

Fiscal Year 2013-14 Community Budget Forum

October 23, 2013

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

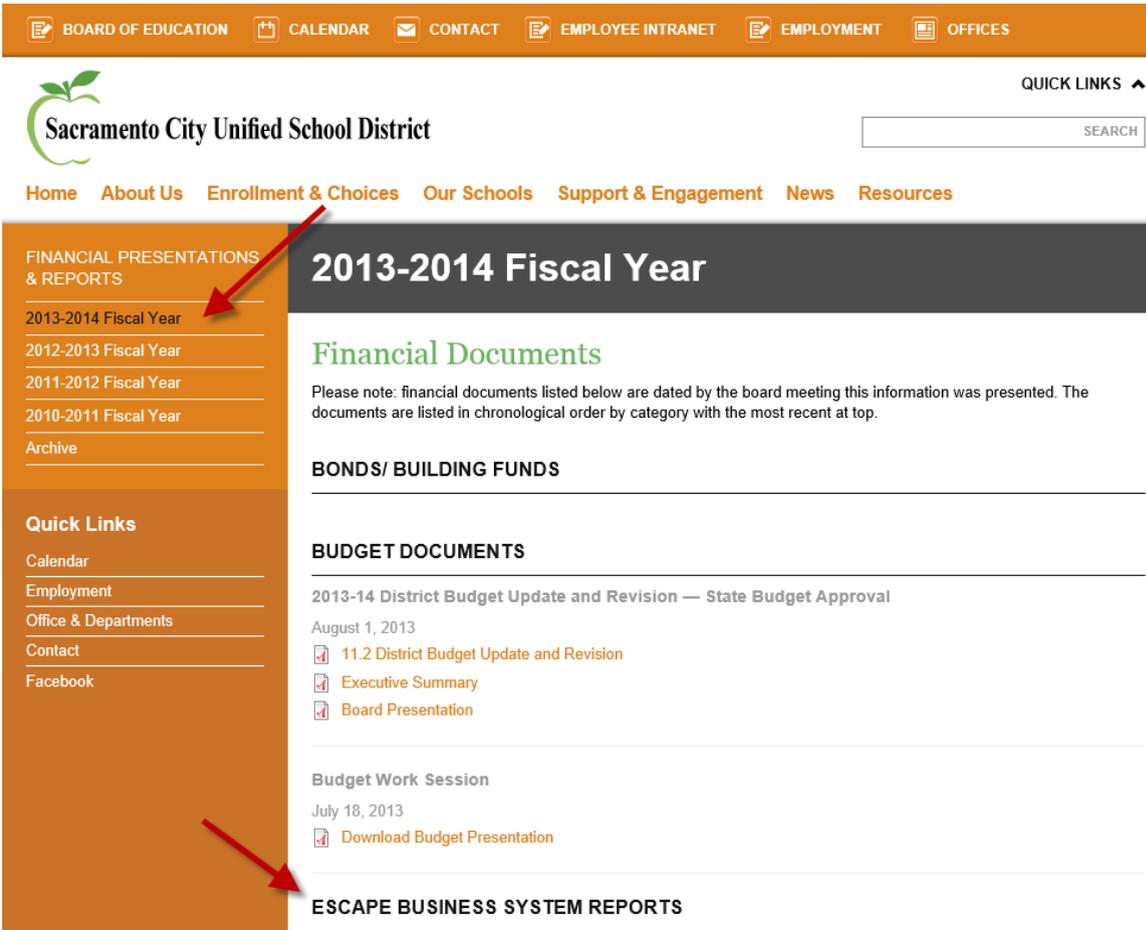
Agenda

A. Presentation.

- **Where are we today?**
 - **What about future years?**
- **What is supplanting?**
- **Local Control Funding Formula (LCFF)**
- **Questions during the presentation are encouraged!**

B. Interactive Response To Questions.

- **We will utilize Escape when appropriate.**
- **Questions that can't be answered immediately will be recorded and an answer posted to the District website in an appropriate timeframe.**



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FINANCIAL PRESENTATIONS & REPORTS

- 2013-2014 Fiscal Year
- 2012-2013 Fiscal Year
- 2011-2012 Fiscal Year
- 2010-2011 Fiscal Year
- Archive

2013-2014 Fiscal Year

Financial Documents

Please note: financial documents listed below are dated by the board meeting this information was presented. The documents are listed in chronological order by category with the most recent at top.

BONDS/ BUILDING FUNDS

BUDGET DOCUMENTS

2013-14 District Budget Update and Revision — State Budget Approval

August 1, 2013

- 11.2 District Budget Update and Revision
- Executive Summary
- Board Presentation

Budget Work Session

July 18, 2013

- Download Budget Presentation

ESCAPE BUSINESS SYSTEM REPORTS

Escape System Detail Currently Posted On Our Website

As We Enhance Our System More Information Will Be Posted

ESCAPE BUSINESS SYSTEM REPORTS

Escape Business System Reports

August 7, 2013

- 01 Gen Fund Multi Yr. Function-Object All Resources
- 02 Gen Fund Multi Yr Function-Object Unrestricted
- 03 Gen Fund Multi Yr Function-Object Restricted
- 04 Gen Fund Multi Yr Function-Object Discretionary
- 05 Gen Fund Multi Yr Function-Object Non-Discretionary
- 06 Gen Fund Multi Yr by Bargaining Unit
- 07 Gen Fund Multi Yr Function-Object Prop 30 (EPA)
- 08 Gen Fund Staffing Report

ESCAPE BUSINESS SYSTEM REPORTS

August 1, 2013

- Important Escape Information
- Gen Fund Multi-Year DISCRETIONARY RESTRICTED
- Gen Fund Multi-Year DISCRETIONARY UNRESTRICTED
- Gen Fund Multi-Year NON-DISCRETIONARY RESTRICTED
- Gen Fund Multi-Year NON-DISCRETIONARY UNRESTRICTED
- Gen Fund Multi-Year RESTRICTED
- Gen Fund Multi-Year UNRESTRICTED
- Gen Fund Multi-Year TOTAL

Please remember Escape reports are “As Is” and we are still in the processing of updating and validating our system. We have a ways to go to ensure consistent information.

California School Accounting Manual Definition Restricted Programs and Activities Within the General Fund

In California LEAs, **restricted** programs or activities relating to the operation of kindergarten through grade twelve (K–12) educational programs are considered a part of ordinary operations and are accounted for in the general fund rather than in a special revenue fund. **Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. This requirement means that general fund activities will be divided into restricted and unrestricted segments.**

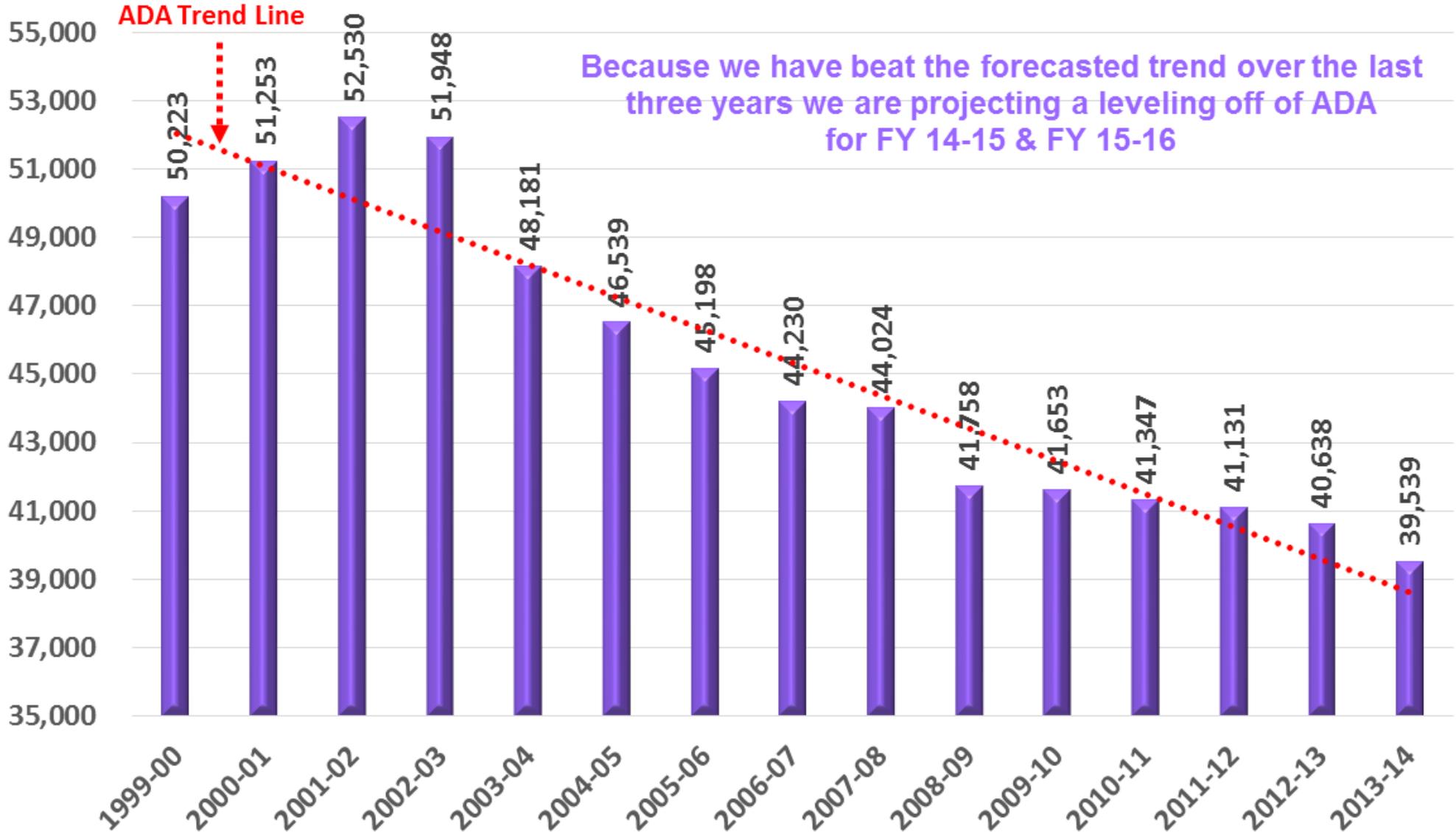
- **Restricted** programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation.
- **Unrestricted** revenues are those funds whose uses are not subject to external or legal constraints and may be used for any purposes not prohibited by law.
- Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as **restricted**.
- Funds or activities that are not subject to external or legal constraints, but rather are earmarked for particular purposes by the LEA's governing board, are accounted for and reported as **unrestricted**.

LEAs need to review local revenue received from external sources to determine whether legally enforceable restrictions apply for purposes of accounting for the revenues as restricted or unrestricted.

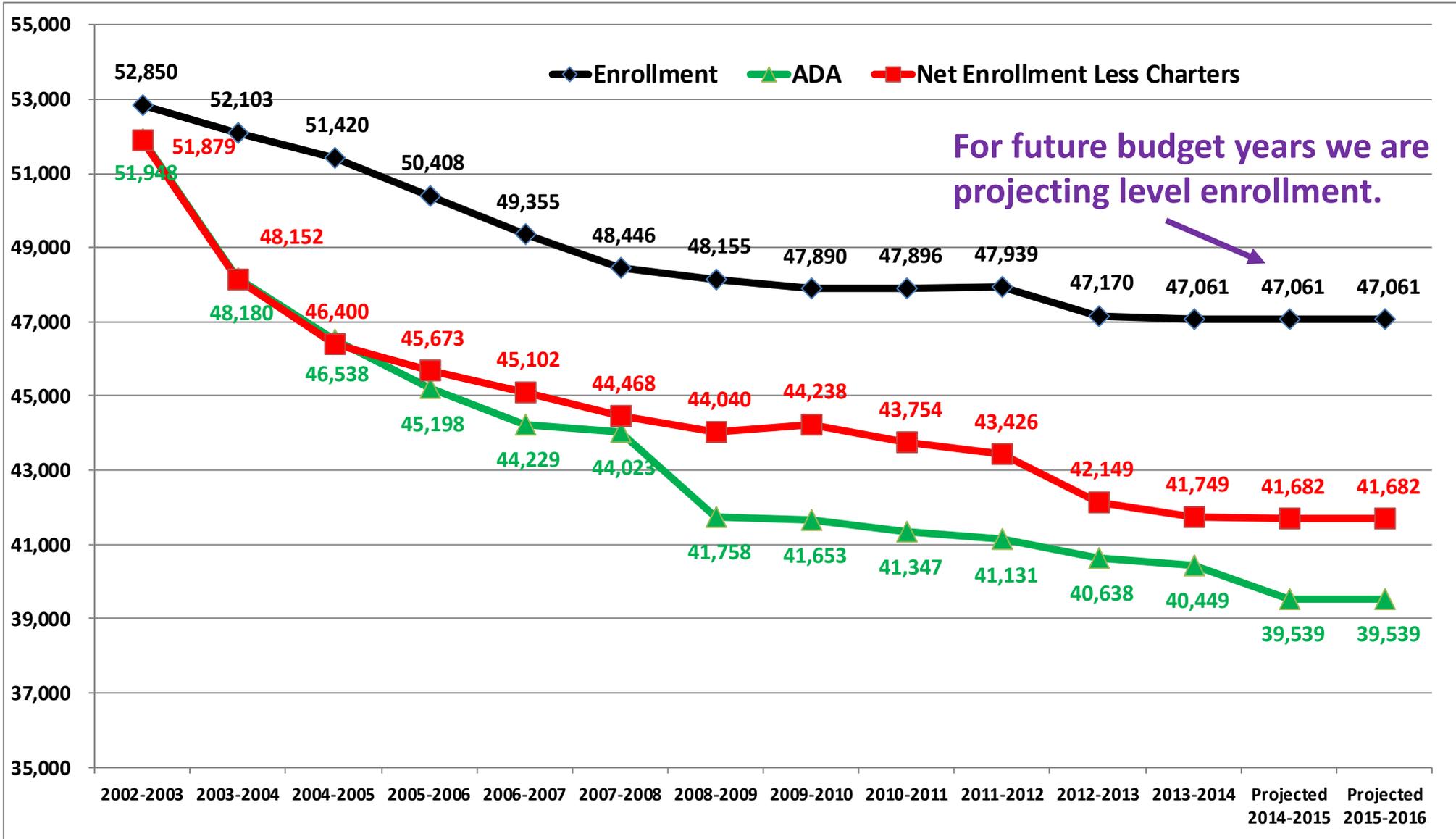
In order to ensure that we are providing adequate information related to the above requirement, this budget presentation at times shows the Unrestricted, Restricted, and Total Amounts of both Revenue and Expenditures.

- **Under our new finance act, referred to as LCFF, all districts will be required to show how some of the additional dollars allocated under LCFF have been used to benefit the students who generated the income.**
- **More to follow in the LCFF section of this presentation.**

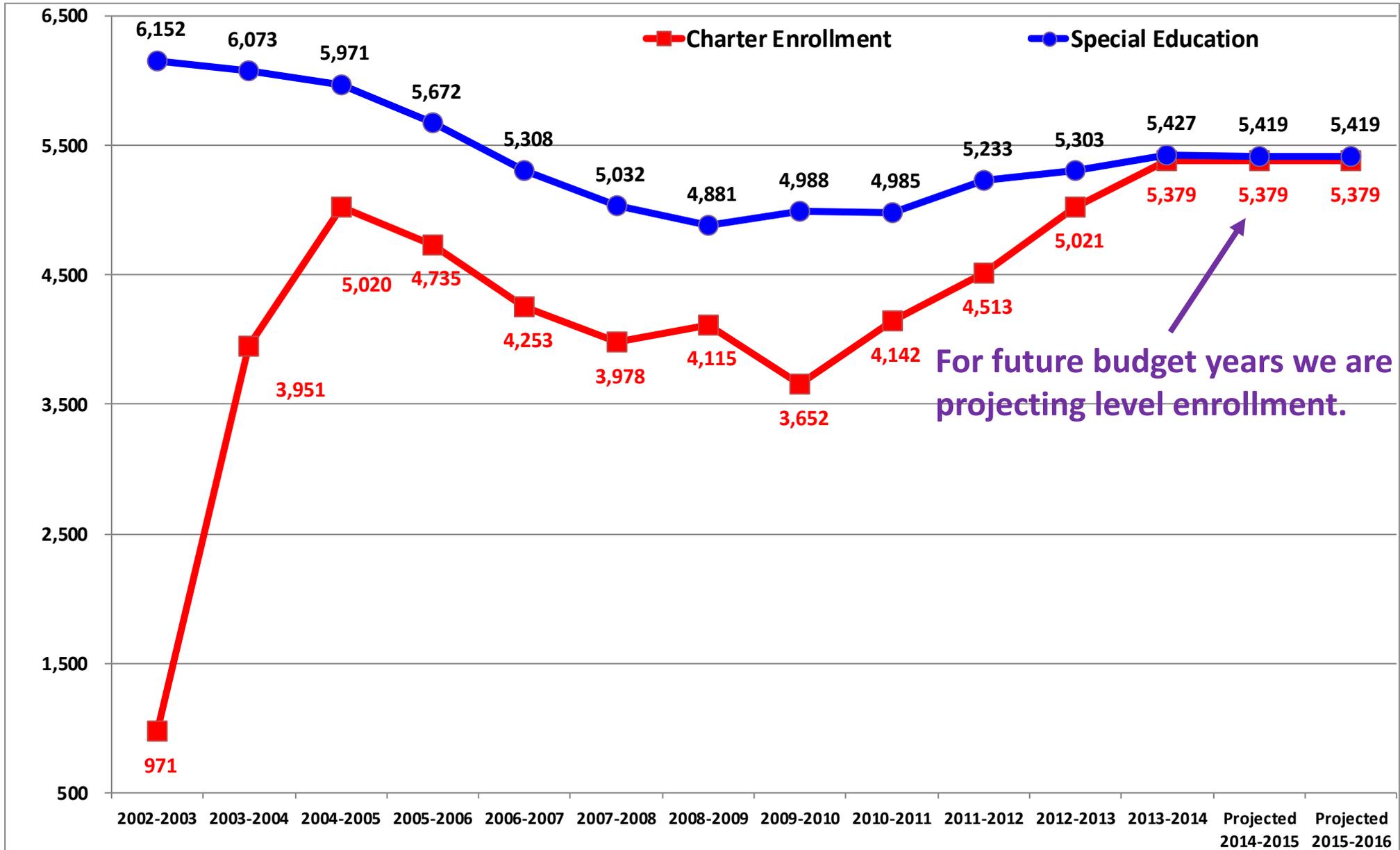
Declining Average Daily Attendance (ADA)



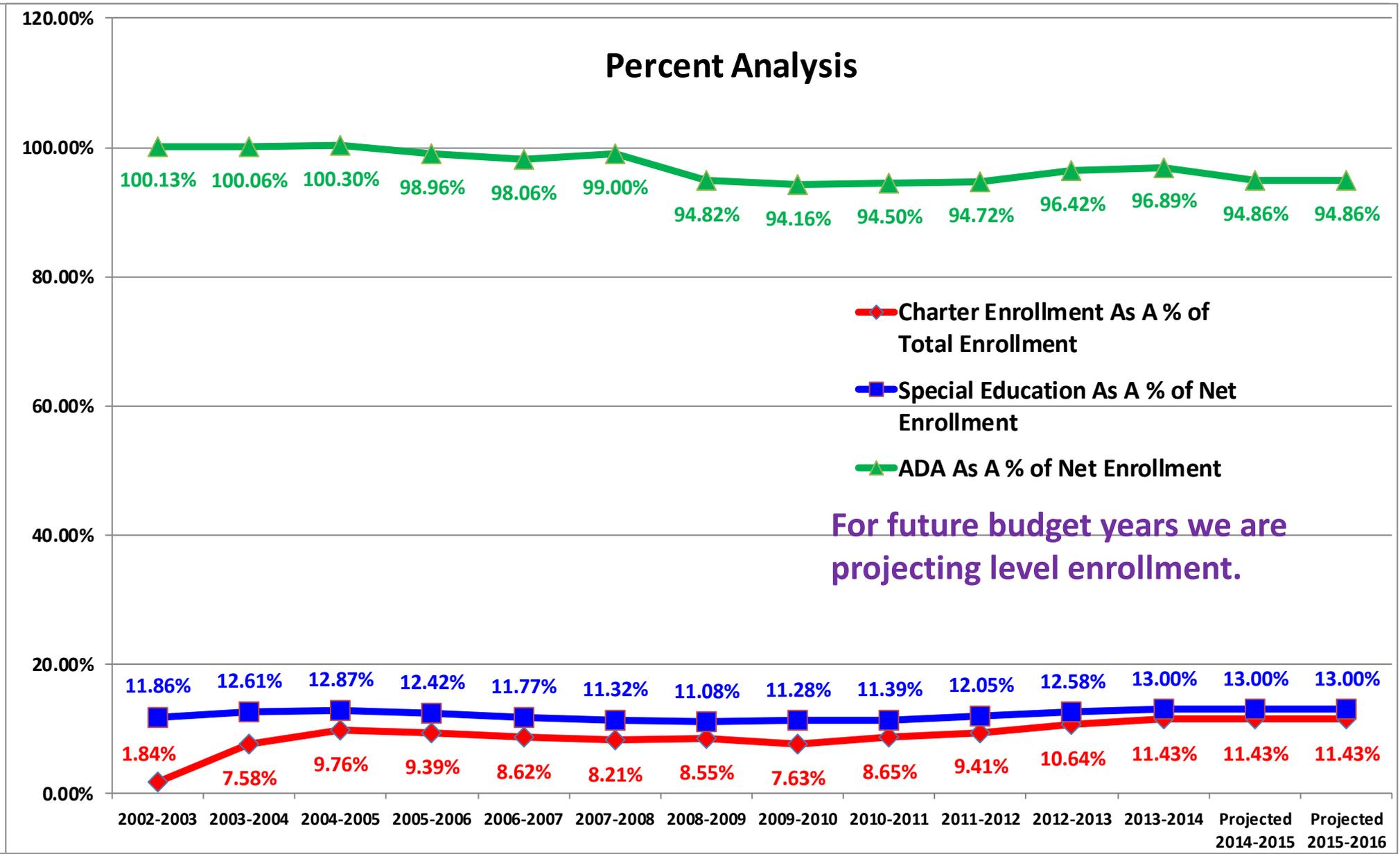
Enrollment ADA Analysis



Charter / Special Education Enrollment



ADA Percent Analysis



Multi-Year Forecast - No Use of Reserve 3% Annual Increase					
Enrollment Average Daily Attendance	FY 2013-14	FY 2014-15		FY 2015-16	
	42,149	41,749		41,620	
	40,449	39,539		39,539	
Revenue Description	Amount	Amount	% Change	Amount	% Change
All Revenue Objects Adopted Budget and Transfers In	\$ 384,720,349	\$ 389,463,959	1.2%	\$ 401,147,878	3.0%
Anticipated Beginning Fund Balance	\$ 11,807,617	\$ 8,655,289	-26.7%	\$ 8,619,282	-0.4%
Total Anticipated Revenue & Beginning Fund Balance	\$ 396,527,966	\$ 398,119,248	0.4%	\$ 409,767,160	2.9%
Expenditure Description	Amount	Amount		Amount	
Certificated Salaries	\$ 167,263,601	\$ 167,936,237	0.4%	\$ 169,615,599	1.0%
Classified Salaries	\$ 48,605,232	\$ 49,494,074	1.8%	\$ 49,890,026	0.8%
Employee Benefits	\$ 108,513,742	\$ 115,157,483	6.1%	\$ 122,465,598	6.3%
Books & Supplies	\$ 14,037,258	\$ 14,496,788	3.3%	\$ 14,496,788	0.0%
Services & Other Operating Expenses	\$ 48,720,731	\$ 47,083,271	-3.4%	\$ 48,083,271	2.1%
Capital Outlay	\$ 249,877	\$ 249,877	0.0%	\$ 249,877	0.0%
Other Outgo/Indirect Costs	\$ 482,236	\$ 482,236	0.0%	\$ 482,236	0.0%
	Expenditure Reduction From Previous Year			\$ (5,400,000)	
Expenditure Reduction/Additional Revenue Increase Above 3% To Balance		\$ (5,400,000)		\$ -	
Amount Available To Build Reserves & Address Expenditure Requirements		\$ -		\$ 1,000,000	
Total Adopted Budget Expenditures	\$ 387,872,677	\$ 389,499,966	0.4%	\$ 400,883,396	2.9%
Anticipated Ending Fund Balance	\$ 8,655,289	\$ 8,619,282	-0.4%	\$ 8,883,764	3.1%
Required Reserves	Amount	Amount		Amount	
Reserve For Economic Uncertainties	\$ 8,007,454	\$ 8,039,999	0.4%	\$ 8,267,668	2.8%
Revolving Cash	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
Stores Inventory	\$ 320,000	\$ 320,000	0.0%	\$ 320,000	0.0%
Total Required Reserves	\$ 8,552,454	\$ 8,584,999	0.38%	\$ 8,812,668	2.65%
Anticipated Unreserved Ending Fund Balance	\$ 102,835	\$ 34,283	-66.7%	\$ 71,096	107.4%
Salaries include step and column increase for FY 2014-15 and FY 2015-16					
Health Benefits are projected to increases by 10% for FY 2014-15 and FY 2015-16.					
Utilities increase by 10% for FY 2014-15.					

Multi-Year Projections Continued

Multi-Year Forecast - No Use of Reserve 4% Annual Increase					
Enrollment Average Daily Attendance	FY 2013-14	FY 2014-15		FY 2015-16	
	42,149	41,749		41,620	
	40,449	39,539		39,539	
Revenue Description	Amount	Amount	% Change	Amount	% Change
All Revenue Objects Adopted Budget and Transfers In	\$ 384,720,349	\$ 393,245,163	2.2%	\$ 408,974,969	4.0%
Anticipated Beginning Fund Balance	\$ 11,807,617	\$ 8,655,289	-26.7%	\$ 9,000,485	4.0%
Total Anticipated Revenue & Beginning Fund Balance	\$ 396,527,966	\$ 401,900,452	1.4%	\$ 417,975,455	4.0%
Expenditure Description	Amount	Amount		Amount	
Certificated Salaries	\$ 167,263,601	\$ 167,936,237	0.4%	\$ 169,615,599	1.0%
Classified Salaries	\$ 48,605,232	\$ 49,494,074	1.8%	\$ 49,890,026	0.8%
Employee Benefits	\$ 108,513,742	\$ 115,157,483	6.1%	\$ 122,465,598	6.3%
Books & Supplies	\$ 14,037,258	\$ 14,496,788	3.3%	\$ 14,496,788	0.0%
Services & Other Operating Expenses	\$ 48,720,731	\$ 47,083,271	-3.4%	\$ 48,083,271	2.1%
Capital Outlay	\$ 249,877	\$ 249,877	0.0%	\$ 249,877	0.0%
Other Outgo/Indirect Costs	\$ 482,236	\$ 482,236	0.0%	\$ 482,236	0.0%
	Expenditure Reduction From Previous Year			\$ (2,000,000)	
Expenditure Reduction/Additional Revenue Increase Above 4% To Balance		\$ (2,000,000)		\$ -	
Amount Available To Build Reserves & Address Expenditure Requirements		\$ -		\$ 5,500,000	
Total Adopted Budget Expenditures	\$ 387,872,677	\$ 392,899,966	1.3%	\$ 408,783,396	4.0%
Anticipated Ending Fund Balance	\$ 8,655,289	\$ 9,000,485	4.0%	\$ 9,192,059	2.1%
Required Reserves	Amount	Amount		Amount	
Reserve For Economic Uncertainties	\$ 8,007,454	\$ 8,107,999	1.3%	\$ 8,425,668	3.9%
Revolving Cash	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
Stores Inventory	\$ 320,000	\$ 320,000	0.0%	\$ 320,000	0.0%
Total Required Reserves	\$ 8,552,454	\$ 8,652,999	1.18%	\$ 8,970,668	3.67%
Anticipated Unreserved Ending Fund Balance	\$ 102,835	\$ 347,486	237.9%	\$ 221,391	-36.3%
Salaries include step and column increase for FY 2014-15 and FY 2015-16					
Health Benefits are projected to increases by 10% for FY 2014-15 and FY 2015-16.					
Utilities increase by 10% for FY 2014-15.					

Multi-Year Projections Continued

Multi-Year Forecast - No Use of Reserve 6% Annual Increase					
Enrollment Average Daily Attendance	FY 2013-14	FY 2014-15		FY 2015-16	
	42,149	41,749		41,620	
	40,449	39,539		39,539	
Revenue Description	Amount	Amount	% Change	Amount	% Change
All Revenue Objects Adopted Budget and Transfers In	\$ 384,720,349	\$ 400,807,570	4.2%	\$ 424,856,024	6.0%
Anticipated Beginning Fund Balance	\$ 11,807,617	\$ 8,655,289	-26.7%	\$ 8,862,892	2.4%
Total Anticipated Revenue & Beginning Fund Balance	\$ 396,527,966	\$ 409,462,859	3.3%	\$ 433,718,917	5.9%
Expenditure Description	Amount	Amount		Amount	
Certificated Salaries	\$ 167,263,601	\$ 167,936,237	0.4%	\$ 169,615,599	1.0%
Classified Salaries	\$ 48,605,232	\$ 49,494,074	1.8%	\$ 49,890,026	0.8%
Employee Benefits	\$ 108,513,742	\$ 115,157,483	6.1%	\$ 122,465,598	6.3%
Books & Supplies	\$ 14,037,258	\$ 14,496,788	3.3%	\$ 14,496,788	0.0%
Services & Other Operating Expenses	\$ 48,720,731	\$ 47,083,271	-3.4%	\$ 48,083,271	2.1%
Capital Outlay	\$ 249,877	\$ 249,877	0.0%	\$ 249,877	0.0%
Other Outgo/Indirect Costs	\$ 482,236	\$ 482,236	0.0%	\$ 482,236	0.0%
		Expenditure Additions From Previous Year		\$ 5,700,000	
Amount Available To Build Reserves & Address Expenditure Requirements		\$ 5,700,000		\$ 13,400,000	
Total Adopted Budget Expenditures	\$ 387,872,677	\$ 400,599,966	3.3%	\$ 424,383,396	5.9%
Anticipated Ending Fund Balance	\$ 8,655,289	\$ 8,862,892	2.4%	\$ 9,335,520	5.3%
Required Reserves	Amount	Amount		Amount	
Reserve For Economic Uncertainties	\$ 8,007,454	\$ 8,261,999	3.2%	\$ 8,737,668	5.8%
Revolving Cash	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
Stores Inventory	\$ 320,000	\$ 320,000	0.0%	\$ 320,000	0.0%
Total Required Reserves	\$ 8,552,454	\$ 8,806,999	2.98%	\$ 9,282,668	5.40%
Anticipated Unreserved Ending Fund Balance	\$ 102,835	\$ 55,893	-45.6%	\$ 52,852	-5.4%
Salaries include step and column increase for FY 2014-15 and FY 2015-16					
Health Benefits are projected to increases by 10% for FY 2014-15 and FY 2015-16.					
Utilities increase by 10% for FY 2014-15.					

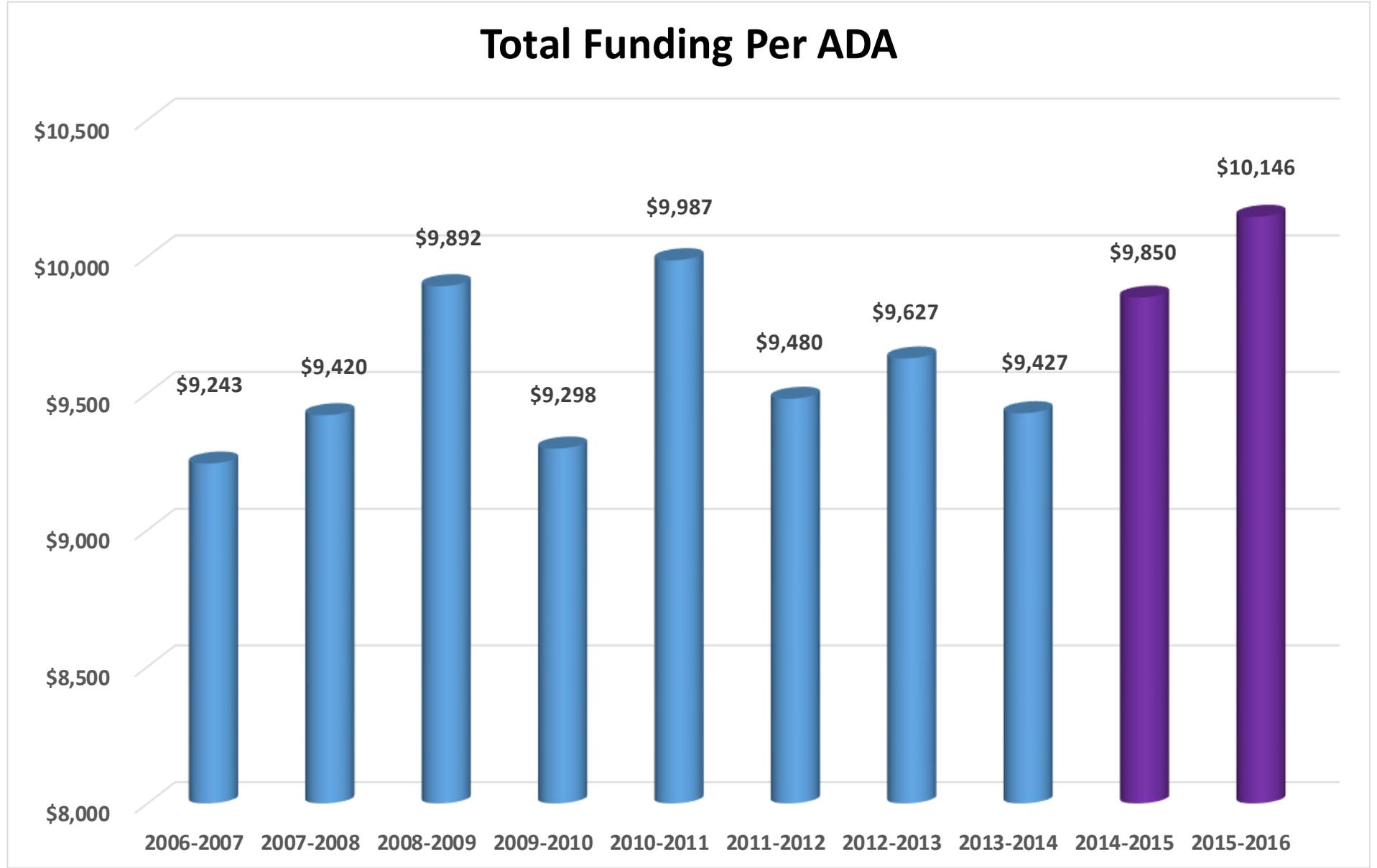
- **In our discussions with the Sacramento County Office of Education (SCOE) they have agreed to allow our District to use an anticipated LCFF funding increase of 3% in our multi-year projections for planning purposes.**
- **When you compare the FY 2014-15 budget challenges between the three presented scenarios you have the following results:**
 - **3% funding increase translates into a \$5.4 million shortfall**
 - **4% funding increase translates into a \$2.0 million shortfall**
 - **6% funding increase translates into \$5.7 million available to address District needs.**

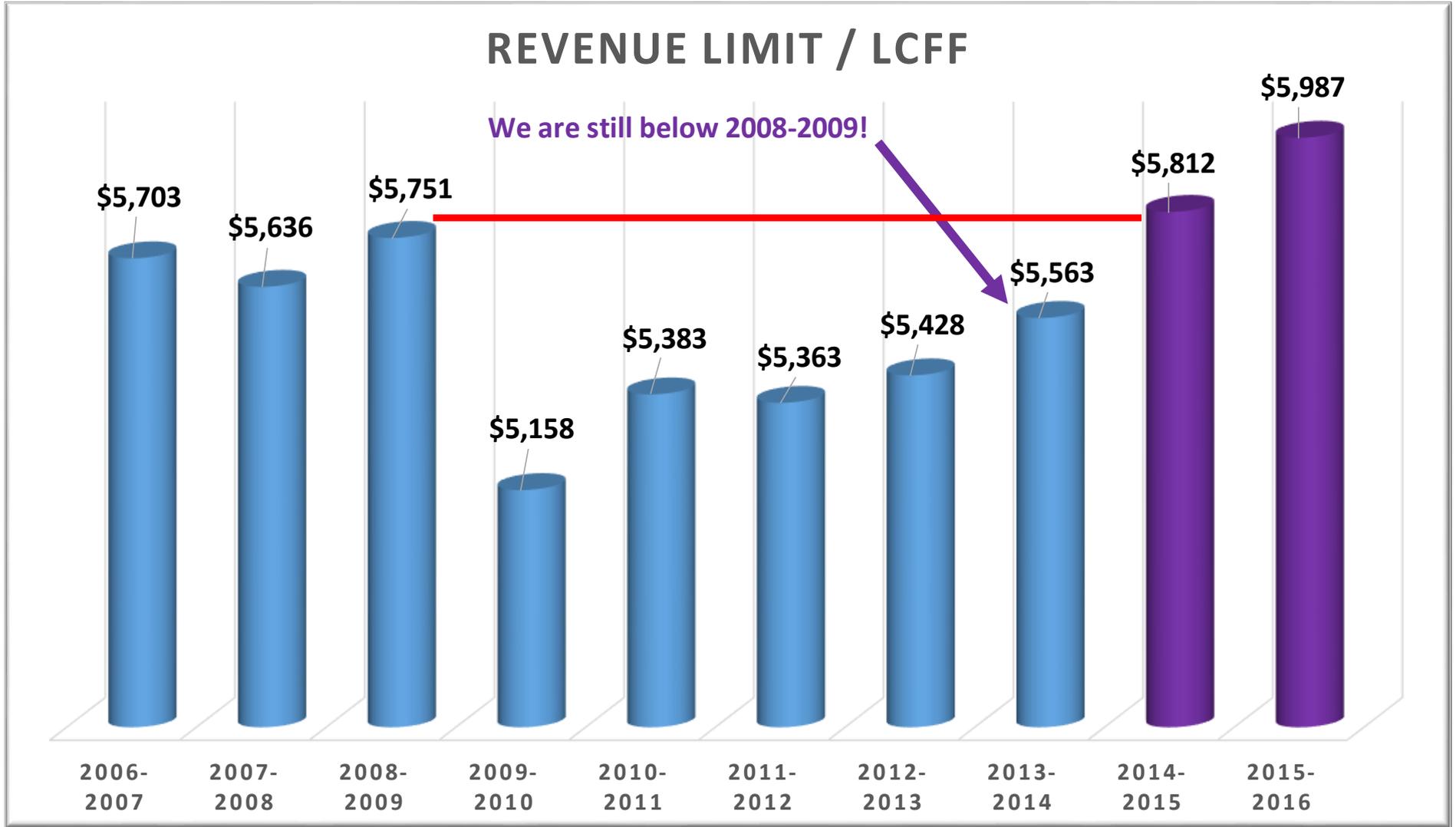
- **Our three scenarios highlight the fiscal challenges that the District continues to face.**
- **School Services of California is recommending that districts establish a separate reserve to deal with the uncertainty associated with LCFF.**
 - **Based on their recommendations we have calculated that we would need to establish a reserve of approximately \$9 million.**
- **School Services also recommends that districts use only an anticipated funding increase of 1.95% for FY 2014-15, and a 2.46% increase for FY 2015-16. Many of the political LCFF presentations are assuming a 6% annual increase in funding.**

- The Education Protection Account (EPA) is the depository for the new revenues generated from Proposition 30
- Funds are continuously appropriated and are not contingent on the enactment of the State Budget
- Starting September 2013, EPA funds will be distributed to LEAs on a quarterly basis
- LEAs are required to do the following with the EPA funds:
 - Discuss the use of funds in an open public meeting
 - Not use the funds for salaries and benefits for administrators and other administrative costs
 - Report the amounts received and its use on the LEA's website
- We recommend you monitor the use of these funds to ensure your district's compliance with the Proposition 30 requirements

**Please remember Prop 30 did not increase our funding!
It prevented further reductions in funding of approximately
\$16 million or approximately \$395 per ADA.**

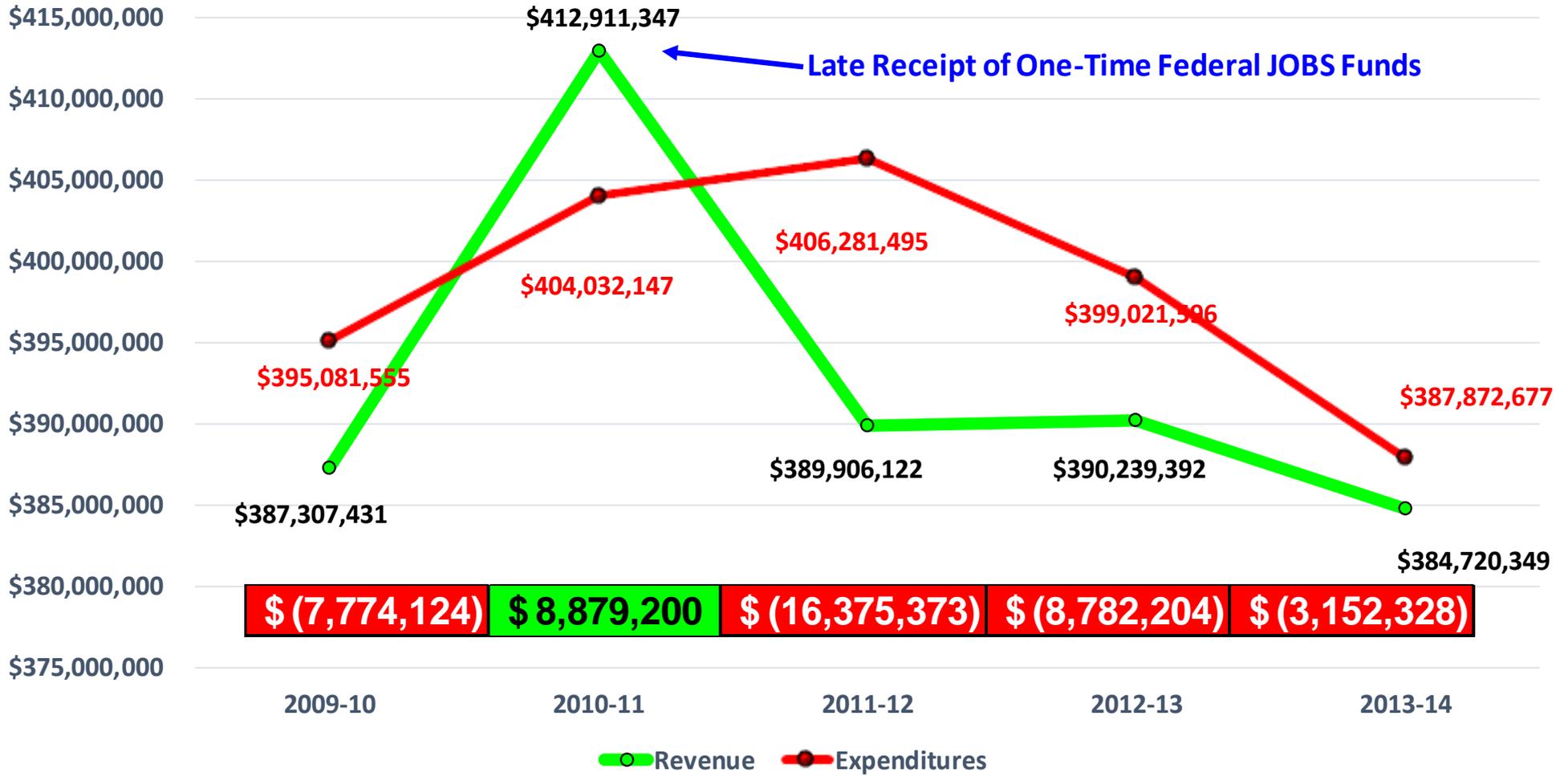
Total Funding Per ADA





Deficit Spending Continues

Historical Deficit Spending - Expenditures Exceed Revenue

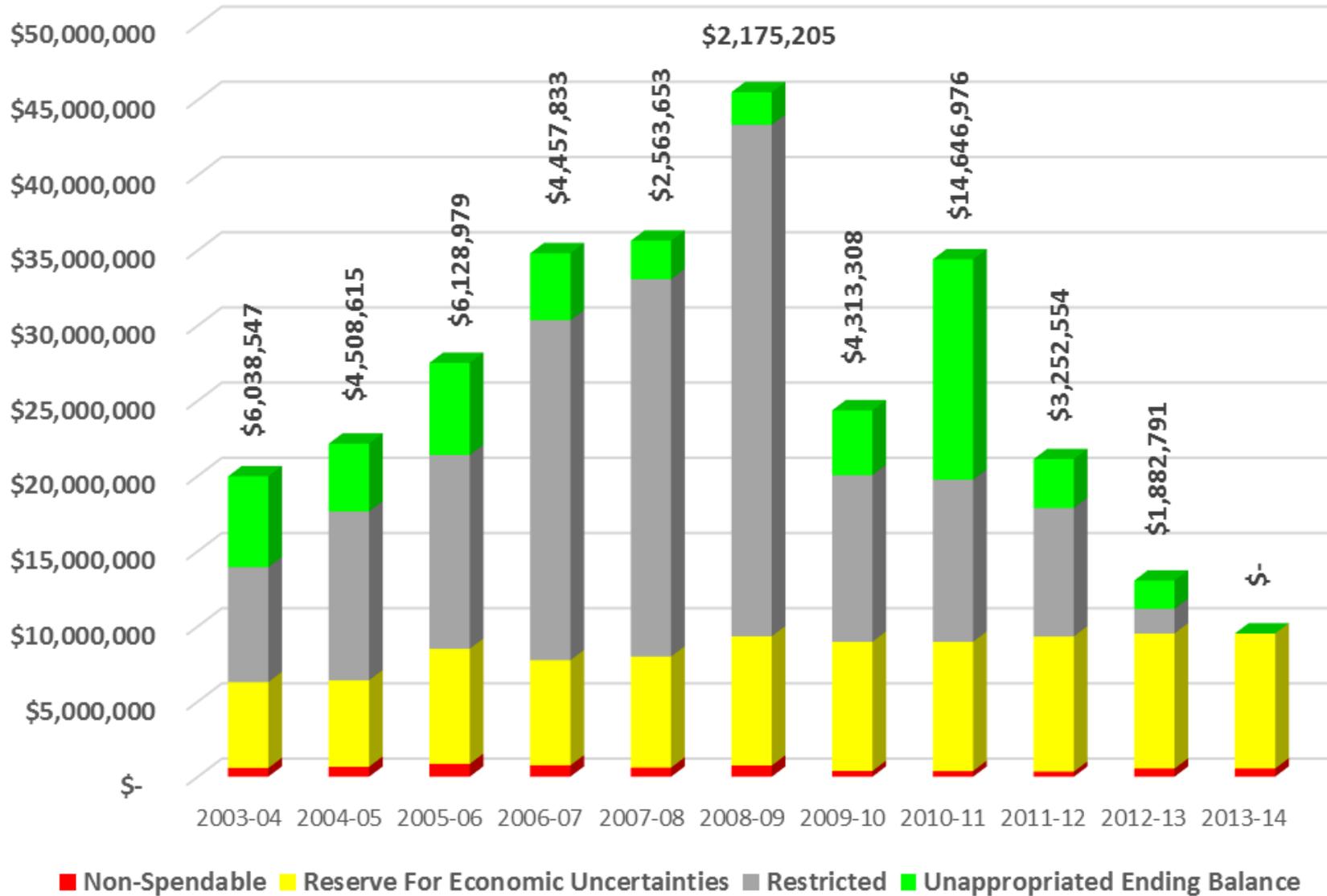


This chart illustrates what is known as a *Structural Deficit*

Fund Balance Analysis

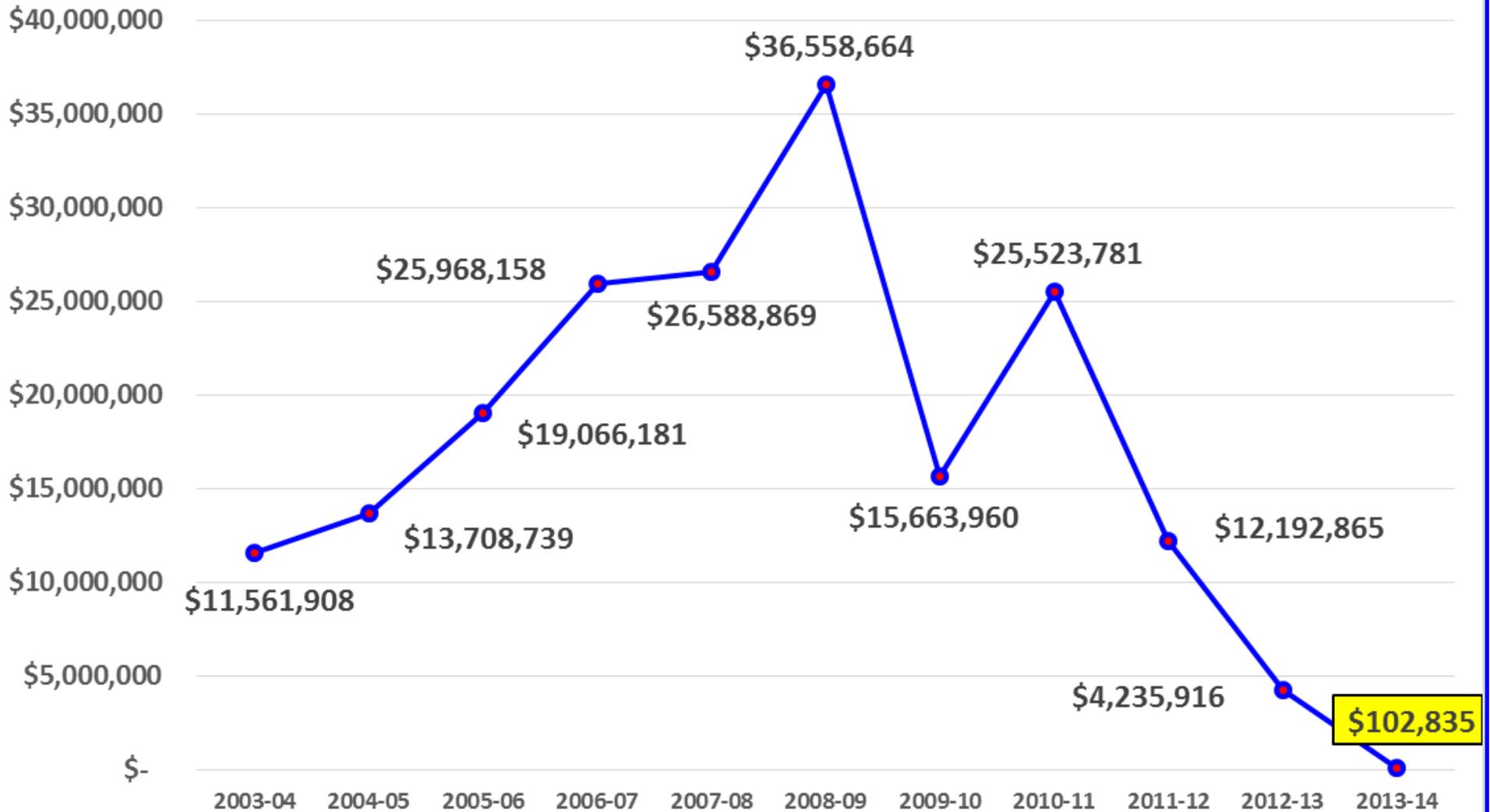
Fiscal Year	Average Daily Attendance	Revenue	Expenditures	Excess (Deficiency) Of Revenues Over Expenditures	Other Financing Sources	Ending Fund Balance	Ending Fund Balance As A % Of Expenditures
1999-00	50,223	\$ 320,821,412	\$ 317,485,562	\$ 3,335,850	\$ (4,910,235)		
2000-01	51,253	\$ 370,008,605	\$ 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	\$ 390,530,733	\$ 400,547,180	\$ (9,305,879)	\$ 710,568	\$ 13,041,860	3.26%
2013-14	40,449	\$ 384,720,349	\$ 387,872,677	\$ (1,535,160)	\$ 1,617,168	\$ 8,655,289	2.23%
2013-14	State Required Minimum>>		\$ 8,007,454	Amount Above Minimum>>		\$ 647,835	0.17%
2013-14	School Services of California Recommends Separate LCFF Reserve Above Required State 2% Reserve of \$9,000,000 For Our District This Plus Required 2% Is:					\$ 17,007,454	4.38%
State Average For California Unified School Districts 2011-2012>>						\$ 59,887,541	15.44%
GFOA Recommended Reserve TWO Months of Operating Capital>>						\$ 66,520,164	17.15%

Components of Ending Fund Balance



Fund Balance Analysis Continued

Ending Fund Balance After Required Reserves



Balances, Reserves, and Planning

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- The LCFF revenue model leads to an entirely new way of thinking about revenues, reserves, balances, and planning for the future
 - Gone are the anchors of the past: base revenue limit, deficit factor, current-year COLA, etc.
 - They are replaced with a “commitment” by the state to make a contribution to “closing the gap” each year
 - But there is no statutory calculation for how much the state will contribute – and no obligation to fund any certain amount
- This has huge implications for districts
 - Many districts will need to maintain much larger reserves
 - Much of the “new money” will still be tied to expenditures for specific programs
 - Our SSC Dartboard will be more subjective than in the past, but more relevant than ever for conservative and reasonable planning
- This new section is intended to address all of these issues

There Is No Such Thing as a Good Budget That Does Not Have an Adequate Reserve!

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- **Good budgets have good reserves; but how much is really needed?**
 - **Under revenue limits, the State Board of Education (SBE) set reserve levels as a percentage of expenditures based on district size – that won't work anymore**
 - **Some districts will have much more risk and volatility than similar-sized districts – they may need ten times the amount of the state's recommended reserves**
 - **All state-recommended reserve levels will now be too low**
 - **As we will explain, both calculation and contribution risks will increase with the LCFF**
 - **We may not see the consequences of low reserves immediately because the state is providing an increase, but we will see it in the first downturn**
- **So, what constitutes an adequate reserve?**

What Constitutes a Reasonable Reserve?

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- We have already concluded that a reserve level dictated solely by district size is no longer relevant when volatility and exposure is disparate
- We recommend that every district first observe the current SBE-required reserve level for the traditional economic uncertainties
- Then we recommend the establishment of a separate LCFF reserve
 - We recommend that districts develop a plan to bring the level of the LCFF reserve to at least one year's revenue growth in the multiyear projection (MYP)
- The purpose of this reserve is to provide a “softer landing” when the next downturn occurs, as it surely will
- This is a similar methodology to what we have recommended for basic aid districts due to their reliance on local property tax revenues above the revenue limit

- ❖ **There continues to be significant areas that can't be addressed under these fiscal conditions. These areas must always be remembered as we attempt to reduce expenditures now to ensure the future fiscal health of the District:**
 - **Funds to address adequate funding of our employee benefits. **Impact of the Affordable Care Act under study currently.****
 - **Funds to address salary increases for our employees.**
 - **Funds to address retiree health care costs, **unfunded liability in excess of \$550 million.****
 - **Funds to address unfunded accrued leave, **unfunded liability of approximately \$7 million.****
 - **Funds to address increasing our fund balance.**
 - **Funds to address unanticipated budget and operational emergencies. **There is no such reserve in our revised budget!****
 - **Example-three destroyed playgrounds have unfunded insurance deductible of \$25,000 each - \$75,000 that must be funded.**



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May 16, 2013 Board Meeting

4:30 p.m. Closed Session
6:30 p.m. Open Session

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AGENDA ITEMS

PUBLIC HEARING

[8.1 Public Hearing for the Receipt and Use of Tier III Funds for Fiscal Year 2013-14](#)

Serna Center
Community Conference
Rooms
5735 47th Avenue
Sacramento, CA 95824
[View map](#)

Meeting Documents

Public Hearing for Proposed Fiscal Year 2013-14 Transfers of Tier III Resources

Tier III Program	Original Funding	2010-11 Funding	2011-12 Funding	2012-13 Funding	2013-14 Funding	2013-14 Transfer to Resource 0000 NO SLIBG ALLOCATIONS
School Library/ Improvement Block Grant - Funds allocated to district wide programs.	\$3,361,349	\$953,663	\$723,663	\$0	\$0	\$3,374,444
Total	\$32,587,800	\$17,587,800	\$13,757,800	\$6,382,622	\$6,447,546	\$26,675,706

School Library Improvement Block Grant SLIBG

Balances through June			Fiscal Year 2010/11			
Location	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Resource 0054 - SCHLIMPROV						
0010	A. M. WINN		2,349.00		1,555.22	793.78
0029	BRET HARTE					
0032	CALEB GREENWOOD		35,881.00		20,150.94	15,730.06
0035	CAMELLIA BASIC		512.00		512.00	
0037	CAROLINE WENZEL		242.00		242.00	
0040	CLAYTON B. WIRE		5,605.00		4,165.82	1,439.18
0043	C. P. HUNTINGTON		5,213.00		4,706.07	506.93
0059	DAVID LUBIN		14,868.00		14,868.00	
0095	EARL WARREN		22,168.00		19,768.41	2,399.59
0097	ABRAHAM LINCOLN		15,695.00		8,779.84	6,915.16
0100	EDWARD KEMBLE		1,911.00		1,911.00	
0101	SUSAN B. ANTHON		11,159.00		8,086.40	3,072.60
0104	ELDER CREEK		1,440.00		1,406.73	33.27
0108	ETHEL I. BAKER		27,084.00		16,584.48	10,499.52
0110	ETHEL PHILLIPS		12,873.00		4,782.98	8,090.02
0111	JOHN MORSE THERAPEUTIC CENTER		159.00		65.40	93.60
0114	FREEPORT		473.00		240.00	233.00
0122	FRUIT RIDGE		9,279.00		1,502.23	7,776.77
0130	GOLDEN EMPIRE		9,973.00			9,973.00
0138	MARTIN LUTHER KING JR.		44,246.00		31,951.92	12,294.08
0139	H. W. HARKNESS		293.00		293.00	
0142	HOLLYWOOD PARK		2,218.00		1,314.07	903.93
0144	HUBERT H. BANCROFT		47,504.00		23,818.33	23,685.67
0148	LEATAATA FLOYD		1,541.00		1,237.46	303.54
0150	JOHN STILL ELEMENTARY.		13,942.00		13,920.06	21.94
0151	LEONARDO DA VINCI		33,583.00		33,583.00	
0163	JOHN CABRILLO		33,666.00		27,768.89	5,897.11
0168	JOHN D. SLOAT		43,991.00		12,081.06	31,909.94
0173	ALICE BIRNEY WALDORF		37,278.00		14,516.99	22,761.01
0183	JOSEPH BONNHEIM		14,120.00		9,272.22	4,847.78
0223	MAPLE		776.00		759.89	16.11
0229	MARK HOPKINS		4,568.00		3,139.95	1,428.05
0235	MARK TWAIN		282.00			282.00
0242	MATSUYAMA		99,971.00		38,210.84	61,760.16

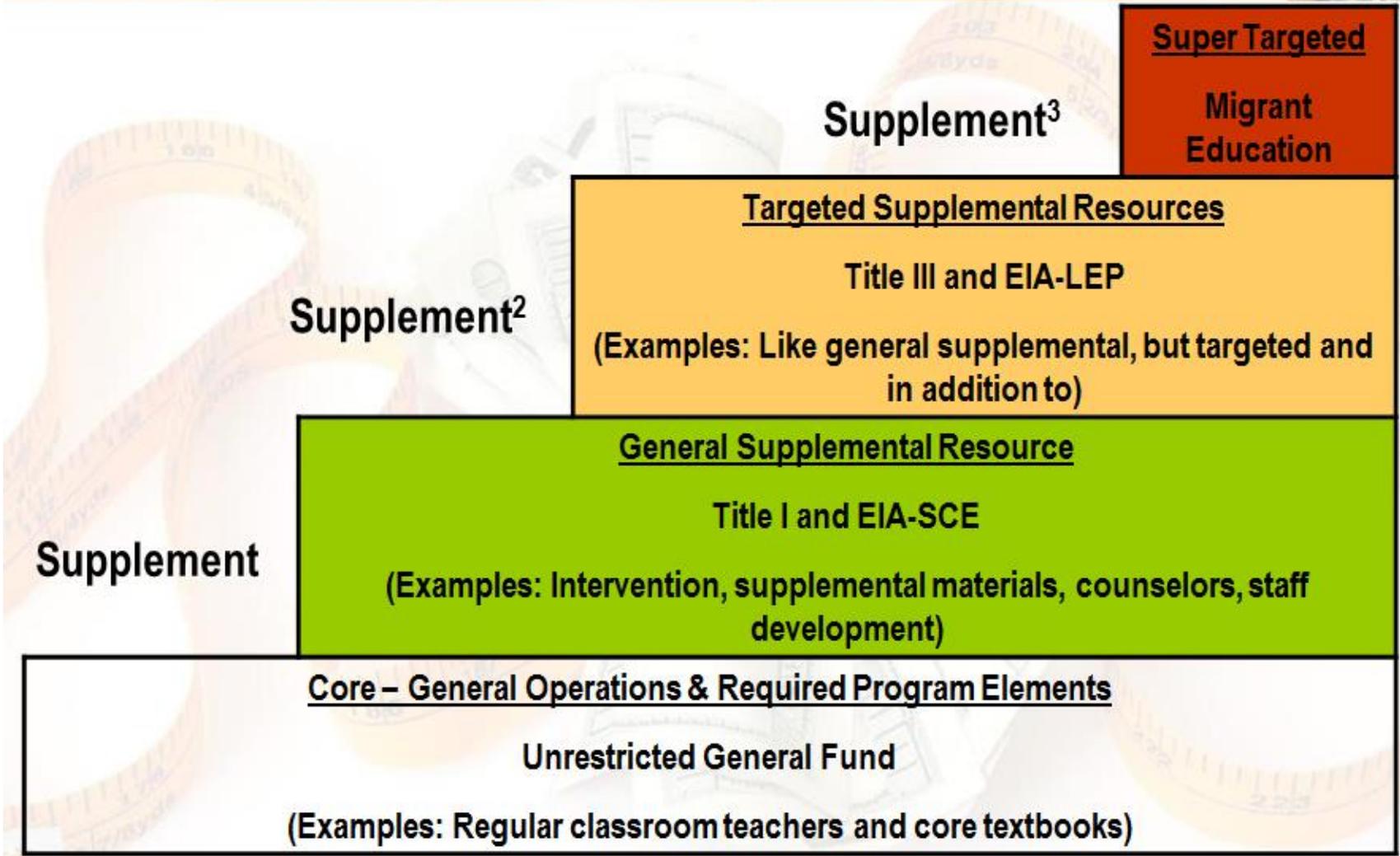
Please note the last year that the District allocated SLIBG funds to schools was the 2009-2010 Budget/School year. Uniform allotment to all schools was \$83.93 per enrollment. All subsequent years have been carryover only.

School Library Improvement Block Grant SLIBG

Balances through June						Fiscal Year 2010/11
Location	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Resource 0054 - SCHLIMPROV (continued)						
0262	NICHOLAS		443.00		443.00	
0265	OAK RIDGE		18,881.00		7,035.75	11,845.25
0267	O. W. ERLEWINE		43,062.00		26,084.39	16,977.61
0269	PACIFIC		4,261.00		541.12	3,719.88
0272	PARKWAY		9,722.00		4,703.27	5,018.73
0277	PETER BURNETT		549.00		549.00	
0282	PHOEBE HEARST		15,780.00		15,780.00	
0285	PONY EXPRESS		16,780.00		10,736.08	6,043.92
0300	CROCKER/RIVERSIDE		17,473.00		12,600.55	4,872.45
0305	JAMES W. MARSHALL		4,744.00		2,869.41	1,874.59
0327	SEQUOIA		22,638.00		9,131.96	13,506.04
0350	GENEVIEVE DIDION		109,206.00		97,045.38	12,160.62
0354	SUTTERVILLE		56,656.00		55,500.26	1,155.74
0363	THEODORE JUDAH		23,445.00		9,521.14	13,923.86
0379	WASHINGTON		13,738.00		12,266.02	1,471.98
0384	WILLIAM LAND		23,238.00		7,009.04	16,228.96
0390	WOODBINE		29,704.00		20,055.66	9,648.34
0410	ALBERT EINSTEIN		42,485.00		41,602.24	882.76
0415	CALIFORNIA		56,197.00		55,354.71	842.29
0420	ROSA PARKS		83,630.42		70,730.45	12,899.97
0431	FERN BACON BASIC		66,387.00		65,809.06	577.94
0445	JOHN H. STILL - K-8		40,415.00		41,396.45	981.45-
0450	KIT CARSON		60,840.65		55,796.82	5,043.83
0480	SAM BRANNAN		31,137.00		31,137.00	
0490	SUTTER MIDDLE		66,936.00		41,321.70	25,614.30
0495	WILL C. WOOD		84,378.00		84,378.00	
0557	SCHOOL OF ENGINEERING AND SCIE		10,792.00		10,792.00	
0571	CAPITAL CITY SC		2,683.00		15.26	2,667.74
Total for Org 097, Resource 0054 and Expense accounts		.00	1,511,064.07	.00	1,111,400.92	399,663.15



The Hierarchy of Supplementing



- **Categoricals are intended to be “over and above”, “extra”, “in addition to” what is being expended from state and local funds [supplement]**
- **Categoricals are not to replace/decrease what is being expended from state and local funds [supplant]**
- **If supplanting is determined by grantor, funds must be returned to grantor**

18.∞.What does the issue of "Supplement Versus Supplant" mean to a school and LEA?¶



Both the TAS and SWP requirements prohibit the use of federal funds to supplant state or local funds. This provision is conceptually confusing because it is sometimes difficult to determine whether a particular use of funds is, in fact, a case of supplanting.¶



An LEA may use Title I funds only to supplement and, to the extent practical, increase the level of funds that would, in the absence of Title I funds, be made available from non-Federal sources for the education of students participating in Title I programs. In no case may Title I funds be used to supplant--i.e., take the place of--funds from non-Federal sources. To meet this requirement, an LEA is not required to provide Title I services using a particular instructional method or in a particular instructional setting.¶

In operating a TAS, Title I, Part A of the ESEA gives LEA and school personnel flexibility in selecting the instructional strategies they believe will best meet the needs of students who are at risk of not meeting challenging State academic achievement standards. The expectation is LEAs and schools will use sound instructional strategies of high quality to ensure the students served will reach proficiency on challenging State academic standards and assessments. At the same time, the type of services supported by Title I must supplement or be in addition to the educational services that an LEA would, in the absence of Title I, provide to its students using state or local funds. Programs which do not remove children from the regular classroom during regular hours for Title I services and, instead, provide extended learning time (e.g. extended school year, before- and after-school, and summer programs etc.) are supplemental.¶



Unlike a TAS, a SWP school is not required to select and provide supplemental services to specific children identified as in need of services. A school operating a SWP does not have to: (1) show that federal funds used with the school are paying for additional services that would not otherwise be provided; (2) demonstrate that federal funds are used only for specific target populations; or (3) separately track federal program funds once they reach the school.¶¶

A SWP school, however, must use Title I funds only to supplement the amount of funds that would, in the absence of the Title I funds, be made available from non-federal sources for that school, including funds needed to provide services that are required by law for students with disabilities and English Learners.¶¶

Presumption of Supplanting¶¶

It is presumed supplanting has occurred if:¶¶

∞∞∞ Federal funds were used to provide services required to be made available under other federal, state or local law.¶¶

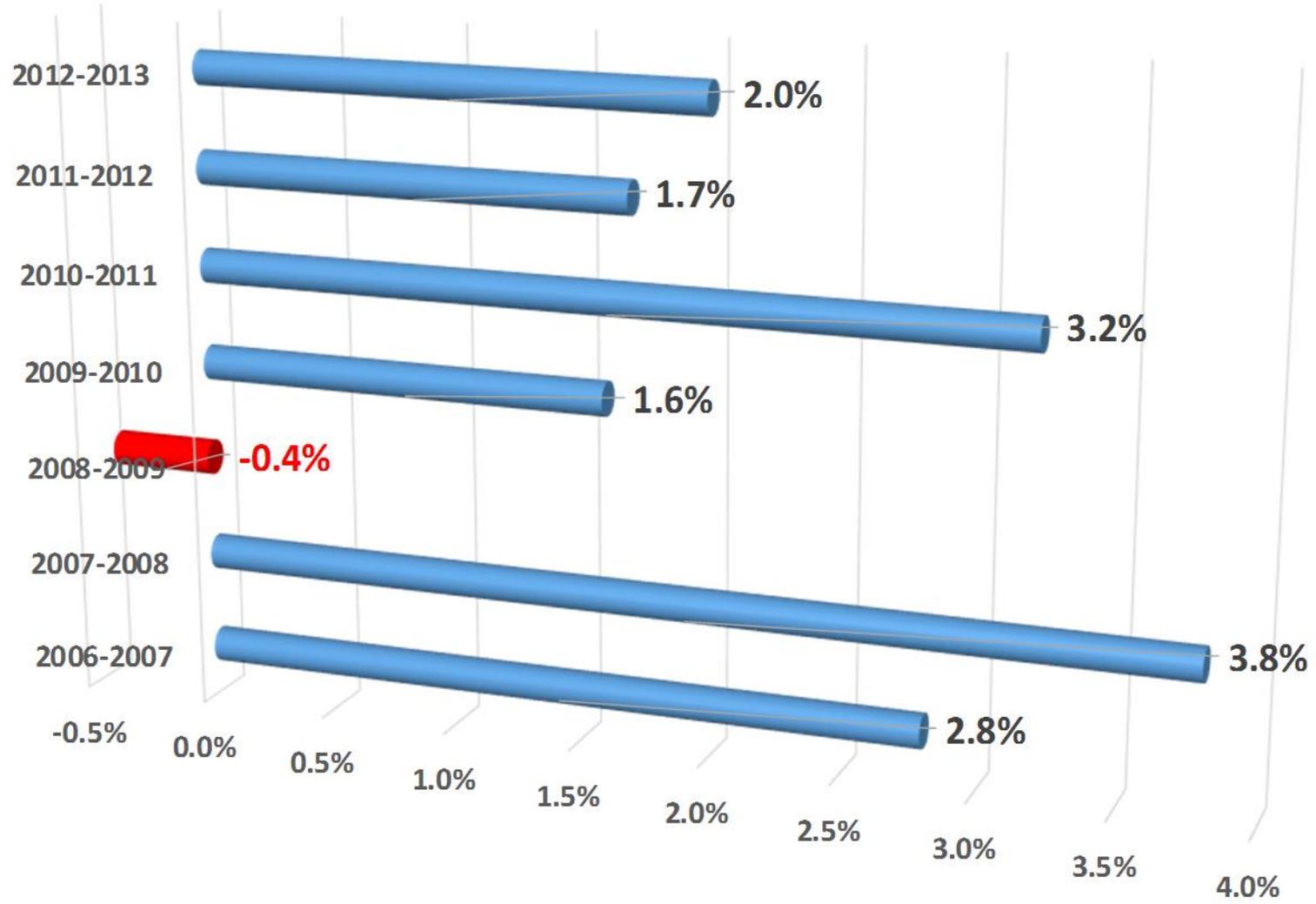
∞∞∞ Federally-funded services were provided with non-federal funds in the prior year.¶¶

∞∞∞ Title I funds were used to provide services to Title I students, and the same service is provided to non-Title I students using non-Title I funds.¶¶

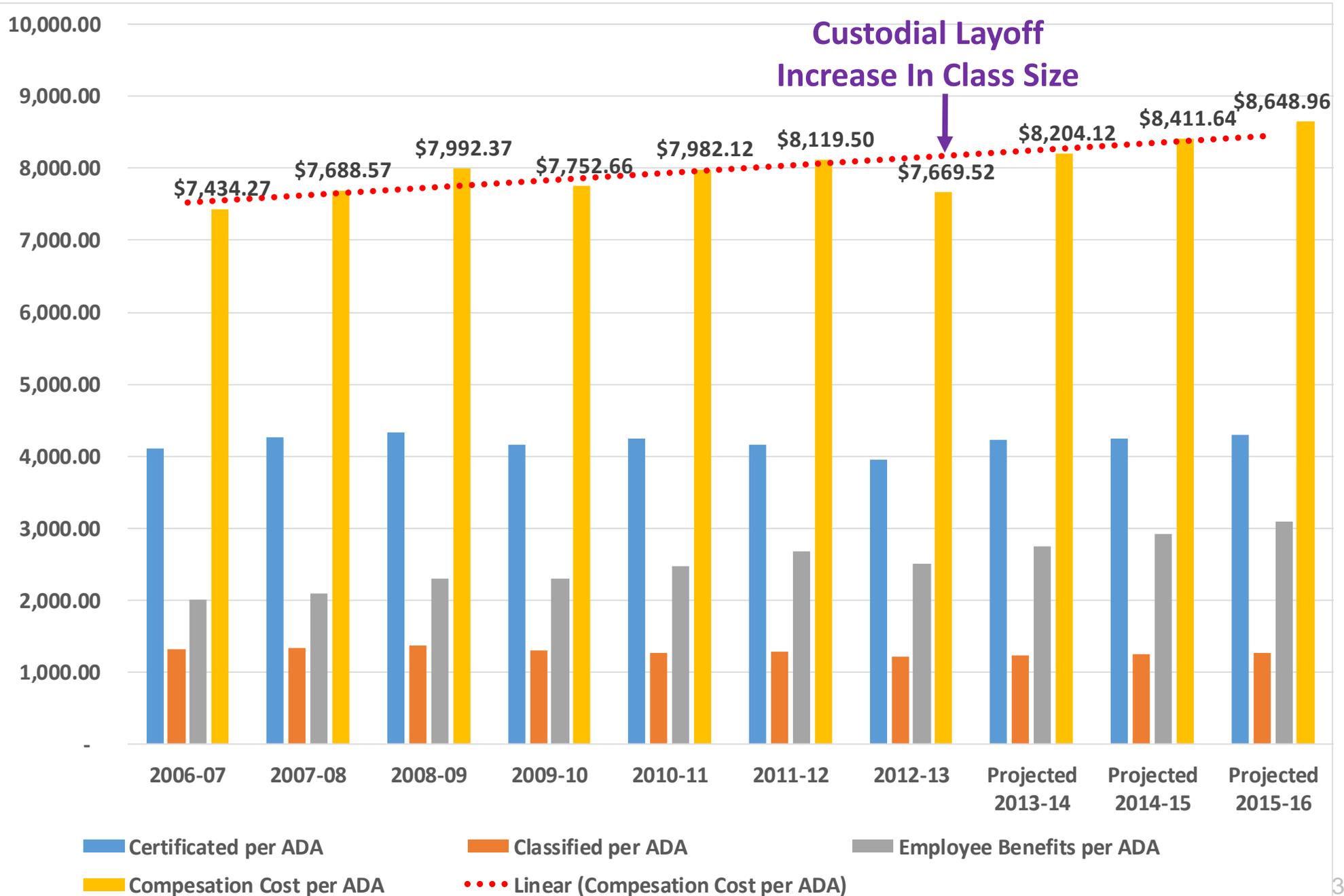
OK – what does all of the above actually mean?

- To ensure that the District, not a specific school, is not guilty of supplanting it is required that we be able to show that we did not reduce any funding to any school receiving Title I funds.
- Unfortunately that is only the first part, the second part relates to being able to show that under no circumstances did any Title I schools receive any less on a per pupil basis than any non-Title I schools from General Fund Support.
 - So for instance the General Fund staffing allocation must be the same at all schools and the amount allocated for supplies and services on a per student basis must also be the same or the District is guilty of using Title I funds to supplant.

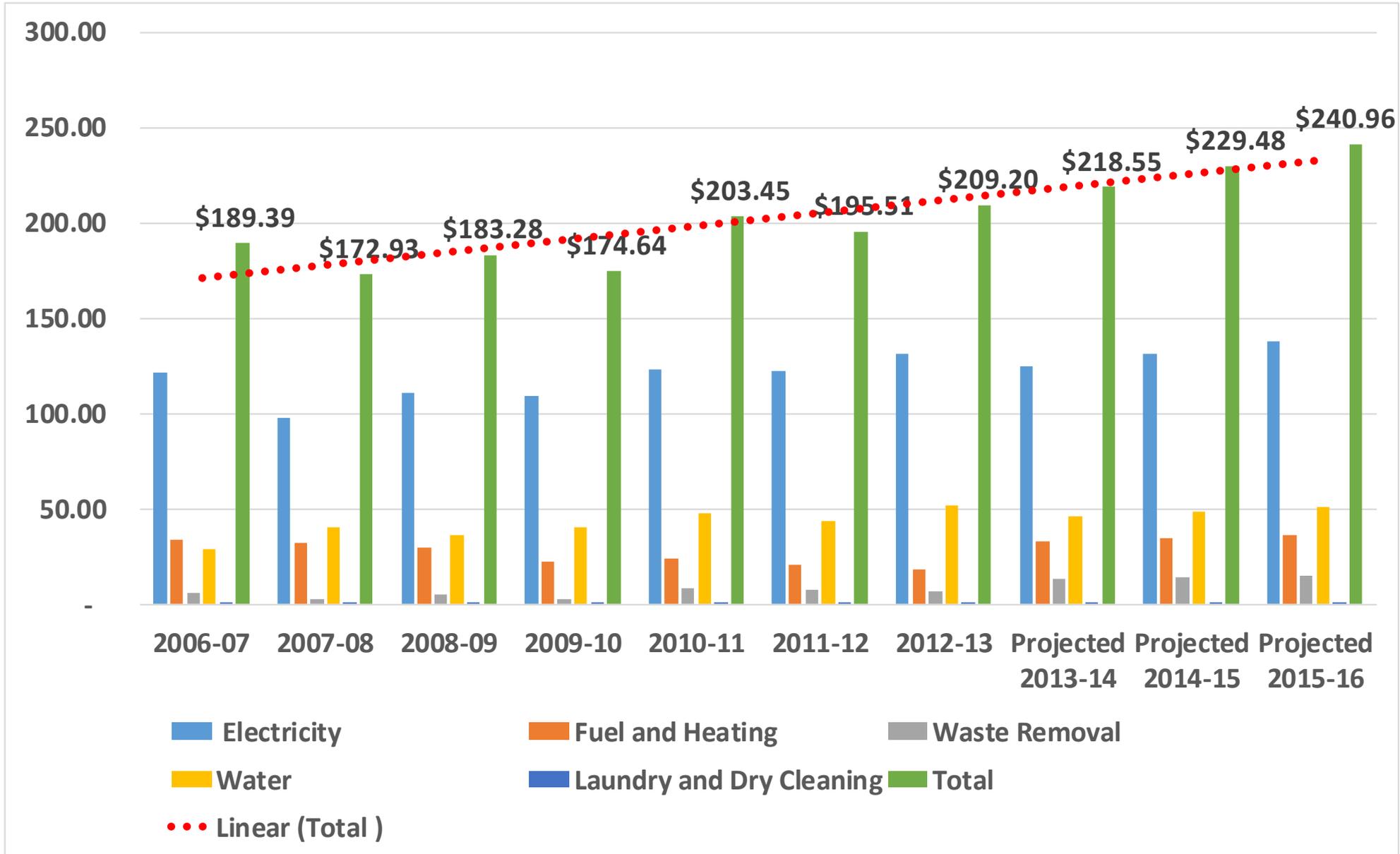
National CPI Changes



Expenses Continue To Climb Regardless Of Funding

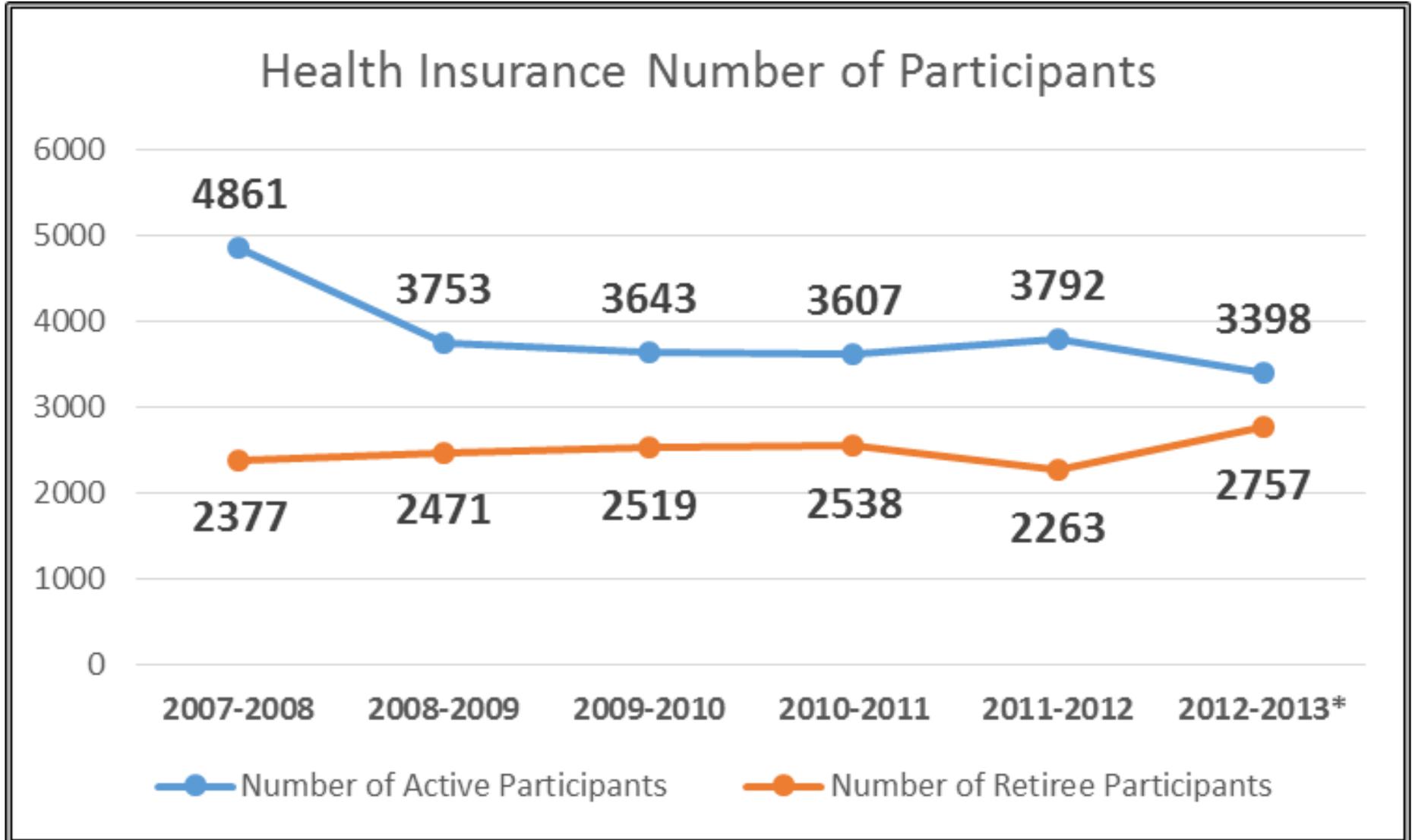


Utility Increases Per ADA



- In the absence of a locally bargained ratio, under the LCFF, progress must be made toward a school site average classroom student-to-teacher ratio of 24:1
 - For 2013-14, the starting point is the average class enrollment for each school site for grades K-3, inclusive, in the 2012-13 school year
 - Progress to the 24:1 target is measured on the relative increase of revenues toward the target of full funding of the LCFF
 - Estimated to be approximately 12% for 2013-14
 - Therefore, in 2013-14, this would require a 12% effort toward reducing class size
 - This adjustment will need to be calculated for each school site to determine the progress each site must show toward the 24:1 target for 2013-14

Our District utilizes locally bargained class size ratios!



Current Revised Budget

Current Revised Revenue Totals FY 2013-14 Budget		% of Type
Revenue		
Revenue Limit	\$ 226,059,707	59.3%
Federal Revenue	\$ 42,693,836	11.2%
Other State Revenue	\$ 112,872,978	29.6%
Other Local Revenue	\$ 1,476,660	0.4%
Total Revenue	\$ 383,103,181	

Current Revised Expenditure Totals FY 2013-14 Budget		% of Type
Expenditures By Object		
Certificated Salaries	\$ 165,475,708	42.7%
Classified Salaries	\$ 48,862,985	12.6%
Employee Benefits	\$ 109,203,432	28.2%
Books & Supplies	\$ 13,735,144	3.5%
Services/Other Operating Expenses	\$ 49,714,701	12.8%
Capital Outlay	\$ 371,775	0.1%
Other Expenses	\$ 2,125,000	0.5%
Indirect Support	\$ (1,616,068)	-0.4%
Total Expenses	\$ 387,872,677	
Total Compensation 1+2+3	\$ 323,542,125	83.4%

Revised Total FY 2013-14 Budget Summary		
Revenue	\$ 383,103,181	+
Transfers In	\$ 1,617,168	+
Sub-Total Anticipated Available Funds	\$ 384,720,349	=
Less Expenditures	\$ 387,872,677	-
Net Increase (Decrease) In Fund Balance	\$ (3,152,328)	=

Current Revised Change In Ending Fund		
Beginning Fund Balance July 1	\$ 11,807,617	+
Change In Fund Balance	\$ (3,152,328)	-
Projected Ending Fund Balance June 30	\$ 8,655,289	=

Current Revised Components Of Ending Fund Balance Ending Fund Balance		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,007,454	+
Total Non-Spendable	\$ 8,552,454	= +
Unappropriated Fund Balance	\$ 102,835	+
Projected Ending Fund Balance June 30	\$ 8,655,289	=

CCSS Program Update Common Core State Standards

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- CCSS is a nationwide initiative to establish a single set of standards for K-12 education in English language arts and mathematics to ensure college and career readiness
 - California adopted the CCSS in 2010
- The CCSS require changes to the existing educational and assessment program
 - To date, no funding for CCSS implementation had been provided to LEAs to defray the costs of technology updates, professional development, or instructional materials
 - Some resources for professional development have been provided through the CDE and COEs
 - Assessment and technology readiness information has been provided by the Smarter Balanced Consortium, including practice tests

CCSS Expenditure Rules

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- LEAs can spend the funds for the following allowed purposes:
 - Professional Development
 - For teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the CCSS academic content standards
 - Instructional materials and supplemental instructional materials aligned to the CCSS academic content standards
 - Technology
 - Funds can be used for the integration of the content standards through technology-based instruction for the purposes of improving the academic performance of pupils including, but not limited to:
 - The administration of computer-based assessments and providing adequate Internet connectivity to support the computer-based assessments

CCSS Funding

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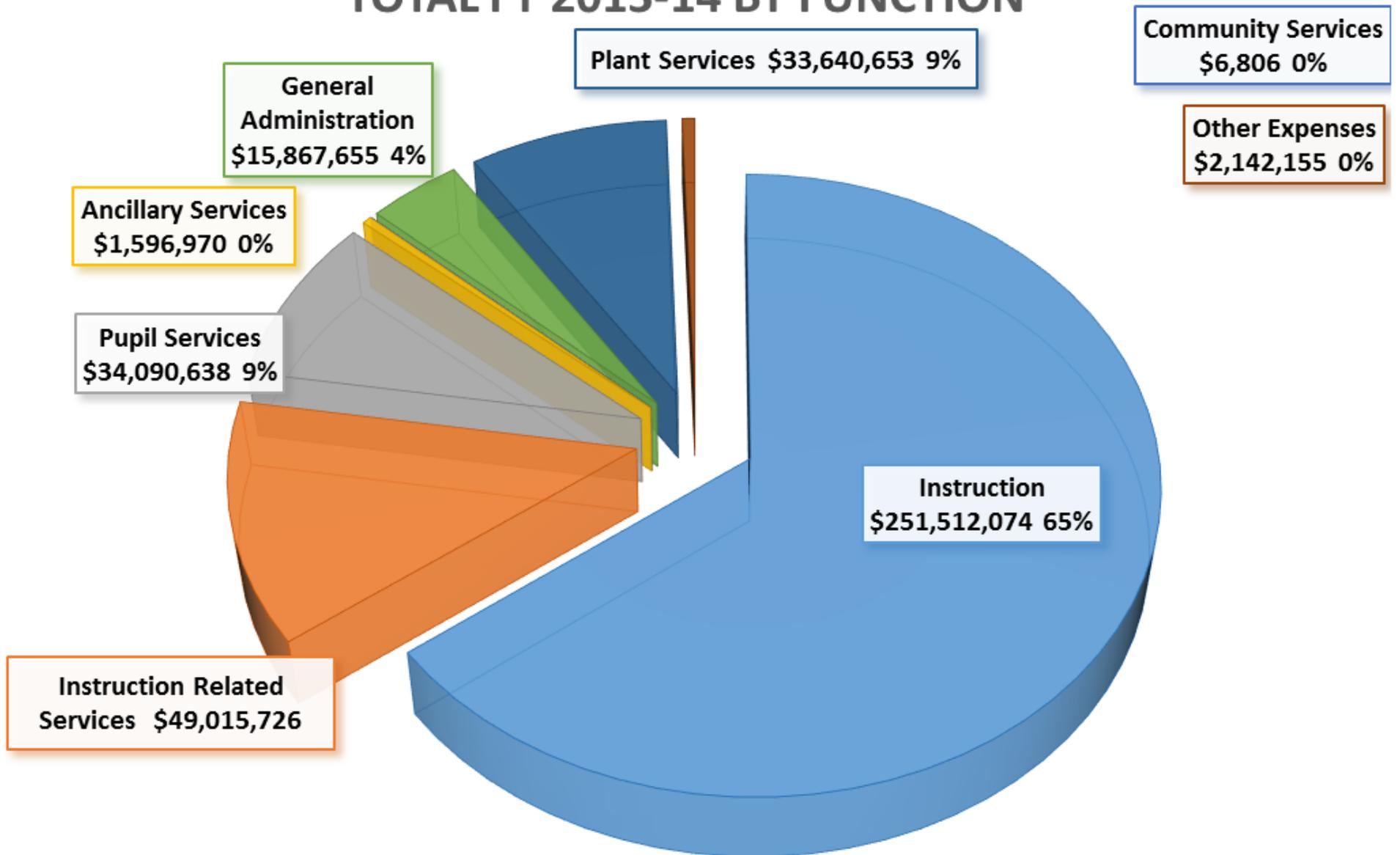


- The State Budget provides \$1.25 billion statewide in one-time funds from 2012-13 for the implementation of the CCSS
 - Funds will be allocated based upon prior-year enrollment to school districts, COEs, charter schools, and special state schools
 - Estimated to be about \$200 per student
 - Funds will be apportioned in July 2013 (50%) and August 2013 (50%)
 - LEAs can encumber funds any time during the 2013-14 and 2014-15 school years

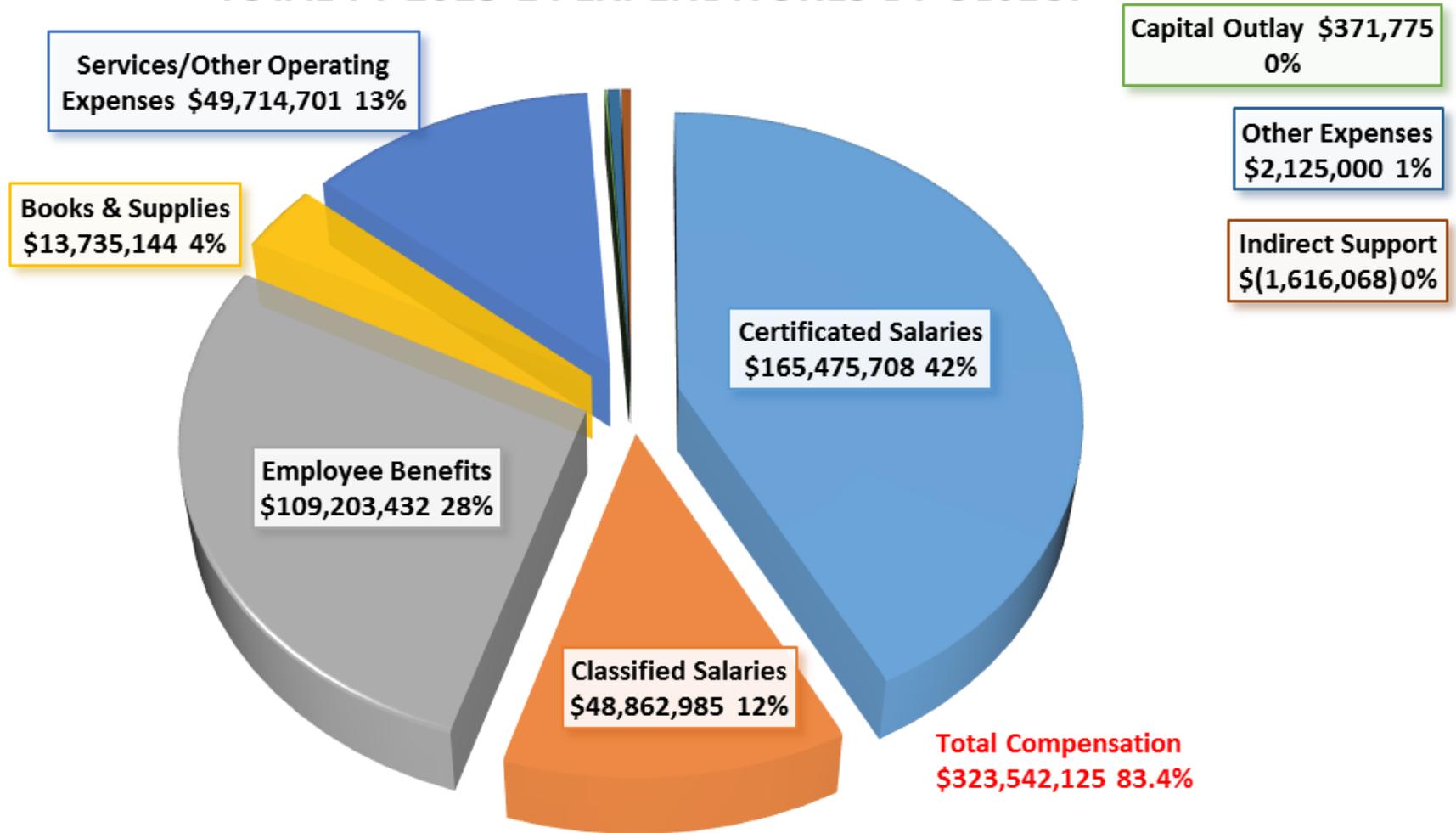
Our current estimate for SCUSD is approximately \$8,089,800

- Remember: this is one-time money – plan accordingly!!

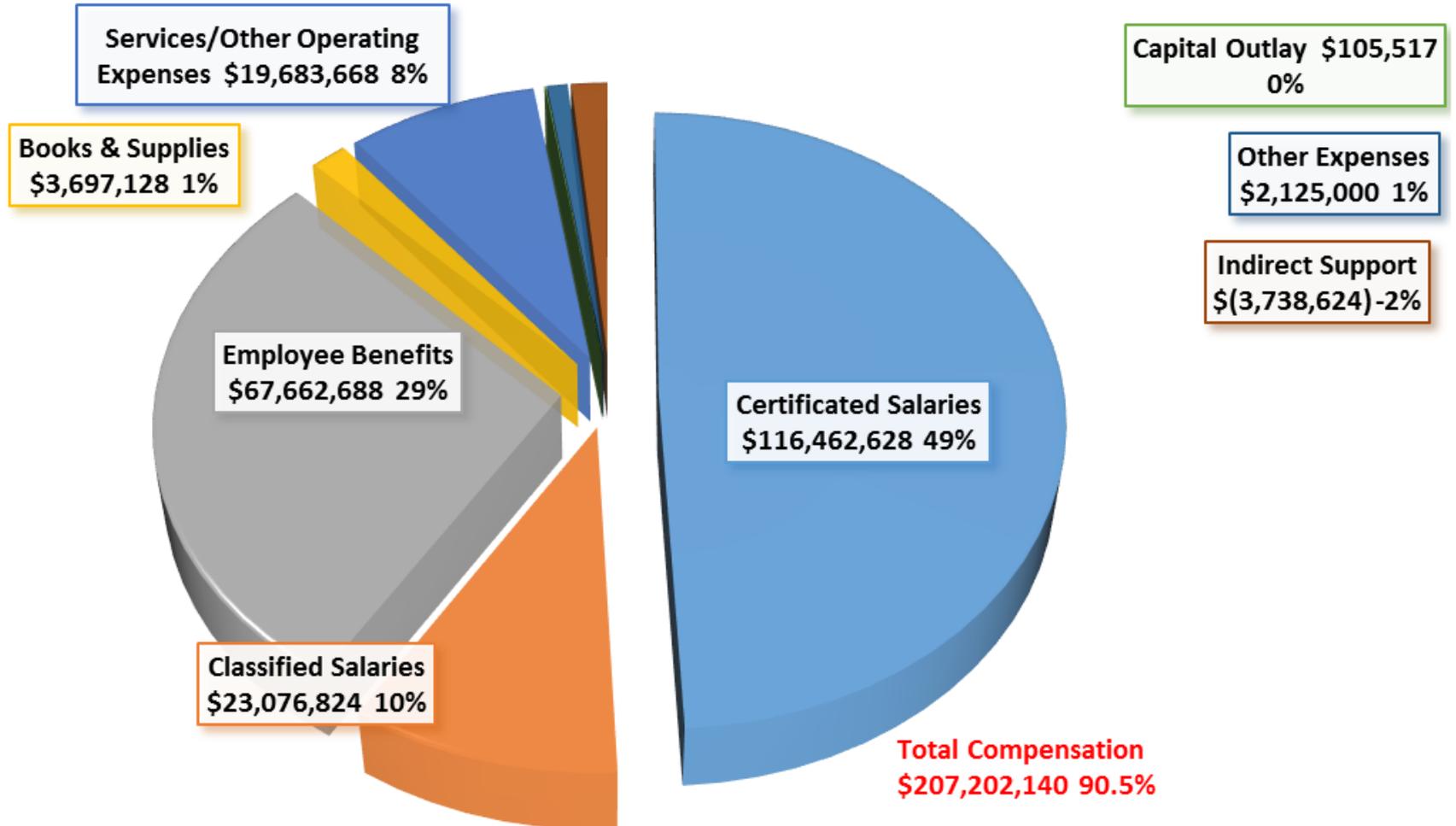
TOTAL FY 2013-14 BY FUNCTION



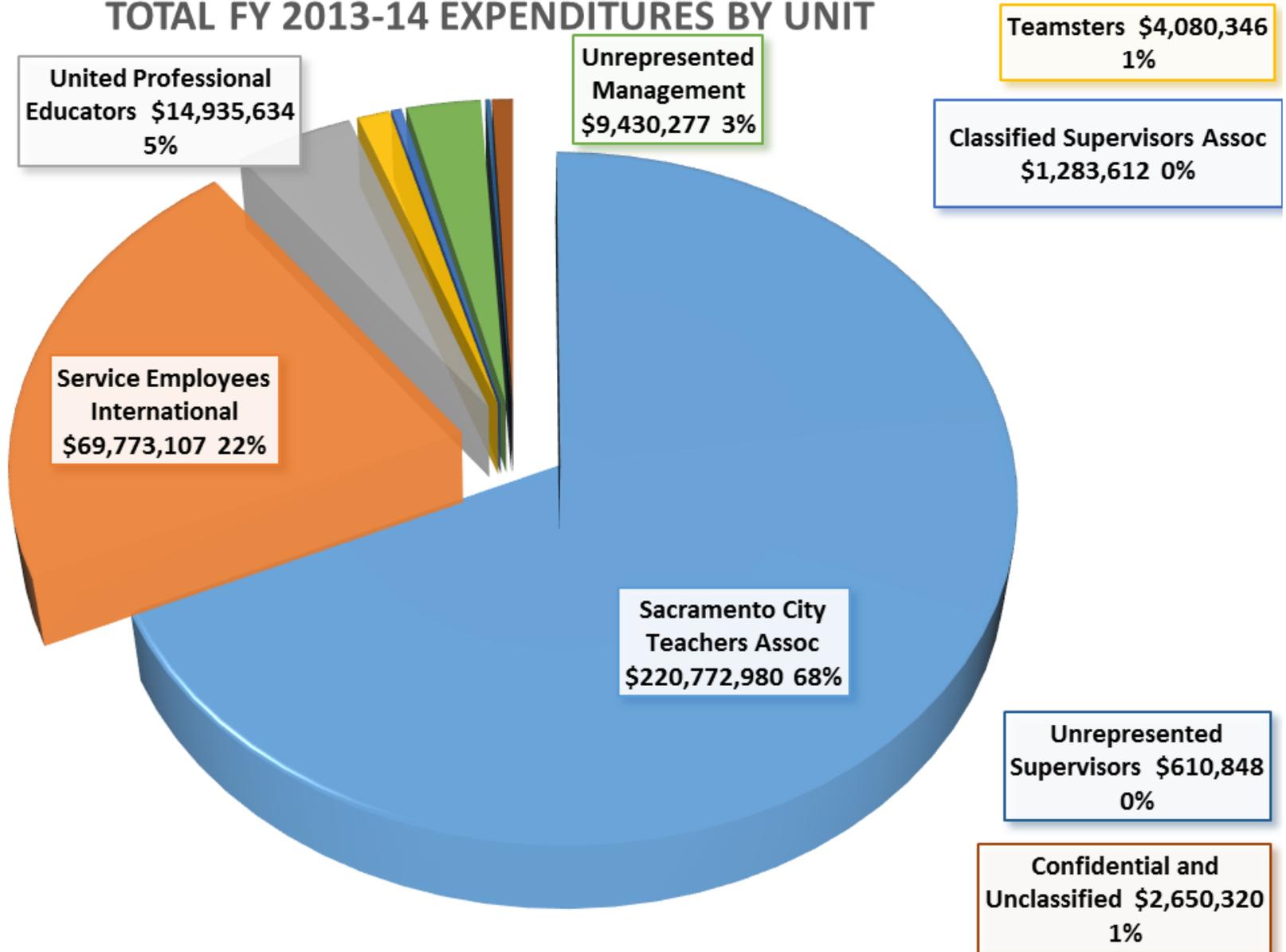
TOTAL FY 2013-14 EXPENDITURES BY OBJECT



TOTAL FY 2013-14 UNRESTRICTED EXPENDITURES BY OBJECT



TOTAL FY 2013-14 EXPENDITURES BY UNIT



- **Our District Budget is a living document and changes constantly.**
- **These next slides will illustrate just how much the budget has changed since the 45 day revision.**

Location Code	School Name	Budgeted Enrollment	2013-14 Total Adopted Budget	Per Student Adopted Budget	2013-14 Total Budget Includes Carryover	Per Student Total Budget Includes Carryover	Adopted Unrestricted Discretionary	Per Student Unrestricted Discretionary	Adopted Restricted Discretionary	Per Student Restricted Discretionary	Discretionary	Total Per Student Discretionary
Elementary Schools												
0097	Abraham Lincoln Elementary	478	\$ 2,518,959.83	\$ 5,269.79	\$ 2,641,250.24	\$ 5,525.63	\$ 24,378.00	\$ 51.00	\$ 19,982.00	\$ 41.80	\$ 44,360.00	\$ 92.80
0029	Bret Harte Elementary	387	\$ 2,418,156.21	\$ 6,248.47	\$ 2,354,176.27	\$ 6,083.14	\$ 18,987.00	\$ 49.06	\$ 4,071.00	\$ 10.52	\$ 23,058.00	\$ 59.58
0032	Caleb Greenwood Elementary	442	\$ 3,151,034.44	\$ 7,129.04	\$ 3,184,207.35	\$ 7,204.09	\$ 22,542.00	\$ 51.00	\$ 26,312.00	\$ 59.53	\$ 48,854.00	\$ 110.53
0035	Camellia Basic Elementary	490	\$ 2,680,366.00	\$ 5,470.13	\$ 2,907,413.19	\$ 5,933.50	\$ 24,990.00	\$ 51.00	\$ 100,636.00	\$ 205.38	\$ 125,626.00	\$ 256.38
0037	Caroline Wenzel Elementary	364	\$ 2,632,183.35	\$ 7,231.27	\$ 2,633,348.88	\$ 7,234.47	\$ 18,564.00	\$ 51.00	\$ 43,356.00	\$ 119.11	\$ 61,920.00	\$ 170.11
0098	Cesar Chavez Elementary	329	\$ 1,940,199.33	\$ 5,897.26	\$ 2,061,009.12	\$ 6,264.47	\$ 15,174.00	\$ 46.12	\$ 24,424.00	\$ 74.24	\$ 39,598.00	\$ 120.36
0300	Crocker/Riverside Elementary	669	\$ 3,050,490.33	\$ 4,559.78	\$ 3,067,050.13	\$ 4,584.53	\$ 34,119.00	\$ 51.00	\$ 1,187.00	\$ 1.77	\$ 35,306.00	\$ 52.77
0059	David Lubin Elementary	595	\$ 3,480,564.40	\$ 5,849.69	\$ 3,497,437.78	\$ 5,878.05	\$ 23,676.00	\$ 39.79	\$ 13,650.00	\$ 22.94	\$ 37,326.00	\$ 62.73
0095	Earl Warren Elementary	613	\$ 3,047,193.77	\$ 4,970.95	\$ 3,444,029.30	\$ 5,618.32	\$ 26,063.00	\$ 42.52	\$ 94,391.00	\$ 153.98	\$ 120,454.00	\$ 196.50
0100	Edward Kemble Elementary	549	\$ 2,976,740.46	\$ 5,422.11	\$ 3,039,761.11	\$ 5,536.91	\$ 26,730.00	\$ 48.69	\$ 43,598.00	\$ 79.41	\$ 70,328.00	\$ 128.10
0104	Elder Creek Elementary	755	\$ 3,991,252.78	\$ 5,286.43	\$ 4,248,516.39	\$ 5,627.17	\$ 38,505.00	\$ 51.00	\$ 145,596.00	\$ 192.84	\$ 184,101.00	\$ 243.84
0108	Ethel I Baker Elementary	728	\$ 3,762,653.27	\$ 5,168.48	\$ 4,051,043.89	\$ 5,564.62	\$ 33,128.00	\$ 45.51	\$ 140,096.00	\$ 192.44	\$ 173,224.00	\$ 237.95
0110	Ethel Phillips Elementary	576	\$ 3,757,752.38	\$ 6,523.88	\$ 4,246,157.64	\$ 7,371.80	\$ 29,376.00	\$ 51.00	\$ 285,170.00	\$ 495.09	\$ 314,546.00	\$ 546.09
0130	Golden Empire Elementary	604	\$ 3,298,191.55	\$ 5,460.58	\$ 3,380,408.27	\$ 5,596.70	\$ 18,283.00	\$ 30.27	\$ 59,911.00	\$ 99.19	\$ 78,194.00	\$ 129.46
0139	H W Harkness Elementary	391	\$ 2,175,174.06	\$ 5,563.11	\$ 2,321,061.07	\$ 5,936.22	\$ 19,941.00	\$ 51.00	\$ 64,721.00	\$ 165.53	\$ 84,662.00	\$ 216.53
0142	Hollywood Park Elementary	369	\$ 2,042,897.04	\$ 5,536.31	\$ 2,359,251.63	\$ 6,393.64	\$ 18,819.00	\$ 51.00	\$ 103,264.00	\$ 279.85	\$ 122,083.00	\$ 330.85
0144	Hubert H. Bancroft Elementary	558	\$ 2,978,389.05	\$ 5,337.61	\$ 2,999,015.17	\$ 5,374.58	\$ 28,458.00	\$ 51.00	\$ 2,700.00	\$ 4.84	\$ 31,158.00	\$ 55.84
0146	Isador Cohen Elementary	337	\$ 2,221,329.45	\$ 6,591.48	\$ 2,137,210.99	\$ 6,341.87	\$ 17,187.00	\$ 51.00	\$ 66,100.00	\$ 196.14	\$ 83,287.00	\$ 247.14
0305	James W Marshall Elementary	385	\$ 2,690,845.01	\$ 6,989.21	\$ 2,715,562.24	\$ 7,053.41	\$ 5,426.00	\$ 14.09	\$ 16,937.00	\$ 43.99	\$ 22,363.00	\$ 58.09
0153	John Bidwell Elementary	393	\$ 2,355,638.21	\$ 5,993.99	\$ 2,403,334.56	\$ 6,115.36	\$ 20,043.00	\$ 51.00	\$ 22,823.00	\$ 58.07	\$ 42,866.00	\$ 109.07
0163	John Cabrillo Elementary	374	\$ 2,306,085.44	\$ 6,166.00	\$ 3,328,952.71	\$ 6,227.15	\$ 19,074.00	\$ 51.00	\$ 15,052.00	\$ 40.25	\$ 34,126.00	\$ 91.25
0168	John D Sloat Elementary	302	\$ 1,962,702.87	\$ 6,499.02	\$ 2,087,165.15	\$ 6,911.14	\$ 14,602.00	\$ 48.35	\$ 36,607.00	\$ 121.22	\$ 51,209.00	\$ 169.57
0148	Leataata Floyd Elementary	305	\$ 2,168,743.06	\$ 7,110.63	\$ 2,260,158.71	\$ 7,410.36	\$ 15,555.00	\$ 51.00	\$ 2,929.00	\$ 9.60	\$ 18,484.00	\$ 60.60
0235	Mark Twain Elementary	421	\$ 2,219,212.95	\$ 5,271.29	\$ 2,363,521.08	\$ 5,614.06	\$ 12,647.00	\$ 30.04	\$ 67,065.00	\$ 159.30	\$ 79,712.00	\$ 189.34
0242	Matsuyama Elementary	670	\$ 3,514,493.22	\$ 5,245.51	\$ 3,560,987.20	\$ 5,314.91	\$ 34,170.00	\$ 51.00	\$ 66,421.00	\$ 99.14	\$ 100,591.00	\$ 150.14
0262	Nicholas Elementary	695	\$ 3,615,633.54	\$ 5,202.35	\$ 3,694,250.32	\$ 5,315.47	\$ 33,840.00	\$ 48.69	\$ 28,942.00	\$ 41.64	\$ 62,782.00	\$ 90.33
0267	O W Erlewine Elementary	370	\$ 2,307,415.97	\$ 6,236.26	\$ 2,344,268.28	\$ 6,335.86	\$ 13,070.00	\$ 35.32	\$ 16,833.00	\$ 45.49	\$ 29,903.00	\$ 80.82
0265	Oak Ridge Elementary	549	\$ 4,425,990.86	\$ 8,061.91	\$ 4,914,520.63	\$ 8,951.77	\$ 27,999.00	\$ 51.00	\$ 414,951.00	\$ 755.83	\$ 442,950.00	\$ 806.83
0269	Pacific Elementary	704	\$ 3,434,167.72	\$ 4,878.08	\$ 3,726,564.55	\$ 5,293.42	\$ 32,332.00	\$ 45.93	\$ 74,479.00	\$ 105.79	\$ 106,811.00	\$ 151.72
0272	Parkway Elementary School	600	\$ 3,130,896.20	\$ 5,218.16	\$ 3,181,776.47	\$ 5,302.96	\$ 26,587.00	\$ 44.31	\$ 25,350.00	\$ 42.25	\$ 51,937.00	\$ 86.56
0277	Peter Burnett Elementary	757	\$ 4,172,681.90	\$ 5,512.13	\$ 4,238,350.89	\$ 5,598.88	\$ 38,607.00	\$ 51.00	\$ 72,059.00	\$ 95.19	\$ 110,666.00	\$ 146.19
0282	Phoebe A Hearst Elementary	681	\$ 2,908,163.00	\$ 4,270.43	\$ 2,936,876.39	\$ 4,312.59	\$ 34,731.00	\$ 51.00	\$ 5,638.00	\$ 8.28	\$ 40,369.00	\$ 59.28
0285	Pony Express Elementary	473	\$ 2,573,561.13	\$ 5,440.93	\$ 2,766,212.98	\$ 5,848.23	\$ 24,123.00	\$ 51.00	\$ 40,274.00	\$ 85.15	\$ 64,397.00	\$ 136.15
0327	Sequoia Elementary	521	\$ 2,817,216.36	\$ 5,407.33	\$ 2,743,217.43	\$ 5,265.29	\$ 18,706.00	\$ 35.90	\$ 2,414.00	\$ 4.63	\$ 21,120.00	\$ 40.54
0101	Susan B Anthony Elementary	263	\$ 1,901,343.70	\$ 7,229.44	\$ 1,929,214.78	\$ 7,335.42	\$ 13,413.00	\$ 51.00	\$ 35,083.00	\$ 133.40	\$ 48,496.00	\$ 184.40
0354	Sutterville Elementary	632	\$ 3,252,782.76	\$ 5,146.81	\$ 3,273,771.91	\$ 5,180.02	\$ 32,332.00	\$ 51.00	\$ 23,905.00	\$ 37.82	\$ 56,137.00	\$ 88.82
0359	Tahoe Elementary	330	\$ 1,951,196.83	\$ 5,912.72	\$ 2,091,481.81	\$ 6,337.82	\$ 14,830.00	\$ 44.94	\$ 35,440.00	\$ 107.39	\$ 50,270.00	\$ 152.33
0363	Theodore Judah Elementary	579	\$ 2,863,459.43	\$ 4,945.53	\$ 3,093,615.74	\$ 5,343.03	\$ 27,029.00	\$ 46.68	\$ -	\$ -	\$ 27,029.00	\$ 46.68
0384	William Land Elementary	393	\$ 2,200,907.44	\$ 5,600.27	\$ 2,359,998.21	\$ 6,005.08	\$ 21,063.00	\$ 53.60	\$ 76,903.00	\$ 195.68	\$ 97,966.00	\$ 249.28
0390	Woodbine Elementary	338	\$ 2,184,699.34	\$ 6,463.61	\$ 2,334,428.01	\$ 6,906.59	\$ 12,238.00	\$ 36.21	\$ 41,636.00	\$ 123.18	\$ 53,874.00	\$ 159.39

School Location Budget Allocations 2013-2014

Location Code	School Name	Budgeted Enrollment	2013-14 Total Adopted Budget	Per Student Adopted Budget	2013-14 Total Budget Includes Carryover	Per Student Total Budget Includes Carryover	Adopted Unrestricted Discretionary	Per Student Unrestricted Discretionary	Adopted Restricted Discretionary	Per Student Restricted Discretionary	Discretionary	Total Per Student Discretionary
K-8 Schools												
0010	A M Winn Waldorf K-8	356	2,152,292.54	\$ 6,045.77	\$ 2,485,859.27	\$ 6,982.75	\$ 18,281.00	\$ 51.35	\$ 35,708.00	\$ 100.30	\$ 53,989.00	\$ 151.65
0173	Alice Birney Waldorf-Inspired K8	566	2,776,741.21	\$ 4,905.90	\$ 2,858,033.30	\$ 5,049.53	\$ 29,201.00	\$ 51.59	\$ 7,800.00	\$ 13.78	\$ 37,001.00	\$ 65.37
0117	Father Keith B Kenny K-8	446	2,522,416.01	\$ 5,655.64	\$ 2,797,447.68	\$ 6,272.30	\$ 22,986.00	\$ 51.54	\$ 110,627.00	\$ 248.04	\$ 133,613.00	\$ 299.58
0350	Genevieve Didion K-8	632	3,308,776.09	\$ 5,235.41	\$ 3,319,063.17	\$ 5,251.68	\$ 33,117.00	\$ 52.40	\$ 7,122.00	\$ 11.27	\$ 40,239.00	\$ 63.67
0445	John H. Still K-8	937	5,477,784.32	\$ 5,846.09	\$ 5,811,211.39	\$ 6,201.93	\$ 49,022.00	\$ 52.32	\$ 19,031.00	\$ 20.31	\$ 68,053.00	\$ 72.63
0111	John Morse Therapeutic Center	49	2,102,903.39	\$ 42,916.40	\$ 2,103,917.16	\$ 42,937.08	\$ -	\$ -	\$ 34,976.00	\$ 713.80	\$ 34,976.00	\$ 713.80
0151	Leonardo da Vinci K - 8	781	4,399,328.13	\$ 5,632.94	\$ 4,452,129.76	\$ 5,700.55	\$ 40,566.00	\$ 51.94	\$ 8,911.00	\$ 11.41	\$ 49,477.00	\$ 63.35
0138	Martin Luther King Jr K-8	564	3,284,776.12	\$ 5,824.07	\$ 3,305,925.32	\$ 5,861.57	\$ 29,269.00	\$ 51.90	\$ 75,958.00	\$ 134.68	\$ 105,227.00	\$ 186.57
0420	Rosa Parks K-8	811	5,544,223.64	\$ 6,836.28	\$ 6,044,819.59	\$ 7,453.54	\$ 43,676.00	\$ 53.85	\$ 112,183.00	\$ 138.33	\$ 155,859.00	\$ 192.18
Middle Schools												
0410	Albert Einstein MS	689	4,209,324.45	\$ 6,109.32	\$ 4,498,915.26	\$ 6,529.63	\$ 38,584.00	\$ 56.00	\$ 90,680.00	\$ 131.61	\$ 129,264.00	\$ 187.61
0415	California MS	749	4,282,628.52	\$ 5,717.80	\$ 4,327,936.29	\$ 5,778.29	\$ 41,944.00	\$ 56.00	\$ 9,792.00	\$ 13.07	\$ 51,736.00	\$ 69.07
0431	Fern Bacon MS	726	4,603,820.30	\$ 6,341.35	\$ 4,777,532.68	\$ 6,580.62	\$ 40,656.00	\$ 56.00	\$ 314,438.00	\$ 433.11	\$ 355,094.00	\$ 489.11
0450	Kit Carson MS	341	2,811,912.50	\$ 8,246.08	\$ 2,985,964.95	\$ 8,756.50	\$ 19,096.00	\$ 56.00	\$ 74,396.00	\$ 218.17	\$ 93,492.00	\$ 274.17
0480	Sam Brannan MS	645	4,330,231.83	\$ 6,713.54	\$ 4,502,328.64	\$ 6,980.35	\$ 36,120.00	\$ 56.00	\$ 127,644.00	\$ 197.90	\$ 163,764.00	\$ 253.90
0490	Sutter MS	1,244	7,027,551.22	\$ 5,649.16	\$ 6,942,001.83	\$ 5,580.39	\$ 48,039.00	\$ 38.62	\$ 49,182.00	\$ 39.54	\$ 97,221.00	\$ 78.15
0495	Will C Wood MS	670	4,609,389.63	\$ 6,879.69	\$ 4,722,316.99	\$ 7,048.23	\$ 23,140.00	\$ 34.54	\$ 42,791.00	\$ 63.87	\$ 65,931.00	\$ 98.40

School Location Budget Allocations 2013-2014

Location Code	School Name	Budgeted Enrollment	2013-14 Total Adopted Budget	Per Student Adopted Budget	2013-14 Total Budget Includes Carryover	Per Student Total Budget Includes Carryover	Adopted Unrestricted Discretionary	Per Student Unrestricted Discretionary	Adopted Restricted Discretionary	Per Student Restricted Discretionary	Discretionary	Total Per Student Discretionary
High Schools												
0510	C K McClatchy HS	2,353	12,788,151.38	\$ 5,434.83	\$ 13,612,075.25	\$ 5,784.99	\$ 287,858.00	\$ 122.34	\$ 281,317.00	\$ 119.56	\$ 569,175.00	\$ 241.89
0517	Health Professions HS	284	2,144,030.66	\$ 7,549.40	\$ 2,332,335.71	\$ 8,212.45	\$ 30,255.00	\$ 106.53	\$ 18,590.00	\$ 65.46	\$ 48,845.00	\$ 171.99
0520	Hiram W Johnson HS	1,469	11,657,232.37	\$ 7,935.49	\$ 13,159,615.77	\$ 8,958.21	\$ 211,834.00	\$ 144.20	\$ 232,326.00	\$ 158.15	\$ 444,160.00	\$ 302.36
0525	John F Kennedy HS	1,991	11,587,890.67	\$ 5,820.14	\$ 12,355,435.21	\$ 6,205.64	\$ 204,470.00	\$ 102.70	\$ 104,998.00	\$ 52.74	\$ 309,468.00	\$ 155.43
0530	Luther Burbank HS	1,721	13,014,714.80	\$ 7,562.30	\$ 13,910,578.71	\$ 8,082.85	\$ 236,351.00	\$ 137.33	\$ 125,057.00	\$ 72.67	\$ 361,408.00	\$ 210.00
0540	Rosemont HS	1,338	8,652,134.52	\$ 6,466.47	\$ 9,197,641.92	\$ 6,874.17	\$ 190,568.00	\$ 142.43	\$ 204,078.00	\$ 152.52	\$ 394,646.00	\$ 294.95
0557	School of Engineering and Science (7-	522	2,637,004.78	\$ 5,051.73	\$ 2,754,065.71	\$ 5,275.99	\$ 47,509.00	\$ 91.01	\$ 16,493.00	\$ 31.60	\$ 64,002.00	\$ 122.61
0521	West Campus HS	866	4,607,919.00	\$ 5,320.92	\$ 4,812,158.07	\$ 5,556.76	\$ 152,976.00	\$ 176.65	\$ 16,881.00	\$ 19.49	\$ 169,857.00	\$ 196.14
Alternative Education Centers												
0570	American Legion	330	\$ 2,354,678.45	\$ 7,135.39	\$ 2,419,163.59	\$ 7,330.80	\$ 37,477.00	\$ 113.57	\$ 46,504.00	\$ 140.92	\$ 83,981.00	\$ 254.49
0571	Capital City School	790	\$ 2,574,453.00	\$ 3,258.80	\$ 3,801,347.16	\$ 4,811.83	\$ 82,809.00	\$ 104.82	\$ 131,318.00	\$ 166.23	\$ 214,127.00	\$ 271.05
0178	Success Academy	19	\$ 567,612.00	\$ 29,874.32	\$ 594,896.11	\$ 31,310.32	\$ 6,450.00	\$ 339.47	\$ 12,500.00	\$ 657.89	\$ 18,950.00	\$ 997.37
0563	The Academy	27	\$ 287,153.00	\$ 10,635.30	\$ 287,153.00	\$ 10,635.30	\$ 2,322.00	\$ 86.00	\$ -	\$ -	\$ 2,322.00	\$ 86.00
	Totals/Average	41,885	\$ 249,398,439.17	\$ 5,954.36	\$263,092,447.96	\$ 6,281.30	\$2,935,813.00	\$ 70.09	\$4,672,207.00	\$ 111.55	\$ 7,608,020.00	\$ 181.64
			Minimum	\$ 3,258.80		\$ 4,312.59		\$ -		\$ -		\$ 40.54
			Maximum	\$ 42,916.40		\$ 42,937.08		\$ 339.47		\$ 755.83		\$ 997.37

Note: Data as of 10-23-2013 from Escape Reports

School Location Budget Allocations 2013-2014

Revised

Location Code	School Name	Budgeted Enrollment	2013-14 Total Adopted Budget	Per Student Adopted Budget	2013-14 Total Budget Includes Carryover	Per Student Total Budget Includes Carryover	Unrestricted Discretionary	Per Student Unrestricted Discretionary	Restricted Discretionary	Per Student Restricted Discretionary	Discretionary	Total Per Student Discretionary
Elementary Schools												
0097	Abraham Lincoln Elementary	478	\$ 2,518,959.83	\$ 5,269.79	\$ 2,641,250.24	\$ 5,525.63	\$ 37,548.95	\$ 78.55	\$ 36,418.36	\$ 76.19	\$ 73,967.31	\$ 154.74
0029	Bret Harte Elementary	387	\$ 2,418,156.21	\$ 6,248.47	\$ 2,354,176.27	\$ 6,083.14	\$ 19,643.80	\$ 50.76	\$ 40,276.82	\$ 104.07	\$ 59,920.62	\$ 154.83
0032	Caleb Greenwood Elementary	442	\$ 3,151,034.44	\$ 7,129.04	\$ 3,184,207.35	\$ 7,204.09	\$ 37,152.33	\$ 84.06	\$ 38,533.08	\$ 87.18	\$ 75,685.41	\$ 171.23
0035	Camellia Basic Elementary	490	\$ 2,680,366.00	\$ 5,470.13	\$ 2,907,413.19	\$ 5,933.50	\$ 30,301.96	\$ 61.84	\$ 91,471.24	\$ 186.68	\$ 121,773.20	\$ 248.52
0037	Caroline Wenzel Elementary	364	\$ 2,632,183.35	\$ 7,231.27	\$ 2,633,348.88	\$ 7,234.47	\$ 17,574.67	\$ 48.28	\$ 48,022.92	\$ 131.93	\$ 65,597.59	\$ 180.21
0098	Cesar Chavez Elementary	329	\$ 1,940,199.33	\$ 5,897.26	\$ 2,061,009.12	\$ 6,264.47	\$ 15,556.81	\$ 47.29	\$ 44,947.34	\$ 136.62	\$ 60,504.15	\$ 183.90
0300	Crocker/Riverside Elementary	669	\$ 3,050,490.33	\$ 4,559.78	\$ 3,067,050.13	\$ 4,584.53	\$ 27,640.28	\$ 41.32	\$ 1,702.03	\$ 2.54	\$ 29,342.31	\$ 43.86
0059	David Lubin Elementary	595	\$ 3,480,564.40	\$ 5,849.69	\$ 3,497,437.78	\$ 5,878.05	\$ 31,700.37	\$ 53.28	\$ 22,763.58	\$ 38.26	\$ 54,463.95	\$ 91.54
0095	Earl Warren Elementary	613	\$ 3,047,193.77	\$ 4,970.95	\$ 3,444,029.30	\$ 5,618.32	\$ 49,232.06	\$ 80.31	\$ 149,702.75	\$ 244.21	\$ 198,934.81	\$ 324.53
0100	Edward Kemble Elementary	549	\$ 2,976,740.46	\$ 5,422.11	\$ 3,039,761.11	\$ 5,536.91	\$ 27,318.70	\$ 49.76	\$ 58,497.16	\$ 106.55	\$ 85,815.86	\$ 156.31
0104	Elder Creek Elementary	755	\$ 3,991,252.78	\$ 5,286.43	\$ 4,248,516.39	\$ 5,627.17	\$ 41,896.26	\$ 55.49	\$ 164,330.35	\$ 217.66	\$ 206,226.61	\$ 273.15
0108	Ethel I Baker Elementary	728	\$ 3,762,653.27	\$ 5,168.48	\$ 4,051,043.89	\$ 5,564.62	\$ 30,170.44	\$ 41.44	\$ 210,560.42	\$ 289.23	\$ 240,730.86	\$ 330.67
0110	Ethel Phillips Elementary	576	\$ 3,757,752.38	\$ 6,523.88	\$ 4,246,157.64	\$ 7,371.80	\$ 30,979.64	\$ 53.78	\$ 379,135.25	\$ 658.22	\$ 410,114.89	\$ 712.01
0130	Golden Empire Elementary	604	\$ 3,298,191.55	\$ 5,460.58	\$ 3,380,408.27	\$ 5,596.70	\$ 67,537.27	\$ 111.82	\$ 86,610.44	\$ 143.39	\$ 154,147.71	\$ 255.21
0139	H W Harkness Elementary	391	\$ 2,175,174.06	\$ 5,563.11	\$ 2,321,061.07	\$ 5,936.22	\$ 22,582.18	\$ 57.75	\$ 70,805.33	\$ 181.09	\$ 93,387.51	\$ 238.84
0142	Hollywood Park Elementary	369	\$ 2,042,897.04	\$ 5,536.31	\$ 2,359,251.63	\$ 6,393.64	\$ 22,860.48	\$ 61.95	\$ 138,209.42	\$ 374.55	\$ 161,069.90	\$ 436.50
0144	Hubert H. Bancroft Elementary	558	\$ 2,978,389.05	\$ 5,337.61	\$ 2,999,015.17	\$ 5,374.58	\$ 50,180.78	\$ 89.93	\$ 3,700.00	\$ 6.63	\$ 53,880.78	\$ 96.56
0146	Isador Cohen Elementary	337	\$ 2,221,329.45	\$ 6,591.48	\$ 2,137,210.99	\$ 6,341.87	\$ 18,159.19	\$ 53.88	\$ 33,076.94	\$ 98.15	\$ 51,236.13	\$ 152.04
0305	James W Marshall Elementary	385	\$ 2,690,845.01	\$ 6,989.21	\$ 2,715,562.24	\$ 7,053.41	\$ 10,721.77	\$ 27.85	\$ 37,846.24	\$ 98.30	\$ 48,568.01	\$ 126.15
0153	John Bidwell Elementary	393	\$ 2,355,638.21	\$ 5,993.99	\$ 2,403,334.56	\$ 6,115.36	\$ 58,551.64	\$ 148.99	\$ 33,749.89	\$ 85.88	\$ 92,301.53	\$ 234.86
0163	John Cabrillo Elementary	374	\$ 2,306,085.44	\$ 6,166.00	\$ 2,328,952.71	\$ 6,227.15	\$ 20,056.74	\$ 53.63	\$ 34,330.40	\$ 91.79	\$ 54,387.14	\$ 145.42
0168	John D Sloat Elementary	302	\$ 1,962,702.87	\$ 6,499.02	\$ 2,087,165.15	\$ 6,911.14	\$ 11,809.16	\$ 39.10	\$ 34,014.90	\$ 112.63	\$ 45,824.06	\$ 151.74
0148	Leataata Floyd Elementary	305	\$ 2,168,743.06	\$ 7,110.63	\$ 2,260,158.71	\$ 7,410.36	\$ 21,109.66	\$ 69.21	\$ 72,478.67	\$ 237.63	\$ 93,588.33	\$ 306.85
0235	Mark Twain Elementary	421	\$ 2,219,212.95	\$ 5,271.29	\$ 2,363,521.08	\$ 5,614.06	\$ 14,009.66	\$ 33.28	\$ 109,564.88	\$ 260.25	\$ 123,574.54	\$ 293.53
0242	Matsuyama Elementary	670	\$ 3,514,493.22	\$ 5,245.51	\$ 3,560,987.20	\$ 5,314.91	\$ 64,783.59	\$ 96.69	\$ 33,547.29	\$ 50.07	\$ 98,330.88	\$ 146.76
0262	Nicholas Elementary	695	\$ 3,615,633.54	\$ 5,202.35	\$ 3,694,250.32	\$ 5,315.47	\$ 40,081.68	\$ 57.67	\$ 95,227.28	\$ 137.02	\$ 135,308.96	\$ 194.69
0267	O W Erlewine Elementary	370	\$ 2,307,415.97	\$ 6,236.26	\$ 2,344,268.28	\$ 6,335.86	\$ 36,932.96	\$ 99.82	\$ 33,651.42	\$ 90.95	\$ 70,584.38	\$ 190.77
0265	Oak Ridge Elementary	549	\$ 4,425,990.86	\$ 8,061.91	\$ 4,914,520.63	\$ 8,951.77	\$ 81,228.49	\$ 147.96	\$ 749,957.35	\$ 1,366.04	\$ 831,185.84	\$ 1,514.00
0269	Pacific Elementary	704	\$ 3,434,167.72	\$ 4,878.08	\$ 3,726,564.55	\$ 5,293.42	\$ 28,405.29	\$ 40.35	\$ 163,780.64	\$ 232.64	\$ 192,185.93	\$ 272.99
0272	Parkway Elementary School	600	\$ 3,130,896.20	\$ 5,218.16	\$ 3,181,776.47	\$ 5,302.96	\$ 49,615.84	\$ 82.69	\$ 50,271.36	\$ 83.79	\$ 99,887.20	\$ 166.48
0277	Peter Burnett Elementary	757	\$ 4,172,681.90	\$ 5,512.13	\$ 4,238,350.89	\$ 5,598.88	\$ 41,571.26	\$ 54.92	\$ 118,229.83	\$ 156.18	\$ 159,801.09	\$ 211.10
0282	Phoebe A Hearst Elementary	681	\$ 2,908,163.00	\$ 4,270.43	\$ 2,936,876.39	\$ 4,312.59	\$ 38,080.73	\$ 55.92	\$ 11,408.62	\$ 16.75	\$ 49,489.35	\$ 72.67
0285	Pony Express Elementary	473	\$ 2,573,561.13	\$ 5,440.93	\$ 2,766,212.98	\$ 5,848.23	\$ 24,900.46	\$ 52.64	\$ 59,144.09	\$ 125.04	\$ 84,044.55	\$ 177.68
0327	Sequoia Elementary	521	\$ 2,817,216.36	\$ 5,407.33	\$ 2,743,217.43	\$ 5,265.29	\$ 34,290.80	\$ 65.82	\$ 11,696.01	\$ 22.45	\$ 45,986.81	\$ 88.27
0101	Susan B Anthony Elementary	263	\$ 1,901,343.70	\$ 7,229.44	\$ 1,929,214.78	\$ 7,335.42	\$ 12,213.76	\$ 46.44	\$ 90,701.46	\$ 344.87	\$ 102,915.22	\$ 391.31
0354	Sutterville Elementary	632	\$ 3,252,782.76	\$ 5,146.81	\$ 3,273,771.91	\$ 5,180.02	\$ 38,599.19	\$ 61.07	\$ 31,780.91	\$ 50.29	\$ 70,380.10	\$ 111.36
0359	Tahoe Elementary	330	\$ 1,951,196.83	\$ 5,912.72	\$ 2,091,481.81	\$ 6,337.82	\$ 21,438.29	\$ 64.96	\$ 64,769.87	\$ 196.27	\$ 86,208.16	\$ 261.24
0363	Theodore Judah Elementary	579	\$ 2,863,459.43	\$ 4,945.53	\$ 3,093,615.74	\$ 5,343.03	\$ 32,268.57	\$ 55.73	\$ 8,938.44	\$ 15.44	\$ 41,207.01	\$ 71.17
0384	William Land Elementary	393	\$ 2,200,907.44	\$ 5,600.27	\$ 2,359,998.21	\$ 6,005.08	\$ 39,458.30	\$ 100.40	\$ 110,090.52	\$ 280.13	\$ 149,548.82	\$ 380.53
0390	Woodbine Elementary	338	\$ 2,184,699.34	\$ 6,463.61	\$ 2,334,428.01	\$ 6,906.59	\$ 31,214.50	\$ 92.35	\$ 79,158.52	\$ 234.20	\$ 110,373.02	\$ 326.55

School Location Budget Allocations 2013-2014

Revised

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K-8 Schools												
0010	A M Winn Waldorf K-8	356	2,152,292.54	\$ 6,045.77	\$ 2,485,859.27	\$ 6,982.75	\$ 28,782.18	\$ 80.85	\$ 62,718.40	\$ 176.18	\$ 91,500.58	\$ 257.02
0173	Alice Birney Waldorf-Inspired K8	566	2,776,741.21	\$ 4,905.90	\$ 2,858,033.30	\$ 5,049.53	\$ 36,864.09	\$ 65.13	\$ 2,800.00	\$ 4.95	\$ 39,664.09	\$ 70.08
0117	Father Keith B Kenny K-8	446	2,522,416.01	\$ 5,655.64	\$ 2,797,447.68	\$ 6,272.30	\$ 38,592.85	\$ 86.53	\$ 458,468.87	\$ 1,027.96	\$ 497,061.72	\$ 1,114.49
0350	Genevieve Didion K-8	632	3,308,776.09	\$ 5,235.41	\$ 3,319,063.17	\$ 5,251.68	\$ 43,841.31	\$ 69.37	\$ 8,772.26	\$ 13.88	\$ 52,613.57	\$ 83.25
0445	John H. Still K-8	937	5,477,784.32	\$ 5,846.09	\$ 5,811,211.39	\$ 6,201.93	\$ 47,972.00	\$ 51.20	\$ 219,568.21	\$ 234.33	\$ 267,540.21	\$ 285.53
0111	John Morse Therapeutic Center	49	2,102,903.39	\$ 42,916.40	\$ 2,103,917.16	\$ 42,937.08	\$ 2,141.33	\$ 43.70	\$ 39,730.37	\$ 810.82	\$ 41,871.70	\$ 854.52
0151	Leonardo da Vinci K - 8	781	4,399,328.13	\$ 5,632.94	\$ 4,452,129.76	\$ 5,700.55	\$ 41,330.04	\$ 52.92	\$ 14,497.41	\$ 18.56	\$ 55,827.45	\$ 71.48
0138	Martin Luther King Jr K-8	564	3,284,776.12	\$ 5,824.07	\$ 3,305,925.32	\$ 5,861.57	\$ 34,959.34	\$ 61.98	\$ 59,087.03	\$ 104.76	\$ 94,046.37	\$ 166.75
0420	Rosa Parks K-8	811	5,544,223.64	\$ 6,836.28	\$ 6,044,819.59	\$ 7,453.54	\$ 42,329.36	\$ 52.19	\$ 175,733.87	\$ 216.69	\$ 218,063.23	\$ 268.88
Middle Schools												
0410	Albert Einstein MS	689	4,209,324.45	\$ 6,109.32	\$ 4,498,915.26	\$ 6,529.63	\$ 39,732.20	\$ 57.67	\$ 123,670.13	\$ 179.49	\$ 163,402.33	\$ 237.16
0415	California MS	749	4,282,628.52	\$ 5,717.80	\$ 4,327,936.29	\$ 5,778.29	\$ 55,363.40	\$ 73.92	\$ 53,838.10	\$ 71.88	\$ 109,201.50	\$ 145.80
0431	Fern Bacon MS	726	4,603,820.30	\$ 6,341.35	\$ 4,777,532.68	\$ 6,580.62	\$ 41,886.01	\$ 57.69	\$ 395,107.22	\$ 544.22	\$ 436,993.23	\$ 601.92
0450	Kit Carson MS	341	2,811,912.50	\$ 8,246.08	\$ 2,985,964.95	\$ 8,756.50	\$ 29,455.18	\$ 86.38	\$ 119,683.18	\$ 350.98	\$ 149,138.36	\$ 437.36
0480	Sam Brannan MS	645	4,330,231.83	\$ 6,713.54	\$ 4,502,328.64	\$ 6,980.35	\$ 39,849.70	\$ 61.78	\$ 146,992.68	\$ 227.90	\$ 186,842.38	\$ 289.68
0490	Sutter MS	1,244	7,027,551.22	\$ 5,649.16	\$ 6,942,001.83	\$ 5,580.39	\$ 87,272.80	\$ 70.15	\$ 63,706.87	\$ 51.21	\$ 150,979.67	\$ 121.37
0495	Will C Wood MS	670	4,609,389.63	\$ 6,879.69	\$ 4,722,316.99	\$ 7,048.23	\$ 38,983.60	\$ 58.18	\$ 73,336.13	\$ 109.46	\$ 112,319.73	\$ 167.64

School Location Budget Allocations 2013-2014

Revised

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K-8 Schools												
0010	A M Winn Waldorf K-8	356	2,152,292.54	\$ 6,045.77	\$ 2,485,859.27	\$ 6,982.75	\$ 28,782.18	\$ 80.85	\$ 62,718.40	\$ 176.18	\$ 91,500.58	\$ 257.02
0173	Alice Birney Waldorf-Inspired K8	566	2,776,741.21	\$ 4,905.90	\$ 2,858,033.30	\$ 5,049.53	\$ 36,864.09	\$ 65.13	\$ 2,800.00	\$ 4.95	\$ 39,664.09	\$ 70.08
0117	Father Keith B Kenny K-8	446	2,522,416.01	\$ 5,655.64	\$ 2,797,447.68	\$ 6,272.30	\$ 38,592.85	\$ 86.53	\$ 458,468.87	\$ 1,027.96	\$ 497,061.72	\$ 1,114.49
0350	Genevieve Didion K-8	632	3,308,776.09	\$ 5,235.41	\$ 3,319,063.17	\$ 5,251.68	\$ 43,841.31	\$ 69.37	\$ 8,772.26	\$ 13.88	\$ 52,613.57	\$ 83.25
0445	John H. Still K-8	937	5,477,784.32	\$ 5,846.09	\$ 5,811,211.39	\$ 6,201.93	\$ 47,972.00	\$ 51.20	\$ 219,568.21	\$ 234.33	\$ 267,540.21	\$ 285.53
0111	John Morse Therapeutic Center	49	2,102,903.39	\$ 42,916.40	\$ 2,103,917.16	\$ 42,937.08	\$ 2,141.33	\$ 43.70	\$ 39,730.37	\$ 810.82	\$ 41,871.70	\$ 854.52
0151	Leonardo da Vinci K - 8	781	4,399,328.13	\$ 5,632.94	\$ 4,452,129.76	\$ 5,700.55	\$ 41,330.04	\$ 52.92	\$ 14,497.41	\$ 18.56	\$ 55,827.45	\$ 71.48
0138	Martin Luther King Jr K-8	564	3,284,776.12	\$ 5,824.07	\$ 3,305,925.32	\$ 5,861.57	\$ 34,959.34	\$ 61.98	\$ 59,087.03	\$ 104.76	\$ 94,046.37	\$ 166.75
0420	Rosa Parks K-8	811	5,544,223.64	\$ 6,836.28	\$ 6,044,819.59	\$ 7,453.54	\$ 42,329.36	\$ 52.19	\$ 175,733.87	\$ 216.69	\$ 218,063.23	\$ 268.88
Middle Schools												
0410	Albert Einstein MS	689	4,209,324.45	\$ 6,109.32	\$ 4,498,915.26	\$ 6,529.63	\$ 39,732.20	\$ 57.67	\$ 123,670.13	\$ 179.49	\$ 163,402.33	\$ 237.16
0415	California MS	749	4,282,628.52	\$ 5,717.80	\$ 4,327,936.29	\$ 5,778.29	\$ 55,363.40	\$ 73.92	\$ 53,838.10	\$ 71.88	\$ 109,201.50	\$ 145.80
0431	Fern Bacon MS	726	4,603,820.30	\$ 6,341.35	\$ 4,777,532.68	\$ 6,580.62	\$ 41,886.01	\$ 57.69	\$ 395,107.22	\$ 544.22	\$ 436,993.23	\$ 601.92
0450	Kit Carson MS	341	2,811,912.50	\$ 8,246.08	\$ 2,985,964.95	\$ 8,756.50	\$ 29,455.18	\$ 86.38	\$ 119,683.18	\$ 350.98	\$ 149,138.36	\$ 437.36
0480	Sam Brannan MS	645	4,330,231.83	\$ 6,713.54	\$ 4,502,328.64	\$ 6,980.35	\$ 39,849.70	\$ 61.78	\$ 146,992.68	\$ 227.90	\$ 186,842.38	\$ 289.68
0490	Sutter MS	1,244	7,027,551.22	\$ 5,649.16	\$ 6,942,001.83	\$ 5,580.39	\$ 87,272.80	\$ 70.15	\$ 63,706.87	\$ 51.21	\$ 150,979.67	\$ 121.37
0495	Will C Wood MS	670	4,609,389.63	\$ 6,879.69	\$ 4,722,316.99	\$ 7,048.23	\$ 38,983.60	\$ 58.18	\$ 73,336.13	\$ 109.46	\$ 112,319.73	\$ 167.64

School Location Budget Allocations 2013-2014

Revised

Location Code	School Name	Budgeted Enrollment	2013-14 Total Adopted Budget	Per Student Adopted Budget	2013-14 Total Budget Includes Carryover	Per Student Total Budget Includes Carryover	Unrestricted Discretionary	Per Student Unrestricted Discretionary	Restricted Discretionary	Per Student Restricted Discretionary	Discretionary	Total Per Student Discretionary
High Schools												
0510	C K McClatchy HS	2,353	12,788,151.38	\$ 5,434.83	\$ 13,612,075.25	\$ 5,784.99	\$ 291,545.46	\$ 123.90	\$ 404,282.50	\$ 171.82	\$ 695,827.96	\$ 295.72
0517	Health Professions HS	284	2,144,030.66	\$ 7,549.40	\$ 2,332,335.71	\$ 8,212.45	\$ 70,098.11	\$ 246.82	\$ 44,530.47	\$ 156.80	\$ 114,628.58	\$ 403.62
0520	Hiram W Johnson HS	1,469	11,657,232.37	\$ 7,935.49	\$ 13,159,615.77	\$ 8,958.21	\$ 181,802.79	\$ 123.76	\$ 1,588,325.42	\$ 1,081.23	\$ 1,770,128.21	\$ 1,204.99
0525	John F Kennedy HS	1,991	11,587,890.67	\$ 5,820.14	\$ 12,355,435.21	\$ 6,205.64	\$ 189,995.09	\$ 95.43	\$ 257,836.96	\$ 129.50	\$ 447,832.05	\$ 224.93
0530	Luther Burbank HS	1,721	13,014,714.80	\$ 7,562.30	\$ 13,910,578.71	\$ 8,082.85	\$ 260,244.24	\$ 151.22	\$ 505,430.67	\$ 293.68	\$ 765,674.91	\$ 444.90
0540	Rosemont HS	1,338	8,652,134.52	\$ 6,466.47	\$ 9,197,641.92	\$ 6,874.17	\$ 212,456.68	\$ 158.79	\$ 200,077.56	\$ 149.53	\$ 412,534.24	\$ 308.32
0557	School of Engineering and Science (7-12)	522	2,637,004.78	\$ 5,051.73	\$ 2,754,065.71	\$ 5,275.99	\$ 73,108.68	\$ 140.05	\$ 26,385.50	\$ 50.55	\$ 99,494.18	\$ 190.60
0521	West Campus HS	866	4,607,919.00	\$ 5,320.92	\$ 4,812,158.07	\$ 5,556.76	\$ 136,661.48	\$ 157.81	\$ 51,468.59	\$ 59.43	\$ 188,130.07	\$ 217.24
Alternative Education Centers												
0570	American Legion	330	\$ 2,354,678.45	\$ 7,135.39	\$ 2,419,163.59	\$ 7,330.80	\$ 37,644.19	\$ 114.07	\$ 22,504.00	\$ 68.19	\$ 60,148.19	\$ 182.27
0571	Capital City School	790	\$ 2,574,453.00	\$ 3,258.80	\$ 3,801,347.16	\$ 4,811.83	\$ 67,235.06	\$ 85.11	\$ 137,935.10	\$ 174.60	\$ 205,170.16	\$ 259.71
0178	Success Academy	19	\$ 567,612.00	\$ 29,874.32	\$ 594,896.11	\$ 31,310.32	\$ 7,644.47	\$ 402.34	\$ 13,869.64	\$ 729.98	\$ 21,514.11	\$ 1,132.32
0563	The Academy	27	\$ 287,153.00	\$ 10,635.30	\$ 287,153.00	\$ 10,635.30	\$ 2,322.00	\$ 86.00	\$ -	\$ -	\$ 2,322.00	\$ 86.00
	Totals/Average	41,885	\$ 249,398,439.17	\$ 5,954.36	\$263,092,447.96	\$ 6,281.30	\$3,509,492.15	\$ 83.79	\$8,923,459.16	\$ 213.05	\$ 12,432,951.31	\$ 296.84
			Minimum	\$ 3,258.80		\$ 4,312.59		\$ 27.85		\$ -		\$ 43.86
			Maximum	\$ 42,916.40		\$ 42,937.08		\$ 402.34		\$ 1,366.04		\$ 1,514.00

Note: Data as of 10-17-2013 from Escape Reports

Department Budget Allocations 2013-2014 Revised

Location Code	Department Name	Total Adopted Budget 10/18/2013	Total Budget Per Student	Total Revised Budget 10/18/2013	Total Budget Per Student
0701	BOARD OF EDUCATION	\$355,395.00	\$8.49	\$364,357.00	\$8.70
0703	SUPERINTENDENT'S OFFICE	\$775,953.00	\$18.53	\$776,165.61	\$18.53
0704	COMMUNICATIONS	\$675,445.00	\$16.13	\$670,882.00	\$16.02
0705	EMPLOYEE RELATIONS	\$39,897.00	\$0.95	\$39,897.00	\$0.95
0707	CENTER FOR RESEARCH/EDUCATIONA	\$0.00	\$0.00	\$106,343.00	\$2.54
0708	INTEGRATED SERVICES	\$761,307.00	\$18.18	\$1,164,367.48	\$27.80
0712	AREA ASSISTANT SUPERINTENDENTS	\$289,804.00	\$6.92	\$61,690.00	\$1.47
0716	AREA ASSISTANT SUPERINTENDENTS	\$218,020.00	\$5.21	\$60,299.00	\$1.44
0717	LEGAL COUNSEL	\$1,719,301.00	\$41.05	\$1,717,647.00	\$41.01
0718	CHIEF ACCOUNTABILITY OFFICE	\$1,163,502.00	\$27.78	\$1,441,799.11	\$34.42
0720	AREA ASSITANT SUPERINTENDENTS	\$726,669.00	\$17.35	\$1,133,866.00	\$27.07
0721	CHIEF ACADEMIC OFFICER	\$1,973,904.00	\$47.13	\$3,162,182.37	\$75.50
0724	MUSIC SECTION	\$525,073.00	\$12.54	\$525,073.00	\$12.54
0725	STATE AND FEDERAL PROGRAMS	\$4,121,590.00	\$98.40	\$4,013,649.59	\$95.83
0726	INSTRUCT MATERIALS	\$403,297.00	\$9.63	\$406,871.00	\$9.71
0727	MULTILINGUAL/MULTICULTURAL MED	\$1,237,417.00	\$29.54	\$2,234,140.68	\$53.34
0730	ACADEMIC ACHIEVEMENT	\$108,075.00	\$2.58	\$107,174.00	\$2.56
0731	AMERICAN INDIAN EDUCATION	\$9,879.00	\$0.24	\$41,471.00	\$0.99
0732	CAREER & TECHNICAL PREPARATION	\$2,085,620.00	\$49.79	\$2,658,768.66	\$63.48
0733	SCHOOL FAMILY & COMM PARTNERS	\$578,509.00	\$13.81	\$632,607.08	\$15.10
0735	FAMILY AND COMMUNITY ENGAGE	\$788,045.21	\$18.81	\$602,021.87	\$14.37
0737	CURRICULUM & PROF DEVELOP	\$2,852,097.00	\$68.09	\$11,587,724.49	\$276.66
0739	LINKED LEARNING	\$650,000.00	\$15.52	\$921,098.21	\$21.99
0740	ENROLLMENT CENTER	\$900,576.00	\$21.50	\$746,494.00	\$17.82
0743	CHIEF OF STAFF/OFFI OF INNOVAT	\$521,234.00	\$12.44	\$532,790.55	\$12.72
0745	MATRICULATION & ORIENTATION C	\$725,325.00	\$17.32	\$727,053.00	\$17.36
0750	SPECIAL EDUCATI	\$36,856,126.57	\$879.94	\$39,573,654.76	\$944.82
0752	YOUTH ENGAGEMENT SERVICES	\$1,254,813.00	\$29.96	\$1,478,343.61	\$35.30
0754	GIFTED & TALENTED ED. (GATE)	\$430,272.00	\$10.27	\$545,758.87	\$13.03
0755	AFTER SCHOOL SERVICES DEPARTME	\$1,145,348.00	\$27.35	\$1,273,879.30	\$30.41
0758	ISS (INTEGRATED SUPPORT SERV.)	\$785,574.00	\$18.76	\$788,307.92	\$18.82
0759	YES - 21st CENTURY	\$1,186,372.00	\$28.32	\$1,446,540.22	\$34.54

Department Budget Allocations 2013-2014 Revised

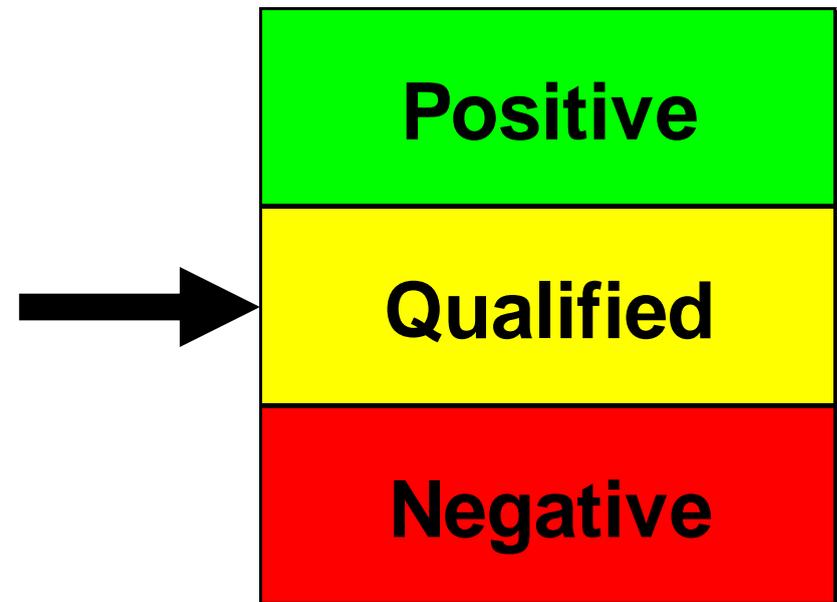
Location Code	Department Name	Total Adopted Budget 10/18/2013	Total Budget Per Student	Total Revised Budget 10/18/2013	Total Budget Per Student
0760	STUDENT SERVICES	\$778,290.00	\$18.58	\$867,941.25	\$20.72
0762	EXPANDED LEARNING SERVICES	\$0.00	\$0.00	\$502,250.00	\$11.99
0763	FOSTER YOUTH SE	\$455,274.00	\$10.87	\$572,388.02	\$13.67
0764	HEALTH SERVICES	\$1,844,985.43	\$44.05	\$1,899,745.85	\$45.36
0765	PYD (Positive Youth Developm.)	\$0.00	\$0.00	\$484,000.00	\$11.56
0766	PSYCH&SOCIAL WK	\$455,219.51	\$10.87	\$464,234.91	\$11.08
0767	YOUTH DEVELOPMENT	\$8,175,768.00	\$195.20	\$7,894,035.07	\$188.47
0770	HUMAN RESOURCE SERVICES	\$2,635,574.00	\$62.92	\$2,514,716.40	\$60.04
0772	EMPLOYEE COMPENSATION	\$717,305.00	\$17.13	\$710,699.58	\$16.97
0776	STAFF DEVELOPME	\$74,526.00	\$1.78	\$74,013.00	\$1.77
0780	ASSESS RESEARCH & EVAL. SVS	\$674,432.00	\$16.10	\$1,539,190.82	\$36.75
0800	*BUSINESS SERVICES	\$4,649,568.00	\$111.01	\$4,647,044.00	\$110.95
0801	INTERNAL AUDIT	\$93,490.00	\$2.23	\$93,490.00	\$2.23
0802	ACCOUNTING SERV	\$899,352.00	\$21.47	\$890,453.00	\$21.26
0804	BUDGET SERVICES	\$948,996.00	\$22.66	\$939,137.00	\$22.42
0806	FACILITIES PLAN	\$56,692.00	\$1.35	\$64,080.00	\$1.53
0807	DISTRICT OPS	\$612,846.00	\$14.63	\$601,254.00	\$14.35
0808	INFORMATION SER	\$3,189,001.00	\$76.14	\$3,286,923.00	\$78.47
0810	NUTRITION SVCS	\$60,850.00	\$1.45	\$62,720.11	\$1.50
0813	MEDI-CAL, SP ED	\$93,697.00	\$2.24	\$316,560.46	\$7.56
0820	MAINTENANCE OPE	-\$156,049.00	-\$3.73	(\$156,049.00)	(\$3.73)
0821	SAFE SCHOOLS OFFICE	\$1,167,340.00	\$27.87	\$1,234,839.32	\$29.48
0822	BLDNG & GROUNDS	\$9,830,655.00	\$234.71	\$10,081,104.86	\$240.69
0823	SECURITY SERVICES	\$370,166.00	\$8.84	\$367,674.00	\$8.78
0824	OPERATIONS SERV	\$2,343,712.00	\$55.96	\$2,333,044.00	\$55.70
0825	EDUCATION CTR	\$568,413.00	\$13.57	\$566,199.40	\$13.52
0830	PURCHASING SERV	\$938,738.00	\$22.41	\$935,325.00	\$22.33
0835	DISTRIBUTION SERV	\$178,912.00	\$4.27	\$177,550.00	\$4.24
0840	RISK MANAGEMENT	\$2,518,639.00	\$60.13	\$2,517,813.00	\$60.11
0842	REPRODUCTION	\$374,348.00	\$8.94	\$370,184.00	\$8.84
0844	TRANSPORTATION	\$11,482,793.40	\$274.15	\$11,421,609.17	\$272.69

0800	BUSINESS SERVICES	\$4,649,568.00	\$111.01	\$4,647,044.00	\$110.95
0800A	MINUS BUSINESS - COPS	\$2,125,000.00	\$50.73	\$2,125,000.00	\$50.73
0800A	MINUS - BUSINESS - TRANS COST/CASA PAYMENT	\$1,462,072.00	\$34.91	\$1,462,072.00	\$34.91
0800	BUSINESS SERVICES	\$1,062,496.00	\$25.37	\$1,059,972.00	\$25.31

During FY 2013-14 the District must begin the process to reduce ongoing expenditures by approximately \$1 Million

During FY 2014-15 the District must complete the process of reducing ongoing expenditures by another \$6 Million to reach our requirement of a total of \$7 Million in ongoing expenditure reductions.

Current Condition Qualified



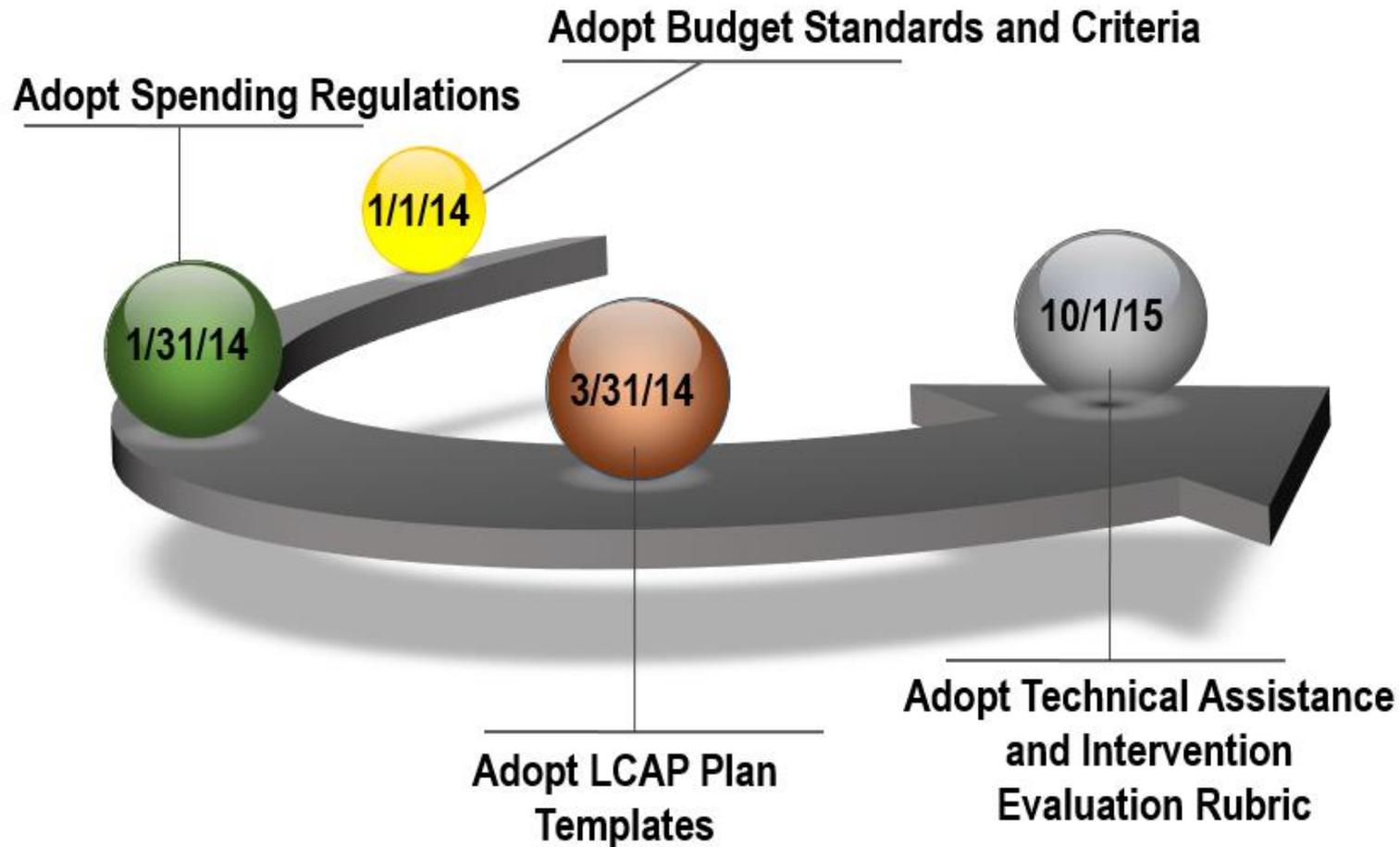
Failure to address our requirement to reduce expenditures will result in the District moving to a “Negative” fiscal status.

LCFF Discussion

SBE Actions and Timeline



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Elements of the Formula

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- Additional funding based on the demographics of the school district:
 - English learners
 - Pupils eligible for free and reduced-price meals program
 - Foster youth
- An unduplicated count
 - The number of unduplicated pupils enrolled for each school district and charter school as a percentage of total enrollment
- A three-year rolling average of California Longitudinal Pupil Achievement Data System (CALPADS) reported counts
 - 2013-14 uses one year of data; 2014-15 uses the average of two years of data; 2015-16 and future years use three years of data

Illustration of How LCFF Works

K-6 Funding – Example of 20 Students



Concentration Threshold
(70% percent of enrollment is English Learner/Low-Income)

FUNDING EACH STUDENT GENERATES

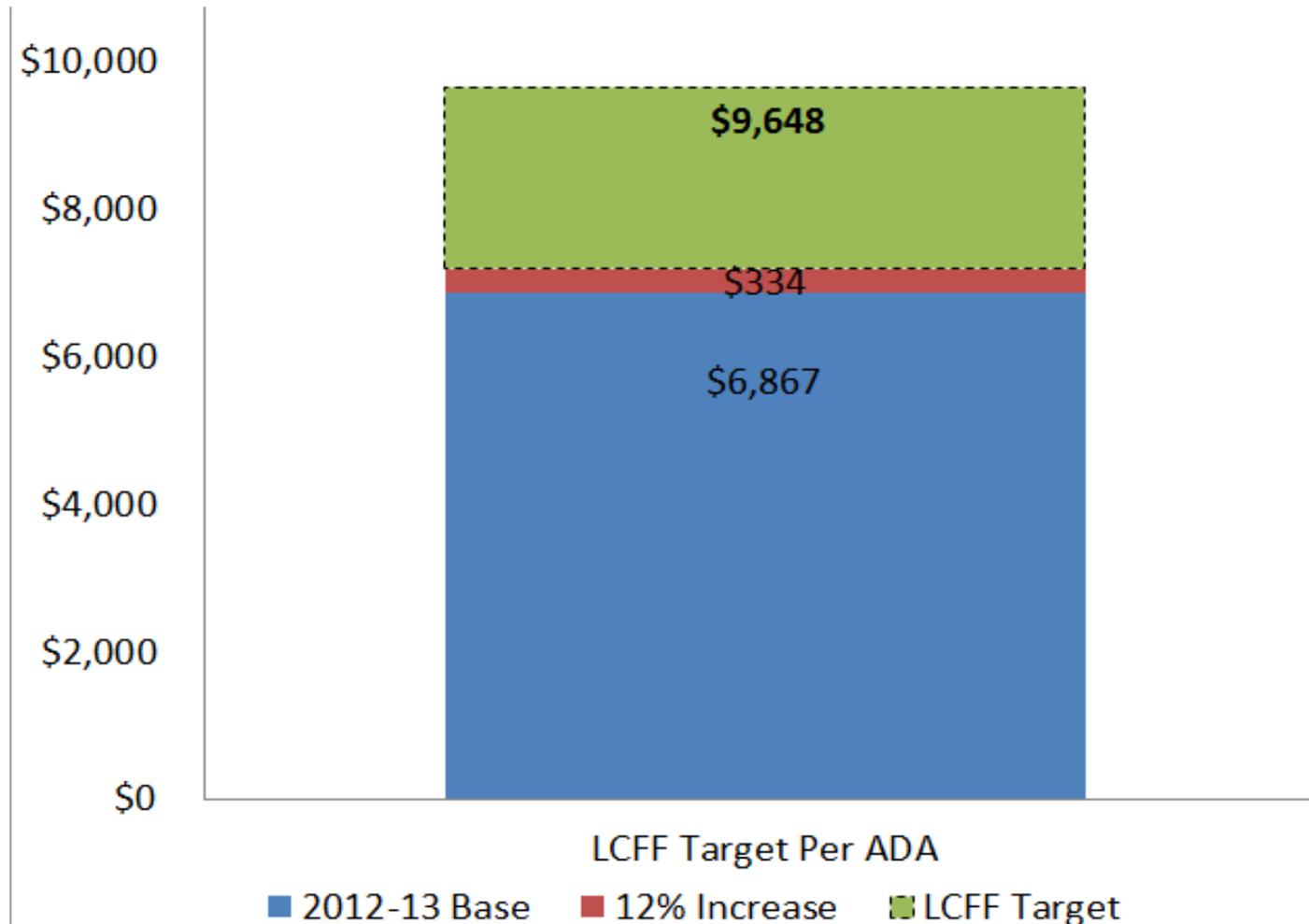
Student	Base K-3 Rate	K-3 Adjustment	EL/LI Supplemental	EL/LI Concentration	Total	
 Base (3)	\$6,845	\$712	-	-	\$7,557	
 Supplemental (14)	\$6,845	\$712	\$1,511	-	\$9,068	70% x 20 students = 14 Students will get Supplemental
 Concentration (3)	\$6,845	\$712	\$1,511	\$3,779	\$12,847	(70% - 55%) = 15% or 3 Students will get Concentration

2013-14 District LCFF Entitlement

FACTORS	SCUSD
2012-13 Base	\$6,867
LCFF Target	\$9,648
Difference	\$2,781
State Factor	12%
2013-14 Increase	\$334

Adopted Budget Utilized \$267 Per Student.
Revised Budget Reflects The \$67 Per ADA Increase.
\$2,710,083 Increase Over Adopted Budget.

2013-14 Growth Toward Target

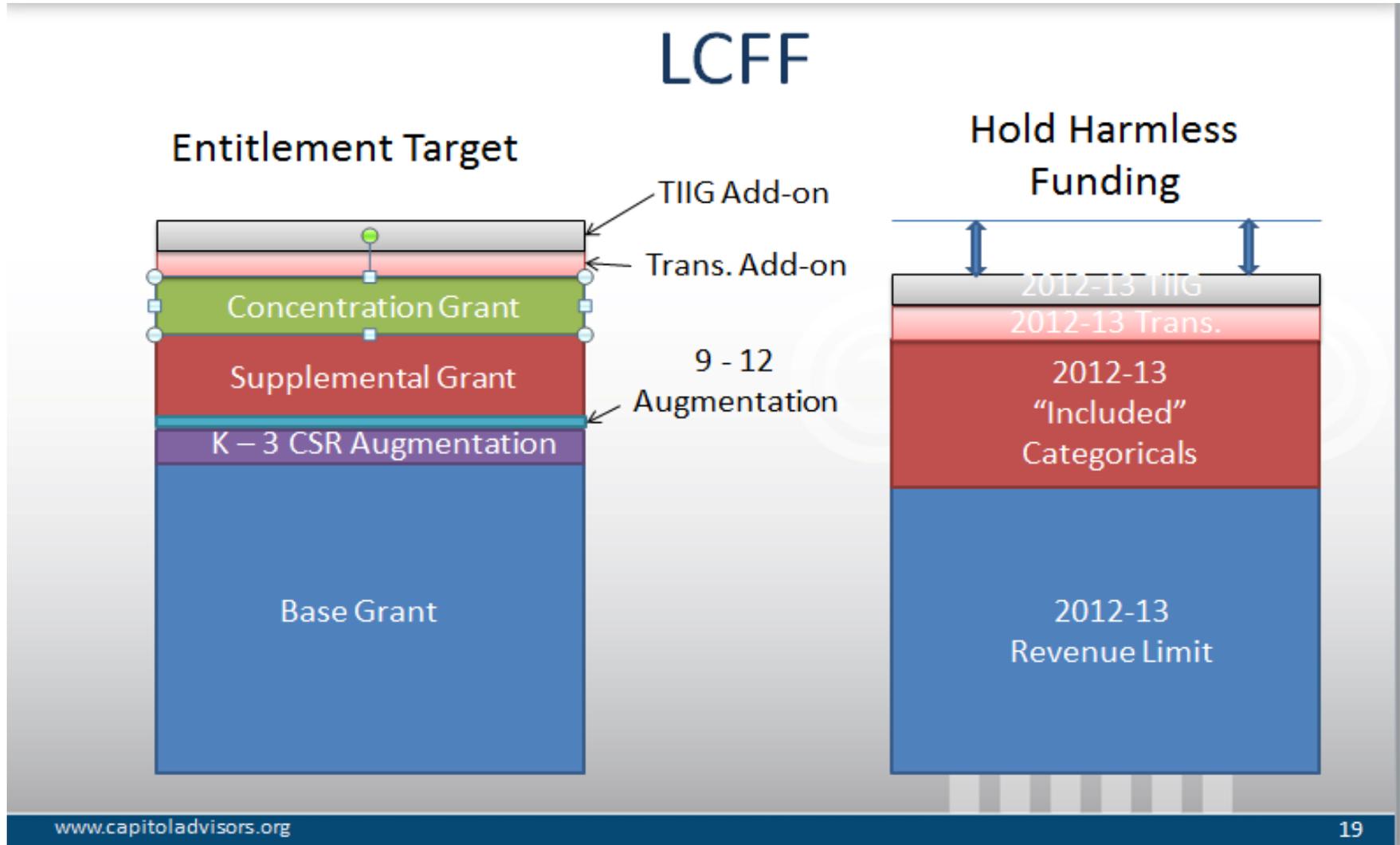


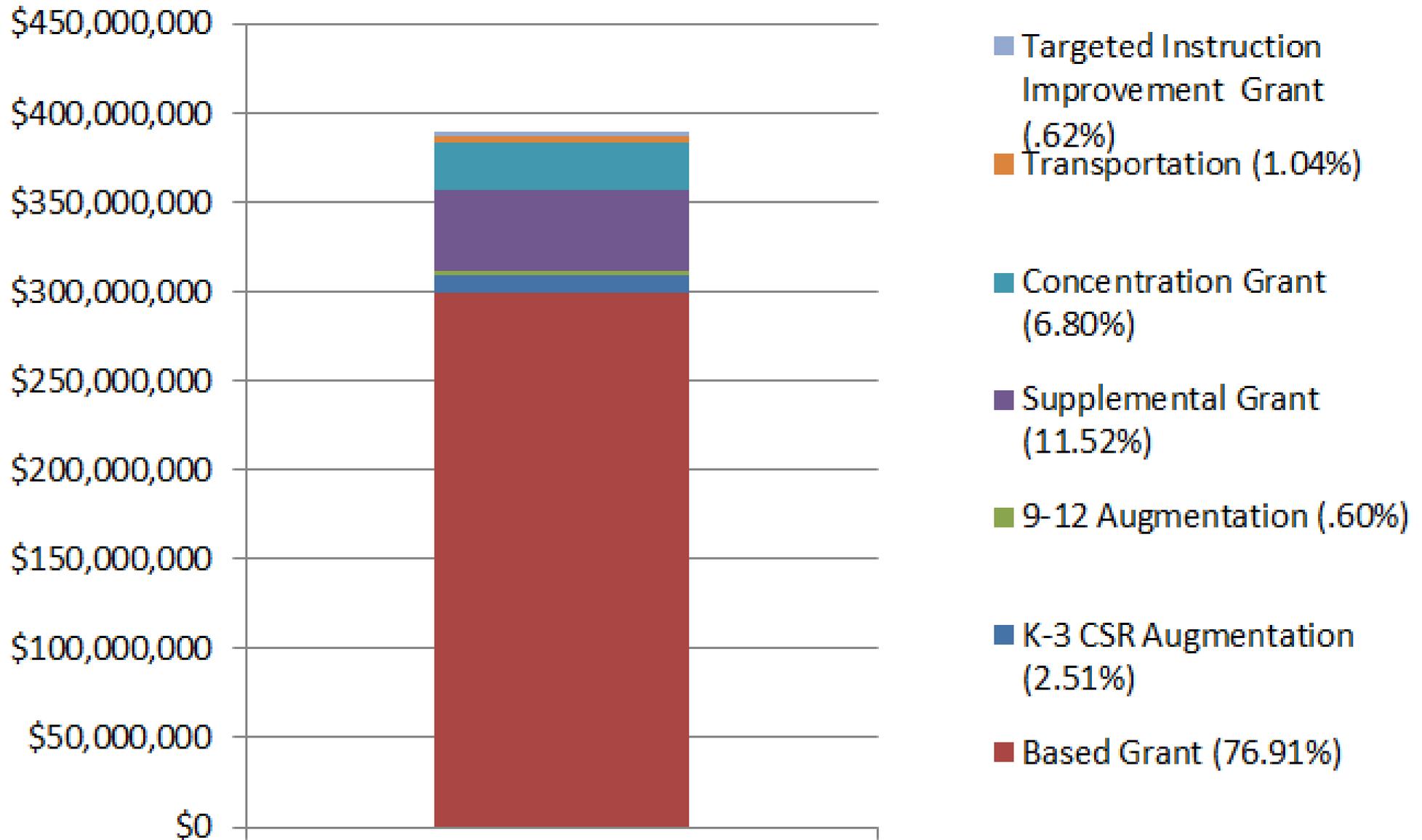
LCFF Excluded Categoricals

- Special Education
- After School Education and Safety Program
- State Preschool
- Quality Education Investment Act
- State Testing Program
- American Indian Education Centers
- Early Childhood Education Programs
- Specialized Secondary Programs
- California Partnership Academies
- Agricultural Education Incentive Program
- Foster Youth Programs
- Adults in Correctional Facilities

• 2013-14 Target Entitlement Calculation

FACTORS	K-3	4-6	7-8	9-12
Adjusted grant per ADA	\$7,675	\$7,056	\$7,266	\$8,638
% Enrollment eligible	72%	72%	72%	72%
72% of Supplemental	\$1,105	\$1,016	\$1,046	\$1,244
17% of Concentration (percentage above 55%)	\$652	\$600	\$618	\$734
Total 2013-14 LCFF target grant per ADA	\$9,432	\$8,672	\$8,930	\$10,616





Sacramento City Unified School District	Summary
Current funding	\$277,758,567
Target funding (8 years)	<u>\$390,274,789</u>
Increase target	\$112,516,222
2013-14 Projected progress - est 12%	<u><u>\$13,501,947</u></u>
Amount per ADA	\$333.80
Adopted Budget Increase	\$267.00
ADDITIONAL FUNDING PER ADA	\$66.80
INCREASE FROM FY 2013-14 ADOPTED	\$2,701,967.50
Total Additional Funding from FY 2012-13	\$ 13,501,946.62
Percentage increase	4.861%

Adopting and Updating the LCAP



• Changes from the May Revision:



Consultation with:

- District Assistance and Intervention Team
- Teachers
- Principals
- School personnel
- Pupils

Present for review and comment to:

- Parent advisory committee
- English learner parent advisory committee
- The superintendent must respond in writing to comments received

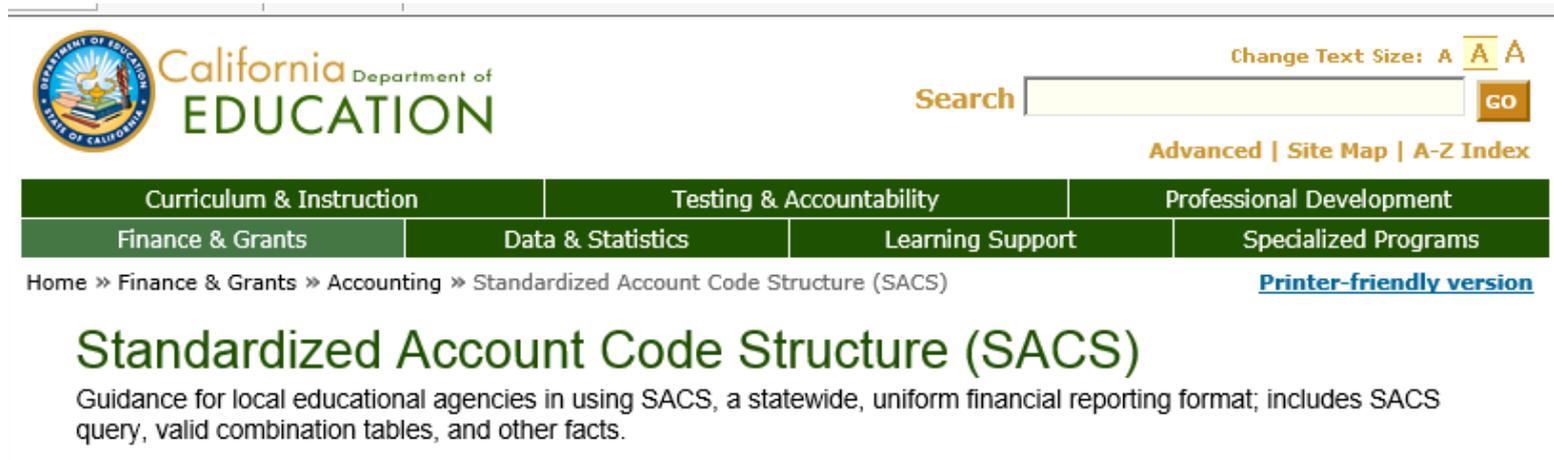
Opportunity for public input:

- Notice of the opportunity to submit written comment
- Public hearing
- The superintendent must respond in writing to comments received

Adoption of the plan:

- Adopted concurrent with the LEA's budget
- Submitted to COE for approval
- Posted on district website
- COE posts LCAP for each district/school or a link to the LCAP

- 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 search bar 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 visible. The main heading is "Standardized Account Code Structure (SACS)" with a sub-heading: "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?