

Adoption of Proposed Fiscal Year 2013-14 Budget for All Funds

Board Item #11.1

June 20, 2013

Presented By Ken A. Forrest Chief Business Officer

- Due to the continued lack of detailed final financial information related to school district funding for the FY 2013-14 fiscal year:
 - **We recommend adoption of the proposed budget as presented on June 13, 2013.**
 - Adoption of the proposed budget unchanged will meet the legal requirement to adopt a budget by June 30, 2013.
 - The administration will be submitting to the Board recommendations for budget revisions within the mandated 45 day limit after the finance bill is signed into law.
 - July/August revisions will reflect any direction received from the Board tonight and all updated revenue information.
 - July/August revisions will reflect administration's recommendations related to any increased revenue that may be received.
 - Current recommendation will be to place all available funds into the fund balance to reduce required FY 2014-15 expenditure reductions.
 - July/August revisions will reflect any direction received from the State related to how Supplemental and Concentration funds must be used.

The FISCAL REPORT *an informational update*

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Volume 33

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No. 13

Ask SSC . . . Can You Help Me With the Supplemental and Concentration Factor Calculations in the Updated SSC LCFF Simulator?

A. Our LCFF Simulator has been updated for the changes contained in the legislative compromise contained in Assembly Bill 97 that is now on its way to the Governor's desk. **The compromise includes an increase to the base grants, a decrease in the supplemental grant percentage, an increase to the concentration grant percentage, and changes to the K-3 Class-Size Reduction and Career-Technical Education factors.** We can't speak to what may be included in the other calculator that you mention.

One of many changes in the compromise is to compute the supplemental and concentration grant add-ons to the base grants inclusive of the K-3 Class-Size Reduction and Career-Technical Education factors. We have included this change in our Simulator calculation.

We have retained the May Revision proposal calculations in the Simulator for comparison purposes only. **While these updates will help you determine the impact of the negotiated budget compromise on your district, it should be used for only that purpose. Once the Budget has been signed by the Governor and the latest economic data is available, we will update our advice to districts for the 45-day Budget revision and multiyear projection in the form of a revised Dartboard.**

—John Gray and Dave Heckler

An Overall Assessment of the May Revision

6-3

- Allows the state to decide each year how much funding education will receive and then apply that amount toward the 2019-20 goal; no statutory timeline for restoration

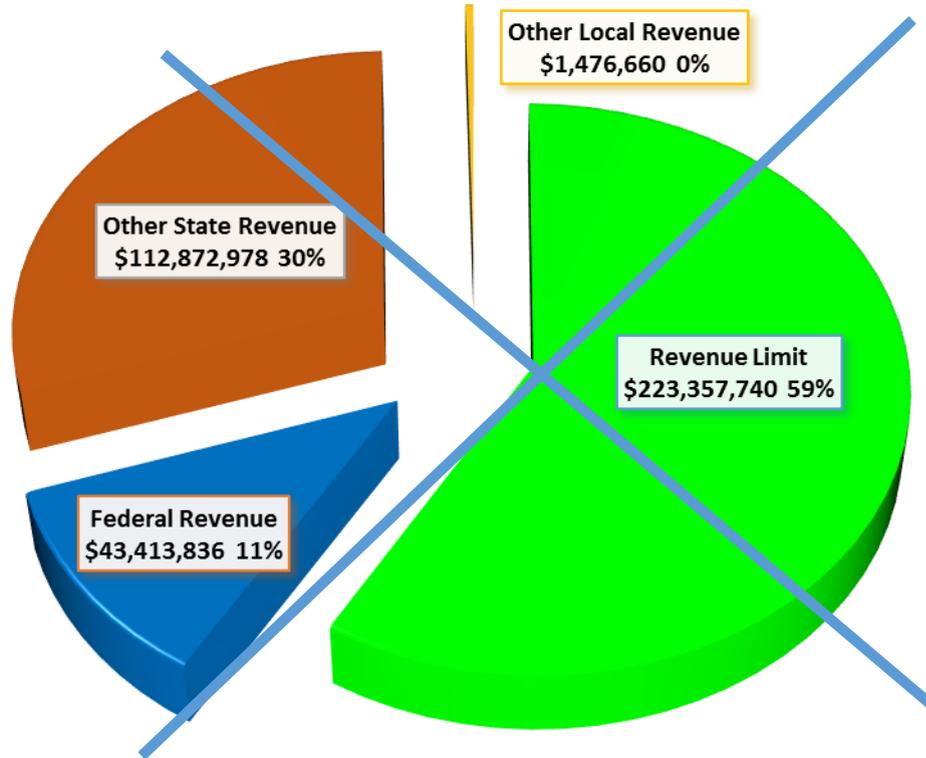
We are attempting to determine if this has been changed in the compromise bill.

- Therefore unless the compromise bill includes language requiring the State to increase funding for schools each year LCFF increases for FY 2014-15 and beyond amounts to a promise made by the State not a guarantee.
- It is important that this fact is the basis for all decisions that are made related to on going expenditures, revenue increases are not guaranteed.



Previous FY 2013-14 Proposed Revenue Limit Budget Revenue

TOTAL FY 2013-14 REVENUE



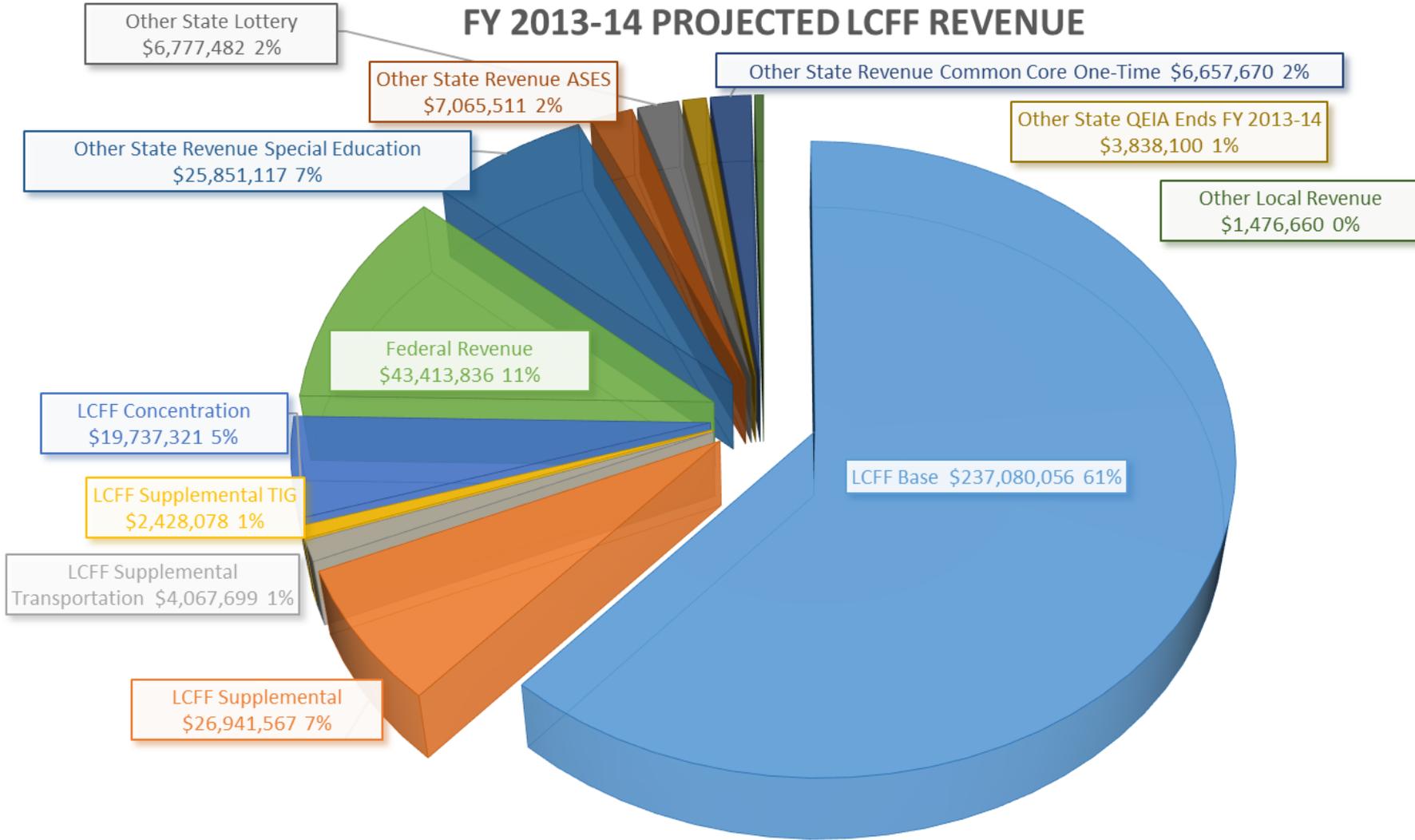
With the compromise between the Governor and Legislature the composition of this slide will change.

UnRestricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 212,680,015	80.0%	95.2%
Federal Revenue	\$ -	0.0%	0.0%
Other State Revenue	\$ 51,662,932	19.4%	45.8%
Other Local Revenue	\$ 1,359,613	0.5%	92.1%
Total UnRestricted Revenue	\$ 265,702,560		69.7%

Restricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 10,677,725	9.3%	4.8%
Federal Revenue	\$ 43,413,836	37.6%	100.0%
Other State Revenue	\$ 61,210,046	53.0%	54.2%
Other Local Revenue	\$ 117,047	0.1%	7.9%
Total Restricted Revenue	\$ 115,418,654		30.3%

Total FY 2013-14 Budget		% of Type
Revenue		
Revenue Limit	\$ 223,357,740	58.6%
Federal Revenue	\$ 43,413,836	11.4%
Other State Revenue	\$ 112,872,978	29.6%
Other Local Revenue	\$ 1,476,660	0.4%
Total Revenue	\$ 381,121,214	
Transfer In	\$ 1,617,168	
Total Appropriation	\$ 382,738,382	

FY 2013-14 PROJECTED LCFF REVENUE



Projection provided based on preliminary data. Administration will recommend budget revisions within the 45 day limit after the School Finance Bill becomes law.

Revenue Limit versus LCFF FY 2013-14 Revenue

Previous Revenue Limit UnRestricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 212,680,015	80.0%	95.2%
Federal Revenue	\$ -	0.0%	0.0%
Other State Revenue	\$ 51,662,932	19.4%	45.8%
Other Local Revenue	\$ 1,359,613	0.5%	92.1%
Total UnRestricted Revenue	\$ 265,702,560		69.7%

LCFF UnRestricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
LCFF Base	\$ 237,080,056	97.1%	61.5%
LCFF Supplemental	\$ -	0.0%	0.0%
LCFF Supplemental Transportation	\$ -	0.0%	0.0%
LCFF Supplemental TIIG	\$ -	0.0%	0.0%
LCFF Concentration	\$ -	0.0%	0.0%
Federal Revenue	\$ -	0.0%	0.0%
Other State Revenue Special Education	\$ -	0.0%	0.0%
Other State Revenue ASES	\$ -	0.0%	0.0%
Other State Lottery	\$ 5,658,242	2.3%	1.5%
Other State QEIA Ends FY 2013-14	\$ -	0.0%	0.0%
Other State Revenue Common Core One-Time	\$ -	0.0%	0.0%
Other Local Revenue	\$ 1,359,613	0.6%	0.4%
Total UnRestricted Revenue	\$ 244,097,911		63.3%

Projection
provided based
on preliminary
data.
Administration
will recommend
budget revisions
within the 45
day limit after
the School
Finance Bill
becomes law.

Revenue Limit versus LCFF FY 2013-14 Revenue - Continued

Previous Revenue Limit Restricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 10,677,725	9.3%	4.8%
Federal Revenue	\$ 43,413,836	37.6%	100.0%
Other State Revenue	\$ 61,210,046	53.0%	54.2%
Other Local Revenue	\$ 117,047	0.1%	7.9%
Total Restricted Revenue	\$ 115,418,654		30.3%

LCFF Restricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
LCFF Base	\$ -	0.0%	0.0%
LCFF Supplemental	\$ 26,941,567	19.1%	7.0%
LCFF Supplemental Transportation	\$ 4,067,699	2.9%	1.1%
LCFF Supplemental TIIG	\$ 2,428,078	1.7%	0.6%
LCFF Concentration	\$ 19,737,321	14.0%	5.1%
Federal Revenue	\$ 43,413,836	30.7%	11.3%
Other State Revenue Special Education	\$ 25,851,117	18.3%	6.7%
Other State Revenue ASES	\$ 7,065,511	5.0%	1.8%
Other State Lottery	\$ 1,119,240	0.8%	0.3%
Other State QEIA Ends FY 2013-14	\$ 3,838,100	2.7%	1.0%
Other State Revenue Common Core One-Time	\$ 6,657,670	4.7%	1.7%
Other Local Revenue	\$ 117,047	0.1%	0.0%
Total Restricted Revenue	\$ 141,237,186		36.7%

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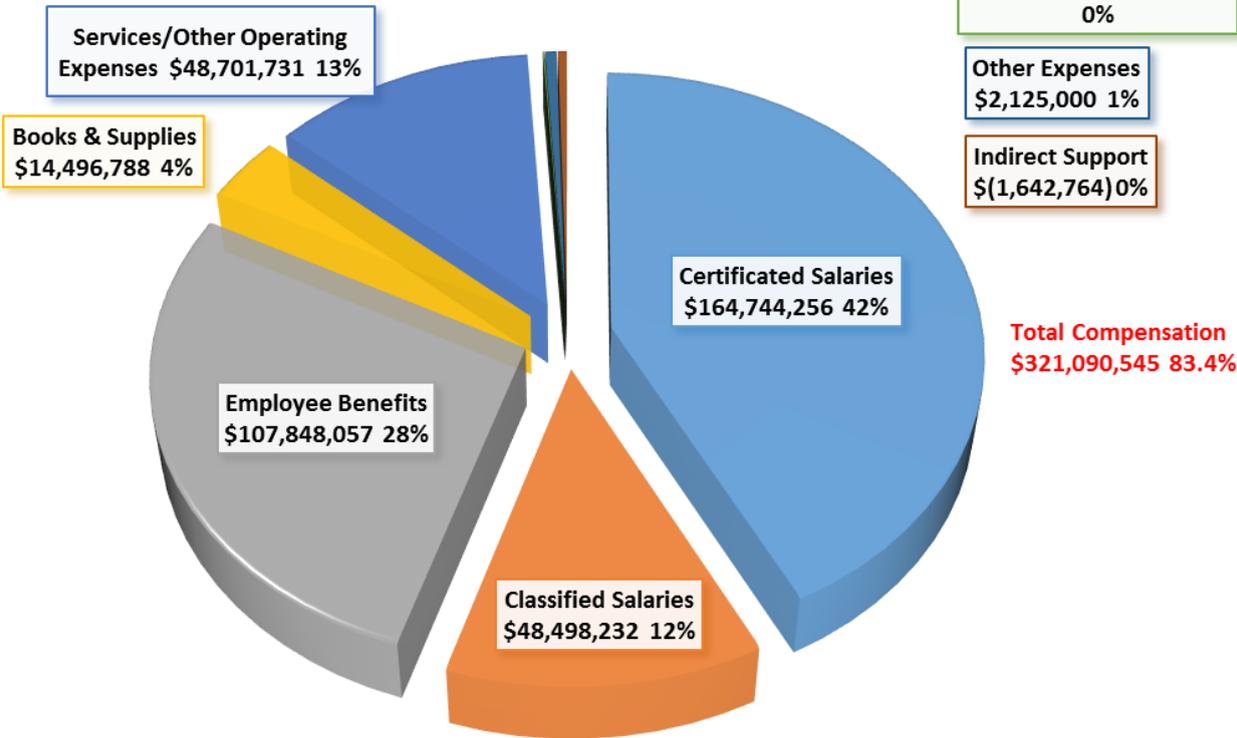
Previous Revenue Limit Total FY 2013-14 Budget		% of Type
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Other Local Revenue	\$ 1,476,660	0.4%
Total Revenue	\$ 381,121,214	
Transfer In	\$ 1,617,168	
Total Appropriation	\$ 382,738,382	

LCFF Total FY 2013-14 Budget		% of Type
Revenue		
LCFF Base	\$ 237,080,056	61.5%
LCFF Supplemental	\$ 26,941,567	7.0%
LCFF Supplemental Transportation	\$ 4,067,699	1.1%
LCFF Supplemental TIIG	\$ 2,428,078	0.6%
LCFF Concentration	\$ 19,737,321	5.1%
Federal Revenue	\$ 43,413,836	11.3%
Other State Revenue Special Education	\$ 25,851,117	6.7%
Other State Revenue ASES	\$ 7,065,511	1.8%
Other State Lottery	\$ 6,777,482	1.8%
Other State QEIA Ends FY 2013-14	\$ 3,838,100	1.0%
Other State Revenue Common Core One-Time	\$ 6,657,670	1.7%
Other Local Revenue	\$ 1,476,660	0.4%
Total Revenue	\$ 385,335,097	
Increase From June 13, 2013 Presentation	\$ 2,596,715	

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FY 2013-14 Proposed Budget By Object

TOTAL FY 2013-14 EXPENDITURES BY OBJECT



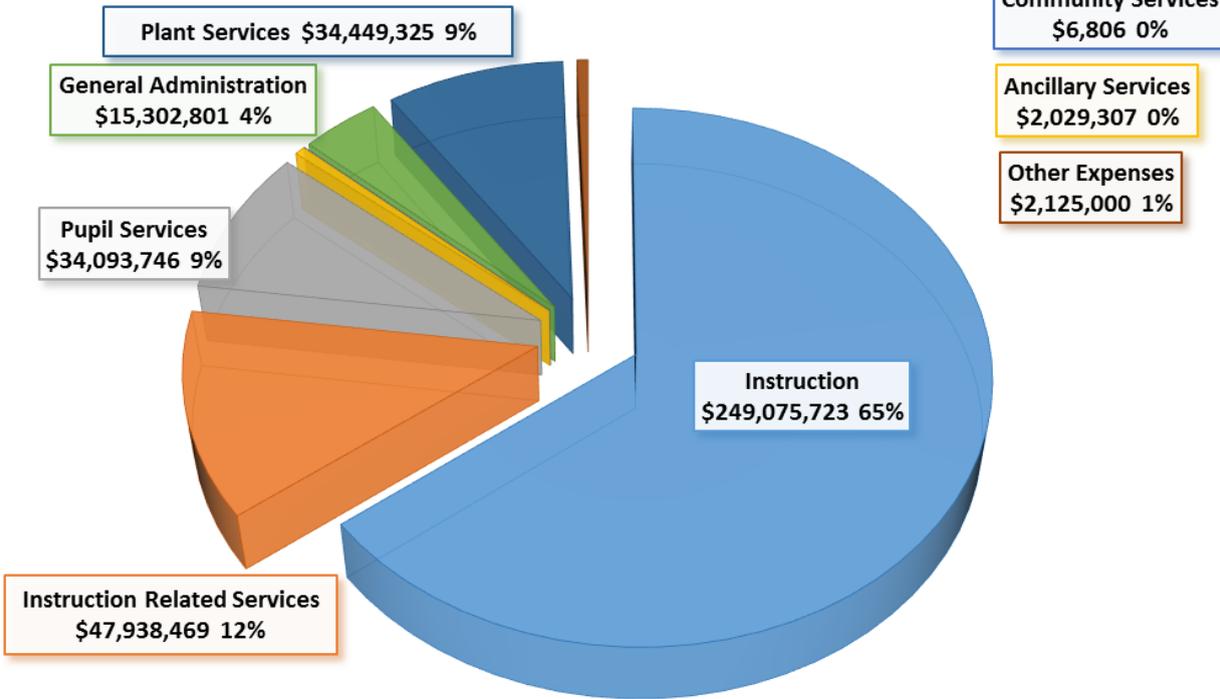
UnRestricted FY 2013-14 Budget		% of Type	% of Total
Expenditures By Object			
Certificated Salaries	\$ 115,313,152	50.6%	70.0%
Classified Salaries	\$ 23,120,671	10.1%	47.7%
Employee Benefits	\$ 66,970,770	29.4%	62.1%
Books & Supplies	\$ 3,925,450	1.7%	27.1%
Services/Other Operating Expenses	\$ 19,994,290	8.8%	41.1%
Capital Outlay	\$ 112,619	0.0%	45.1%
Other Expenses	\$ 2,125,000	0.9%	100.0%
Indirect Support	\$ (3,738,624)	-1.6%	227.6%
Total UnRestricted Expenses	\$ 227,823,328		59.2%
Total Compensation 1+2+3	\$ 205,404,593	90.2%	64.0%

Restricted FY 2013-14 Budget		% of Type	% of Total
Expenditures By Object			
Certificated Salaries	\$ 49,431,104	31.4%	30.0%
Classified Salaries	\$ 25,377,561	16.1%	52.3%
Employee Benefits	\$ 40,877,287	26.0%	37.9%
Books & Supplies	\$ 10,571,338	6.7%	72.9%
Services/Other Operating Expenses	\$ 28,707,441	18.3%	58.9%
Capital Outlay	\$ 137,258	0.1%	54.9%
Other Expenses	\$ -	0.0%	0.0%
Indirect Support	\$ 2,095,860	1.3%	-127.6%
Total Restricted Expenses	\$ 157,197,849		40.8%
Total Compensation 1+2+3	\$ 115,685,952	73.6%	36.0%

Total FY 2013-14 Budget		% of Type
Expenditures By Object		
Certificated Salaries	\$ 164,744,256	42.8%
Classified Salaries	\$ 48,498,232	12.6%
Employee Benefits	\$ 107,848,057	28.0%
Books & Supplies	\$ 14,496,788	3.8%
Services/Other Operating Expenses	\$ 48,701,731	12.6%
Capital Outlay	\$ 249,877	0.1%
Other Expenses	\$ 2,125,000	0.6%
Indirect Support	\$ (1,642,764)	-0.4%
Total Expenses	\$ 385,021,177	
Total Compensation 1+2+3	\$ 321,090,545	83.4%

FY 2013-14 Proposed Budget By Function

TOTAL FY 2013-14 BY FUNCTION



UnRestricted FY 2013-14 Budget		% of Type	% of Total
Expenditures By Function			
Instruction	\$ 152,860,794	67.1%	61.4%
Instruction Related Services	\$ 31,046,497	13.6%	64.8%
Pupil Services	\$ 2,123,694	0.9%	6.2%
Ancillary Services	\$ 1,886,512	0.8%	93.0%
Community Services	\$ 6,806	0.0%	100.0%
General Administration	\$ 13,205,941	5.8%	86.3%
Plant Services	\$ 24,568,084	10.8%	71.3%
Other Expenses	\$ 2,125,000	0.9%	100.0%
Total UnRestricted Expenses	\$ 227,823,328		59.2%
Total Instruction 1+2+3	\$ 186,030,985	81.7%	56.2%

Restricted FY 2013-14 Budget		% of Type	% of Total
Expenditures By Function			
Instruction	\$ 96,214,929	61.2%	38.6%
Instruction Related Services	\$ 16,891,972	10.7%	35.2%
Pupil Services	\$ 31,970,052	20.3%	93.8%
Ancillary Services	\$ 142,795	0.1%	7.0%
Community Services	\$ -	0.0%	0.0%
General Administration	\$ 2,096,860	1.3%	13.7%
Plant Services	\$ 9,881,241	6.3%	28.7%
Other Expenses	\$ -	0.0%	0.0%
Total Restricted Expenses	\$ 157,197,849		40.8%
Total Instruction 1+2+3	\$ 145,076,953	92.3%	43.8%

Total FY 2013-14 Budget		% of Type
Expenditures By Function		
Instruction	\$ 249,075,723	64.7%
Instruction Related Services	\$ 47,938,469	12.5%
Pupil Services	\$ 34,093,746	8.9%
Ancillary Services	\$ 2,029,307	0.5%
Community Services	\$ 6,806	0.0%
General Administration	\$ 15,302,801	4.0%
Plant Services	\$ 34,449,325	8.9%
Other Expenses	\$ 2,125,000	0.6%
Total Expenses	\$ 385,021,177	
Total Instruction 1+2+3	\$ 331,107,938	86.0%

FY 2013-14 Proposed Budget Summary UnRestricted & Restricted

UnRestricted FY 2013-14 Budget Summary		
Revenue	\$ 265,702,560	+
Expenditures	\$ 227,823,328	-
Transfers In	\$ 1,617,168	+
Contributions	\$ (41,379,189)	+
Net Increase (Decrease) In Fund Balance	\$ (1,882,789)	=
Ending Fund Balance		
Beginning Fund Balance July 1	\$ 11,407,611	+
Change In Fund Balance	\$ (1,882,789)	-
Projected Ending Fund Balance June 30	\$ 9,524,822	=
Components Of Ending Fund Balance		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,979,822	+
Total Non-Spendable	\$ 9,524,822	= +
Unappropriated Fund Balance	\$ -	+
Projected Ending Fund Balance June 30	\$ 9,524,822	=

Restricted FY 2013-14 Budget Summary		
Revenue	\$ 115,418,654	+
Expenditures	\$ 157,197,849	-
Transfers In	\$ -	+
Contributions	\$ 41,379,189	+
Net Increase (Decrease) In Fund Balance	\$ (400,006)	=
Ending Fund Balance		
Beginning Fund Balance July 1	\$ 400,006	+
Change In Fund Balance	\$ (400,006)	-
Projected Ending Fund Balance June 30	\$ -	=
Components Of Ending Fund Balance		
Revolving Cash	\$ -	+
Stores Inventory	\$ -	+
Reserve For Economic Uncertainty	\$ -	+
Total Non-Spendable	\$ -	= +
Unappropriated Fund Balance	\$ -	+
Projected Ending Fund Balance June 30	\$ -	=

Total FY 2013-14 Budget Summary		
Revenue	\$ 381,121,214	+
Expenditures	\$ 385,021,177	-
Transfers In	\$ 1,617,168	+
Contributions	\$ -	+
Net Increase (Decrease) In Fund Balance	\$ (2,282,795)	=
Ending Fund Balance		
Beginning Fund Balance July 1	\$ 11,807,617	+
Change In Fund Balance	\$ (2,282,795)	-
Projected Ending Fund Balance June 30	\$ 9,524,822	=
Components Of Ending Fund Balance		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,979,822	+
Total Non-Spendable	\$ 9,524,822	= +
Unappropriated Fund Balance	\$ -	+
Projected Ending Fund Balance June 30	\$ 9,524,822	=

Total General Fund Special Education Expenditure Analysis For FY 2011-12						
Description	Revenue Per ADA	Transfers, Restricted Resources PER ADA	Expense PER ADA	Contribution PER ADA	Contribution as % of Special Ed Expense	Contribution as % of Total Expense
SCUSD Special Education Transportation Program Expense PER ADA	\$ 71.21	\$ -	\$ 239.64	\$ 168.43		1.7%
All Unified School Districts	\$ 33.88	\$ 1.30	\$ 92.62	\$ 57.44		0.7%
Comparative Group *	\$ 50.41	\$ 3.38	\$ 109.30	\$ 55.51		0.6%
SCUSD Special Education Program Expense PER ADA	\$ 1,167.37		\$ 1,974.03	\$ 806.65	40.9%	11.7%
All Unified School Districts	\$ 972.90		\$ 1,606.77	\$ 633.88	39.5%	9.4%
Comparative Group *	\$ 1,128.68		\$ 1,969.97	\$ 841.29	42.7%	11.0%



Analysis of Transfer From * UnRestricted To Restricted Accounts Encroachment	
Special Education Transportation	\$ 6,231,773
Special Education Programs	\$ 26,226,453
Sub-Total Special Education	\$ 32,458,226
Home-To-School Transportation	\$ 225,000
Total Encroachment	\$ 32,683,226
Maintenance Transfer To Restricted As Required By SACS	\$ 9,248,874
Total Transfer From General Fund UnRestricted To Restricted	\$ 41,932,100

General Fund Special Education Encroachment Analysis Projected FY 13-14	
Projected FY 2013-14 Special Education Transportation Expense As A % of Total General Fund Expenditures	1.6%
Projected FY 2013-14 Special Education Program Expense As A % of Total General Fund Expenditures	6.8%
Total As A %	8.4%

* Comparative Group		
Capistrano Unified	Los Angeles Unified	San Diego Unified
Corona-Norco Unified	Montebello Unified	San Francisco Unified
Elk Grove Unified	Mt. Diablo Unified	San Jose Unified
Fremont Unified	Oakland Unified	San Juan Unified
Fresno Unified	Riverside Unified	Santa Ana Unified
Garden Grove Unified	Sacramento City Unified	Stockton Unified
Long Beach Unified	San Bernardino City Unified	West Contra Costa Unified



* Analysis used on following slide.

Budget Resolution Totals

FUND	Adopted 2013-14 Revenues or Appropriations	Projected Use of Fund Balance	Amount Moved To Economic Uncertainties Reserve	Adopted 2013-14 Budgeted Expenditures
GENERAL FUND				
General Fund UnRestricted (F 01) *	\$ 265,702,560	\$ 1,882,791	\$ -	\$ 227,823,328
Transfer In	\$ 1,617,168	\$ -	\$ -	\$ -
General Fund Restricted (F 01) *	\$ 115,418,654	\$ 400,005	\$ -	\$ 157,197,849
Total General	\$ 382,738,382	\$ 2,282,797	\$ -	\$ 385,021,177
SPECIAL REVENUE FUNDS				
Charter Schools (F 09)	\$ 11,069,065	\$ -	\$ 224,461	\$ 10,844,604
Adult Education (F 11)	\$ 5,533,752	\$ 1,341,000		\$ 6,874,752
Child Development (F 12)	\$ 17,591,534	\$ -		\$ 17,591,534
Cafeteria (F 13)	\$ 20,736,438	\$ -		\$ 20,736,438
CAPITAL PROJECTS FUNDS				
Building Fund (F 21)	\$ 22,119,091	\$ 9,999,520		\$ 32,118,611
Capital Facilities Fund (F 49)	\$ 2,405,000	\$ 3,100,000		\$ 5,505,000
DEBT SERVICE FUNDS				
Bond Interest and Redemption Fund (F 51)	\$ 8,115,172	\$ 829,123		\$ 8,944,295
Debt Service Fund for Blended Component Units (F 52)	\$ -	\$ 683,215		\$ 683,215
PROPRIETARY FUNDS				
Self-Insurance (F 67)	\$ 12,299,996	\$ -		\$ 12,299,996
Retiree Benefit (F 71)	\$ 22,001,231	\$ 3,095,573		\$ 25,096,804
TOTAL FISCAL YEAR 2013-14 BUDGETS - ALL FUNDS	\$ 504,609,661	\$ 21,331,228	\$ 224,461	\$ 525,716,426

* Analysis of transfer between UnRestricted & Restricted Funds provided on previous slide.

Multi Year Revenue Projections

Revenue Limit Forecast Revenue By Object Range	Total Projected FY 2012-2013	Projected FY 2013-2014 Total Under Revenue Limit	% Change	Projected FY 2014-2015 Total Under Revenue Limit	% Change	Projected FY 2015-2016 Total Under Revenue Limit	% Change
Enrollment	42,949.00	42,149.00	-1.9%	41,749.00	-0.9%	41,620.00	-0.3%
ADA Projection	40,638.00	40,480.00	-0.4%	39,539.00	-2.3%	39,539.00	0.0%
8010-8099 Total Revenue Limit Sources							
8100-8299 Federal Revenue	\$ 220,572,465	\$ 223,357,740	1.3%	\$ 222,260,478	-0.5%	\$ 227,352,842	2.3%
8300-8599 State Revenue	\$ 55,809,352	\$ 43,413,836	-22.2%	\$ 43,413,836	0.0%	\$ 43,413,836	0.0%
8600-8799 Other Local Revenue	\$ 105,113,307	\$ 112,872,978	7.4%	\$ 103,479,289	-8.3%	\$ 103,558,563	0.1%
8900-8999 Other Sources	\$ 9,035,609	\$ 1,476,660	-83.7%	\$ 1,476,660	0.0%	\$ 1,276,660	-13.5%
Totals	\$ 710,568	\$ 1,617,168	127.6%	\$ 776,168	-52.0%	\$ 776,168	0.0%
Totals	\$ 391,241,301	\$ 382,738,382	-2.2%	\$ 371,406,431	-3.0%	\$ 376,378,069	1.3%
Change From Previous Year>>		\$ (8,502,919)		\$ (11,331,951)		\$ 4,971,638	

LCFF Projection Revenue By Object Range	Total Projected FY 2012-2013	Projected FY 2013-2014 Total Under LCFF	% Change	Projected FY 2014-2015 Total Under LCFF	% Change	Projected FY 2015-2016 Total Under LCFF	% Change
Enrollment	42,949.00	42,149.00	-1.9%	41,749.00	-0.9%	41,620.00	-0.3%
ADA Projection	40,638.00	40,480.00	-0.4%	39,539.00	-2.3%	39,539.00	0.0%
8010-8099 Total Revenue Limit Sources							
LCFF Base	\$ 220,572,465	\$ 237,080,056	7.5%	\$ 242,962,071	2.5%	\$ 254,904,719	4.9%
LCFF Supplemental							
LCFF Supplemental Transportation							
LCFF Supplemental TIG							
LCFF Concentration							
8100-8299 Federal Revenue	\$ 55,809,352	\$ 43,413,836	-22.2%	\$ 43,413,836	0.0%	\$ 43,413,836	0.0%
8300-8599 State Revenue	\$ 105,113,307	\$ 103,364,545	-1.7%	\$ 97,949,594	-5.2%	\$ 102,764,245	4.9%
Other State Revenue Special Education							
Other State Revenue ASES							
Other State Lottery							
Other State QEIA Ends FY 2013-14							
Other State Revenue Common Core One-Time							
8600-8799 Other Local Revenue	\$ 9,035,609	\$ 1,476,660	-83.7%	\$ 1,476,660	0.0%	\$ 1,276,660	-13.5%
8900-8999 Other Sources	\$ 710,568	\$ 1,617,168	127.6%	\$ 776,168	-52.0%	\$ 776,168	0.0%
Totals	\$ 391,241,301	\$ 386,952,265	-1.1%	\$ 386,578,329	-0.1%	\$ 403,135,628	4.3%
Change From Previous Year>>		\$ (4,289,036)		\$ (373,936)		\$ 16,557,299	

Revised Fund Balance Analysis Based On LCFF & \$2 Million Per Year Addition

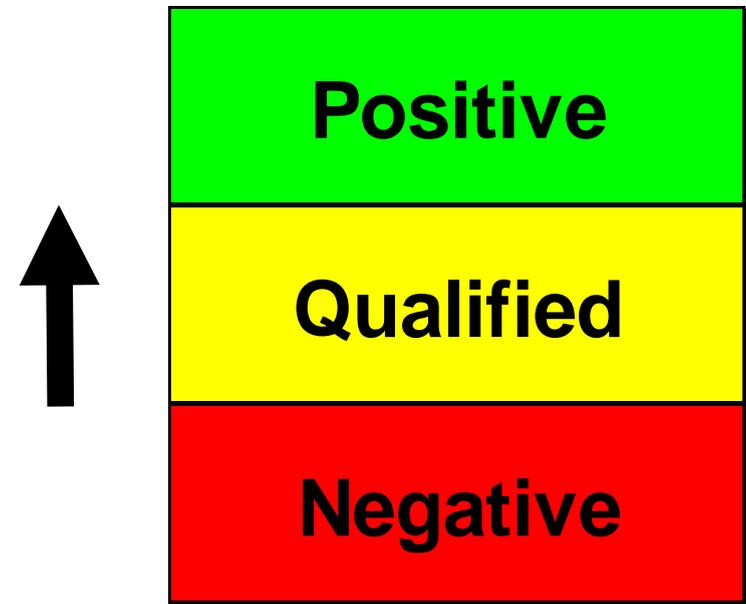
Fiscal Year*	Average Daily Attendance	Revenue	Expenditures	Excess (Deficiency) Of Revenues Over Expenditures	Other Financing Sources	Ending Fund Balance	Ending Fund Balance As A % Of Expenditures
2009-10	41,653	\$387,307,431	\$395,081,555	\$ (7,774,124)	\$ (13,379,013)	\$24,360,591	6.17%
2010-11	41,347	\$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	\$390,530,733	\$400,547,180	\$ (9,305,879)	\$ 710,568	\$11,807,616	2.95%
2013-14	39,539	\$385,335,097	\$385,021,177	\$ 1,931,088	\$ 1,617,168	\$13,738,704	3.57%
2014-15	39,539	\$385,802,161	\$384,576,974	\$ 2,001,355	\$ 776,168	\$15,740,059	4.09%
2015-16	39,539	\$402,359,460	\$401,135,628	\$ 2,000,000	\$ 776,168	\$17,740,059	4.42%
2013-14	State Required Minimum>>		\$ 8,245,424	Amount Above Minimum>>		\$ 5,493,280	1.43%
State Average For California Unified School Districts 2011-2012>>						\$59,447,270	15.44%
GFOA Recommended Reserve TWO Months of Operating Capital>>						\$66,031,132	17.15%

* Fiscal Year Data for FY 2009-2011 obtained from Ed-Data <http://www.ed-data.k12.ca.us/Pages/Home.aspx>
FY 2012-16 Projected by the District

If LCFF Projections are within range of our expectations the District will need to:

- 1. Make revisions to the Adopted Budget within the 45 day mandate.**
- 2. Exercise strict budget discipline to adhere to the expenditures forecasted within the budget.**
- 3. Develop a plan to fund ongoing expenditures contained within the budget with ongoing revenue in future fiscal years.**

Current Condition Qualified



**WE ARE NOT
OUT OF THE WOODS YET!**

With careful control of expenditures and development of a plan to deal with ongoing expenses, our fiscal status could improve by the end of FY 2013-14

Recommended re-allocation to proposed budget during July/August revision:

- Reduce School Resource Officer (SRO) allocation by 50% \$112,500
 - Allocate \$69,500 for 1.0 FTE Plant Manager I
 - Allocate \$42,900 to Positive Behavioral Interventions and Support (PBIS)

- **Post adopted budget summary on the District website.**
- **Continue to monitor the State Budget Process.**
- **Recommend revisions to the Board after completion of the State Budget Process.**
- **Update and post the revised budget in complete detail on the District website .**
- **Develop budget process for the FY 2014-15 fiscal year that can address the ongoing expenditure funding requirements.**
- **Provide financial updates to the Board and then the Public by posting updates to the District website.**
- **Develop Fund Balance Policy.**
- **Produce First Interim Financial Report as of October 31, 2013.**

- **Recommend adoption of the proposed budget as presented on June 13, 2013.**
 - Place any available funds into the fund balance to ensure FY 2014-15 ongoing expenditures are funded with ongoing revenues in lieu of one-time funds.
 - Await additional financial information to make revisions by the July/August 45 day mandated deadline.

Questions / Recommendations / Comments
Thank You

Previous Programs Included In FY 2013-14
Proposed Budget List Follows

Programs Included In FY 2013-14 Proposed Budget

Restricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
1 R	Instruction	\$ 138,000	6.6%	1.7%	Instructional Materials Balanced Literacy	<p>This first year of implementation has focused on improving writing through implementation of writer's workshop. Teachers report the following impact on their teaching and student learning: Students have demonstrated an increased volume of writing and greater capacity to write for varying tasks, audiences, and purpose and have written in the various genres. Students are being more thoughtful about their writing choices and strategies. They are writing about topics that are important and relevant to them. Students expressed joy and commitment to writing and are able to write for increasingly extended periods of time. ELA benchmark data for all sites reflect student progress from benchmark one to benchmark three, with one school demonstrating an increase in the performance on the 3rd administration of the ELA Benchmark Assessments for 2012-2013 showing a 4.2% increase over the same assessment in 2011-2012.</p> <p>This funding will pay for: Professional Development Contract (\$50,000); Stipends (\$50,000); Substitutes (\$20,000), Materials (\$18,000).</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

Restricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
2 R	Instruction	\$ 50,000	2.4%	0.6%	Positive Behavioral Interventions and Supports (PBIS)	<p>Positive Behavioral Interventions and Supports are processes used to improve student academic and behavior performance. This is being implemented in six schools. School-based teams plan, develop, and implement action steps to establish and maintain effective school environments that exhibit:</p> <ul style="list-style-type: none"> • a common approach to discipline • positively stated expectations for all students and staff • procedures for teaching these expectations to students • a continuum of supports for encouraging demonstration and maintenance of these expectations • a continuum of procedures for discouraging rule-violating behavior • procedures for monitoring and evaluating the effectiveness of the discipline system on a regular and frequent basis • methods for involving families and communities. <p>This funding will pay for: Professional Development Contract (\$30,000); Data Systems (\$12,500), School Support (\$7,500).</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

Restricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
3 R	Instruction	\$ 142,795	6.8%	1.8%	Middle School Music Teachers Professional Development	<p>SCUSD music teachers participated in a three-session professional development series focused on integrating literacy within music with an emphasis on the Common Core State Standards for Literacy in Science, History/Social Science and Career and Technical Subjects. Teachers were provided with specific teaching strategies to prepare lessons in Music Literacy Integration. The teachers created lessons, implemented them, and brought back student work. In addition, music teachers met with the Fine Arts Training Specialists eight times throughout the school year for common planning time, which also focused on examining the Common Core Standards and their implications for music instruction.</p> <p>The teachers will administer a student survey to establish base line data for determining music students' perceptions of the impact of literacy integrated into music (approximately 576 students). Music teachers will continue to meet with the Fine Arts Training Specialists throughout the year for Common Planning time and have begun to examine the Common Core Standards for Literacy in Science, Social Science, and Career and Technical Subjects and it's implications for music instruction. Teachers report that engaging in work around the Common Core has made them feel more like a part of the school team and helps to validate the importance of their subject area. Teachers are utilizing the information in their classrooms and report a high engagement factor from their students. They have also noted a higher level of writing produced by students responding to music and art. Participation in the voluntary Common Planning time sessions has also increased.</p> <p>This funding will pay for: 28% Support of Music Teacher Salaries which was previously paid for out of Title I funds. The use of Title I funds for this purpose has been disallowed and this funding will provided needed support to continue to integrate music into the Common Core.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

Restricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
4 R	Instruction	\$ 250,000	12.0%	3.1%	City Year	<p>City Year will serve over 2,000 students at these five priority schools: Rosa Parks, Fern Bacon, Oak Ridge, KBK, and Leataata Floyd through whole class support; over 500 students after school (with an anticipated increase of students at receiving sites); and over 300 students will receive targeted support in either attendance, behavior or course performance (English Language Arts and Math) during the academic day.</p> <p>This funding will pay for: the continuance of this important program and for additional service at the receiving sites.</p>
5 R	Instruction	\$ 381,000	18.2%	4.7%	K12 Virtual School (Aventa, Alternative Ed)	<p>Sacramento Accelerated Academy (SAA) is the districts online credit recovery program and is housed on the Enrollment Center campus. SAA students work on course work in a computer lab setting and have the assistance of teachers who are on-site as well as online teachers whom they can access remotely via the internet. Additional opportunities are available through the individual high schools during the after school programs to support students who need to repeat course work or take individual courses to make up for shortfalls in their schedule.</p> <p>This funding will pay for: the software and other contracted costs to allow for the continuation of this program at both the SAA and every high school.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

Restricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
6 R	Instructional Related Services	\$ 60,000	2.9%	0.7%	Transfer .5 FTE Instructional Coordinator to Title I	Determination was made that the Instructional Coordinator position funded 100% by the General Fund could become a shared resource with 50% of the position being funded by Title I.
7 R	Pupil Services	\$ 260,000	12.4%	3.2%	Nurses	<p>Several sites decreased their funding for 2013-2014 due to school closures and budget priority of sites. Due to this decrease in funding, Health Services is unable to adequately serve the health needs of the district. This additional funding will allow Health Services to maintain their current baseline of services. The per diem health aides will be used to serve the increased number of diabetic students who need assistance with insulin administration and monitoring. Currently Health Services is serving approximately 90 diabetic students. This year alone there was an increase of 21 diabetic students.</p> <p>This funding will pay for: 2.0 Nurse FTE's and approximately 140 additional per diem employee days for four part time Health Aides.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

Restricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
8 R	Pupil Services	\$ 760,000	36.4%	9.4%	Social Workers	<p>Due to the decrease in LEA funding and impact of closure schools Integrated Support Services (ISS) is unable to maintain the same level of social work support without additional funding. Appropriate levels of social work staffing are needed for district-level crisis response, suicide assessments and intervention, case management of at-risk students and the leveraging of over 50 social work and counseling interns to assist in serving our students and families.</p> <p>This funding will pay for: 6.6 Social Worker FTE's.</p>
9 R	Pupil Services	\$ 48,600	2.3%	0.6%	CELDT Testing/MOC/ Enrollment	<p>The Matriculation & Orientation Center (MOC) will administer the California English Language Development Test (CELDT) test to all registered Kindergarten students for FY 2013-2014. This is approximately 1,300 students a 200 student increase over last year. MOC staff is responsible for administering the initial CELDT test to all Kindergarten students in addition to their other duties.</p> <p>This funding will pay for: 12 qualified CELDT testers.</p>
Total		\$ 2,090,395		25.9%		
Total Instruction		\$ 2,090,395	100.0%			

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
10 U	Instruction	\$ 75,000	1.3%	0.9%	Technology Training For Staff, Students and Parents	<p>Atomic Learning Integrate is an on-demand and online video library that offers a cost-effective staff technology training system for technology integration and support that empowers District staff to effectively utilize technology. With it's integration into the District's Active Directory Services, each staff member can log in and be prescribed or choose to watch training videos on any software, application or technology offering, at anytime and anyplace that has an internet connection. Site licensing for Atomic Learning provides access to all teachers and staff for a full calendar year, and also includes access for students and parents free of charge. To encourage positive results, Atomic Learning will offer trainings on the use and administration of the product throughout the ongoing use of the product. Currently and with no staff and resources in Technology Services dedicated to training staff on the basic functions of technology and software, Atomic Learning is a cost effective tool to empower our users with technology training.</p> <p>This funding will pay for: Acquiring District site license.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
					<p style="color: red; text-align: center;">Item Continued On Next Slide</p> <p style="text-align: center;">Maintain and Expand Early Kindergarten (EK) Program</p>	<p>SCUSD continues to deepen its implementation of the Early Kinder/Transitional Kindergarten Program for our students and families. Five school sites (Alice Birney Waldorf Inspired K-8, H.W. Harkness, Leonardo da Vinci K-8, Theodore Judah and Hubert Bancroft/Thomas Jefferson) provide students and families regional access for this early educational opportunity. The response from parents and school staff at the five pilot school sites strongly indicate that Early Kinder provides the extra support to help students develop the social, emotional and academic skills needed for regular kindergarten and success in school. This sentiment was also echoed by Rachel Ehlers, Principal Fiscal & Policy Analyst, along with five of her staff from the state of California's Legislative Analyst Office, during a fall visit to Harkness Elementary School, where they observed Early Kinder, Kindergarten and Preschool classrooms. One main impetus for the visit by the legislators, besides observing the alignment of the three programs and seeing the students in action, was to discuss the impact effectiveness and feasibility of Early Kindergarten in the State of California. Student enrollment has increased from 72 students in 2010-11 to 133 in 2012-13.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
11 U	Instruction	\$ 265,000	4.4%	3.3%	Maintain and Expand Early Kindergarten (EK) Program Item Continued From Previous Slide	<p>Early Kinder Data</p> <ul style="list-style-type: none"> • Physical Development <ul style="list-style-type: none"> o Gross Motors Skills - 97/137 (70.80%) have met this skill o Fine Motor Skills - 112/137(81.75%) have met this skill • Social-Emotional Development <ul style="list-style-type: none"> o Self – 91/137 (66.42%) have met this skill o Play – 130/137 (94.89%) have met this skill o Social Interaction& Relationships – 107/137 (78.10%) have met this skill • ELA Development <ul style="list-style-type: none"> o Language Use of Vocabulary & Grammar – 95/137 (69.34%) have met this skill o Pre-Reading – 111/137 (81.02%) have met this skill o Writing – 110/137 (80.295) have met this skill • Math Development <ul style="list-style-type: none"> o Counting & Cardinality - 105/137 (76.64%) have met this skill o Geometry & Mathematical Reasoning – 108/137 (78.83 %) have met this skill • Science Development <ul style="list-style-type: none"> o Observes & Experiences weather, the seasons, and nature – 137/137 (100%) have met this skill <p>This funding will pay for: Maintaining the program at existing sites and expanding the program by 3 classes.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
12 U	Instruction	\$ 13,000	0.2%	0.2%	Parent Participation - Preschool for Adult Education	<p>Parents, and those with a parenting role, and children join together for a child's earliest school experience. Parents work in the classroom with children under the direction and supervision of the instructor in order to experience how young children learn and develop. This class is designed to help the adult student gain and increase their knowledge and understanding of their children's development.</p> <p>This funding will pay for: expanding the availability of the program by two classes.</p>
13 U	Instruction	\$ 32,000	0.5%	0.4%	PSAT	<p>Through the administration of the College Board's Preliminary SAT (PSAT) to sophomores we involve all students in the college-going process. The PSAT is for many students their first step on the road to college; it is the single best activity students can do to prepare themselves for a future SAT or ACT. Data from the PSAT is utilized to inform students, families and educators to prepare students for college and career. AP Potential can help schools recruit students with a high potential for success in AP classes. AP participation in SCUSD has increased from 8% in 2009 to 17% in 2012-13. Last October 84.4% of the sophomores in the district took the PSAT. This high turnout reduced the cost of each exam from its standard rate of \$14.00/student down to \$12.44/student.</p> <p>This funding will pay for: additional cost associated with continuing the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT).</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
14 U	Instruction	\$ 650,000	10.9%	8.1%	Linked Learning	<p>Linked Learning Pathways is a rigorous college prep academic program, demanding career prep courses, work-based learning experiences, and wrap-around student support with real-time support and interventions. As a part of the statewide initiative funded by a generous grant from the James Irvine Foundation and supported by ConnectEd, the California Center for College and Career, SCUSD continues to deepen and expand Linked Learning Pathways, and thereby provide more students with the direction and support needed to graduate college and career ready.</p> <p>Twenty-eight established Linked Learning Pathways provided enrolled students with 5,959 Work-Based Learning (WBL) activities in the fall semester of the 2012-2013 school year. These events ranged from career awareness activities such as workplace tours and guest speakers, to internships (56 experiences) resulting in certification, achievement of entry level job skills, and/or advanced placement in post-secondary education opportunities.</p> <p>Schools with Linked Learning Pathways have shown early indications of academic growth. The three small high schools, MET, New Tech, and the School of Engineering and Sciences, have experienced relatively steady increases in base API scores since 2008. Decreased dropout rates provide another indicator of improved academic conditions and achievement outcomes as shown by the dropout rate decreasing for the Met by 4.1%, New Tech 7.4%, and Health Professions 4.8%, between 2008-09 and 2010-2011.</p>

Item Continued
On Next Slide

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification																								
					Item Continued From Previous Slide	<ul style="list-style-type: none"> • College Attendance/Persistence <table border="0" style="width: 100%; margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">College Attendance</td> <td style="text-align: center;">College Persistence</td> </tr> <tr> <td>2010</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">71%</td> </tr> <tr> <td>2011</td> <td style="text-align: center;">60.7%</td> <td style="text-align: center;">92.3%</td> </tr> <tr> <td>2012</td> <td style="text-align: center;">62.3%</td> <td style="text-align: center;">N/A</td> </tr> </table> • Graduation Rate <table border="0" style="width: 100%; margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">LL Pathway</td> <td style="text-align: center;">Non-Pathway</td> </tr> <tr> <td>2010</td> <td style="text-align: center;">96%</td> <td style="text-align: center;">91%</td> </tr> <tr> <td>2011</td> <td style="text-align: center;">91.2%</td> <td style="text-align: center;">79.5%</td> </tr> <tr> <td>2012</td> <td style="text-align: center;">90.4%</td> <td style="text-align: center;">80.1%</td> </tr> </table> <p>Linked Learning Pathway Development</p> <ul style="list-style-type: none"> • 2009-2010 - 4 Pathways • 2010-2011 - 15 Pathways • 2011-2012 - 21 Pathways • 2012-2013 - 28 Pathways <p>This funding will pay for: salaries for District support staff (\$480,000), substitute teacher costs (\$100,000), Professional Development for Site Leaders & School Teams (\$40,000), Compensation for Pathway leads (\$20,000), Marketing, Recruitment, Parent/Community Engagement.</p>		College Attendance	College Persistence	2010	N/A	71%	2011	60.7%	92.3%	2012	62.3%	N/A		LL Pathway	Non-Pathway	2010	96%	91%	2011	91.2%	79.5%	2012	90.4%	80.1%
	College Attendance	College Persistence																												
2010	N/A	71%																												
2011	60.7%	92.3%																												
2012	62.3%	N/A																												
	LL Pathway	Non-Pathway																												
2010	96%	91%																												
2011	91.2%	79.5%																												
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Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
15 U	Instruction	\$ 45,000	0.8%	0.6%	Teachscape	<p>Teachscape is a tool used by principals to document classroom observational data. The data is shared with individuals, teachers, and whole staff. The system allows for observational data to be summarized over a specific period of time, which allows teachers and administrators to identify trends in teaching. As a result of the trends, instruction can be modified and adjusted based on need. This is a critical operation tool used in our evaluation process.</p> <p>This funding pays for: the continuation of this subscription based service.</p>
16 U	Instruction	\$ 32,000	0.5%	0.4%	Debate Competitions	<p>Begin providing General Fund support for debate competitions to increase the opportunities for students to participate in this extracurricular activity. Currently no support is provided by the District.</p> <p>This funding pays for: debate league fees, debate competition expenses, and debate coach stipends.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
17 U	Instruction	\$ 15,500	0.3%	0.2%	WASC	<p>WASC increased the yearly cost. If the district does not support the additional cost, the sites will have to cover. Currently, the school sites have limited operating budgets, and the additional cost would hinder their ability to provide instructional and/or custodial supplies to students and staff.</p> <p>This funding pays for: the additional cost associate with continuing with Western Association of Schools and Colleges (WASC) accreditation.</p>
18 U	Instruction	\$ 105,000	1.8%	1.3%	Parent Teacher Home Visits (PTHV) Transition & Expansion	<p>Currently PTHV is conducting home visits in 42 schools providing increased meaningful parent engagement and improved student achievement through; expanded scope of work which will include \$10,000 per each participating “receiving school” for teachers to conduct 120 additional home visits during summer and fall months. In addition, Academic Parent Teacher Team (APTT) meetings will be expanded to 12 school sites. Full implementation consists of 3 APTT meetings per year and an individualized parent 30 minute meeting during conference week.</p> <p>This funding pays for: funding of a Teacher Training team to increase APTT sustainability as well as the funding of a common core subcommittee to ensure APTT is aligned with common core standards and district common core implementation.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
19 U	Instruction	\$ 36,000	0.6%	0.4%	Athletic Trainers	<p>There has been an increase in the cost of athletic trainers. If the district does not provide the funding to the sites, they will be asked to support it with additional fundraising.</p> <p>This funding pays for: the increased cost for trainers.</p>
20 U	Instruction	\$ 120,000	2.0%	1.5%	Athletic Transportation	<p>Last year there was a \$20,000 per HS reduction in the transportation budget. The reduction left sites to either raise the funds, or rely on the students to get to the games for many events. West Campus saw a decline in both female and male participants; McClatchy, Hiram Johnson and Rosemont all showed a decrease in their male participants; and Rosemont saw a decline in their female participants. We are continuing to evaluate, but the reduction in transportation funding has made it tough on students who already have limited resources.</p> <p>There are thousands of studies from the past 30 years alone that show a link between athletics and academic achievement. Below is from M. Khan, Jamil, M. Kahn, & Kareem (2012):</p> <p><i>"It is concluded that there is link between participation in sports and academic performance and sports activities positively influence on the education of the youth. These activities are helpful for enhancing academic mission of the colleges, academic focus of the students and ability of the students to succeed academically. It is further concluded that participation in these activities improve the mental or cognitive development of youth, grade point average and class tests results. These activities have positive influence on memory and students concentration in education."</i></p> <p>This funding pays for: restoring athletic transportation funding to the six comprehensive high schools.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
21 U	Instruction	\$ 25,000	0.4%	0.3%	Summer Fitnessgram Testing and Independent Study during the school year	<p>SCUSD students are required to pass at least 5 of 6 on the Fitnessgram to qualify for a two year physical education exemption. To give students the opportunity to pass this state required test special testing will be set up during the summer for incoming 10th-12th graders that did not pass the test Freshman year. In addition SCUSD students are required to successfully complete 20 credits of Physical Education to meet the district's high school graduation requirements. In order to meet individual student needs and encourage all students to complete their high school education, the Governing Board has provided a provision for flexibility in the completion of prescribed courses in accordance with the law. In instances where students are unable to meet the Physical Education requirements through a traditional route, students may be able to take Independent Study. Students opting for the alternative are students who have the following in their schedule: marching band, band, academy sequenced course work, AP and Honors courses.</p> <p>This funding pays for: developing and beginning this program. \$5,000 for each comprehensive high school.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
22 U	Instructional Related Services	\$ 75,000	1.3%	0.9%	U-CAN Go To College	<p>U-CAN Go To College program provides outreach services, conducts information and, leadership development skills workshops primarily for African-American students attending the SCUSD High Schools. This program is unique because the U-CAN guarantees a student's admission to a specific or selected Historically Black Colleges and Universities (HBCU) if he/she graduates from high school or acquires a GED, and applies to a specified HBCU. Additionally, scholarship opportunities are made available for students who have a 2.5 or higher grade point average and/or a 1000 plus SAT or an 18 plus ACT test score. During the 2011-2012 School Year, U-CAN was contracted to serve 175 students. However, the program worked with 450 students. Of the total number of students served, 248 were seniors and 202 were juniors and sophomores. Of the seniors served, 121 applied to an HBCU and 103 were accepted (over 85% acceptance rate) and 36 received scholarships worth \$723,000.00. The U-CAN is currently serving approximately 225 seniors and 175 juniors. U-CAN seniors who have been accepted to a school of their choice to date: McClatchy – 8; West Campus – 8; HJHS – 10; Rosemont – 12; Burbank – 10; Kennedy – 15; American Legion – 8; HPHS – 4</p> <p>This funding pays for: increased support for additional participation.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
23 U	Instructional Related Services	\$ 400,000	6.7%	5.0%	BTSA/PAR	<p>The Beginning Teacher Support and Assessment (BTSA) Induction Program is designed to improve the support and induction services to 100 eligible novice and experienced teachers in order to enhance teacher quality, improve student achievement, offer equitable learning opportunities, and to retain quality teachers in the District. The Peer Assistance and Review (PAR) provides an opportunity for teachers to improve their performance. The specific learning outcomes for Participating Teachers shall be designed to strengthen the Participating Teacher's skill and expertise in accordance with the California Standards for the Teaching Profession (CSTP). Through the continued work of the BTSA Induction Program to support novice teachers and the increased efforts to serve struggling experienced teachers through a PAR program, the District will improve teacher quality and help to ensure retention of effective teachers.</p> <p>This funding pays for: 2.0 Beginning Teacher Support and Assessment (BTSA)/PAR FTE's and stipends for 100 additional personnel, instructional materials, training cost.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
24 U	Instruction Related Services	\$ 250,000	4.2%	3.1%	Enrollment Center	<p>The Enrollment Center was created as a one-stop resource to service families seeking resources and information when enrolling their children in our district. Families are able to enroll students, submit transfer and open enrollment applications, have questions answered, receive pre-testing services and benefit from the on-site immunization clinic. The Enrollment Center ensures fairness and equity in the treatment of families and allows central monitoring of enrollment and intra- and inter-district permits. It also provides an opportunity to consolidate services and create a more efficient enrollment process, as Enrollment Center staff are highly trained and knowledgeable in all processes and procedures. Additional funds are necessary to ensure that this services continues for students, families and community.</p> <p>This funding pays for: additional staff, overtime, additional services from GreenTree, the firm that manages the student/program lottery data base, additional supplies, additional postage, additional security.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
25 U	Instructional Related Services	\$ 130,000	2.2%	1.6%	Data Director	<p>Web-based data and assessment management system that allows teachers, principals and administrators a way to create assessments or use assessments pre-built and scan them in order view, disaggregate, and analyze student data. In addition, it creates reports for our district benchmarks and other State mandated assessments. System is required for at least one more fiscal year. Determination will be made after the selection of the new student information system as to whether or not this system will be maintained.</p> <p>This funding pays for: cost of the software license for the FY 2013-14 school year.</p>
26 U	Instructional Related Services	\$ 22,000	0.4%	0.3%	eSchool	<p>eSchool serves as the district's online professional development platform. It houses the district's professional development catalog and provides registration access to all teachers. It provides the capability for teachers to track their professional development history and provide feedback on the quality of the professional development offerings.</p> <p>This funding pays for: the annual software license.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
27 U	Pupil Services	\$ 1,937,000	32.4%	24.0%	Restore Middle and High School Counselors	<p>SCUSD's Counseling and Guidance Program is focused on preparing all students in the academic, social/emotional and career domains to contribute and compete as positive, life-long learners and members of our global community. Credentialed school counselors are based at all of SCUSD's middle and high schools to assist students with a wide range of needs.</p> <p>This funding pays for: the continued employment of the counselors at the middle and high school level. 19.0 Counselor FTE's for Middle and High Schools.</p>
28 U	Pupil Services	\$ 50,000	0.8%	0.6%	Connect Center	<p>The SCUSD Connect Center is a centralized youth and family resource center that serves as a "gateway" to critical support services for students and families in our school district. It offers an innovative solution to addressing the health, wellness and educational needs of SCUSD's children, youth and families. This central hub is designed to increase coordination of services by providing a single, easily identifiable point of access and assistance to address the social, emotional, and health needs of all students. Appropriate levels of social work staffing are needed for district-level crisis response, suicide assessments and intervention, case management of at-risk students and the leveraging of over 50 social work and counseling interns to assist in serving our students and families.</p> <p>First year of operations the center exceeded all expectations serving well over 250 students or families and providing health insurance referrals for 200 students. Since inception the center has processed over 1,220 referrals from school and District staff. They responded to 380 referrals by providing support services.</p> <p>This funding pays for: a part time 0.5 Social Worker FTE for the Center will be able to meet the ever increasing demand for their services.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
29 U	Pupil Services	\$ 125,000	2.1%	1.5%	Particulate Collectors	<p>To prevent the dead lining of some of the older buses within our fleet we must comply with the State mandate and install particulate filters.</p> <p>This funding pays for: providing the mandated retrofitting of 12 old buses.</p>
30 U	Pupil Services	\$ 74,000	1.2%	0.9%	Transportation Director	<p>The Transportation Director has been inappropriately charged to the Nutrition Service Fund.</p> <p>This funding pays for: the annual amount required to charge Transportation Director's salary to Transportation Services.</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
31 U	Plant Services	\$ 430,500	7.2%	5.3%	Custodial Staff and/or Plant Operations Managers	<p>Studies show that improved indoor air quality has proven health benefits. It's not surprising that occupants in well-cleaned and well-maintained facilities report fewer health problems. Fewer health problems translate to reduced absenteeism, improved well-being and increased productivity. Cleanliness has also been shown to increase repeat business in retail and hospitality and improve student achievement in schools. In addition, custodial staff can also help increase the longevity of building systems and finishes and reduce negative environmental effects from excessive or poor cleaning procedures. The current levels of custodial and SPOM staffing are not sufficient to ensure clean and safe facilities.</p> <p>This funding pays for: 6.0 School Plant Operations Manager (SPOM) FTE's - deployment will be one FTE to each high school. The six SPOMs will be placed at sites that currently only have one custodial FTE. The displaced custodial FTEs will then be placed at Hiram Johnson (1.0 FTE), Rosemont (1.0 FTE), Burbank (1.0 FTE), John F. Kennedy (1.0 FTE), C.K. McClatchy (1.0 FTE), West Campus (0.5 FTE), and Sutter Middle School (0.5 FTE).</p>

Programs Included In FY 2013-14 Proposed Budget - Continued

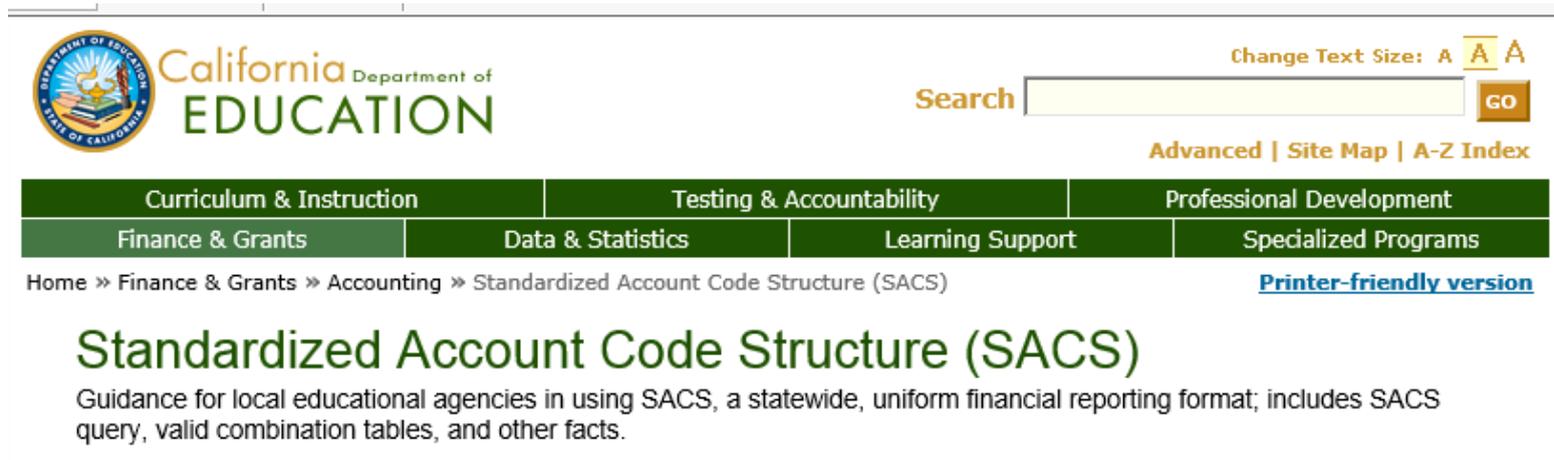
UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
32 U	Plant Services	\$ 745,250	12.5%	9.2%	Maintain FY 2012-2013 Temp SPOM (One Year) 11 FTE	<p>Currently some schools do not have a School Plant Operating Manager (SPOM) due to the depth of cuts that the District was forced to make in recent years. Custodians are not able to preform many of the functions that SPOM's preform on a daily basis. This severely detracts from the District's ability to maintain our schools at the proper level. This need was so critical that last year one-time funds were found to address this need. This funding will allow for the conversion of these positions to an ongoing status.</p> <p>This funding pays for: 10.0 SPOM FTE's and 1 FTE Facility Operations Specialist will be deployed to the sites with the highest need after a survey of all sites is conducted.</p>
33 U	Plant Services	\$ 100,000	1.7%	1.2%	Additional Utility Expenses	<p>Upon receipt of additional notifications from our utility providers it was determined that addition funds were needed to ensure that adequate budget existed for our utility expenditures.</p> <p>This funding pays for: providing a supplement to the utility budget to assist in paying the increased charges.</p>

Programs Included In FY 2013-14 Proposed Budget - Total

UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
34 U	Plant Services	\$ 225,000	3.8%	2.8%	Additional School Resource Officers (SRO)	<p>This year, the SRO for Will C. Wood has frequently been pulled from the site to handle calls for other schools. The SRO for Rosa Parks has also been pulled almost daily to handle other calls. The two additional officers will be floaters who handle calls for sites who do not have an SRO (various elementary schools, small high schools and middle schools). In addition, either of these officers can fill in for officers who are off duty, or attending training. This will ensure that our sites with full time officers will be consistently protected. The addition of two additional SRO's to the district will provide more comprehensive coverage for our middle and high schools. Additional staffing will provide opportunities for proactive approaches to school policing.</p> <p>This funding pays for: 2.0 School Resource Officer (SRO) FTE's.</p>
Total		\$ 5,977,250		74.1%		
Total Instruction		\$ 4,476,500	74.9%			
Total		\$ 8,067,645				
Instruction		\$ 2,375,295		29.4%		
Instruction Related Services		\$ 937,000		11.6%		
Pupil Services		\$ 3,254,600		40.3%		
Plant Services		\$ 1,500,750		18.6%		
				100.0%		

- Readers of this document are encouraged to learn more about California School District budgeting and accounting by visiting:



The screenshot shows the California Department of Education website. At the top left is the state seal and the text "California Department of EDUCATION". To the right is a search bar with a "GO" button and text size options. Below the header is a navigation menu with categories: Curriculum & Instruction, Testing & Accountability, Professional Development, Finance & Grants, Data & Statistics, Learning Support, and Specialized Programs. The breadcrumb trail reads: Home » Finance & Grants » Accounting » Standardized Account Code Structure (SACS). A link for "Printer-friendly version" is also visible. The main heading is "Standardized Account Code Structure (SACS)" followed by a brief description: "Guidance for local educational agencies in using SACS, a statewide, uniform financial reporting format; includes SACS query, valid combination tables, and other facts."

<http://www.cde.ca.gov/fg/ac/ac/>

Questions?