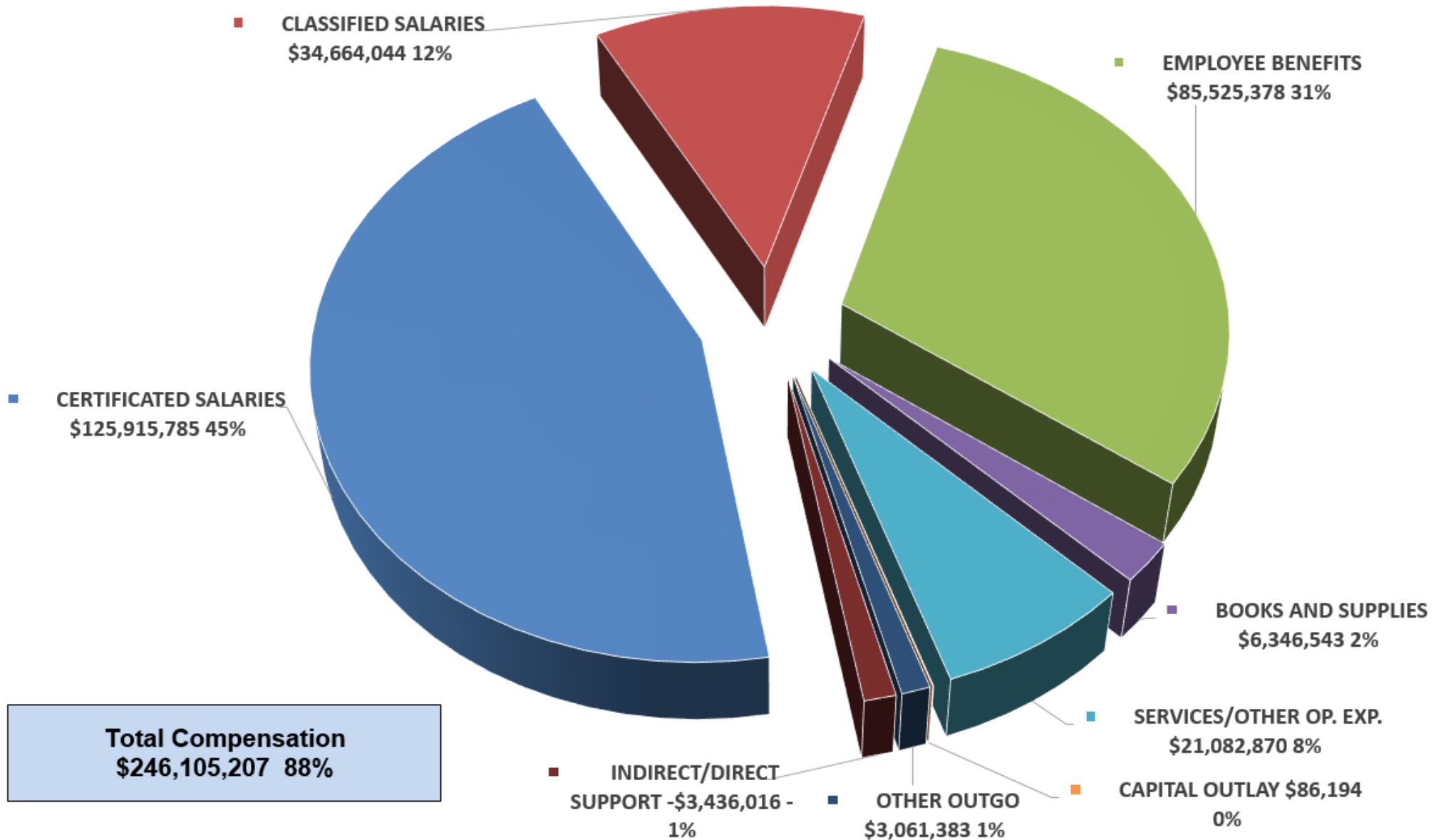
How Are The Funds Spent By Object?

Total General Fund



How Are The Funds Spent By Object?

Unrestricted General Fund



Three Year Budget Projection Revenue

Multi-Year Forecast - Reconciled To 3rd Interim - April 30th For FY 2013-14- May Revise for For FY 2014-15 and FY 2015-16, Avg. LCFF Inc. 20.88%

Enrollment Funded* Average Daily Attendance	FY 2013-14	FY 2014-15	28.05% LCFF Growth		FY 2015-16	20.88% LCFF Growth	
	41,405	40,605			39,600		
	40,567	40,021			39,341		
Revenue Description	Amount	Amount	% of Revenue	% Change	Amount	% of Revenue	% Change
LCFF Sources [8010-8099]	\$ 291,404,968.76	\$ 320,651,140.00	73.3%	10.0%	\$ 335,168,961.00	76.5%	4.5%
Loss Due To Declining Enrollment LCFF Sources	\$ (4,807,170.00)	\$ (3,985,800.00)	-0.9%	-17.1%	\$ (4,964,000.00)	-1.1%	24.5%
Federal Revenue [8100-8299]	\$ 51,380,845.71	\$ 47,850,912.49	10.9%	-6.9%	\$ 46,480,564.49	10.6%	-2.9%
Other State Revenue [8300-8599]	\$ 56,621,220.13	\$ 43,568,652.98	10.0%	-23.1%	\$ 40,163,652.98	9.2%	-7.8%
Other Local Revenue [8600-8799]	\$ 11,037,443.40	\$ 6,550,559.00	1.5%	-40.7%	\$ 6,550,559.00	1.5%	0.0%
Transfers In [8900-8929]	\$ 981,344.07	\$ 1,189,639.00	0.3%	21.2%	\$ 1,189,639.00	0.3%	0.0%
All Revenue Objects and Transfers In	\$ 406,618,652.07	\$ 415,825,103.47	95.0%	2.3%	\$ 424,589,376.47	96.9%	2.1%
Beginning Fund Balance	\$ 19,409,344.80	\$ 21,807,967.56	5.0%	12.4%	\$ 13,808,591.56	3.1%	-36.7%
Total Anticipated Revenue & Beginning Fund Balance	\$ 426,027,996.87	\$ 437,633,071.03	100.0%	2.7%	\$ 438,397,968.03	100.0%	0.2%

Three Year Budget Projection Expenditures

Multi-Year Forecast - Reconciled To 3rd Interim - April 30th For FY 2013-14- May Revise for For FY 2014-15 and FY 2015-16, Avg. LCFF Inc. 20.88%

Enrollment Funded* Average Daily Attendance	FY 2013-14	FY 2014-15	28.05% LCFF Growth		FY 2015-16	20.88% LCFF Growth	
	41,405	40,605			39,600		
	40,567	40,021			39,341		
Expenditure Description	Amount	Amount	% of Budget	% Change	Amount	% of Budget	% Change
Certificated Salaries	\$ 165,849,446.90	\$ 171,535,935.70	40.3%	3.4%	\$ 167,193,512.67	39.0%	-2.5%
Classified Salaries	\$ 51,184,112.67	\$ 54,197,760.00	12.7%	5.9%	\$ 54,132,829.44	12.6%	-0.1%
Employee Benefits	\$ 93,740,719.42	\$ 99,002,769.99	23.2%	5.6%	\$ 107,024,154.21	24.9%	8.1%
OPEB - Current Year Payments	\$ 21,427,289.18	\$ 23,453,064.32	5.5%	9.5%	\$ 24,977,513.50	5.8%	6.5%
Books & Supplies	\$ 21,169,610.94	\$ 18,489,350.10	4.3%	-12.7%	\$ 17,147,317.51	4.0%	-7.3%
Services & Other Operating Expenses	\$ 51,888,505.70	\$ 52,681,438.97	12.4%	1.5%	\$ 52,011,838.80	12.1%	-1.3%
Capital Outlay	\$ 434,539.64	\$ 748,867.84	0.2%	72.3%	\$ 748,867.84	0.2%	0.0%
Other Outgo/Indirect Costs/Other Adjustments	\$ 450,561.86	\$ 1,790,535.55	0.4%	297.4%	\$ 1,790,535.55	0.4%	0.0%
One-Time Title I Carryover	\$ (1,924,757.00)	\$ 1,924,757.00					
Dedicated Amount Towards OPEB	\$ -	\$ 1,000,000.00	0.2%		\$ 2,000,000.00	0.5%	100.0%
Dedicated Amount Towards Operating Reserve	\$ -	\$ 1,000,000.00	0.2%		\$ 2,000,000.00	0.5%	100.0%
Total Adopted Budget Expenditures	\$ 404,220,029.31	\$ 425,824,479.47	100.0%	5.3%	\$ 429,026,569.52	100.0%	0.8%

Three Year Budget Projection

Ending Balances - OPEB

Multi-Year Forecast - Reconciled To 3rd Interim - April 30th For FY 2013-14- May Revise for For FY 2014-15 and FY 2015-16, Avg. LCFF Inc. 20.88%

	FY 2013-14	FY 2014-15	28.05% LCFF Growth		FY 2015-16	20.88% LCFF Growth	
Enrollment	41,405	40,605			39,600		
Funded* Average Daily Attendance	40,567	40,021			39,341		
Anticipated Ending Fund Balance	\$ 21,807,967.56	\$ 11,808,591.56	2.8%	-45.9%	\$ 9,371,398.51	2.2%	-20.6%
Required Reserves	Amount	Amount	% of Budget	% Change	Amount		% Change
Reserve For Economic Uncertainties	\$ 8,296,082.00	\$ 8,763,133.00	2.1%	5.6%	\$ 8,728,237.07	2.0%	-0.4%
Revolving Cash	\$ 225,000.00	\$ 225,000.00	0.1%	0.0%	\$ 225,000.00	0.1%	0.0%
Stores Inventory	\$ 320,000.00	\$ 320,000.00	0.1%	0.0%	\$ 320,000.00	0.1%	0.0%
One-Time Common Core Carry Over	\$ 6,600,000.00						
One-Time Title I Carryover	\$ 1,924,757.00						
Special Ed: Mental Health Services	\$ 1,000,000.00						
California Clean Energy Act	\$ 617,873.00						
Restricted Ending Fund Balance Reserve	\$ 1,956,319.44	\$ 1,670,131.44	0.4%		\$ -	0.0%	-100.0%
Total Required Reserves	\$ 20,940,031.44	\$ 10,978,264.44	2.6%	-47.6%	\$ 9,273,237.07	2.2%	-15.5%
Anticipated Unreserved Ending Fund Balance	\$ 867,936.12	\$ 830,327.12	0.2%	-4.3%	\$ 98,161.44	0.0%	-88.2%
Cumulative Increase In Ending Fund Balance	\$ -	\$ 2,000,000.00	0.5%		\$ 4,000,000.00	0.9%	
Total Ending Fund Balance / As A % Of Expenditures	\$ 21,807,967.56	\$ 13,808,591.56	3.2%		\$ 13,371,398.51	3.1%	3.1%
Estimated Total On Deposit For OPEB / As A % Of Obligation	\$ 19,734,277.26	\$ 20,734,277.26		3.2%	\$ 21,734,277.26		3.3%

Estimated Contingent Liability Based On Accrual Study \$ 653,000,000.00

Salaries include step and column increase for FY 2014-15 and FY 2015-16

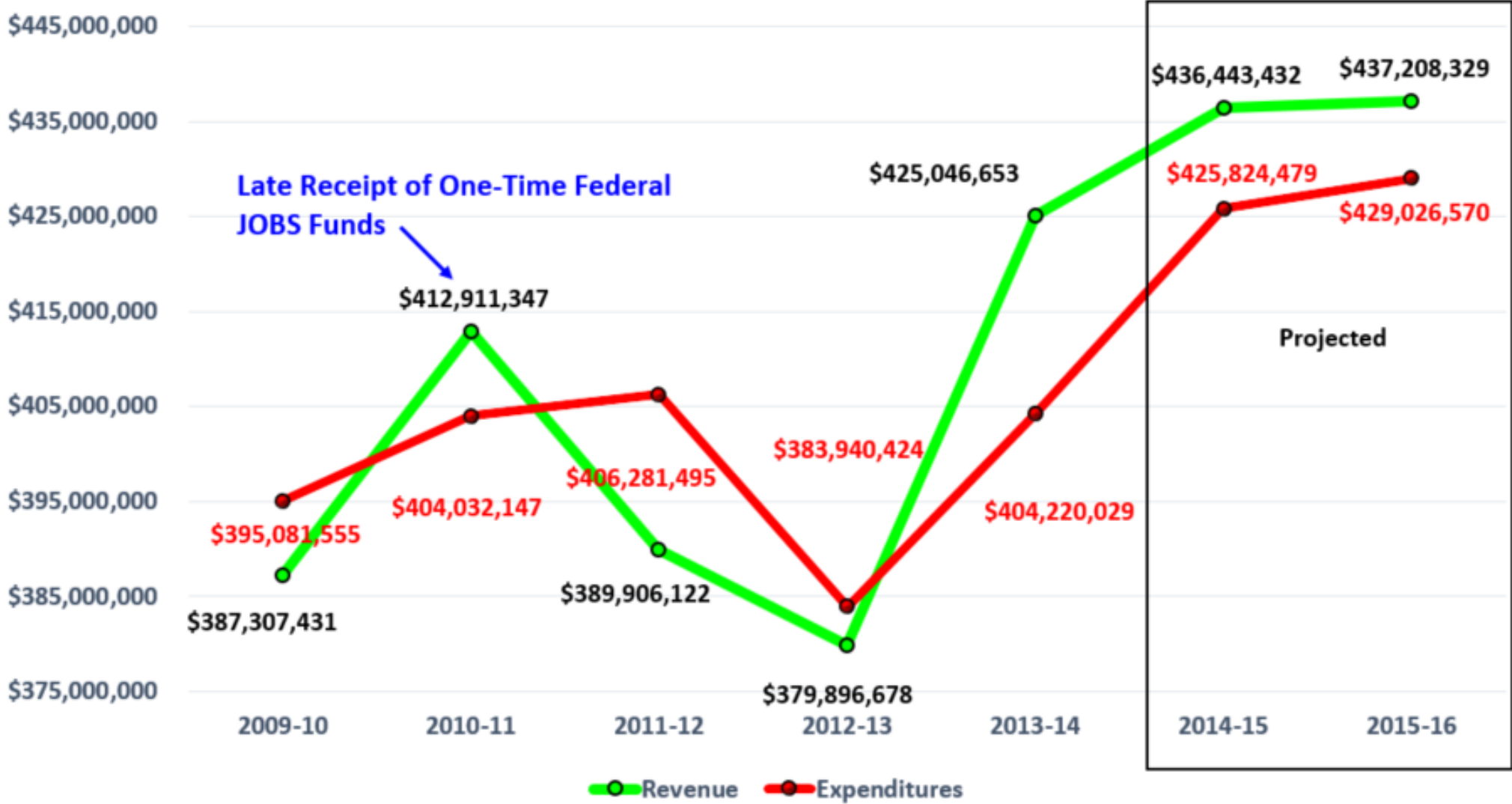
Health Benefits are projected to increases by 2% for FY 2014-15 and FY 2015-16 Plus \$1 Million Into OPEB Reserve.

Utilities increase by 10% for FY 2014-15.

***In accordance with existing statute declining enrollment districts may use previous year ADA if it is higher.**

Deficit Spending Analysis

If We Are Careful We Can Prevent Deficit Spending From Recurring



Summary of All Funds

	GENERAL FUND			TOTAL
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	
REVENUES				
LCFF SOURCES	\$316,665,340			\$316,665,340
FEDERAL REVENUE		\$8,092,235	\$39,758,677	\$47,850,912
OTHER STATE REVENUES	\$7,449,813	\$20,264,792	\$15,854,048	\$43,568,653
OTHER LOCAL REVENUES	\$2,625,315	\$0	\$3,925,244	\$6,550,559
TOTAL REVENUES	\$326,740,468	\$28,357,027	\$59,537,969	\$414,635,464
EXPENDITURES				
CERTIFICATED SALARIES	\$125,915,785	\$23,852,285	\$21,767,865	\$171,535,936
CLASSIFIED SALARIES	\$34,664,044	\$13,210,795	\$6,322,921	\$54,197,760
EMPLOYEE BENEFITS	\$85,525,378	\$26,104,115	\$10,826,342	\$122,455,834
BOOKS AND SUPPLIES	\$6,346,543	\$1,133,727	\$11,009,080	\$18,489,350
SERVICES/OTHER OP. EXP.	\$21,082,870	\$15,916,377	\$15,682,193	\$52,681,439
CAPITAL OUTLAY	\$86,194	\$30,000	\$632,674	\$748,868
OTHER OUTGO	\$3,061,383		\$5,283	\$3,066,666
INDIRECT/DIRECT SUPPORT	-\$3,436,016	\$318,507	\$1,806,505	-\$1,311,004
TOTAL EXPENDITURES	\$273,246,181	\$80,565,805	\$68,052,862	\$421,864,848
OTHER FINANCING SOURCES/USES				
INTERFUND TRANSFERS IN	\$1,189,639			\$1,189,639
INTERFUND TRANSFERS OUT	-\$34,874			-\$34,874
OTHER SOURCES				
OTHER USES	-\$52,313,778	\$52,208,778	\$105,000	\$0
TOTAL OTHER SOURCES/USES	-\$51,159,013	\$52,208,778	\$105,000	\$1,154,765
NET CHANGE IN FUND BALANCE	\$2,335,274		-\$8,409,893	-\$6,074,619
BEGINNING BALANCE, JULY 1	\$9,803,186		\$10,080,024	\$19,883,211
ENDING BALANCE	\$12,138,460		\$1,670,131	\$13,808,592
RESERVED FUND BALANCE	\$545,000		\$1,670,131	\$2,215,131
ECONOMIC UNCERTAINTIES	\$8,763,133			\$8,763,133
FUND BALANCE & OPEB RESERVE OTHER	\$2,000,000			\$2,000,000
UNAPPROPRIATED FUND BALANCE	\$830,327	\$0	\$0	\$830,327

Summary of All Funds

	Charter School Fund	Adult Education Fund	Cafeteria Fund	Child Development Fund	Deferred Maintenance Fund
REVENUES					
LCFF SOURCES	\$13,275,325				
FEDERAL REVENUE	\$191,624	\$2,420,636	\$18,979,000	\$10,605,905	
OTHER STATE REVENUES	\$250,913	\$200,000	\$1,156,000	\$5,468,240	
OTHER LOCAL REVENUES		\$4,722,000	\$1,020,100	\$2,150,000	
TOTAL REVENUES	\$13,717,862	\$7,342,636	\$21,155,100	\$18,224,145	\$0
EXPENDITURES					
CERTIFICATED SALARIES	\$5,990,385	\$1,936,274		\$5,604,056	
CLASSIFIED SALARIES	\$752,264	\$1,376,664	\$5,826,334	\$4,133,863	
EMPLOYEE BENEFITS	\$3,739,885	\$1,963,834	\$3,612,152	\$6,846,920	
BOOKS AND SUPPLIES	\$333,149	\$312,278	\$11,324,142	\$537,762	
SERVICES/OTHER OP. EXP.	\$1,301,678	\$1,745,220	\$252,686	\$312,781	
CAPITAL OUTLAY			\$200,000	\$1,000	\$179,320
OTHER OUTGO					
INDIRECT/DIRECT SUPPORT		\$43,241	\$480,000	\$787,763	
TOTAL EXPENDITURES	\$12,117,361	\$7,377,510	\$21,695,314	\$18,224,145	\$179,320
OTHER FINANCING SOURCES/USES					
INTERFUND TRANSFERS IN		\$34,874			
INTERFUND TRANSFERS OUT	-\$1,189,639				
OTHER SOURCES					
OTHER USES					
TOTAL OTHER SOURCES/USES	-\$1,189,639	\$34,874	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	\$410,862		-\$540,214		-\$179,320
BEGINNING BALANCE, JULY 1	\$548,206	\$196,538	\$7,856,017	\$452,543	\$179,320
ENDING BALANCE	\$959,068	\$196,538	\$7,315,803	\$452,543	
RESERVED FUND BALANCE	\$129,623	\$5,456	\$7,091,326		
ECONOMIC UNCERTAINTIES					
FUND BALANCE & OPEB RESERVE					
OTHER	\$829,445	\$191,082	\$224,477	\$452,543	
UNAPPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0

Questions?

Reconciliation of LCAP Expenditures Follows

LCAP Reconciliation

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant					
		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		78,330,113	78,558,693	79,036,499
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		12,012,888	12,500,000	13,000,000
	Prior Year EIA expenditures	11,166,706			
	2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	TRUE			
3.	Difference [1] less [2]		66,317,225	66,058,693	66,036,499
4.	Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>		18,601,982	13,793,055	9,931,889
	<i>GAP funding rate</i>		28.05%	20.88%	15.04%

LCAP Reconciliation

5.	Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part C		30,614,870	26,293,055	22,931,889
6.	Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		279,506,935	297,368,371	308,675,560
	LCFF Phase-In Entitlement		316,665,340	330,204,961	338,150,984
7/8.	Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part D		10.95%	8.84%	7.43%
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.					
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP					
			2014-15	2015-16	2016-17
	Current year estimated supplemental and concentration grant funding in the LCAP year		\$ 30,614,870	\$ 26,293,055	\$ 22,931,889
	Current year Minimum Proportionality Percentage (MPP)		10.95%	8.84%	7.43%

We must **increase** our spending on Free & Reduced, Foster Youth, English Language Learners by at least this much each year.

\$3,353,299 \$2,324,809 \$1,703,638

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
GOAL 1: Increase the percent of students who are on-track to graduate college and career ready.			
Classroom teachers; classified staff; basic facilities costs; instructional supplies	\$ 216,000,000	LCFF Base	1000-4000
End of Furlough Days	\$ 1,598,407	LCFF Supplemental or Concentration	1000-3000
Professional learning for Common Core State Standards (CCSS) for teachers, principals and instructional aides	\$ 3,000,000	State CCSS funding, (Title I; Title II; grant funds)	1000-5000
Training Specialists	\$ 2,000,000	Title I; Title III grant funds	1000, 3000
CCSS instructional materials are provided to students district-wide	\$ 1,500,000	State CCSS funding	4000
Early Kinder /Transitional Kindergarten taught by a credentialed teacher with a developmentally appropriate curriculum	\$ 700,000	LCFF Base	1000-4000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
<p>Linked Learning Pathways and career technical education prepare students for postsecondary education and careers. Work based learning and career technical education are provided at all high schools. Linked Learning State Initiative staff and Materials</p>	\$ 6,300,000	Perkins Grant, LCFF base	1000,3000,4000
Counselors	\$ 3,000,000	LCFF Supplemental or Concentration	1000-3000
For Students with disabilities: Professional Development	\$ 100,000	LCFF Base; IDEA	1000-5000
Special Education program: Transfer from LCFF base	\$ 42,500,000	LCFF Base; IDEA	1000-5000
<p>After School programs are available at 61 sites, Before School programs at 11 sites</p>	\$ 7,000,000	After School Education & Safety (ASES) and 21 st Century ASSETS grants	1000-5000
Instructional aides for special education classes to serve students with disabilities	\$ 6,000,000	LCFF Base; IDEA	2000,3000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
GATE Resource Teacher	\$ 94,000	LCFF Base	1000,3000
IB Site Instructional Coordinator, Resource Teachers	\$ 250,000	LCFF Base	1000,3000
Student progress is monitored through the District benchmark assessments and the Data Director Data	\$ 120,000	LCFF Base	5000
Foster Youth Services - Youth Services Program Associate, decrease the adverse effects of school mobility	\$ 88,000	LCFF Base, Title I Part D	1000,3000
Provide additional academic assessment data for ELs and reclassified students who have not made adequate progress	\$ 90,000	Title III	2000,3000
School Wide:			
Professional Development (per diem) Extra Duty for teachers	\$ 113,784	LCFF Supplemental or Concentration	1000,3000
Professional Development (per diem) Contracts	\$ 70,632	LCFF Supplemental or Concentration	5000
Teacher Subs for Professional Development	\$ 82,867	LCFF Supplemental or Concentration	1000,3000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
Conferences	\$ 11,500	LCFF Supplemental or Concentration	5000
Training Specialists	\$ 354,231	LCFF Supplemental or Concentration	1000,3000
Supplemental Instructional Materials, Textbooks, Books, Production Services	\$ 998,823	LCFF Supplemental or Concentration	4000,5000
Contracts for Services: Reading Partners (2 schools)	\$ 24,000	LCFF Supplemental or Concentration	5000
Supplemental Materials for Early Literacy, Production Services	\$ 56,900	LCFF Supplemental or Concentration	5000
Teacher Subs for Professional Development A-G	\$ 40,000	LCFF Supplemental or Concentration	1000,3000
Site Instructional Coordinators	\$ 1,270,748	LCFF Supplemental or Concentration	1000,3000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
Intern Specialists	\$ 27,953	LCFF Supplemental or Concentration	1000,3000
Additional site counselors	\$ 314,781	LCFF Supplemental or Concentration	1000,3000
Resource Teachers	\$ 2,243,605	LCFF Supplemental or Concentration	1000,3000
School Psychologists	\$ 21,535	LCFF Supplemental or Concentration	1000,3000
Expanded Learning Service Providers Contracts	\$ 39,900	LCFF Supplemental or Concentration	1000,3000
Teacher Extra Pay (Per Diem) for Intervention	\$ 508,077	LCFF Supplemental or Concentration	1000,3000
Expanded Learning Supplemental Textbooks, Books, Materials, Production Services	\$ 487,611	LCFF Supplemental or Concentration	1000,3000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
Instructional Assistants	\$ 715,839	LCFF Supplemental or Concentration	2000,3000
Bilingual Instructional Assistants	\$ 636,162	LCFF Supplemental or Concentration	2000,3000
Specialized Program Professional Development	\$ 17,500	LCFF Supplemental or Concentration	1000,3000,5000
Instructional Materials for Specialized Programs	\$ 7,000	LCFF Supplemental or Concentration	4000
Teacher Subs for Academic Conferences	\$ 13,328	LCFF Supplemental or Concentration	1000,3000
Contracts for Diagnostic/Intervention Programs	\$ 24,999	LCFF Supplemental or Concentration	5000
Materials for Assessment/Data Analysis	\$ 2,794	LCFF Supplemental or Concentration	4000
Total Goal 1	\$ 298,424,976		

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
GOAL 2: Schools will provide students with a clean, healthy, physically and emotionally safe learning environment			
Restore custodians/ plant managers	\$ 2,000,000	LCFF Supplemental or Concentration	2000,3000
Additional custodial operational supplies	\$ 650,000	LCFF Base	4000
Safe Schools Manager	\$ 100,000	LCFF Base	2000,3000
School Resource Officers	\$ 300,000	LCFF Supplemental or Concentration	5000
Attendance, Drop-Out Prevention Coordinator & Specialist, Attendance Incentives	\$ 75,000	LCFF Base	1000-4000
Nurses; Health Aides ; Social Workers	\$ 520,000	LCFF Base	1000,3000
District Connect Center staff provides insurance enrollments and support services for students with academic, behavior, attendance and/or social/emotional concerns	\$ 200,000	LCFF Base, Grant Funding	1000-3000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
Bullying Prevention Specialist; PBIS Coaching, Data Management	\$ 200,000	LCFF Base, Grant Funding	1000-3000,5000
Social/Emotional Learning – Professional Development, Coordinator	\$ 163,000	Grant Funds	1000-3000
District Librarians	\$ 1,000,000	LCFF Supplemental or Concentration	1000-3000
School Wide:			
Books, Instructional Materials School staff will receive training in culturally competent classrooms.	\$ 17,501	LCFF Supplemental or Concentration	4000
Mental and physical health supports are provided by nurses and social workers.	\$ 195,111	LCFF Supplemental or Concentration	1000,3000
Learning Support Specialists and case managers plan, organize and coordinate learning support services for low income, ELs , re-designated ELs , foster youth and students with disabilities. with academic, behavior, attendance and/or social/emotional needs.	\$ 307,062	LCFF Supplemental or Concentration	1000-3000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
Librarians, Library Media Technicians. Library Clerks	\$ 130,044	LCFF Supplemental or Concentration	1000-3000
Supplemental Materials, Library Books; Production Services	\$ 122,866	LCFF Supplemental or Concentration	4000
Computer hardware	\$ 262,120	LCFF Supplemental or Concentration	4000
Professional Development on Computer Instruction	\$ 118,000	LCFF Supplemental or Concentration	5000
Total Goal 2	\$ 6,360,704		

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
GOAL 3: Parents, family and community stakeholders will become more fully engaged as partners in the education of students in SCUSD.			
District Parent Resource Center staff support parent engagement & establishment of Site Parent Resource Centers	\$ 150,000	LCFF Base, Title I	2000,3000
Academic Parent-Teacher teams and the Parent Home Visit Program focus on improved student learning inside and outside school.	\$ 235,000	Title I	1000,3000
Matriculation and Orientation (MOC) translators	\$ 678,769	LCFF Supplemental or Concentration	2000,3000
School Wide:			
Parent Advisors - Services to support parents in attending parent education, informational meetings, school events and in volunteering at the school.	\$ 133,409	LCFF Supplemental or Concentration	2000,3000
Parent Training and Child Care	\$ 29,838	LCFF Supplemental or Concentration	2000,3000,5000

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
School Community Liaisons	\$ 232,994	LCFF Supplemental or Concentration	2000,3000
Parent Meeting Supplies	\$ 10,133	LCFF Supplemental or Concentration	4000
Site Communication Expenses	\$ 11,990	LCFF Supplemental or Concentration	4000
Translation Services	\$ 46,778	LCFF Supplemental or Concentration	2000,3000
Total Goal 3	\$ 1,063,769	LCFF Supplemental or Concentration	
General Fund LCAP Sub-Total	\$ 305,849,449		
Difference Funded From Base Allocation and Other Sources	\$ 116,015,399		
Grand Total General Fund	\$ 421,864,848		

LCAP Reconciliation

Description of Actions and Services	LCAP Allocation	Funding Source	Object Codes
NON-General Fund Description of Actions and Services Included In LCAP			
Early literacy programs are provided in each elementary school in the district in kindergarten through 3rd grade. Early literacy begins in preschool programs at schools that have Head Start and State Preschool funding.	\$ 10,000,000	Child Development Fund, Head Start and State Preschool	1000-5000
Computers, Carts, Internet Upgrade, Network Upgrade	\$ 500,000	Measure I, Measure Q Bonds	4000, 5000
Grand Total of LCAP All Funds	\$ 316,349,449		