



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# _____

Meeting Date: September 12, 2013

Subject: Anticipated Receipts of Grants and Donations

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: September 19, 2013)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2013-14 district budget revisions.

Background/Rationale: As previously presented at the August 1, 2013 Board meeting, during the 45 Day Revision presentation we anticipated providing the Board with an updated revision request that reflected all anticipated revenues for fiscal year 2013-14.

Financial Considerations: If approved, the 2013-14 revised budget will then reflect total anticipated revenues and expenditures. This will allow for an easier comparison between fiscal years.

Documents Attached:

1. PowerPoint Presentation

Estimated Time of Presentation: 5 Minutes

Submitted by: Ken A. Forrest, Chief Business Officer
Gerardo Castillo, CPA, Director III, Budget Services

Approved by: Jonathan P. Raymond, Superintendent

Anticipated Receipts Grants/Donations/Local Revenue

Board Item #10.3

September 12, 2013

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

- **We have previously discussed the need to present to the Board all of our Anticipated Grants, Donations, and Local Revenue**
- **Tonight we are presenting to the Board our current estimates for Anticipated Grants, Donations, and Local Revenue.**
 - **Funds will be dispersed upon receipt.**
- **We are requesting you amend the budget to reflect these estimates.**
- **Should there be a substantial change to any of these amounts we will return to the Board with updates or additional requested budget amendments.**

Anticipated Carry Over Fund Balance Forecasted To Be Available Within FY 2013-14

FEDERAL REVENUE	Resource #	Carryover	Comment
Title I - Carryover	3010	\$ 4,200,000	Carryover funds already committed
Title III - Carryover	4203	\$ 450,000	Additional Funds For English Learners
21 Century - Carryover	4124	\$ 695,000	Carryover funds already committed
Medical - Carryover	5640	\$ 102,000	Carryover funds already committed
Smaller Learner Communities	5856	\$ 400,000	Carryover funds already committed
Other Federal Programs (10-20)	TBD	\$ 2,300,000	Carryover funds already committed
Change In Federal Revenue		\$ 8,147,000	

STATE REVENUE	Resource #	Carryover	Comment
Economic Impact Aid- SCE	7090	\$ 2,500,000	Carryover funds already committed
Economic Impact Aid- LEP	7091	\$ 1,600,000	Carryover funds already committed
Partnership Academies Program	7220	\$ 200,000	Carryover funds already committed
Quality Education Investment Act	7400	\$ 532,000	Carryover funds already committed
Other State Programs (10-20)	TBD	\$ 2,100,000	Carryover funds already committed
Change In State Revenue		\$ 6,932,000	

**Anticipated Carry Over Fund Balance Forecasted
To Be Available Within FY 2013-14
(Continued)**

LOCAL REVENUE	Resource #	Carryover	Comment
Schools Donations	0812	\$ 774,000	Carryover funds already committed
California Academies Partnership	9048	\$ 16,000	Carryover funds already committed
California Endowment	9052	\$ 20,000	Carryover funds already committed
CA Wellness Foundation	9053	\$ 25,000	Carryover funds already committed
Collobarating Districts IPG	9081	\$ 180,000	Carryover funds already committed
E-Rate - R 9159	9159	\$ 60,000	Carryover funds already committed
Multiple Pathways	9417	\$ 155,000	Carryover funds already committed
Packard Grants	9505	\$ 25,000	Carryover funds already committed
S.D Betchel Foundation	9614	\$ 350,000	Carryover funds already committed
Other Local Programs (50+)	TBD	\$ 1,280,000	Carryover funds already committed
Change In Local Revenue		\$ 2,885,000	
Total Anticipated Carryover Funds		\$ 17,514,000	From Carryover, Committed Funds
Total Anticipated Additional Funds		\$ 450,000	Additional Funds For English Learners
Total		\$ 17,964,000	

Anticipated Grants/Donations/Local Revenue To Be Available Within FY 2013-14

FEDERAL REVENUE	Resource #	Anticipated Amount	Comment
LEA - MEDI-CAL	5640	\$ 250,000	Restricted
21st CENTURY	4124	\$ 190,000	Restricted
Safe and Supportive Schools	3725	\$ 65,000	Restricted
ROTC	5945	\$ 306,623	Restricted
Special Ed-IDEA Early Intervntion	3385	\$ 139,420	Restricted
Special Ed - Alternative Dispute Resolution	3395	\$ 15,000	Restricted
Dept. of Rehab: TPP	3410	\$ 68,990	Restricted
Vocational Program	3550	\$ 28,101	Restricted
Title II, Admin	4036	\$ 59,143	Restricted
Refugee Children Supplemental	4216	\$ 100,000	Restricted
Indian Education	4510	\$ 26,815	Restricted
Homeless Children Education Grant	5630	\$ 114,847	Restricted
Independent Living Foster Youth	5862	\$ 30,050	Restricted
ILP - Teens & TAY	5865	\$ 45,519	Restricted
Good Behavior Game Grant	5950	\$ 48,299	Restricted
Advanced Placement Test Fee	9020	\$ 64,296	Restricted
Anticipated Federal Revenue		\$ 1,552,103	

Anticipated Grants/Donations/Local Revenue To Be Available Within FY 2013-14 (Continued)

STATE REVENUE	Resource #	Anticipated Amount	Comment
Supplementary Programs - Foster Youth	7365	\$ 100,712	Restricted
Oral Health	0845	\$ 25,565	Restricted
State Lottery	1100	\$ 450,000	UnRestricted
Lottery Instructional Materials	6300	\$ 500,000	Restricted
Governor's CTE Initiative	6385	\$ 177,195	Restricted
Special Ed Workability	6520	\$ 145,763	Restricted
TUPE - Grades 6-12	6690	\$ 283,402	Restricted
Partnership Academies	7220	\$ 674,436	Restricted
Anticipated State Revenue		\$ 2,357,073	

Anticipated Grants/Donations/Local Revenue To Be Available Within FY 2013-14 (Continued)

LOCAL REVENUE	Resource #	Anticipated Amount	Comment
California Wellness Foundation	9055	\$ 50,000	Restricted
Kaiser (School Based Health)	9325	\$ 50,000	Restricted
Community Link	9078	\$ 8,500	Restricted
Donations	0812	\$ 670,000	Restricted
Lost Books	0005	\$ 7,590	Restricted
Advanced Placement Test Fee	9020	\$ 7,500	Restricted
ARE Revenues Earned- Grants	9030	\$ 9,977	Restricted
California Endowment	9052	\$ 400,000	Restricted
Civic Permits	9064	\$ 130,191	Restricted
CHIPRA	9077	\$ 129,960	Restricted
Multiple Pathways	9417	\$ 350,000	Restricted
Packard Grant	9505	\$ 144,823	Restricted
TCE - PE Initiative	9530	\$ 76,679	Restricted
Region 3 Training	9566	\$ 60,215	Restricted
S.D. Bechtel Jr. Foundation	9614	\$ 1,020,458	Restricted
Target Family Engagement	9649	\$ 75,171	Restricted
Anticipated Local Revenue		\$ 3,191,064	

Total Anticipated Restricted Funds	\$ 6,650,240
Total Anticipated Unrestricted Funds	\$ 450,000
Total	\$ 7,100,240

Proposed Budget Revision Detail

Fiscal Year 2013-14 General Fund Budget History and Revisions

Revenue	Adopted Revenue	45 Day Revisions	45 Day Revised Budget	Proposed September Revisions	Total Revised Budget
Federal	\$ 43,413,836	\$ (720,000)	\$ 42,693,836	\$ 1,552,103	\$ 44,245,939
State	\$ 336,230,718	\$ 2,701,967	\$ 338,932,685	\$ 2,357,073	\$ 341,289,758
Local	\$ 1,476,660	\$ -	\$ 1,476,660	\$ 3,191,064	\$ 4,667,724
Sub-Totals Revenue	\$ 381,121,214	\$ 1,981,967	\$ 383,103,181	\$ 7,100,240	\$ 390,203,421
Transfers In	\$ 1,617,168	\$ -	\$ 1,617,168	\$ -	\$ 1,617,168
Sub-Totals Anticipated Funds Available	\$ 382,738,382		\$ 384,720,349		\$ 391,820,589
Beginning Fund Balance	\$ 11,807,617	\$ -	\$ 11,807,617	\$ 17,964,000	\$ 29,771,617
Totals	\$ 394,545,999	\$ -	\$ 396,527,966	\$ 17,964,000	\$ 421,592,206

Expenditures By Object	Adopted Expenditures	45 Day Revisions	45 Day Revised Budget	Proposed September Revisions	Total Revised Budget
Certificated Salaries	\$ 164,744,256	\$ 2,519,345	\$ 167,263,601	\$ 10,808,534	\$ 178,072,135
Classified Salaries	\$ 48,498,232	\$ 107,000	\$ 48,605,232	\$ 3,140,859	\$ 51,746,091
Employee Benefits	\$ 107,848,057	\$ 665,685	\$ 108,513,742	\$ 7,012,132	\$ 115,525,874
Books & Supplies	\$ 14,496,788	\$ (459,530)	\$ 14,037,258	\$ 907,084	\$ 14,944,342
Services/Other Operating Expenses	\$ 48,701,731	\$ 19,000	\$ 48,720,731	\$ 3,148,322	\$ 51,869,053
Capital Outlay	\$ 249,877	\$ -	\$ 249,877	\$ 16,147	\$ 266,024
Other Expenses	\$ 2,125,000	\$ -	\$ 2,125,000	\$ 137,317	\$ 2,262,317
Indirect Support	\$ (1,642,764)	\$ -	\$ (1,642,764)	\$ (106,155)	\$ (1,748,919)
Total Expenditures	\$ 385,021,177	\$ 2,851,500	\$ 387,872,677	\$ 25,064,240	\$ 412,936,917
Projected Net Change In Ending Fund Balance	-2,282,795		-3,152,328		-21,116,328
Projected Ending Fund Balance	\$ 9,524,822		\$ 8,655,289		\$ 8,655,289

- **These changes will result in no change to our projected ending funding fund balance.**
- **Expenditure distributions as shown will change as schools determine how best to use these funds based on their School Development Improvement Plan (SDIP).**
- **Because most of these funds are NOT RECURRING resulting from fund balance carryover there is a significant reliance on ONE-TIME funds.**
- **Therefore unless another revenue source is identified there will be a significant reduction in expenditures in these areas in fiscal 2014-15.**

- ❖ **We have scheduled Community Budget Forums to allow for an interactive discussion regarding the budget at:**

Date	Location	Time	Status
Wednesday August 7, 2013	Serna Education & Community Center	6-8 PM	Completed
Wednesday October 23, 2013	Genevieve F. Didion K-8 School	6-8 PM	Scheduled
Wednesday December 4, 2013	Albert Einstein Middle School	6-8 PM	Scheduled
Wednesday February 26, 2014	California Middle School	6-8 PM	Scheduled

Questions?