

PUTTING CHILDREN FIRST

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2010-11 BUDGET



SEPTEMBER 2010



-OUR MISSION-

Students graduate as globally competitive lifelong learners, prepared to succeed in a career and higher education institution of their choice to secure gainful employment and contribute to society.

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“Beauty Is,” by Pony Express
Elementary student Kaitlyn Kui,
Age 9.



September 2010

A budget is more than numbers on a page: It is a commitment to priorities. At Sacramento City Unified School District, our No. 1 priority is putting children first in every decision we make. The 2010-11 budget reflects this commitment by beginning the process of aligning our resources with our "roadmap" for moving our district forward -- Strategic Plan 2010-14: Putting Children First. The plan includes three foundational pillars:

- **Career and College Ready Students:** When children graduate from our schools, they will leave us as globally competitive, lifelong learners, prepared for college or a 21st Century career path of their choosing.
- **Family and Community Engagement:** Families are our most important allies, and we will develop opportunities for them to participate in their children's education. We will remake our campuses into welcoming, vibrant community hubs and seek out community partners who can provide broad learning opportunities for students.
- **Organizational Transformation:** Our structure will transform to better serve our school sites, provide acute focus on teaching and learning and create a culture of continuous improvement. We will recruit, train, retain and compensate a highly capable and diverse workforce. We will hold ourselves accountable for results.

We are restructuring our organization to support these pillars, and our 2010-11 budget, though begun before we developed our Strategic Plan, begins this effort. Central Office expenditures have been reduced \$5.95 million, painful but necessary cuts as we tear down the wall between sites and administration to improve the flow of services to our classrooms. The result is a leaner organization dedicated to rethinking past practices with an eye toward innovation in this new economic reality.

Sacramento City Unified is also dedicated to increasing transparency: We believe in providing our community with accurate and timely information.

This 2010-11 Budget Book represents our best efforts to break down the complex and multi-layered budget process into elements that can be more readily understood. It is SCUSD's first Budget Book since the 2002-03 school year, and I would like to thank staff for their extraordinary efforts to bring back this comprehensive reference guide. And while we hope it is informative and useful, we would remind readers that some pages are merely snapshots in time, as the State Legislature has yet to pass a budget (as of September 28).

If you have any questions about this budget book, or need additional information on any aspect of the budget, please contact our Budget Office at (916) 643-9405.

Sincerely,

Jonathan P. Raymond

Superintendent



Superintendent's Message





The Budget Book

The format of this budget document is based on the Association of School Business Officials (ASBO) Meritorious Budget Award Program. ASBO requires that the budget document be technically well prepared, easy to read, that information flows in a logical sequence and that narratives are clear and understandable. The district plans to submit the 2011-12 budget document to ASBO for consideration of their Meritorious Budget Award.

This is the first budget document since 2002-03 and is available on-line for continuous access. Staff will continue to refine and improve on this document in the outlying years. Items to be included in the future are student achievement data, multi-year financial projections, debt obligations and state/county financial comparisons.



The Budget Book

Our Vision

Let's take a simple idea and start a revolution.

Let's pledge that children come first in the Sacramento City Unified School District. Let's promise to put a child's best interest at the heart of every decision we make. Let's stand up together.

What would happen?

Teachers, effectively trained, supported by their peers and armed with data on each child's progress, would engage students with curriculum that is meaningful and compelling. Teachers would be dedicated to the idea that readying our students for an ever-evolving world means encouraging each child to think, to solve problems, to work well with others, to master essential standards. To communicate.

Principals, teachers and all district employees would believe that every child can learn and have the results to prove it.

Students would come to school every day expecting to be challenged, no matter their ability level or background. When they graduate, they would leave us as well-prepared to choose a college or career path that is right for them. They would leave us knowing that there is nothing so satisfying to the spirit or defining of character than giving all to a difficult task.

Our important allies in the community – families, colleges, businesses and nonprofit partners – would be engaged in our cause and we would be ready to benefit from their collective wisdom. Schools that once operated as island entities in isolation, open only during school hours, would become vibrant hubs of activity after the last bell and on weekends.

Walls would fall. Classrooms would lose borders and become seamlessly connected to neighborhoods – and the world. Schools would lose divisions that stifle good ideas. The chasm between the Central Office and the school site would narrow and disappear.

New principles for a new economy would emerge: Rethink. Innovate. Excel.

This is the Sacramento City Unified School District we envision. To get there, we have established three foundational pillars that intertwine to support a holistic approach to education. Like Aristotle, we believe the whole is more than the sum of its parts. These pillars both anchor our decisions and propel us forward as we accelerate our rate of change to keep pace with a rapidly changing world. These pillars – Career and College Ready Students, Family and Community Engagement and Organizational Transformation – represent our commitment to our students.

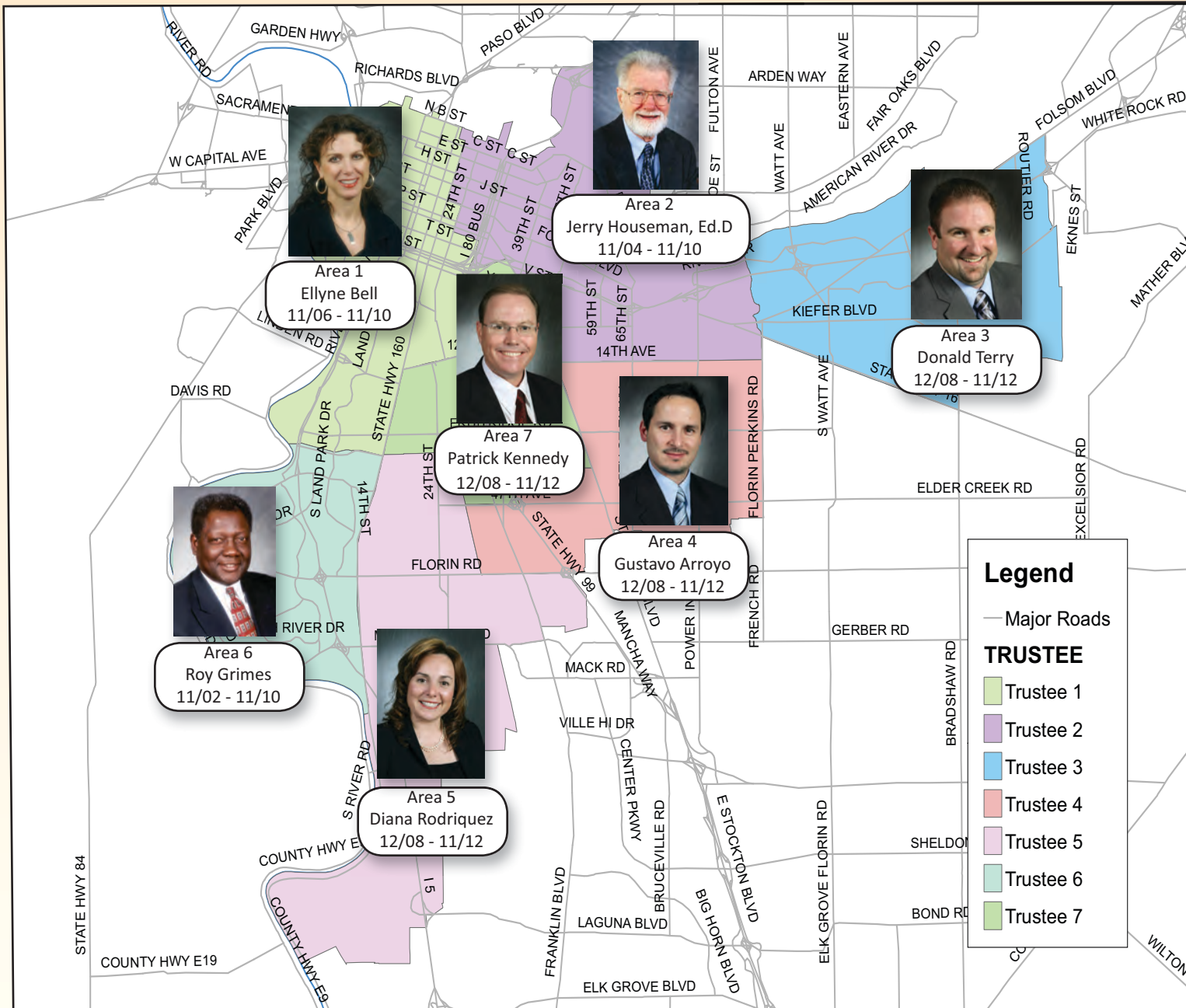
Our promise.

SCUSD Vision





Trustee Areas



Legend

- Major Roads
- TRUSTEE**
- Trustee 1
- Trustee 2
- Trustee 3
- Trustee 4
- Trustee 5
- Trustee 6
- Trustee 7

The district’s Governing Board of Education and Executive Cabinet:

**Governing Board
&
Executive Cabinet**

Board of Education Members

Ellyne Bell, MA, LMSW, President	Term expires November 2010
Patrick Kennedy, Vice President	Term expires November 2012
Roy Grimes, MPA, MBA, CGFM, 2nd Vice President	Term expires November 2010
Jerry Houseman, Ed.D.	Term expires November 2010
Donald Terry	Term expires November 2012
Gustavo Arroyo	Term expires November 2012
Diana Rodriguez	Term expires November 2012
Arthur Fong, Student Board Member	Term expires June 2011

Executive Cabinet

Jonathan P. Raymond	Superintendent
Mary Shelton	Chief Accountability Officer
Olivine Roberts	Chief Academic Officer
Robert Garcia	Chief Human Resources Officer
Koua Franz	Chief Family and Community Engagement Officer
Patricia A. Hagemeyer	Chief Business Officer
Gabe Ross	Chief Communications Officer
Teresa Cummings	Chief of Staff





ISO 9001 Certification

In 2002, the Sacramento City Unified School District adopted a plan for continuous improvement known as the Process Management System (ProMS). In support of this plan, the district formulated the following Quality Policy:

“The quality policy for the Central Office of Sacramento City Unified School District is to provide world class service for schools and customers, in the areas of Administrative Services, Assessment, Research and Evaluation, Communication Services, Curriculum and Instruction, Human Resources, Legal Services, Operations Support Services and Student and Family Support Services for achieving the district’s vision which is: “Let’s take a simple idea and start a revolution. Let’s pledge that children come first.”

The Process Management System is based on international standards of quality (ISO 9001) and serves as the district’s primary tool for achieving continuous improvement.

The ISO 9001 standard is international in scope. In order to be certified, businesses and school districts must meet high standards of quality, continually improve their products and services, reduce errors and costs and increase customer satisfaction. The Sacramento City Unified School District’s program and procedures are explained in the Process Management System Manual.

Among the critical elements required by ISO 9001 are Commitment to Quality, Management Review Team, Documentation of Processes and Procedures, Corrective and Preventative Action and Internal Quality Auditing. These provide a framework for assuring our “customers” that we are using a system that provides the same high quality service to everyone, every time.

Departments

Several departments in the Sacramento City Unified School District are currently involved in the ISO 9001 procedure development process: Accounting Services, Assessment, Research and Evaluation, Budget Services, Communications, Curriculum and Instruction, Human Resources, Technology Services, Legal Services, Nutrition Services, Operations and Planning, Facilities and Maintenance, Employee Compensation, Purchasing and Warehouse Services, Risk Management, Student Services, Transportation and Security Services.

As this is a process that seeks to continuously improve, procedures will be developed and improved in an on-going manner. Additional departments will be added as well. You may access procedures by department as listed on the Process Management System home page.

Key People

The Management Review Team works with departments to create and refine procedures, forms and work instructions, and oversees all Process Management activities. Members of the Management Review Team are made up of representatives from departments participating in ISO. The ProMS Audit Team assesses the Process Management System for intent (say what they do), implementation (do what they say) and effectiveness (does it work). The ProMS Audit Team also provides feedback to MRT for continuous improvement.

ISO 9001 Certification

Sacramento City Unified School District serves the residents of the City of Sacramento. Founded in 1849, the City of Sacramento is the oldest incorporated city in California with an estimated population of 486,189 in 2010. The projected student K-12 enrollment, for SCUSD is 48,773. This enrollment number includes all charter schools.

Located in Sacramento County, SCUSD is the 12th largest school district in the State of California in terms of student enrollment. The district provides educational services to the residents in and around the City of Sacramento. The district operates under the jurisdiction of the Superintendent of Schools of Sacramento County, although the district has attained “fiscal accountability” or financial independence, which means the district is able to act independently from the County Office but is still subject to certain County oversight issues, such as the review and approval of the district’s annual operating budget.

The 2010-11 budget is presented for the following:

- 50 elementary schools, kindergarten through 6th grade
- 5 elementary/middle schools, kindergarten through 8th grade
- 9 middle schools, 7th through 8th grade
- 1 middle/high school, 7th through 12th grade
- 7 comprehensive high schools, 9th through 12th grade
- 1 independent study school
- 2 continuation/alternative schools
- 4 adult education centers
- 1 special education center
- 21 children’s centers and preschools
- 4 dependent charter schools, serving kindergarten through 12th grade

In addition, the budget summarizes the cost to provide the necessary services to support the district’s school sites.

The 2010-11 budget represents a continuation of district educational programs in support of the Strategic Plan:

- Career and College Ready Students
- Family and Community Engagement
- Organizational Transformation

Executive Summary





The budget process starts in January of each year with the Governor's State of the State Address and continues through the proposed budget plan for the coming fiscal year. Sacramento City Unified School District, like most school districts in California, is dependent upon the State for much of its general fund revenue. The State of California has been marred by the budget crisis over the last several years. The start of the 2010-11 school year is another year of decreased funding for education. The district's proposed budget revenue projection is developed based on the State Budget, along with the district's student enrollment projection for the budget year. Revenue limit income is 60% of the entire district budget and reductions impact our ability to maintain a quality education. The key elements in the district's general fund proposed budget include:

- Cost-of-Living-Allowance (COLA) decreased per Average Daily Attendance (ADA) and Unrestricted Funding equal to (.39%); (\$25) per ADA or about \$1,055,000 less revenue
- 18.355% deficit factor is applied same as prior year
- Ongoing State reduction at \$246 per ADA of revenue limit equates to about \$10.4 million less revenue
- Based on state flexibility provisions appropriate adjustments have been made for Tier III programs

Assumptions

Revenue and expenditure projections for the 2010-11 budget are based on the following assumptions:

- Revenue based on estimated Average Daily Attendance (ADA) of 42,200
- Decrease in revenue limit dollars from State equal to .39%
- Maintenance of Revenue Limit Deficit of 18.355% per Average Daily Attendance
- Ongoing state reduction of \$246 per Average Daily Attendance
- Grant adjustments based on award letters or history of funding and no state reductions
- Grant expenditures budgeted to match associated revenue
- Local dollars budgeted conservatively
- Step and column movement on salary schedule at 1.5% for both certificated and classified staff
- Carrying forward on-going expenditures, adjusting for inflation as needed
- Site budgets adjusted for student enrollment in both staff and supplies
- Implementation of all Board-Approved budget adjustments as defined in the Budget Factors used for 2010-11 General Fund of this report
- 3 furlough days and an accompanying decrease in salaries for employees and teacher contributions to maintain K-3 class size reduction
- Health benefit package and post employment benefits increased 10%

Executive Summary (continued)

Assumptions

All Funds Revenue

The total revenue budget for the funds of the Sacramento City Unified School District is shown on the chart below. **The 2010-11 revised revenue in the General Fund includes the use of federal (Title II, ARRA: IDEA) carryover, additional state revenue for maintaining K-3 classes at 25:1 ratio and contributions from SCTA equivalent to approximately three furlough days.** For comparison purposes, the 2010-11 Adopted Budget is used in most charts.

Funds	2009-10 3rd Interim	2010-11 Adopted Budget	2010-11 Revised
General	\$393,924,419	\$357,101,867	\$364,177,671
Charter	\$9,437,464	\$9,534,176	\$9,534,176
Adult	17,210,996	10,892,262	10,892,262
Child Development	21,652,066	18,794,942	18,794,942
Nutrition Services	19,099,217	18,456,532	18,456,532
Deferred Maintenance	3,427,612	0	0
Building Fund	41,549,204	410,230	410,230
Capital Facilities*	2,935,913	2,774,205	2,774,205
Retiree Benefit	19,050,000	20,370,000	20,370,000
Self Insurance Fund	8,450,000	8,350,000	8,350,000
Total	\$536,736,891	\$446,684,214	\$453,760,018

* Includes Developer Fees, Capital Project and Debt Service Funds

Special Revenue Funds

The Special Revenue Funds, Charter, Adult Education, Child Development and Nutrition Services will continue programs from 2010-11 with no COLA increase. The expenditures have been updated based on current trends for all funds.

Building and Capital Facility Funds

Construction projects often take longer than one year; these funds roll over from year to year.

Executive Summary

Key Elements
of Budget





Under State law, each district has a “revenue limit,” a guaranteed amount of general purpose funding, which is the district’s single largest funding source. The limit is determined by multiplying a per-student amount by the Average Daily Attendance (ADA). Local property tax revenues help to fund the revenue limit. The state provides funds to supplement local property tax collections to reach the calculated amount.

Passage of AB 727 in 1998 changed the definition of ADA from including excused student absences to excluding excused student absences. The change in law was to be neutral on the district’s total revenue. However, if the district has a higher than normal absence rate it can result in a significant loss in revenue due to AB 727. The 2010-11 Revenue Limit budget is based on maintaining the district attendance rate at the average level of 95%.

Sacramento City Unified School District strives to provide the best possible educational experience for its students. This must be accomplished with below average funding compared to other unified (K-12) school districts. The following chart demonstrates SCUSD Revenue Limit per student in 2010-11 compared to the State average for unified school districts:

	SCUSD	SCUSD Adopted with reductions*	State Average	State Average with reductions*	Difference	Difference with reductions*
Revenue Limit	\$6,351	\$4,940	\$6,386	\$4,968	(\$35)	(\$28)
Average Daily Attendance	42,200	42,200	42,200	42,200	N/A	N/A
Total Revenue Limit Dollars	\$268,012,200	\$208,468,000	\$269,489,200	\$209,649,600	(\$1,477,000)	(\$1,181,600)

Note: SCUSD receives \$1,477,000 per year less than the average unified school district in California for Revenue Limit dollars

*18.355% Deficit Reduction, \$246 per ADA Reduction, .39% Negative COLA

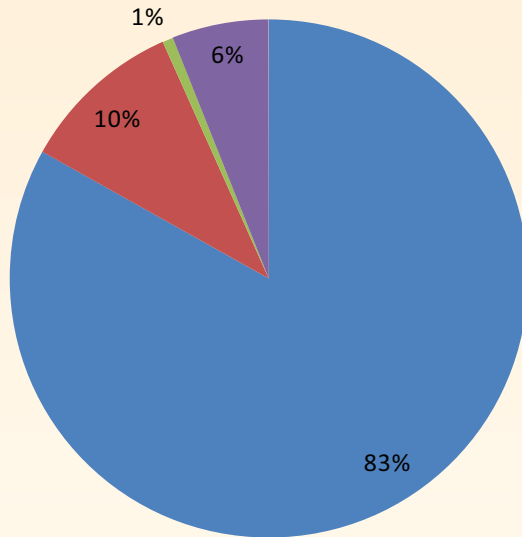
The district's total adopted budgeted revenue for 2010-11 is \$446,684,214. This is a decrease of \$90,052,677 from the 2009-10 3rd Interim budgeted revenue of \$536,736,891 due mainly to a decrease in State and Federal funding. The General Fund makes up the largest portion of the district's total budget accounting for 80%. The Special Revenue Funds account for 13%; the Capital Project Funds account for 1%; and the remaining Proprietary Funds account for 6% of the district's budgeted revenue.

Executive Summary

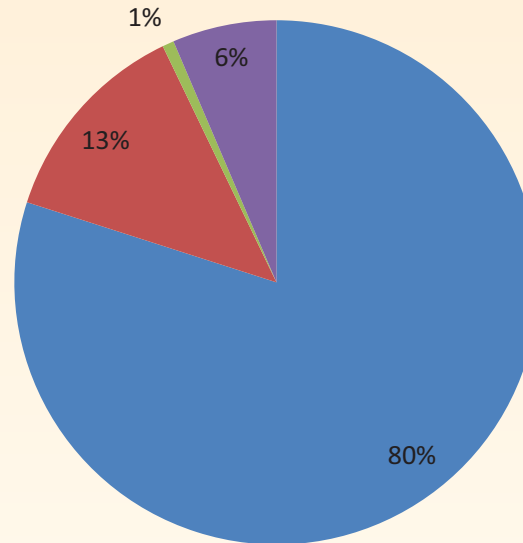
Total District Budgeted Revenue 2010-11

Budgeted Revenue

Adopted Budget 2009-2010



Adopted Budget 2010-2011



- General Fund
- Special Revenue Funds: Charter, Adult Education, Nutrition, Child Development and Deferred Maintenance
- Capital Project Funds: General Obligation Bonds, Building and Capital Facilities Funds
- Proprietary Funds: Dental, Vision, Retiree Benefit and Self Insurance





All Funds Expenditures

The total 2010-11 expenditure budget for all funds of the Sacramento City Unified School District is shown on the chart below. (As noted below for comparative purposes, the 2009-10 3rd Interim Budget is also presented.) **The 2010-11 revised budget includes the allocations of categorical funds, the increase of certificated staff for K-3 class size reduction and counselors.**

Executive Summary

Summary of Proposed Expenses

Funds	2009-10 3rd Interim	2010-11 Adopted Budget	2010-11 Revised
General	\$414,800,789	\$338,085,057	\$345,160,861
Charter	\$9,961,076	\$9,480,288	\$9,480,288
Adult	17,611,173	10,892,262	10,892,262
Child Development	22,174,073	18,794,942	18,794,942
Nutrition Services	18,599,217	18,420,576	18,420,576
Deferred Maintenance	3,428,842	2,640,030	2,640,030
Building Fund	85,524,786	9,398,440	9,398,440
Capital Facilities*	8,861,607	2,905,000	2,905,000
Retiree Benefit	19,050,000	20,510,000	20,510,000
Self Insurance Fund	8,285,299	9,846,044	9,846,044
Total	\$608,296,862	\$440,972,639	\$448,048,443

*Includes Developer Fees, Capital Project and Debt Service Funds

The district's total adopted budget expense for 2010-11 is \$440,972,639. This is a decrease of \$167,324,223 compared to 2009-10 3rd Interim Budget due mainly to a reduction in planned construction and Federal and State revenue decreases. Of the total district budgeted expenditures, the General Fund accounts for 78%; the Special Revenue Fund for 13%; the Capital Project Funds for 3%; and the Proprietary Funds for 6% of the remaining expenditures.

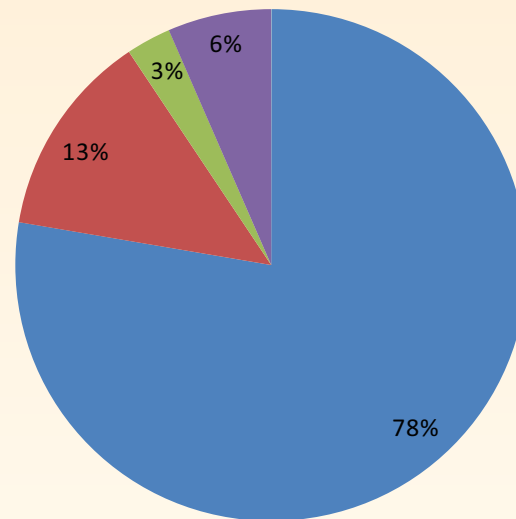
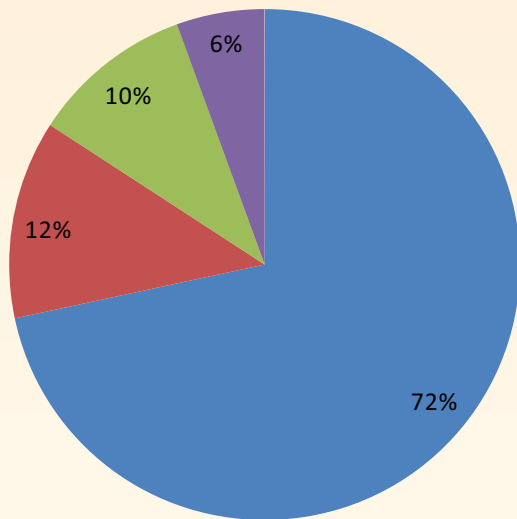
Executive Summary

Total District Budgeted Expenditures 2010-11

Budget Expenditures

Adopted Budget 2009-2010

Adopted Budget 2010-2011



- General Fund
- Special Revenue Funds: Charter, Adult Education, Nutrition, Child Development and Deferred Maintenance
- Capital Project Funds: General Obligation Bonds, Building and Capital Facilities Funds
- Proprietary Funds: Dental, Vision, Retiree Benefit and Self Insurance

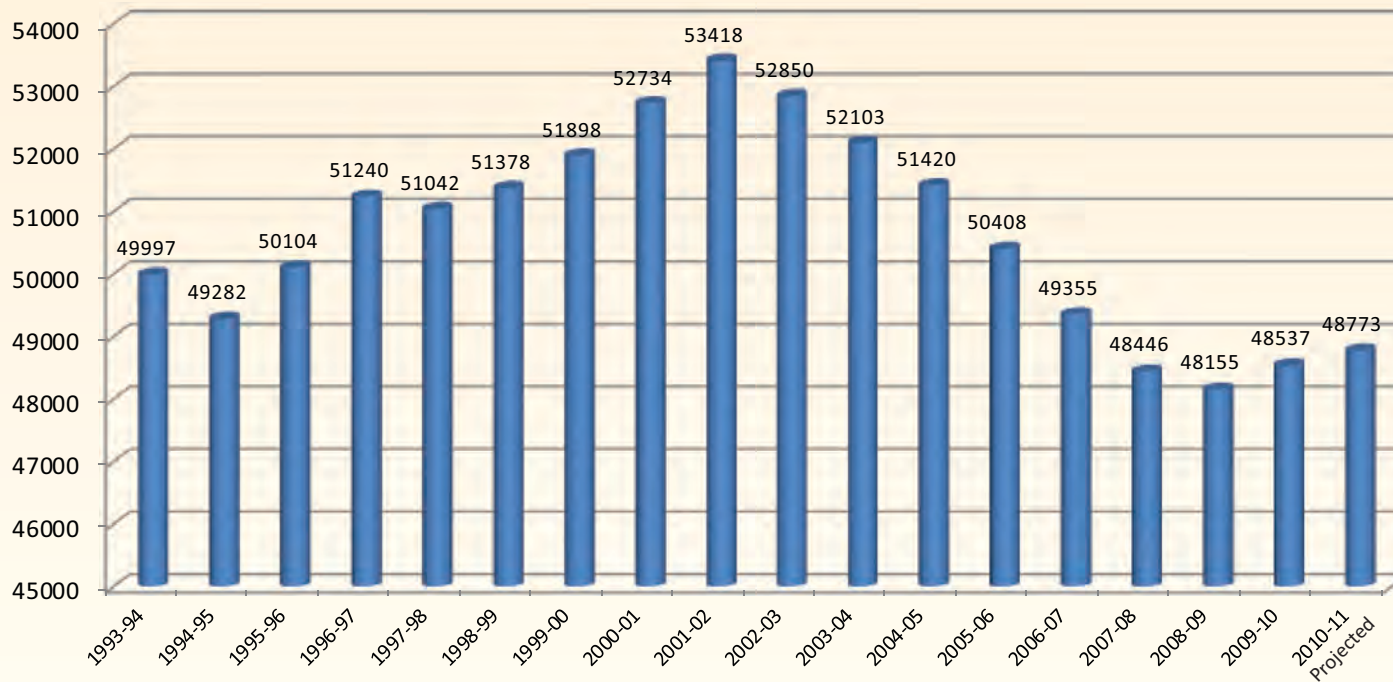




Sacramento City Unified School District's Enrollment Patterns

Many school districts throughout the state experienced a decline in enrollment from previous years and SCUSD was among them. The following chart graphs enrollment trends over an 18 year period, from the 1993-94 school year through 2010-11 and includes enrollment for all charter schools. After continuous gains led to a high point in 2001-02, the district then experienced declining enrollment for the subsequent eight years. This declining trend, however, appears to be leveling out. Assumptions for projecting 2010-11 enrollment reflect minimal growth.

Sacramento City Unified School District K-12 Enrollment



With the adoption of the 2009-10 State Budget, funding of 42 programs in the state were permitted to be shifted to any educational purpose during fiscal years 2008-09 through 2012-13. With this change, Sacramento City Unified School District has utilized flexibility in the following programs:

Tier III Program	2010-11
Adult Education Program	\$4,358,234
Arts and Music Grant	\$55,318
Cal Safe Academic Support	\$190,262
California High School Exit Exam	\$439,001
Certificated Staff Mentoring	\$86,771
Child Oral Health Assessment	\$24,550
Class Size Reduction – 9 th Grade	\$442,363
Community Based English Tutoring	\$365,620
Deferred Maintenance	\$1,550,422
Instructional Materials Block Grant	\$706,123
PE Teacher Incentive Grant	\$159,392
Peer Assistance and Review	\$152,530
Professional Development Block Grant	\$786,115
Pupil Retention Block Grant	\$840,175
Regional Occupational Program	\$267,476
School Library / Improvement Block Grant	\$2,407,686
Staff Development - Administrator Training	\$33,472
Staff Development - Math and Reading Professional Development	\$195,647
Supplemental School Counseling	\$268,840
Targeted Instructional Improvement Block Grant	\$1,013,063
Teacher Credentialing Block Grant	\$656,940
Total	\$15,000,000

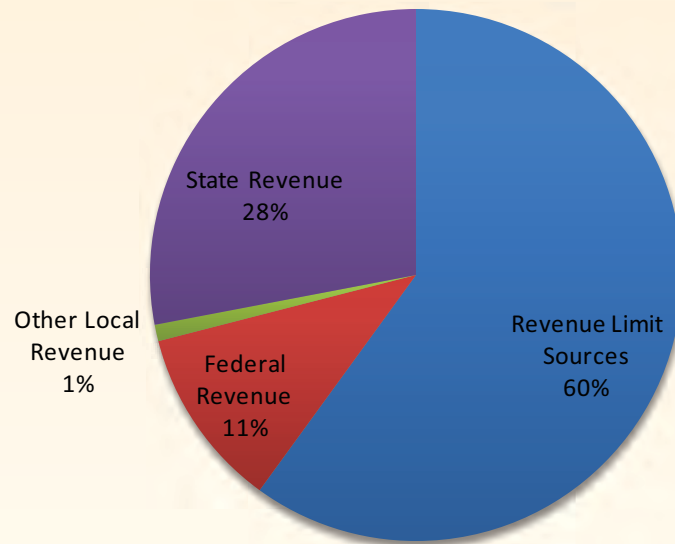
Executive Summary

General Fund Budget
(continued)



The district's total adopted General Fund budgeted revenue for 2010-11 is \$357,101,867. The majority of the District's unrestricted General Fund revenue is generated through the District's Revenue Limit, 60% in 2010-11. State sources of income are 28% of the General Fund. Federal and other local revenue (not property taxes) make up the remaining portions of the District's General Fund revenue, and represent 11% and 1% of the General Fund revenue respectively for 2010-11.

General Fund Revenue Percentage



Executive Summary

**General Fund Budget
(continued)**

**Summary of
Revenue Sources**

The district's total adopted General Fund budgeted expenditures for 2010-11 are \$338,085,057 (this includes an indirect offset of \$2,063,118).

The majority of expenditures in the General Fund are in the area of the total compensation which includes 45% for certificated salaries, 14% for classified salaries and 27% for statutory as well as health and welfare benefits. Contract services amount to 10% of the expenditures, books and supplies are 3% and capital outlay/other outgo is 1%.

Certificated salaries total \$151,414,075 and classified salaries total \$45,978,390. Together these total \$197,392,465.

Employee benefits total \$91,433,258.

Contract services total \$39,004,017.

Books and supplies total \$9,456,545.

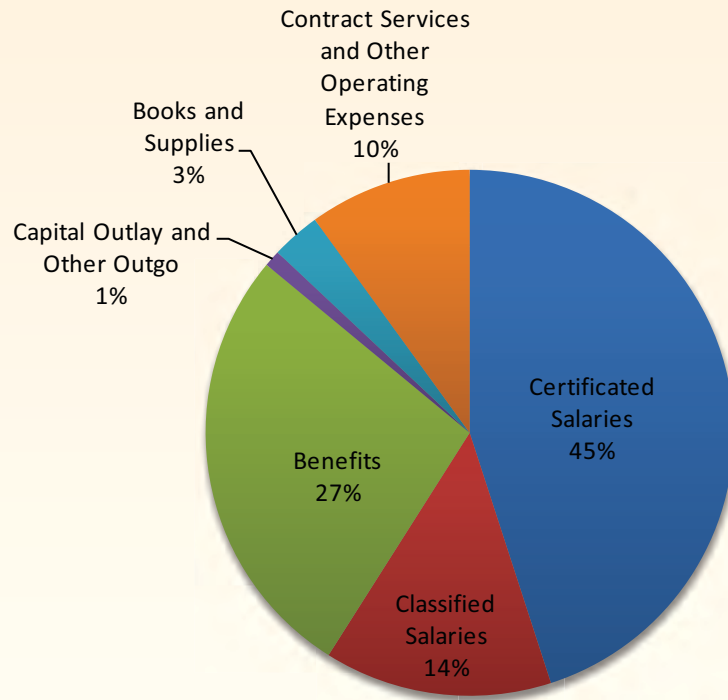
Capital outlay/other outgo total \$2,861,890.

Executive Summary

General Fund Budget
(continued)

Summary of
Adopted Expenses

General Fund Expenditures Percentage





As with any educational organization, people and/or positions are the key factors in budget development. The success of the district is dependent upon the quality of staff in the district.

The certificated and classified staff all play an important role in continuing the district's success. All SCUSD employees help ensure a safe and positive learning environment in the district. Through the allocation formulas that SCUSD has established, the district will ensure that proper staffing will be allocated to meet the goals and objectives of the Board. The district tracks employees by full time equivalents (FTEs).

Executive Summary

District Staffing



Caleb Greenwood Father
Daughter dance

**Elementary School Staffing/Budget Allocations 2010-11
General Fund**

POSITION	FORMULA
Principal	1.0 FTE
Assistant Principal	0.50 FTE (700-800) or 1.0 FTE (801+)
Office Manager/Secretary	1.0 FTE
Clerk/Other Clerical	3.5 hours – up to 450 6 hrs—451-650 8 hours – 651+
School Plant Operation Manager	1.0 FTE
Custodian	Formula revised to realize budget savings in 2009-10 for some schools. 1.0 FTE (up to 450) plus 0.4375 FTE for each add. 150 students
Breakfast Duty	Based on Nutrition Services Allocations
Noon Duty	2.0 hrs + 1.0 hour per 110 students
Stipends	Assessment Coordinators: \$615 - up to 399 \$1,400 - 400+ Head teachers: \$78/month
Teacher Substitutes	8.0 days per teacher
Classified Clerical Substitutes	10 days total
School Plant Operation Manager/Custodial Substitutes	10 days total
Classroom Supplies/ Small Equipment/Other	\$51 per student (textbooks funded centrally)

Executive Summary

**District Staffing
(continued)**

**Elementary Schools
General Fund
Staffing Formula**





**K-8 School Staffing/Budget Allocations 2010-11
General Fund**

POSITION	FORMULA
Principal	1.0 FTE
Assistant Principal	1.0 FTE 751+ (Consideration given for # of students in 7-8 grade)
Office Manager/Secretary	1.0 FTE
Clerk/Other Clerical	3.5 hours – up to 450 6 hrs—451-650 8 hours – 651+
School Plant Operation Manager	1.0 FTE
Custodian	Formula revised to realize budget savings in 2009-10 for some schools.
Breakfast Duty	Based on Nutrition Services Allocations
Noon Duty	2.0 hrs + 1.0 hour per 110 students
Librarians	0.20 FTE per school (fund from categorical programs)
Campus Monitor	Maintain Current Staffing
Coaching Stipends	\$5000 per site if 100+ are 7-8 grade
Stipends	Assessment Coordinators: \$615 – up to 399 \$1,400 – 400+ Head teachers: \$78/month
Teacher Substitutes	8.0 days per teacher
Classified Clerical/Campus Monitor Substitutes	10 days total
School Plant Operation Manager/Custodial Substitutes	10 days total
Classroom Supplies/ Small Equipment/Other	\$51 per K-6 student \$56 per 7-8 student (textbooks funded centrally)

Executive Summary

**District Staffing
(continued)**

**K -8 Schools
General Fund
Staffing Formula**

**Middle School Staffing/Budget Allocations 2010-11
General Fund**

Executive Summary

District Staffing
(continued)

Middle Schools
General Fund
Staffing Formula

POSITION	FORMULA
Principal	1.0 FTE
Assistant Principal	1.0 FTE (0 - 1250)
Office Manager/Secretary	1.0 FTE
Clerk/Other Clerical	3.0 FTE (0-800) 3.5 FTE (801-1000) 4.0 FTE (1001+)
School Plant Operation Manager	1.0 FTE
Custodian	1.0 FTE (up to 300) plus 0.50 FTE for each additional 125 students
Campus Monitor	1.0 FTE plus 1 hour per 133 students
Librarian	.230 FTE
Counselors	.60 FTE per site
Coaching Stipends	\$16,000 per site
Teacher Substitutes	8.0 days per teacher
Classified Clerical/Campus Monitor Substitutes	10 days total
School Plant Operation Manager/Custodial Substitutes	10 days total
Classroom Supplies/Small Equipment/Other	\$56 per student (textbooks funded centrally)





**Comprehensive High School Staffing/Budget Allocations 2010-11
General Fund**

POSITION	FORMULA
Principal	1.0 FTE
Assistant Principal	1.0 FTE (0-1000) 2.0 FTE (1001-1350) 3.0 FTE (1351+)
Office Manager/Secretary	1.0 FTE
Clerk/Other Clerical	4.5 FTE (0-1099) 8.0 FTE (1100-1999) 9.0 FTE (2000-2299) 11.0 FTE (2300+)
Attendance Caller	\$6,000 per site
School Plant Operation Manager	1.0 FTE
Custodian	3.0 FTE (0 – 1000) 6.0 FTE (1001 – 1899) 8.0 FTE (1900 - 2200) 9.0 FTE (2201 +)
Campus Monitor	1.0 FTE (0 – 850) 3.0 FTE (851+) plus 1 hour per 133 students
Counselors	current staffing levels
Librarian	.60 FTE (0-1000) 1.0 FTE (1001+)
Teacher Substitute	8.0 days per teacher
Classified Clerical/Campus Monitor Substitutes	10 days per classified clerical FTE
School Plant Operation Manager/Custodial Substitutes	10 days per School Plant Operation Manager/Custodial FTE
Classroom Supplies/Small Equipment/Other	\$86 per student (textbooks funded centrally)
Uniform Replacement	\$15,000 per school Allocated per enrollment (0 – 750)
Extra Curricular Transportation	Allocated per enrollment (0 – 749) \$20,000 per school (750 – 850) \$39,000 per school (851+)*
Coaching Stipends	Allocated per enrollment (0 – 749) \$85,000 – West Campus (750 - 1000) \$100,000 per large comp high school (positions to be determined by each site)

Executive Summary

District Staffing
(continued)

Comprehensive High
Schools
General Fund
Staffing Formula

**Small High School Staffing/Budget Allocations 2010-11
General Fund**

Executive Summary

**District Staffing
(continued)**

**Small High Schools
(500 or less)
General Fund
Staffing Formula**

POSITION	FORMULA
Principal	1.0 FTE
Clerical – Site determines combination of Office Manager/Controller/Bookkeeper/Registrar	1.0 FTE (0-300) 1.5 FTE (301-500)
Attendance Tech	0.5 FTE (0-300) 0.875 FTE (301-500)
Registrar	0.5 FTE (301-500)
Custodian	1.0 FTE
School Plant Operation Manager	1.0 FTE
Campus Monitor	1.0 FTE (0-500)
Counselors	0.5 FTE (151-500)
Librarian or Media Tech	0.5 FTE (301-500)
Teacher Substitute	8.0 days per teacher
Classified Clerical/Campus Monitor Substitutes	10 days per classified clerical FTE
School Plant Operation Manager/Custodial Substitutes	10 days per School Plant Operation Manager/Custodial FTE
Classroom Supplies/Small Equipment/Other	\$86 per student (textbooks funded centrally)
Extra Curricular Transportation	$39,000 / 1900 \times 150^* = \underline{\$3,079}$ ($\$20.53$ per student x enrollment)
Extra Duty Stipends	$100,000 / 1900 \times 150^* = \underline{\$7,895}$ ($\$52.64$ per student x enrollment)

*Allocated per enrollment

Note: (0-300) can reallocate 1.5 FTE between Attendance Tech, Registrar or Custodian.
(301-500) can reallocate 2.375 FTE between Attendance Tech, Registrar or Custodian





The district's ending fund balance is the accumulation of surpluses from prior years. This fund balance is used to meet the State's minimum reserve requirement of 2%, plus any other allocation or reserve which might be approved as an expenditure by the Board in the future. The reserve in Sacramento City Unified School District is a safety net for unforeseen budget issues that may arise. Current year revenue, less current expenditures, either adds or subtracts from the district's ending fund balance. As mentioned above, the 2% reserve would be used to stabilize the district during State shortfalls. The projected beginning and ending fund balances follow:

Executive Summary

**General Fund Balance
(continued)**

2010-11 Adopted Budget Fund Balance		
Estimated Beginning Fund Balance		\$17,285,713
2010-11 Proposed Revenues/Other Sources	\$362,831,282	
2010-11 Proposed Expenses/Other Uses	\$346,630,193	
Net Change in Fund Balance		<u>\$16,201,089</u>
2010-11 Proposed Ending Fund Balance		\$33,486,802
Components of Fund Balance:		
Revolving Cash Reserve		\$225,000
Stores Inventory		\$320,000
Retiree Health and Welfare Contributions		\$1,000,000
School Site Categorical		\$16,201,089
Literacy Interventions		\$230,255
Carryover of Title I ARRA Funds		<u>\$6,921,458</u>
Subtotal of Components		\$24,897,802
Required Reserve for Economic Uncertainties*		\$8,589,000
*Required to maintain 2% reserve throughout reporting periods. 2.5% at adopted as expenditures will grow throughout the year with the addition of carryover and grant funding.		

In the 2010-11 fiscal year Adopted Budget, Sacramento City Unified School District is projecting to receive revenues of \$446,684,214 and spend \$440,972,639 from all district funds with an estimated staffing of 4,860 FTE employees. Eighty-four school sites will be served, all with the vision of “putting children first.” The three pillars of the Strategic Plan, Career and College Ready Students, Family and Community Engagement and Organizational Transformation are supported by the district’s budget.

Executive Summary

District Staffing



Sutterville Elementary students
Planting a Garden on “Making a
Difference Day”





Organizational Section

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Ten years after John Sutter’s arrival at the American River in 1839, the state held its first constitutional convention. The new constitution guaranteed funding for public education and provided that a superintendent for public instruction be elected by the people. On February 20, 1854, on the corner of 5th and K streets, the first public school was opened in Sacramento. It began with two teachers and 90 students aged seven through nine—and grew rapidly. Within one year, six schools were operating with 578 students in the city of Sacramento.

For the first 40 years, Sacramento city schools were segregated. Although free education was provided, minority students attended their own schools. In 1894, the Board of Education abolished segregated education and began appointing principals and teachers of color. In 1936, the schools, made up of three districts, became unified. As the 1970s approached, school integration was a major concern. Although all schools were open to students in their neighborhood, the city itself was becoming more segregated. To keep court-ordered integration at bay, the district began efforts to balance school ethnicity by busing students to neighboring areas. Later, magnet and alternative schools were established offering innovative programs to attract diverse student bodies. Today, Sacramento is one of the most ethnically diverse cities in the United States, and the schools reflect the community, as shown in the table.

Based on student enrollment, Sacramento City Unified School District is among the 12 largest school districts in California covering 67 square miles with 91 schools: 50 elementary, 5 K-8, 9 middle, 7 high, 1 7-12, 3 alternative, 1 special education center, 4 adult education centers, 11 charter schools (including both dependent and independent) serving approximately 48,773 K-12 students and approximately 10,000 adult education students.

There are a total of 44 different languages spoken within our schools.

Ethnicity	% Student Population
American Indian or Alaska Native	0.8%
Asian	18.5%
African-American	16.3%
Filipino	1.0%
Hispanic/Latino	36.3%
Native Hawaiian or Other Pacific Islander	1.5%
White	18.6%
Two or More Races	7.0%

District Organization



Historical Background

Governance

A Board consisting of seven members governs Sacramento City Unified School District. Their responsibility is to represent the voters of the district in policy making and budgetary decisions as provided by the laws of the State of California. In November 2006, Sacramento voters approved creating seven trustee (Board of Education) areas for electing Sacramento City Unified School District Governing Board members. Voters also specified that each Governing Board member be elected from a trustee area by registered voters residing in the area. Board member candidates must reside in the trustee area for which they are running for election. Board members serve four-year terms and may be re-elected. The district appoints one student Board member per year to serve one year as the voice of the students.

Jonathan P. Raymond is the current and 25th Superintendent in SCUSD history. His duties include overseeing the educational program and the operations of the District and making sure the policies and budget decisions of the Governing Board are carried out.

2010-2014 Vision, Mission and Strategic Plan

The 2010-11 budgets were developed to reflect the educational programs of the Sacramento City Unified School District which support the optimal achievement of all students.

During the 2010-11 school year, the district will continue to provide a learning community that is secure, open and optimistic about the future. The district will create steady improvement based on the needs of students. The efforts of the district will focus on the following pillars from the 2010-2014 Strategic Plan:

1. Career and College Ready Students
2. Family and Community Engagement
3. Organizational Transformation

Vision

Let's take a simple idea and start a revolution. Let's pledge that children come first.

Mission

Students graduate as globally competitive life-long learners, prepared to succeed in a career and higher education institution of their choice to secure gainful employment and contribute to society.

**Strategic Plan 2010-14
Putting Children First
Pillars**

Career and College Ready Students

Family and Community Engagement

Organizational Transformation

District Organization





Putting Children First



District Organization

Strategic Plan 3 Pillars

Pillar 1: Career and College Ready Students

- A. Provide students with a relevant and rigorous education that includes exploration of 21st Century career options and meets A-G requirements.
- B. Create professional development opportunities that are practical and have high impact on student learning.
- C. Develop rigorous, holistic assessments to measure ongoing student progress.

Pillar 2: Family and Community Engagement

- A. District will develop meaningful opportunities that will empower parents to participate in their children's education.
- B. Every school will become an integral hub of community life to provide open space and access to resources such as libraries and classrooms.
- C. District will collaborate with schools to increase opportunities for strategic partnerships that expose students to career pathways through internships and service learning.

Pillar 3: Organizational Transformation

- A. Create a "no-excuses" culture that is focused on relentless continuous improvement.
- B. Recruit, train, retain and support a motivated, capable and diverse workforce.
- C. Focus every department, team and individual in the organization to support schools and classrooms.



Sacramento City Unified School District GOVERNING BOARD

Gustavo Arroyo

Ellyne Bell

Roy Grimes

Jerry Houseman

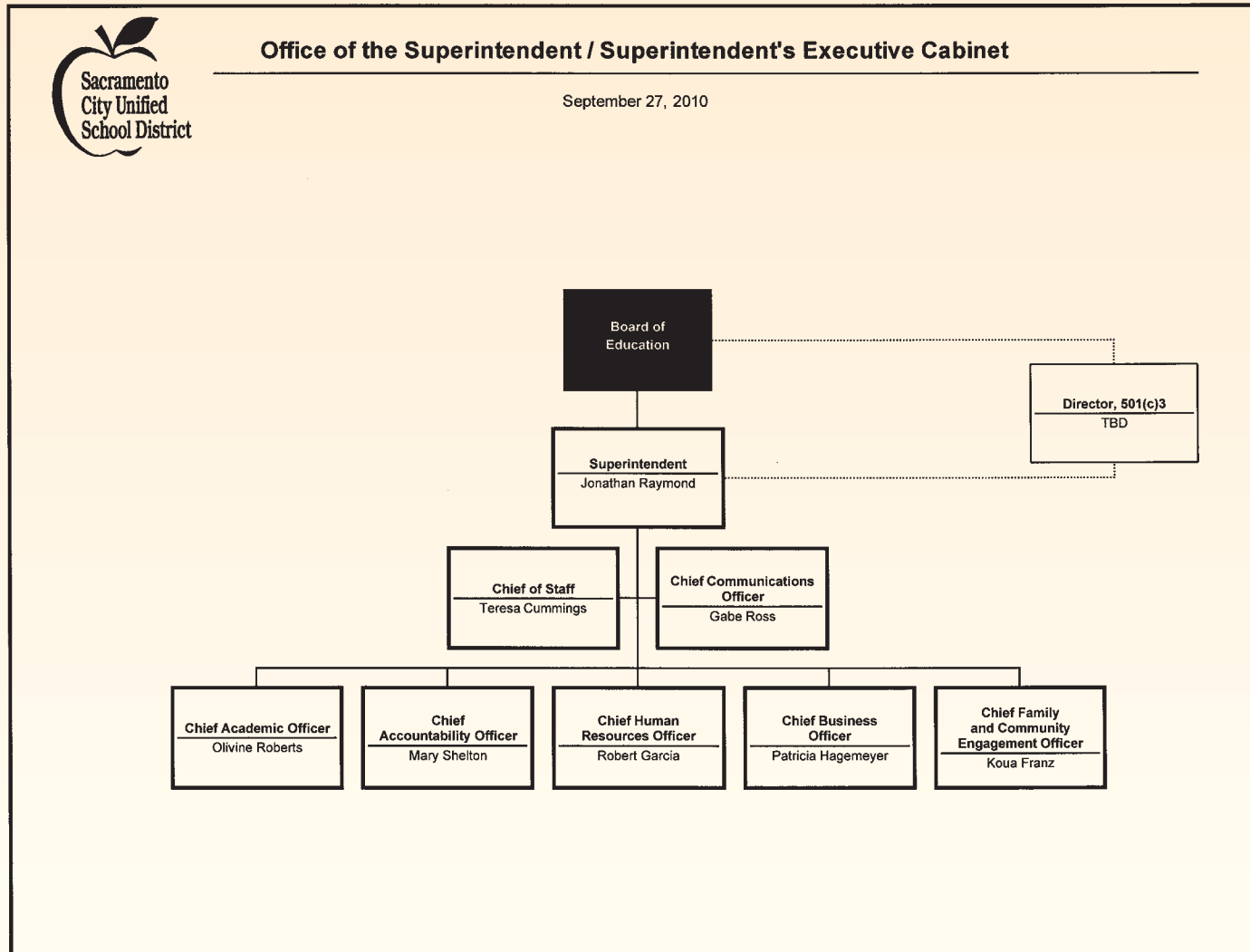
Patrick Kennedy

Diana Rodriguez

Donald Terry

District Organization

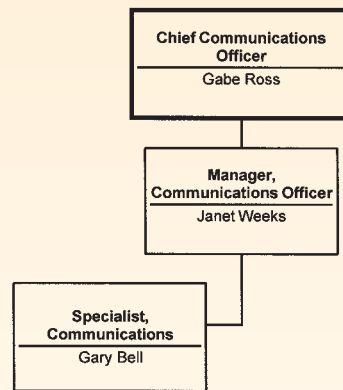
Organizational Charts





Communications

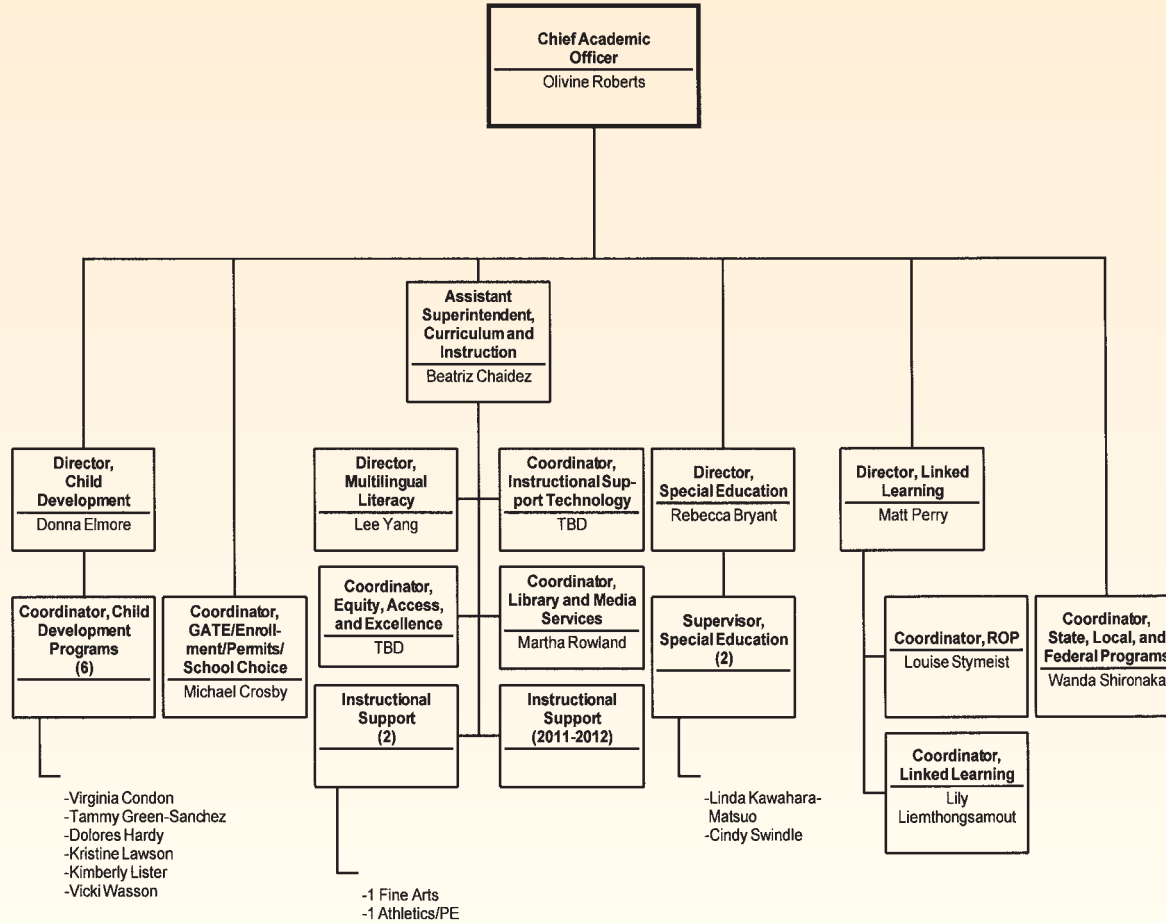
September 27, 2010





Academic Office

September 27, 2010



District Organization

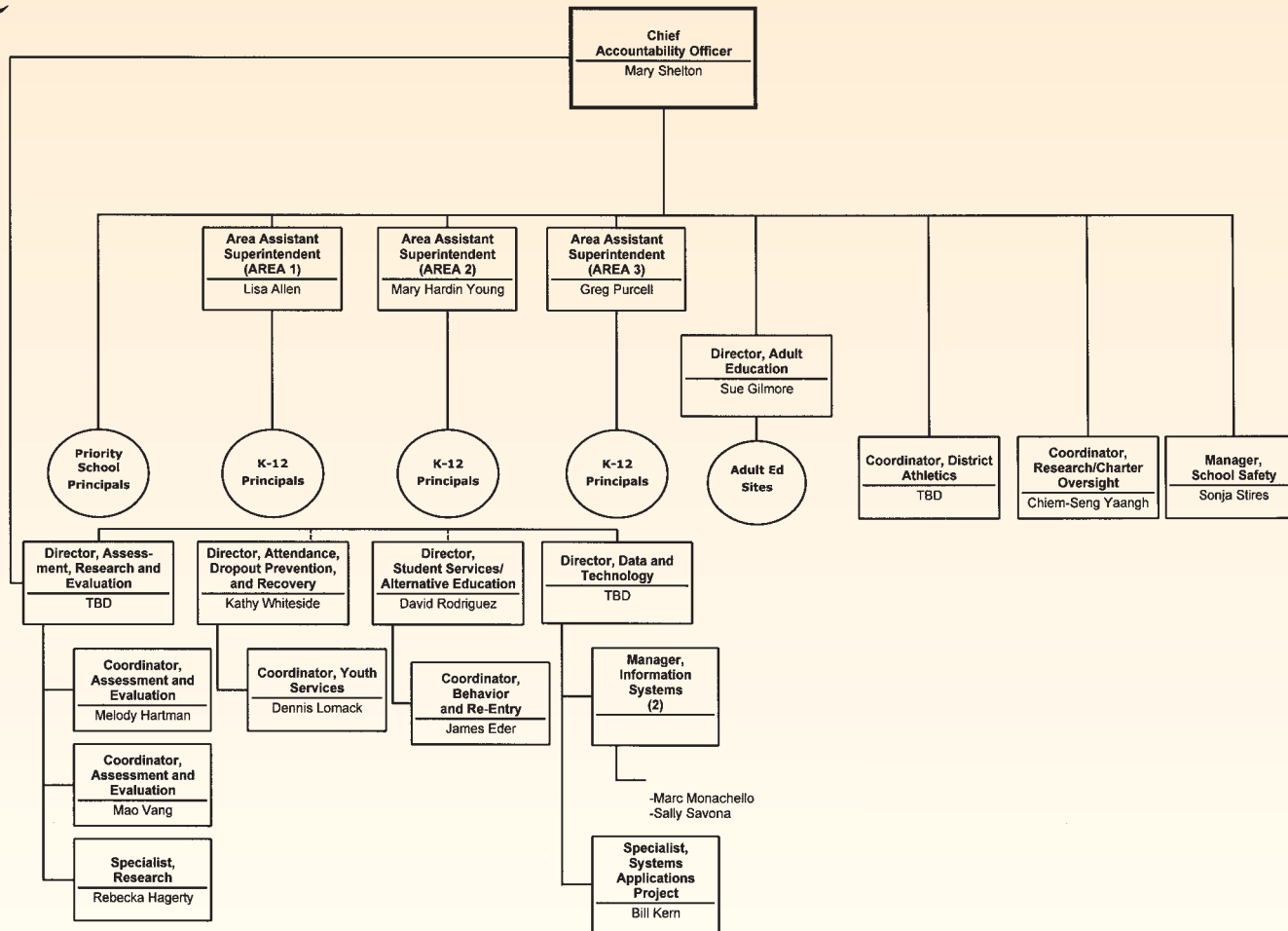
Organizational Charts





Accountability Office

September 27, 2010



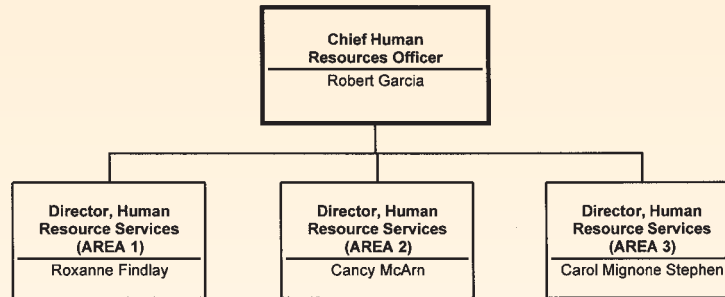
District Organization

Organizational Charts



Human Resource Services

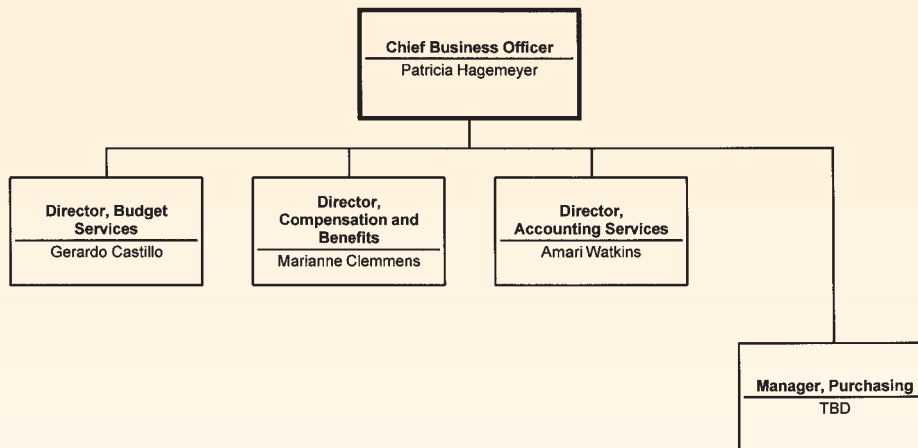
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Administrative Services

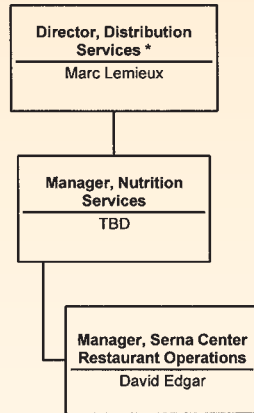
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Distribution Services

September 27, 2010



*Reports to Patricia Hagemeyer, Chief Business Officer

District Organization

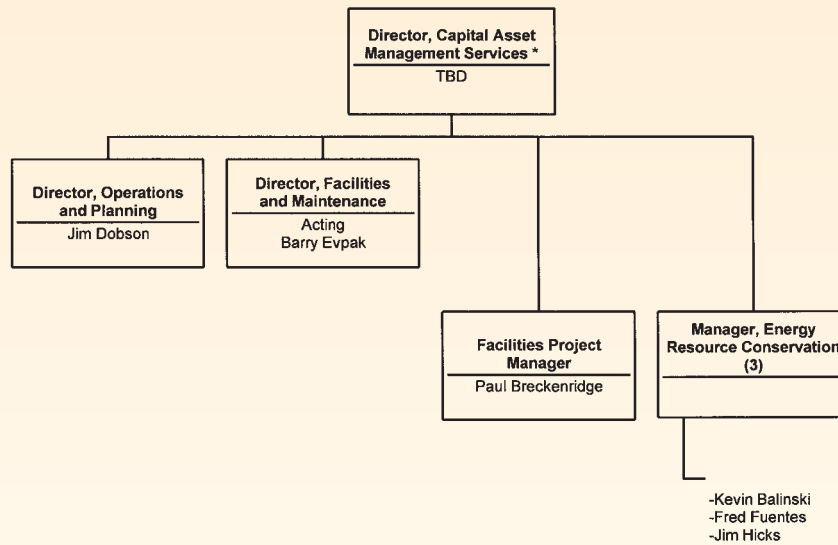
Organizational Charts





Capital Asset Management Services

September 27, 2010

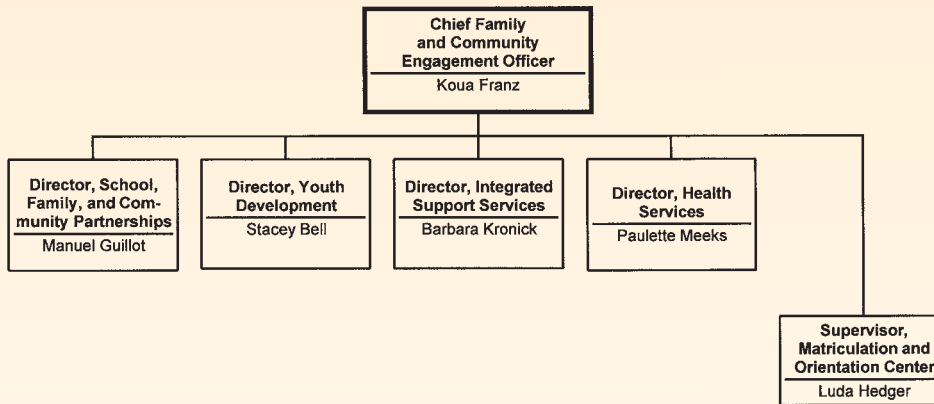


*Reports to Jonathan Raymond, Superintendent



Office of Family and Community Engagement

September 27, 2010



District Organization

Organizational Charts





Schools operated by
Sacramento City Unified
School District

District Organization

**Schools Operated
by Sacramento City
Unified School District**

Elementary Sites	Principal	Projected Enrollment
A. M. Winn	Gordon Westover (Interim)	416
Abraham Lincoln	Laura Butler	502
Bret Harte	Santiago Chapa	504
Camellia	Kathy Kingsbury	502
Caroline Wenzel	Judy Montgomery	501
Cesar E. Chavez	Antonio Medrano	310
Clayton B. Wire	Bao Moua	498
Collis P. Huntington	Jacque Bonini	261
Crocker/Riverside	Carl Westphal	593
David Lubin	Lynn Soto	544
Earl Warren	Tu Moua	482
Edward Kemble	Shana Henry	500
Elder Creek	Amy Jessup (Interim)	715
Ethel I. Baker	Olga Arellano	719
Ethel Phillips	Danny Hernandez	429
Fr. Keith B. Kenny	Gail Johnson	330
Freeport	Amy Whitten	392
Fruit Ridge	Yee Yang	394
Golden Empire	Irene Eister	602
H.W. Harkness	Eric Chapman	329
Hollywood Park	Hamed Razawi	344
Hubert H. Bancroft	Enrique Flores	560
Isador Cohen	Evelyn Baffico	419
James W. Marshall	Marla VanLaningham	372

50 Elementary
Schools

District Organization

Schools Operated
by Sacramento City
Unified School District
(continued)

Elementary Sites	Principal	Projected Enrollment
Jedediah Smith	Billy Aydlett	277
John Bidwell	Charlotte Chadwick	418
John Cabrillo	Lynette Dilley	476
John D. Sloat	Robert Sullivan	366
John Still	George Porter	500
Joseph Bonnheim	Mary Alvarez Jett	428
Maple	Lorena Carrillo	279
Mark Hopkins	Laura Reed	367
Mark Twain	Rosario Guillen	426
Matsuyama	Norm Tanaka	686
Nicholas	Olga Bautista	693
Oak Ridge	Doug Huscher	473
O.W. Erlewine	Terry Smith	419
Pacific	Elena Soto-Chapa	577
Parkway	Betsy Inchausti (Interim)	574
Peter Burnett	Manuel Huevo	560
Phoebe A. Hearst	Andrea Egan	514
Pony Express	Amelia Williams	433
Sequoia	Cindy Hollander	505
Susan B. Anthony	Candas Colen	351
Sutterville	Lori Aoun	578
Tahoe	Katie Curry	377
Theodore Judah	Corrie Buckmaster	392
Washington	Marilyn Collins	244
William Land	Ellen Lee Carlson	271
Woodbine	Scott Oltmanns	438





District Organization

**Schools Operated
by Sacramento City
Unified School District
(continued)**

5 K-8 Schools

K-8 Schools	Principal	Projected Enrollment
Alice Birney Waldorf-Inspired Methods	Mechelle Horning	428
Caleb Greenwood	Christine Plumb-Hanifen	586
Genevieve F. Didion	Norm Policar	623
Leonardo da Vinci	Devon Davis	653
Martin Luther King, Jr.	Reginald Brown	676

9 Middle Schools

Middle Schools	Principal	Projected Enrollment
Albert Einstein	Amy Monte	739
California	Elizabeth Vigil	640
Fern Bacon	Nancy Purcell	679
John Still	Andy O'Neil	372
Kit Carson	Charlie Watters	419
Rosa Parks	Renee Balestrieri	474
Sam Brannan	Kamaljit Pannu	681
Sutter	Erik Swanson	1,298
Will C. Wood	Mary DeSplinter	758

Schools operated by Sacramento City Unified School District

Schools operated by Sacramento City Unified School District

7 High Schools (9-12)
1 Grade 7-12 School

Alternative Education Centers

1 Special Education Center

High Schools	Principal	Projected Enrollment
Art A. Benjamin Health Professions	Ann Curtis	500
C. K. McClatchy	Peter Lambert	2,099
Hiram Johnson	Felisberto Cedros	1,999
John F. Kennedy	Chad Sweitzer	2,098
Luther Burbank	Ted Appel	2,019
Rosemont	Leise Martinez	1,685
School of Engineering & Science (7-12)	Belinda Kirk	375
West Campus	Greg Thomas	850

Alternative Education Centers	Director	Projected Enrollment
American Legion	Stan Echols	241
Capital City (Independent Study)	Michael Salman	840
Success Academy	TBD	20
Other Programs	--	404

Special Education Centers	Director	Projected Enrollment
John Morse Therapeutic Center	Susan Higgins	50

District Organization

Schools Operated by Sacramento City Unified School District (continued)





4 Adult Education Centers

Adult Education Centers	Director	Projected Enrollment
A. Warren McClaskey	Sue Gilmore	1,800
Charles A. Jones Skills Center	Brant Choate	1,800
Florin Technology Center Fremont Adult	John Miller	5,900

4 Dependent Charter Schools

Dependent Charter Schools	Principal	Projected Enrollment
Bowling Green: Chacon Language & Science Ken McCoy Academy/PHI	Liz Aguirre Susan Gibson	731
George Washington Carver	Allegra Alessandri	242
The MET	Allen Young	261
New Tech	Paula Hanzel	309

7 Independent Charter Schools

Independent Charter Schools	Principal	Projected Enrollment
California Montessori Project	Bernie Evangelista	244
Capitol Heights Academy	Nate Monley	225
Language Academy	Martha Quadros	357
PS7	Jim Scheible	397
Sol Aureus College Preparatory (S.A.C. Prep)	Alton Nelson	72
Sacramento Charter High	Will Jarrell	889
Yav Pem Suab Academy	Vince Xiong	200

District Organization

**Schools Operated
by Sacramento City
Unified School District
(continued)**

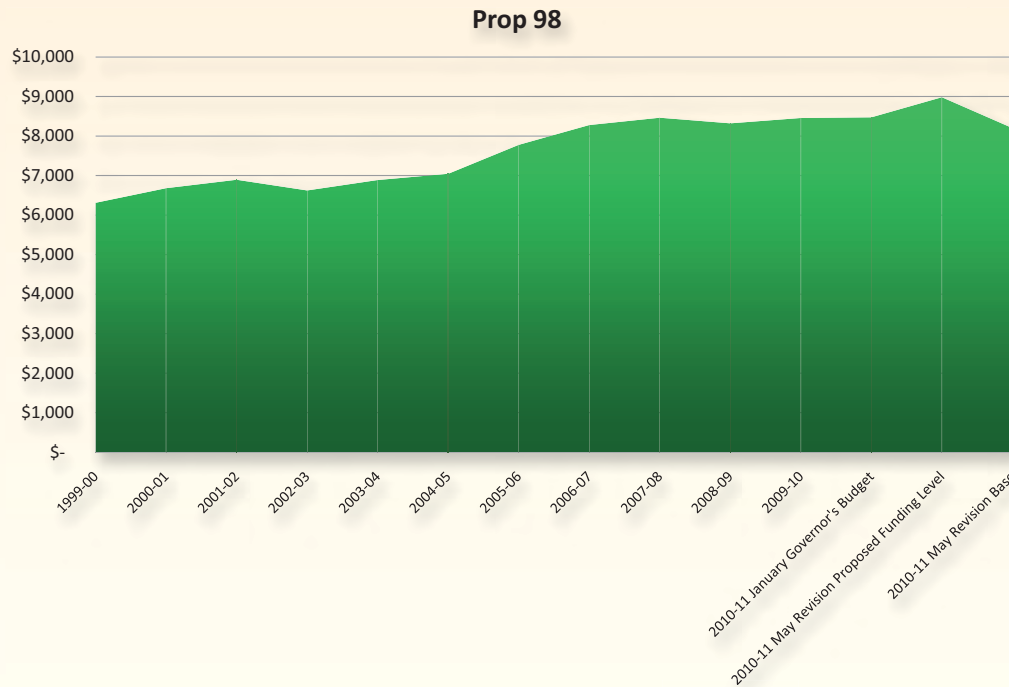
Budget Factors Used for 2010-11 General Fund

This section of the 2010-11 budget document summarizes the major changes in General Fund revenue projections created by the projection of the state budget, as well as the assumptions used in the development of revenue and expenditures for the 2010-11 General Fund budget.

Summary of 2010-11 State Education Budget

Proposition 98 was approved by voters in November 1988. With the approval of Proposition 98, the minimum funding level for K-14 education became a constitutionally protected portion of the State budget. Proposition 98 funding is estimated to be \$53 billion. The state budget includes a negative COLA percent of .39%, with no change to the deficit factor of 18.355% and ongoing reduction of \$246 per ADA.

Proposition 98 Guarantee Funding per ADA for K-12



Budget Factors used for 2010-11 General Fund



Summary of 2010-11 State Education Budget

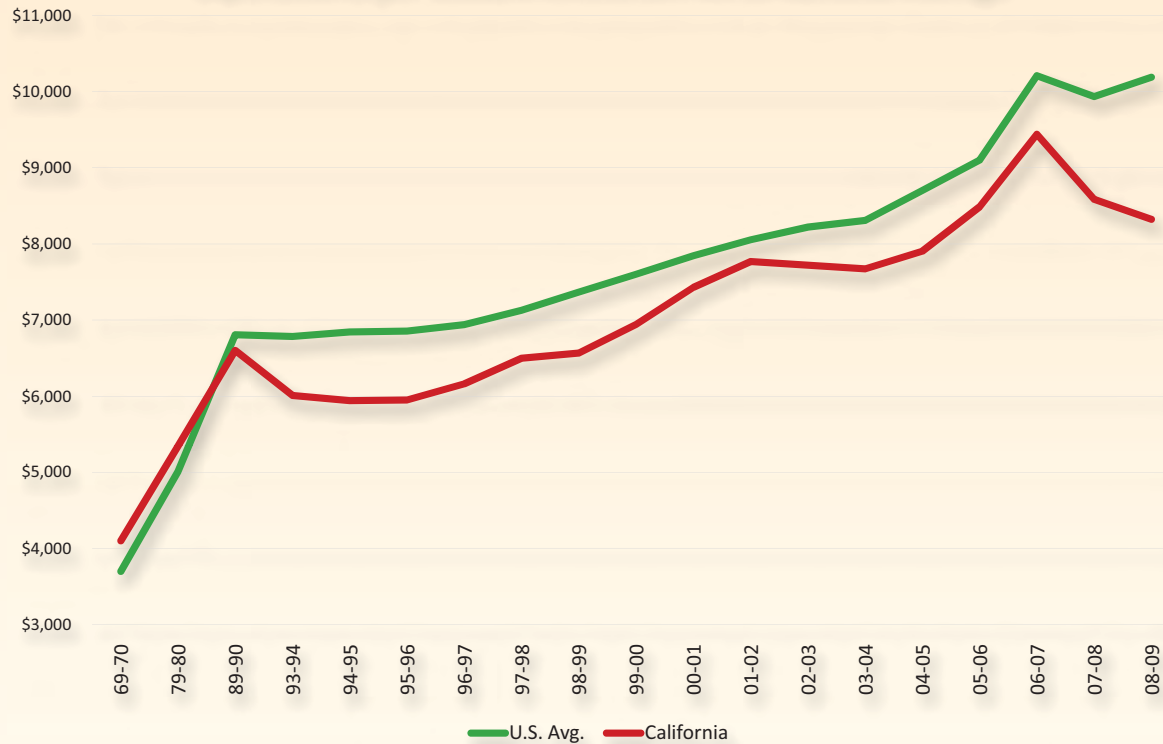




In the early 1990s, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. With the financial picture deteriorating, California school districts continue to lose ground when compared to other states. This graph displays what has happened during the past several years relative to California's support for public education.

From 1989-90 through 1996-97, California's expenditures per student declined. California showed some improvement from 1997-98 through 2002-03. The state has averaged a ranking of 35th since 2003-04, and with the current economic outlook, it does not appear improvement will be achieved in the near future.

Expenditures per Student Enrollment CA vs National Average



Budget Factors used for 2010-11 General Fund

Summary of 2010-11 State Education Budget (continued)

Year	69-70	79-80	89-90	93-94	94-95	95-96	96-97	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09
Ranking	11	18	24	32	34	35	35	32	33	29	25	26	26	28	30	34	32	41	43

Source: National Center for Education Statistics, 2009

Revenue - General Fund

Budget Factors used for
2010-11 General Fund

Revenue
General Fund

Revenue Limit

- Revenue Limit decrease of .39%
- Deficit of 18.3555%
- 42,200 projected ADA
- \$246 reduction from 2009-10 continued in May Revise

Federal Revenue

- Reduction of grant amounts
- Removal of one-time grants

Other State Revenue

- Categorical programs maintained at prior year levels
- Decrease in one-time and on-going grants
- Continued State Tier III Flexibility Programs transferred to unrestricted

Other Local Revenue

- Decrease in grants
- Decrease in reimbursable revenue
- Decrease in interest earned due to state deferrals

Transfers In/Transfers Out

- Charter school fees, adult education fees and one-time transfer from Workers' Compensation Fund to General Fund
- Funds received in General Fund and transferred out to Adult Education and other funds



Nicholas Elementary students
participate in Spelling and Math
Competitions





Expenditures - General Fund

Budget Factors used for
2010-11 General Fund

Expenditures General Fund

Certificated Salaries

- Salary increases for step and column movement
- Attrition adjustment
- Elimination of carryover, one-time and grant expenses
- SCTA negotiated agreement
- Reductions for reorganization

Classified Salaries

- Salary increases for step and column movement
- Attrition adjustment
- Elimination of carryover, one-time and grant expenses
- Three furlough days
- Reductions for reorganization

Fringe Benefits

- Adjustments to coincide with step and column movement
- Elimination of carryover, one-time and grant expenses
- Health benefits increase by 10%
- Adjustments for three furlough days and negotiated agreements
- Reductions for reorganization

Books, Supplies & Other Materials

- Elimination of carryover, one-time and grant expenses
- Tier III adjustments

Contract Services/Other Operating Expenses

- Elimination of carryover, one-time and grant expenses
- Decrease in utility costs
- Decrease in travel/conference
- Decrease in maintenance and service contracts

Capital Outlay

- Elimination of carryover, one-time and grant expenses

Other Outgo

- No transfer to Deferred Maintenance Fund
- Debt service payment

Kit Carson Middle School



Board Approved Recommendations to Balance 2010-11 Budget

Tier III Programs (May 6, 2009): Starting in 2008-09, the state provided complete flexibility of approximately 26 formerly restricted state funded programs. The projected revenue for these programs is \$32.58 million. The funds can now be used for any educational purpose. Approximately one half of the projected revenue will be used for budget savings. The remaining amount of projected revenue will be distributed to programs. (See following page).	\$15,000,000	Special Education: Non-Public School costs for our Special Education students will be reduced. The five Special Education Local Plan Areas located in Sacramento County have been working with Non-Public Schools and Non-Public Agencies to reduce costs. Non-Public Schools will implement a 5% reduction in fees and Non-Public Agencies will implement a 10% reduction in fees. Cost savings estimated at this time may increase. (\$85K)	
Three Furlough Days for Central Office Staff (March 4, 2009): Unrepresented management, supervisors and confidential employees will take three unpaid furlough days for 2010-11. The scheduling of these days is still to be determined.	\$90,000	Central Office: All central office departments will reduce their operating budgets by 10%. This includes funds allocated for supplies, equipment and outside services. (\$253K)	
Central Office Staffing Reductions (March 4, 2009): Efforts to right-size the central office for the next three-to-five years will result in a significant reduction of staff. Emphasis will be placed on supporting and enhancing the skills of remaining staff to improve systems and processes.	\$5,950,000	K-3 Class Size (March 4, 2009): * For 2009-10, K-3 class sizes were increased to 24.9:1. The recommendation is to increase the class sizes to 30:1 for 2010-11. This would reduce teacher staffing by approximately 91 teachers. It is noted that parent/staff surveys rated small class sizes as the number one priority. The district will continue to work towards the goal of keeping class sizes at 24.9:1.	\$4,200,000
Reduction of High School Clerical Staff (March 4, 2009): Each of the five large high schools has reduced one clerical staff person.	\$250,000	Counseling Services (March 4, 2009): * Counselors would be reduced by 26 positions. This would reduce counseling support at our middle, high and alternative school sites. Counseling services include scheduling students for appropriate classes, social and emotional guidance assistance with preparing college applications, PSAT, ACT and SAT testing and filling out applications for scholarships. Ten (10) counselors are funded out of Tier III funds.	\$2,000,000
Other Recommendations (March 4, 2009): Energy Savings: To be realized through energy awareness programs such as additional temperature controls to portables, new lighting with replacement of ballasts at all sites, SMUD rebates, continued energy education and reduction of small appliances. (\$950K)	\$1,550,000	Psychologist Services (March 4, 2009): Psychologists would be reduced by 4.6 positions. Approximately 9 psychologists would remain funded by Special Education and Medi-Cal Activities funds. The remaining psychologists would cover all district school sites.	\$590,000
Summer School Programs: The number of high schools offering summer school will be reduced from five to two. Twelve month employees will now assume the responsibility of supervising and managing summer school. (\$170K)		Deferred Maintenance Match (March 4, 2009): Prior to the Tier III Program Flexibility, the district was required to make a match in order to receive state funds for deferred maintenance. With flexibility, the district will receive state funds without a district required match. The recommendation is to take approximately 65% of the \$1.5 million budgeted for deferred maintenance. The remaining \$530,000 will be distributed to schools sites as "bridge funding" to cover reductions to categorical programs due to formula revisions.	\$970,000
Cell Phones: District-issued phones were reduced from 350 down to 140. (\$30K)		Transfer from Worker's Compensation Fund Reserve (June 17, 2010)	\$1,900,000
Software: Nettrekker is a web based program that provides access to organized web sites for easy access. This subscription will be eliminated and replaced with World Book Online at a lower cost. All students will have access from any computer, at school or home, to a full text encyclopedia, in 14 languages. (\$47K)			
Storage: Several off-site storage units are rented to store various documents and items. These materials will be returned to our warehouse for storage, scanning or destruction. (\$15K)			

Budget Factors used for 2010-11 General Fund

**General Fund
Budget Adjustments
2010-11**

*Adjusted after Adopted Budget per SCTA negotiated agreements.

Total Savings from All Recommendations: \$32,500,000





**Board Approved Recommendations to Balance 2010-11 Budget
Detail of Tier III Transfers**

**Budget Factors used for
2010-11
General Fund**

Tier III Program	Original Funding	Proposed Funding	2010-11 Savings
Adult Education Program – 65% of Allocation: Detailed program information was provided at the May 6, 2010 Board meeting.	\$12,452,096	\$8,093,862	\$4,358,234
Arts and Music Grant: This program would fund 5.6 traveling music teachers, primarily at middle schools, and provide \$45,000 of funding to support existing music programs.	\$620,318	\$565,000	\$55,318
Cal Safe Academic Support: This program, currently housed at Hiram Johnson High School, would be eliminated. Services to pregnant and parenting teens would be provided through independent study or their high school of residence.	\$190,262	\$0	\$190,262
California High School Exit Exam: CAHSEE funding would be eliminated, and students would continue to receive CAHSEE tutoring and CAHSEE classes through site categorical funds such as Title I and Economic Impact Aid.	\$439,001	\$0	\$439,001
Certificated Staff Mentoring: The Certificated Staff Mentoring Program (CSMP) provides stipends to experienced teachers to coach beginning teachers. The funding would be eliminated.	\$86,771	\$0	\$86,771
Child Oral Health Assessment: This dental program, which would be eliminated, primarily serves children at Hiram Johnson High School. Services are now being provided through the Hiram Johnson Health Clinic.	\$24,550	\$0	\$24,550
Class Size Reduction – 9 th Grade: The Morgan-Hart Class Size Reduction Program currently allocates funds for reducing class size in grade nine English and Math. These funds, which would be eliminated, currently fund 4.4 FTE teacher positions. High schools would have the option of using their site categorical dollars to implement class size reduction.	\$442,363	\$0	\$442,363
Community Based English Tutoring: With the elimination of this funding, this parent education program would now be offered through the English as a Second Language Program at various school sites.	\$365,620	\$0	\$365,620
Community Day School : The Community Day School program, currently at the Success Academy, would be retained.	\$39,164	\$39,164	\$0
Deferred Maintenance: Deferred Maintenance funding would be eliminated. The direct allocation of Qualified School Construction Bonds (QSCB) funding would, in part, support deferred maintenance projects.	\$1,550,422	\$0	\$1,550,422
Gifted and Talented Education: The Gifted and Talented Education program would be retained.	\$311,839	\$311,839	\$0
Instructional Materials Block Grant: This funding would be reduced, but would continue to provide replacement textbooks and consumable instructional materials.	\$2,206,123	\$1,500,000	\$706,123
PE Teacher Incentive Grant: Funding would not be sufficient to provide a sustainable physical education program and, thus, this program would be eliminated.	\$159,392	\$0	\$159,392
Peer Assistance and Review: The Peer Assistance and Review program was intended to provide supplemental support to experienced teachers identified as needing strategic intervention in order to increase classroom practices. Since it was never fully implemented, it would be eliminated.	\$152,530	\$0	\$152,530
Professional Development Block Grant: This grant is currently used to fund three days of professional staff development time for K-12 SCTA staff. These three days were added to the regular K-12 teacher salary schedule. This allocation would be reduced by one staff development day and would be funded by categorical sources.	\$2,358,344	\$1,572,229	\$786,115

**Tier III
Budget Adjustments**

**Board Approved Recommendations to Balance 2010-11 Budget
Detail of Tier III Transfers (continued)**

Tier III Program	Original Funding	Proposed Funding	2010-11 Savings
Pupil Retention Block Grant: This grant program currently funds teacher positions to implement Dropout Prevention at five elementary and one middle school site and Opportunity Classes at four high schools. With the elimination of these funds, sites would utilize categorical funds to provide targeted interventions.	\$840,175	\$0	\$840,175
Regional Occupational Program: Regional Occupational Program (ROP) currently funds approximately 20 high school teachers throughout the district. These positions would be maintained through the next school year. Budgetary and staffing reductions would be from the Central Office and would not adversely affect ROP, Career Technical Education or Multiple Pathways programs at the high schools.	\$1,885,702	\$1,618,226	\$267,476
School Library/Improvement Block Grant: Currently, 85% of these funds are allocated to sites. Under this proposal, two additional days of librarian time at nine middle schools and five K-8 schools would be provided. In addition, approximately \$230,000 would be allocated to elementary school sites to be used for literacy interventions.	\$3,361,349	\$953,663	\$2,407,686
School Safety Competitive Grant: The School Safety Competitive Grant Program, which partially funds School Resource Officers, would be retained.	\$531,667	\$531,667	\$0
Staff Development – Administrator Training: Funding would not be sufficient to provide a sustainable professional development program and, thus, this program would be eliminated. Other funding sources would be reviewed for availability to enable staff to continue to receive this training.	\$33,472	\$0	\$33,472
Staff Development – Math and Reading Professional Development: This professional development funding for Math and Reading would be eliminated and other funding sources would provide for this training.	\$195,647	\$0	\$195,647
Supplemental School Counseling: The intent of this program is to provide supplemental counseling services to middle and high schools. At this time, funds would be used for 10 counselors at the high school level. Earlier proposed budget reductions approved by the Board included the elimination of 26 counselors funded from the General Fund. These 10 counselors would be the only counselors remaining to support students. Staff would develop a plan to provide limited counseling services.	\$1,164,990	\$896,150	\$268,840
Targeted Instructional Improvement Block Grant: These funds currently provide support services and personnel in a wide range of areas, including social and emotional supports for students and families, parent engagement, instructional intervention, data collection, compliance and quality monitoring, curriculum, professional development, assessment, coaching for site administrators and teachers, behavioral supports and English Language Learner support. Funding would be reduced with streamlined and focused school-support services continuing.	\$2,419,063	\$1,406,000	\$1,013,063
Teacher Credentialing Block Grant: This grant is currently used to support the Beginning Teacher Support and Assessment Program (BTSA). This two-year program would be suspended for one year and funds would be set aside to complete the two-year cycle. New teachers would be able to enroll in a BTSA program at local colleges and universities.	\$756,940	\$100,000	\$656,940
Total	\$32,587,800	\$17,587,800	\$15,000,000

**Budget Factors used for
2010-11
General Fund**

**Tier III
Budget Adjustments
(continued)**





In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. For the last 14 fiscal years, as well as the 2010-11 fiscal year, the Governing Board has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within 45 days of the Governor’s signing of the State Budget, “revisions in revenue and expenditures that reflect the funding made available” by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed.

Although there are numerous deadlines used in the development of the 2010-11 budget, the calendar highlights the main steps, specifically those involving the Governing Board. The budget calendar above was used for the 2010-11 budget adoption process.

2010-11 Budget Calendar	
December, 2009 <ul style="list-style-type: none"> • Present Calendar to Board for Approval • Board Discussion on Projected Deficit and Budget Process • Board Approval of First Interim Report 	December 10 December 10 December 17
January, 2010 <ul style="list-style-type: none"> • Analyze Governor’s Budget Proposal and Present to Board for Discussion • Budget Survey to Parents/Community/Staff • Prioritize Recommended Budget Reductions 	January 21 TBD January 21
February, 2010 <ul style="list-style-type: none"> • Board Approval on Mid-Year Reductions if Needed • Task Force/Committee Updates Provided to Board (Title I, ELL, Special Ed. etc.) • Potential Budget Reductions to Board for Conference • Draft Strategic Plan to Prioritize Resource Allocations • Public Information Meetings As Needed 	February 4 February 18 February 18 February 18 TBD
March, 2010 <ul style="list-style-type: none"> • Board Action on Recommended Budget Reductions • Certificated Lay Off Notices to Meet March 15 Deadline • Board Approval of Second Interim Report • Public Information Meetings as Needed 	March 4 March 4 March 18 TBD
April, 2010 <ul style="list-style-type: none"> • Board Action on Final Budget Reductions • Classified Lay Off Notices • Public Information Meetings as Needed 	April 15 April 15 TBD
May, 2010 <ul style="list-style-type: none"> • Governor’s “May Revise” Report • Board Discussion of the Projected “May Revise” and Approval of the Final 2010-11 Budget Balancing Recommendations if Needed • Finalize 2010-11 District Budget if Additional Action Needed 	Early May May 6 May 20
June, 2010 <ul style="list-style-type: none"> • Public Hearing and Adoption of 2010-11 Proposed Budget 	June 17

Budget Calendar



General Fund - 01

Special Revenue Funds

- Charter Fund - 09
- Adult Education Fund - 11
- Child Development Fund - 12
- Cafeteria (Campus Catering) Fund - 13

Deferred Maintenance Fund - 14

Local Building Fund - 21

- Redevelopment Projects
- Certificates of Participation (COP)
- General Obligation Bonds

Capital Facilities Funds

- Developer Fees Fund - 25
- Capital Project Fund - 49
- Debt Service Fund - 52

Bond Interest and Redemption Fund - 51

Internal Service Fund - 67

- Self Insurance
- Workers' Compensation
- Dental/Vision

Retiree Benefits Fund - 71



District Organization

**Funds Operated by
the District**





Budget Development Process

Preparing the budget is an ongoing process that formally begins in January of each year for the following July. Dependent on state financial information and projections, for the past nine years, the district has been reducing expenditures or generating revenues. The decisions on these actions have been accomplished through a variety of methods. A District-Wide Budget Advisory Committee was in place for many years, multiple community/parent/student forums were held, a Board Budget Sub-Committee was utilized as well as Board and community feedback at Board meetings. In addition, an extensive survey was done in 2010. District partners, bargaining units and outside agencies provided input and guidance as the district struggled with more than \$177 million in reductions over this nine year period.

School site allocations are based on negotiated contract language and student-driven formulas. In addition to General Fund allocations, categorical funds are provided based on formula or the particular requirements of the grant.

Departmental budgets have been reduced significantly over the past nine years and minimal budgets remain. Student and site support remain a priority of departments with their limited means.

Once the Board has approved the Adopted Budget, a site or department can reallocate their dollars as needs arise. All sites and departments have continuous on-line access to their budgets. This allows them to ascertain, at any point in time, where they stand financially. Further, after training is provided, all sites and departments have the ability to make budget transfers directly into the computer system as necessary.

Budget management is accomplished in part through the district's fully integrated financial software system. Orders for both in-house warehouse items and outside vendor items are entered at the site or department and must include a valid account number to which the items will be charged. The software verifies the validity of the account number, and whether sufficient dollars are available to cover the items being purchased. The system advises the user immediately if the order will or will not be forwarded for approval. In addition, the user can track the status of the requisition or respond to any questions from staff that approve the purchase.

The district's on-line system access with immediate posting has several benefits, specifically, appropriate site-based decisions as to how and when dollars are spent and immediate financial information so timely and well-informed decisions are made.

Budget Development Process



The district accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the district conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and by the American Institute of Certified Public Accountants. The district is a fiscally accountable district. This means the district issues its own payroll and vendor warrants. The district remains to be overseen by the Sacramento County Office of Education (SCOE). This means the district must submit its first interim budget, second interim budget, annual budget and actual financial reports to SCOE for their review and approval. SCOE requires the district to audit each of its warrant registers. Additionally, on a periodic basis, SCOE will conduct audits of the district's warrants which have been issued. The following is a summary of significant accounting policies:

- A. **Fund Accounting** - The accounts of the district are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The district accounts are organized into governmental, proprietary and fiduciary funds.

Governmental Funds:

Governmental funds are used to account for activities that are governmental in nature. They are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities and repayment of long term debt.

General Fund is the main operating fund of the district. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the district's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund. A district may have only one general fund.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds. Routine purchases of capitalized items are typically reported in the General Fund. A capital projects fund should be used for major capital acquisition or construction activities that would distort trend data if not reported separately. The Building Fund, which accounts for the acquisition of major governmental capital facilities and buildings from bond proceeds is included in this category.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds in this category are Charter Fund, Adult Education Fund, Child Development Fund, Nutrition Services Fund and Deferred Maintenance Fund.

Budget Development Process

Significant
Accounting Policies
and Terms





Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Debt service funds are used when financial resources are being accumulated for principal and interest payments maturing in future years or when required by law. The Bond Interest and Redemption Fund is SCUSD's Debt Service Fund.

Proprietary Funds:

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the district. Proprietary funds are generally intended to be self-supporting.

Internal service funds are used to account for goods or services provided on a cost reimbursement basis to other funds or departments within the LEA and, occasionally, to other agencies. The goal of an internal service fund is to measure and recover the full cost of providing goods or services through user fees or charges, normally on a break-even basis. SCUSD has established the Dental/Vision and Worker's Compensation Fund as internal service funds.

Fiduciary Funds:

Fiduciary funds are used to account for assets held by the district as trustee. The district maintains the Warrant/Pass-Through Fund which is used to account for district payroll transactions. In addition, the Retiree Benefit Fund is used to account for contributions to post-employment benefits.

- B. **Basis of Accounting** - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide revenues and expenditures are recorded using the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Accrual:

Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual:

Revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

C. **Budgets and Budgetary Accounting** - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the district’s Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. These budgets are revised by the district’s Governing Board during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The district employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

D. **Encumbrances** - Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts and other commitments when they are initiated. Encumbrances are liquidated when the commitments are paid.

E. **Inventories** - Warehouse inventories consist of general and cafeteria products and are maintained through the district’s on-line system. The inventory is replenished by evaluating the past usage and expended through a warehouse account. The school sites and departments are charged upon requisitioning their orders and return the revenues back to the warehouse.

F. **Prepaid Expenses** - The district has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The district chooses to report expenditures in the benefiting period.

G. **Capital Assets** - Assets purchased or acquired with an original cost of \$5,000 or more are reported as capital assets.

H. **Fund Balance Reserves and Designations** - Reservations of the ending fund balance indicate the portions of fund balance not set up for expenditure or amounts legally segregated for a specific future use. Designations of the ending fund balance indicate tentative plans for financial resource utilization in a future period.

In accordance with the California Standardized Account Code Structure (SACS), the district classifies its revenues and expenditures in the table above.

Revenue

8010-8099	Revenue Limit Sources
8100-8299	Federal Revenue
8300-8599	Other State Revenue
8600-8799	Other Local Revenue
8900-8929	Transfers In
8930-8979	Other Sources

Expenditures

1000-1999	Certificated Salaries
2000-2999	Classified Salaries
3000-3999	Employee Benefits
4000-4999	Books and Supplies
5000-5999	Services and Other Operating Expenditures
6000-6999	Capital Outlay
7100-7399	Other Outgo
7600-7629	Transfers Out
7630-7699	Other Uses

Budget Development Process

Significant Accounting Policies and Terms (continued)





Each school receives an allocation for supplies and materials (i.e., library books, reference books, instructional classroom supplies, instructional media materials/supplies, office supplies, replacement equipment, capital outlay equipment, copier machine maintenance costs and telephones) based upon a student allocation formula projection for 2010-11.

School site staff have latitude on how to expend the available discretionary dollars. The amounts of the allocations for 2010-11 are as follows:

Educational Level	Supply/Material/Telephone Allocations per Enrollment
Elementary (K-6)	\$ 51
Middle (7-8)	\$ 56
High School (9-12)	\$ 86



California Distinguished School
Golden Empire Elementary

Budget Development Process

Supply/Material Allocations

Budget Administration and Management

Budget Development Process

**Budget
Administration and
Management**

During the 2010-11 fiscal year, the Board will utilize the single step budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The district's annual Proposed Budget is approved at the June Board meeting each year. Consistent with California Education Code, the district must revise its 2010-11 budget for all funds within 45 days from the date the State adopts its budget (State Budget Act).

Budget Revisions

Financial reports called Budget Revisions are presented by the Administrative Services staff to the Board periodically throughout the fiscal year. These reports provide details of revenue adjustments and a summary of adjustments made to the major object classifications of expenditure accounts. The Budget Revisions also provide expenditures and encumbrances to date by major object classification. This report is another tool used by management to monitor the budget.



Cesar Chavez Elementary
Math Night





Financial Section

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Abraham Lincoln Elementary
students visit a local farm









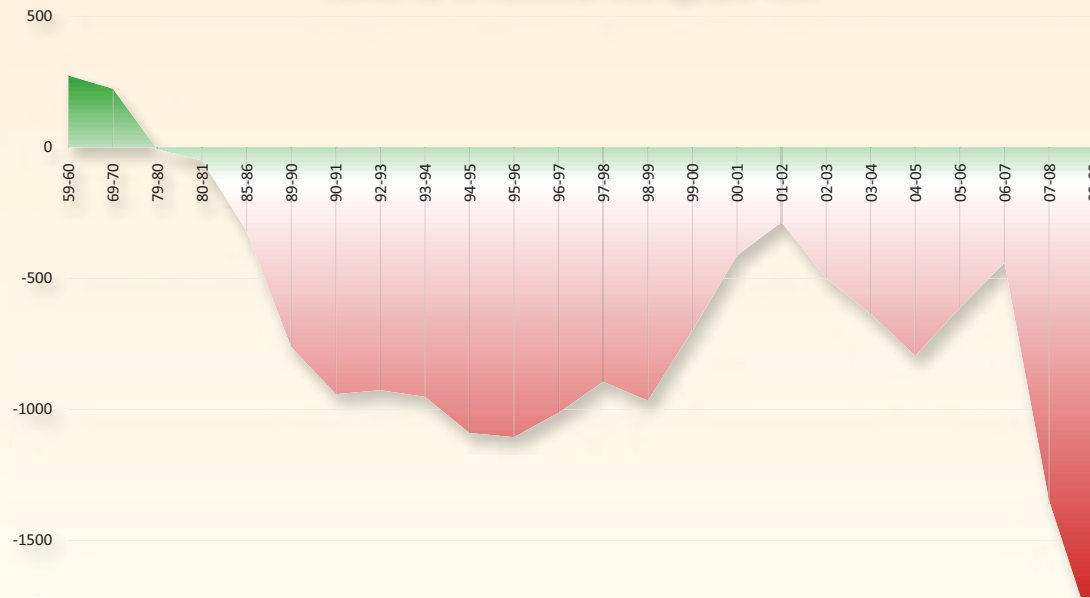
Summary of Financial Data

The 2004-05 fiscal year was the first year since the passage of Proposition 98 by the voters in 1988 where the initiative’s dollar guarantee was suspended/rebased. The State Budget Act allocated \$2 billion less than the Proposition 98 minimum (“The Deal”). If “The Deal” was kept with education, school districts would not have given up any more than the \$2 billion. Based upon the adopted State budget, “The Deal,” was not being kept and school districts had to recognize an additional \$1.8 billion less in Proposition 98 funding in 2004-05 and an additional \$1.3 billion less in Proposition 98 funding in 2005-06.

On May 10, 2006 a settlement over the prior year funding of the Proposition 98 guarantee provided for added Proposition 98 funding that was due for the 2004-05 and 2005-06 fiscal years. The State budget included \$2 billion, plus budget language that calls for an additional \$3 billion to be paid in annual installments through 2013-14. Installments began with \$300 million in 2008-09 and increase to \$450 million per year until the debt is paid.

Starting in 1987-88 and continuing through the first half of the 1990s, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. The financial picture for California in fiscal year 2008-09 deteriorated rapidly. Unfortunately, it does not look better for 2010-11. As a result, California now ranks near the bottom in per pupil expenditures.

California vs. National Average per ADA



This graph displays what has happened during the past several years relative to California’s financial support for public education.

Summary of Financial Data



Revenue Sources

All Funds Revenue

Funds	2009-10 3rd Interim	2010-11 Adopted Budget	2010-11 Revised
General	\$393,924,419	\$357,101,867	\$364,177,671
Charter	\$9,437,464	\$9,534,176	\$9,534,176
Adult	17,210,996	10,892,262	10,892,262
Child Development	21,652,066	18,794,942	18,794,942
Nutrition Services	19,099,217	18,456,532	18,456,532
Deferred Maintenance	3,427,612	0	0
Building Fund	41,549,204	410,230	410,230
Capital Facilities*	2,935,913	2,774,205	2,774,205
Retiree Benefit	19,050,000	20,370,000	20,370,000
Self Insurance Fund	8,450,000	8,350,000	8,350,000
Total	\$536,736,891	\$446,684,214	\$453,760,018

All Funds Expenditures

Funds	2009-10 3rd Interim	2010-11 Adopted Budget	2010-11 Revised
General	\$414,800,789	\$338,085,057	\$345,160,861
Charter	\$9,961,076	\$9,480,288	\$9,480,288
Adult	17,611,173	10,892,262	10,892,262
Child Development	22,174,073	18,794,942	18,794,942
Nutrition Services	18,599,217	18,420,576	18,420,576
Deferred Maintenance	3,428,842	2,640,030	2,640,030
Building Fund	85,524,786	9,398,440	9,398,440
Capital Facilities*	8,861,607	2,905,000	2,905,000
Retiree Benefit	19,050,000	20,510,000	20,510,000
Self Insurance Fund	8,285,299	9,846,044	9,846,044
Total	\$608,296,862	\$440,972,639	\$448,048,443

*Includes Developer Fees, Capital Project and Debt Service Funds

Summary of Financial Data

**Summary of all
Funds within
District**





Revenue Sources

The district categorizes its general fund revenue into five sources:

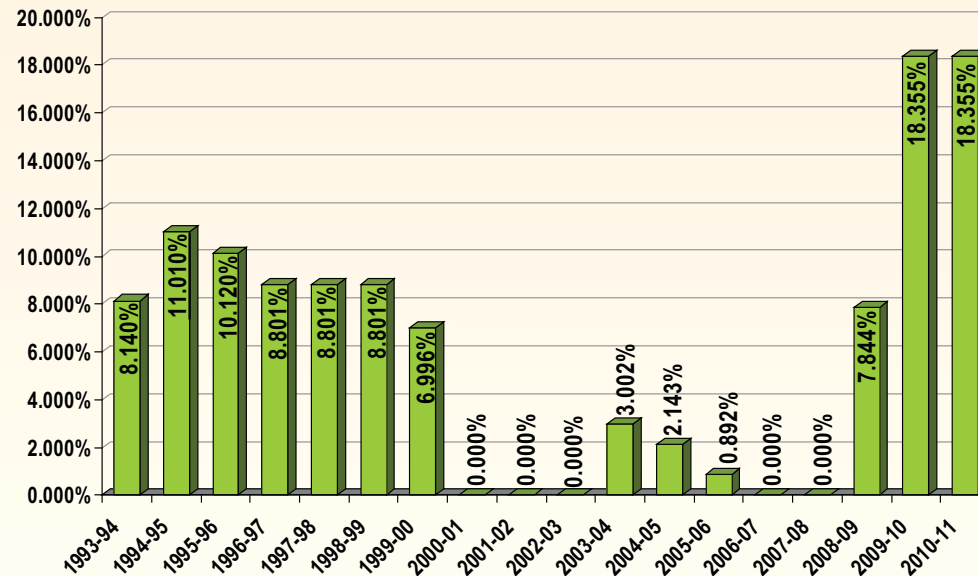
1. Revenue limit (consisting of a mix of State and local revenue):
2. Federal revenue
3. Other state revenue
4. Other local revenue
5. Other sources

Revenue Limit Sources: Since fiscal year 1973-74, California school districts have operated under general purpose revenue limits established by the State Legislature. In general, revenue limits are calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base revenue limit. The basic revenue limit calculations are adjusted annually in accordance with a number of factors designated primarily to provide cost of living increases and to equalize revenue among all California school districts of the same type.

Funding of the district's revenue limit is provided by a combination of local property taxes and state apportionments of basic and equalization aid. Generally, the state apportionments will amount to the difference between the district's revenue limit and its local property tax revenue.

Another calculation in the revenue limit is the deficit factor. While the district is entitled to a certain amount, the state reduces our funding by a deficit factor. This chart shows the fluctuation over an 18 year history:

Revenue Deficit Factor



Assumptions & Effect of State Budget on District Revenues



Revenue Sources

Revenue Sources

Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes, and prescribed how levies on countywide property values are to be shared with local taxing entities within each county. Revenue Limit Sources are projected to be 60% of General Fund revenue for 2010-11.

Federal Revenue Sources: Federal revenue is generated from the Federal Government and is restricted (categorical) in nature, which means it must be expended on special programs. Major sources of federal revenue include Title I (NCLB Act), Title II and Special Education. Federal revenue comprises approximately 18% of General Fund revenue in 2009-10 and 11% in 2010-11. The reduction is partially a result of the end of the American Recovery and Reinvestment Act (ARRA) funding.

Other State Revenue Sources: Other state revenue includes the California State Lottery which was established by a constitutional amendment approved in the November 1984 general election and revised by Proposition 20 in 1999. Lottery revenue must be used for the education of students and cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research. Lottery revenue comprised 1.55% of general fund revenue in 2009-10 and 1.75% in 2010-11. State Special Education master plan funding and state K-3 Class Size Reduction make up the largest portion of other state revenue sources. Total other state revenue sources expected to be received by the district in 2010-11 comprises approximately 28% of the General Fund revenue.

Other Local Revenue Sources: In addition to property taxes, which are recorded as revenue under the Revenue Limit Sources, the district receives additional local revenue from items such as interest earnings, donations, leases and rentals, and other local sources. Other local revenue comprised approximately 2% of General Fund revenues in 2009-10 and is budgeted to equal approximately 1% of General Fund revenue in 2010-11.

Assumptions & Effect of State Budget on District Revenues

Revenue Sources (continued)





Revenue Classifications

For reporting purposes, General Fund Revenue is divided into five (5) major account classifications. Following are summations of the major account classifications and anticipated revenues for 2010-11, as compared to the district's 2009-10 3rd Interim Budget.

Revenue Limit Revenue

Revenue Limit Revenue represents the main source of General Fund revenue by generating approximately 60% of General Fund revenue. This source of revenue includes both unrestricted state aid and local property taxes. Beginning July 1, 2009, both the hourly and apprentice program revenue was moved to the Other State Revenue category.

It is currently anticipated that \$211,967,397 will be received from Revenue Limit Revenue sources in 2010-11.



Tree planting at the Capitol by Bowling Green and Leonardo da Vinci students

Summary of General Fund Financial Data Revenue



Revenue Limit Revenue

Federal Revenue

Federal Revenue, which represents approximately 11% of General Fund revenue, is revenue generated from the Federal Government and is restricted (categorical) in nature, which means that it must be expended on special programs. Major sources of revenue include Title I, Title II and Special Education.

It is currently projected that \$39,291,289 will be received from Federal Revenue sources in 2010-11. This represents a decrease of \$30,805,213 compared to the 2009-10 3rd Interim Budget.

After adoption of the budget, federal revenues of \$1,524,000 were added to the budget for negotiated changes. This reflects a decrease of \$29,281,213 from the 2009-10 3rd Interim Budget.

In fiscal year 2009-10, the district received approximately \$44 million of one-time funds associated with the American Recovery and Reinvestment Act (ARRA) that are not included in the 2010-11 Budget.

Program	2010-11 Adopted Budget
Title I	\$18,692,560
Other No Child Left Behind	7,305,407
Special Education Entitlement	9,636,056
Special Education Discretionary Funds	705,040
Vocational Technology	452,546
Other Federal Revenue	
Medi-Cal	2,000,000
Indian Education	124,788
Corporation for Community Services	22,340
Foster Youth	45,000
ROTC	307,552
Total Federal Revenue	\$39,291,289.00

Summary of General Fund Financial Data Revenue

Federal Revenue

2009-10 3rd Interim Budget	2010-11 Proposed Budget	Increase/ (Decrease)
\$70,096,502	\$39,291,289	\$(30,805,213)





Other State Revenue

Other State Revenue represents approximately 28% of the total General Fund revenue. In 2008-09, some of the Other State Revenue received by the district became unrestricted or flexible otherwise referred to as Tier III. Other large programs include Lottery, Class Size Reduction and Supplemental Hourly Programs.

There are several programs which remain restricted (categorical), including Special Education, Economic Impact Aid (EIA) and Transportation.

As part of the new State Flexibility Program funding for Adult Education and Deferred Maintenance revenue has been moved to the district's General Fund.

It is currently anticipated that approximately \$101,521,333 will be realized from Other State Revenue in 2010-11. This represents a decrease of \$1,234,710 when compared to the 2009-10 3rd Interim Budget.

After adoption of the budget, state revenues were increased by \$3,301,804 for changes in K-3 class size reduction. This reflects an increase of \$2,067,094 from the 2009-10 3rd Interim Budget.

Program	2010-11 Adopted Budget
Tier III Revenue	\$32,587,800.00
Special Education	24,525,797
Class Size Reduction K-3	9,866,219
Economic Impact Aid	8,401,021
Quality Education Investment Act	6,865,376
Lottery	6,261,553
Supplemental Hourly Programs	3,830,736
Special Education Transportation	3,440,275
After School Education and Safety	2,064,612
MAA -Medi-Cal	1,572,246
Home to School Transportation	1,296,516
Other State Revenue	327,164
Early Mental Health Initiative	248,988
Special Education -Workability	233,030
Total Other State Revenue	\$101,521,333.00

2009-10 3rd Interim Budget	2010-11 Proposed Budget	Increase/ (Decrease)
\$102,756,043	\$101,521,333	\$(1,234,710)

Summary of General Fund Financial Data Revenue (continued)

Other State Revenue

Other Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 1% of total General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest investments, donations, leases and rental of facilities.

It is currently anticipated that approximately \$4,321,853 will be realized in 2010-11 from Other Local Income sources. This represents a decrease of \$6,254,172 when compared to the 2009-10 3rd Interim Budget. The 2009-10 3rd Interim Budget included \$1.2 million from a one-time local grant and \$1.9 million transfers in.

After adoption of the budget, local revenues were increased by \$2,250,000 for negotiated changes. This reflects a decrease of \$4,004,172 from the 2009-10 3rd Interim Budget.

SCUSD includes donations in the budget as funds are received. In addition, cash deferrals from the state significantly affect interest earned.

2009-10 3rd Interim Budget	2010-11 Proposed Budget	Increase/ (Decrease)
\$10,576,025	\$4,321,853	\$(6,254,172)

**Summary of General Fund
Financial Data Revenue
(continued)**

Other Local Revenue





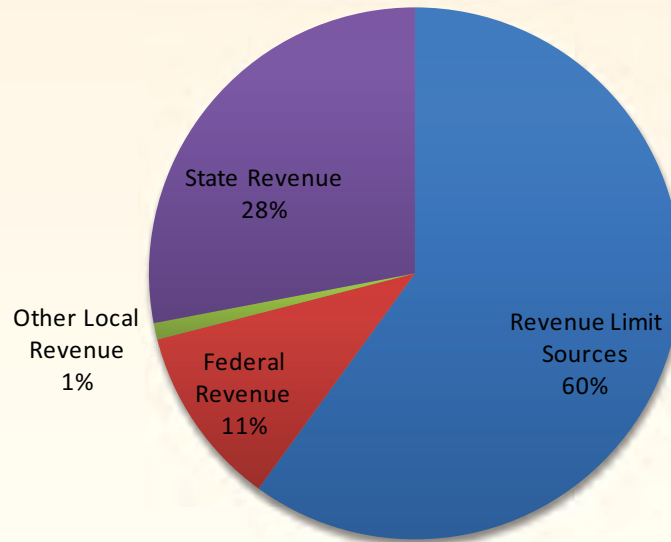
Summary Of Revenue Sources

Following is a summary of General Fund revenue sources for both 2009-10 and 2010-11:

Source	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised Budget
Revenue Limit Sources	\$210,495,849	\$211,967,392	\$211,967,392
Federal Income	70,096,502	39,291,289	40,815,289
State Income	102,756,043	101,521,333	104,823,137
Local Income	10,576,026	4,321,853	6,571,853
Total	\$393,924,420	\$357,101,867	\$364,177,671

Following is a chart of General Fund revenue sources for 2010-11:

General Fund Revenue Percentage



Summary of General Fund
Financial Data Revenue
(continued)

Summary of Revenue Sources

Expenditure Classifications

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for 2010-11 as compared to the 2009-10 3rd Interim Budget expenses.

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, librarians, supervisors, psychologists and other employees who maintain credentials with the State of California. Certificated salaries represent approximately 45% of total expenditures.

It is projected that \$151,414,075 will be expended on certificated salaries in 2010-11. This represents a decrease of \$19,893,853 from 2009-10 3rd Interim Budget.

After adoption of the budget, 120 FTE certificated positions were reinstated; therefore, the projected certificated salaries is \$157,102,491. This reflects a decrease of \$14,205,439 from the 2009-10 3rd Interim Budget. It is important to note that as school site categorical funds are allocated for staffing, the budget for certificated salaries will increase.

Classified Salaries

Classified salaries are comprised of the district's support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, uncredentialed administrative and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 14% of total expenditures.

It is projected that \$45,978,390 will be expended on classified salaries in 2010-11. This represents a decrease of \$9,913,827 from 2009-10 3rd Interim Budget.

Major changes in classified salaries primarily relate to the implementation of three furlough days, and reduction of staffing at the Central Office. As school site categorical funds are allocated for staffing, the budget for classified salaries will increase.

Summary of General Fund Financial Data Expenditures



Certificated Salaries & Classified Salaries





Employee Benefits

Employee benefits include all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement and Social Security) and health and welfare benefits provided to all eligible employees. These expenses represent approximately 27% of total expenditures.

It is currently anticipated that approximately \$91,433,258 will be expended on employee benefits in 2010-11. This represents a decrease of \$8,142,175 from 2009-10 3rd Interim Budget.

After adoption of the budget, certificated positions were reinstated; therefore, projected employee benefits is \$93,375,080. This reflects a decrease of \$6,200,353 from the 2009-10 3rd Interim Budget.

Health benefit costs increased by approximately 10% for the 2010-11 year. Reductions related to decreased staff are reflected in this budget. As school site categorical funds are allocated for staffing, the budget for employee benefits will increase.

Statutory benefits which excludes health and welfare benefits are based upon a formula percentage of the employee's salary.

Statutory Benefits	Certificated	Classified
STRS	8.25%	0.00%
PERS/PERS Reduction	0.00%	13.02%
Unemployment	.72%	.72%
Workers' Compensation	1.88%	1.88%
OASDHI	0.00%	6.20%
Medicare	1.45%	1.45%

Summary of General Fund
Financial Data Expenditures
(continued)

Employee Benefits

Books and Supplies

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance and transportation areas. With the implementation of the State's Standardized Account Code Structure and GASB34, all equipment under \$5,000 per item is now reflected in this category. Books and supply expenses represent approximately 3% of total expenditures.

It is anticipated in the Adopted Budget that approximately \$9,456,545 will be expended on books, supplies and other materials during 2010-11.

In preparing and administering the discretionary budgets, school sites and departments are allowed to transfer dollars between various non-salary/benefit classifications. For example, during the course of the year a school may choose to utilize monies originally allocated to supplies and materials for capital outlay acquisitions. Because of this ability to move budgets between various accounts, it is difficult to compare budgets in these categories between years. Categorical Funds including carryover allocated to the school sites are included in the 2009-10 3rd Interim Budget, but are not included in the 2010-11 Adopted Budget. Carryover is posted after closing the books.



Summary of General Fund
Financial Data Expenditures
(continued)

Books & Supplies





Contract Services and Other Operating Expenditures

Contract Services and Other Operating Expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance and other service contracts such as non-public schools. These expenses represent approximately 10% of total expenditures.

It is anticipated that approximately \$39,004,017 will be expended in this classification in 2010-11. This represents a decrease of \$14,223,554 from 2009-10 3rd Interim Budget.

Again, because of the ability of school sites and departments to transfer money between account classifications, comparison to prior years is difficult.

Summary of General Fund
Financial Data Expenditures
(continued)

**Contract Services &
Other Expenditures**



Abraham Lincoln Elementary
Author Visit

Capital Outlay

Capital Outlay includes the cost of new and replacement equipment over \$5,000 per item as well as improvements for sites and buildings. These expenses represent approximately .07% of total expenditures.

It is currently anticipated in the Adopted Budget that approximately \$236,890 will be expended on Capital Outlay in 2010-11. This represents a decrease of \$458,985 from 2009-10 3rd Interim Budget.

School sites and departments are allowed to transfer dollars between various non-salary/benefit classifications. Often times, supply funds are moved to capital outlay.

**Other Outgo
Other Sources/Uses**

Other Outgo expenses relate to transfers to other funds and debt service payments. These expenses represent approximately .77% of total expenditures.

As a result of the State Flexibility Program, the revenue for Adult Education and Deferred Maintenance is now received in the General Fund. The district will transfer the revenue to the Adult Education Fund. It is projected that in 2010-11, the district will transfer out to other funds \$8,545,136. Transferring in to the General Fund are charter school fees, adult education fees and the one-time transfers from the Worker's Compensation Fund. Transfers total \$5,729,415.

**Summary of General Fund
Financial Data Expenditures
(continued)**

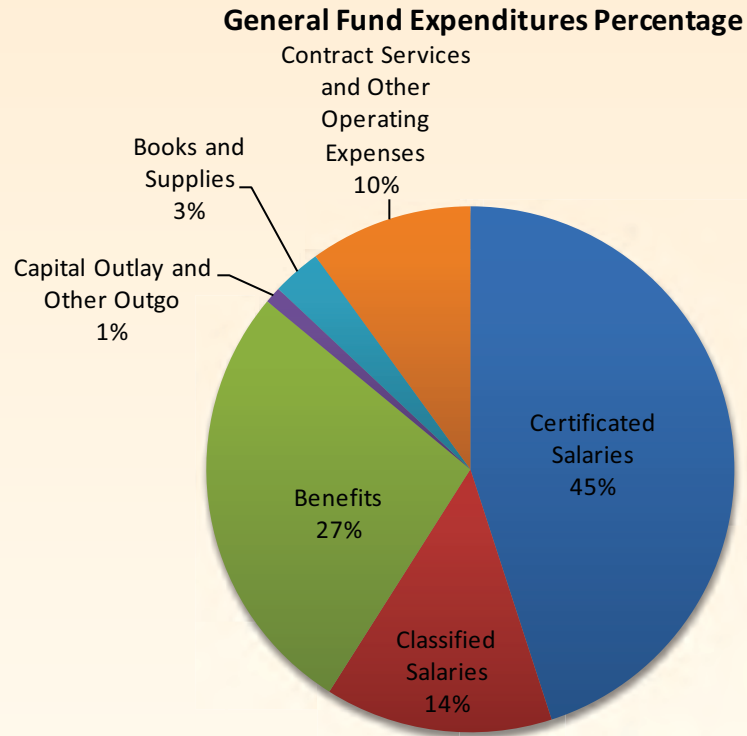
**Capital Outlay &
Other Outgo**





The majority of the district's expenditures are related to salary and benefits. Eighty-six percent (86%) of the total budget is related to personnel expenses.

The chart below reflects General Fund Adopted expenditures for 2010-11.



**Summary of General Fund
Financial Data Expenditures
(continued)**

**Budgeted General
Fund Expenditures
2010-11**

**Revenues and Expenditures Summary Report
General Fund**

	2009-10 3rd Interim	2010-11 Adopted Budget	2010-11 Revised
Revenues			
Revenue Limit	\$210,495,849	\$211,967,392	\$211,967,392
Federal Income	\$70,096,502	\$39,291,289	\$40,815,289
Other State Income	\$102,756,043	\$101,521,333	\$104,823,137
Local Income	\$10,576,026	\$4,321,853	\$6,571,853
Total Revenues	\$393,924,420	\$357,101,867	\$364,177,671
Expenditures			
Certificated Salaries	\$171,307,930	\$151,414,075	\$157,102,491
Classified Salaries	\$55,892,217	\$45,978,390	\$45,978,390
Employee Benefits	\$99,575,433	\$91,433,258	\$93,375,080
Books & Supplies	\$33,590,720	\$9,456,545	\$8,896,865
Services & Other Operating	\$53,227,571	\$39,004,017	\$39,004,017
Capital Outlay	\$695,875	\$236,890	\$242,136
Other Outgo	\$2,756,000	\$2,625,000	\$2,625,000
Indirect	(\$2,244,957)	(\$2,063,118)	(\$2,063,118)
Total Expenditures	\$414,800,789	\$338,085,057	\$345,160,861
Other Financial Sources/Uses			
Interfund Transfer In	\$529,204	\$5,729,415	\$5,729,415
Interfund Transfer Out	(\$15,024,586)	(\$8,545,136)	(\$8,545,136)
Total Other Financing Sources/Uses	(\$14,495,382)	(\$2,815,721)	(\$2,815,721)
SURPLUS/DEFICIT	(\$35,371,751)	\$16,201,089	\$16,201,089
Beginning Fund Balance	\$45,513,730		
Ending Fund Balance	\$10,141,979		

Summary of General Fund
Financial Data Expenditures
(continued)

**Revenues and
Expenditures
Summary**





School Site Budgets

School site budgets are primarily based on negotiated staffing agreements and a student driven formula. Special Education staffing needs are accounted for on a site by site basis. Actual salaries for staff that are known during the budget development process are used with average salary and benefit costs used for vacant positions. Once school starts and teacher staffing is leveled to accommodate any student growth or reduction, school site budgets are adjusted.

School sites receive an allocated amount per student for operating costs. For example, elementary schools receive \$51 per student. They may allocate those funds for supplies and materials, copier rental, library books or site specific needs. Text-books are purchased from a central budget and are not a school site budget responsibility.

Categorical funds are allocated to sites based on formula or the particular requirements of the funding agency. At the time of the Adopted Budget, individual school site budgets for certain categorical programs are set aside in the beginning fund balance. These funds are then posted to the appropriate budget category over the summer. These changes are reported in the Budget Revisions approved by the Board periodically throughout the fiscal year.

Utility costs can vary greatly from site to site depending on the size of the facility and the number of programs that utilize the site. Some utility costs are recovered through lease agreements with agencies that may use district facilities.

Dependent charter schools are included in this section. Their budgets are developed by each individual charter school and are not based on district formulas. They do follow contractual language.



Golden Empire Elementary students

School Site Budgets



Introduction

Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	A. M. WINN		ABRAHAM LINCOLN		BRET HARTE		CAMELLIA	
Regular Education		404		502		488		502
Special Education Day Class		12				16		
TOTAL ENROLLMENT		416		502		504		502
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	14.80	1,073,811	19.00	1,212,233	19.00	1,407,091	19.00	1,442,463
- Special Ed	2.00	162,442	1.00	53,268	1.50	115,773		
- Subs/Temps		22,121		24,946		24,943		24,948
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	107,622	1.00	100,430	1.00	105,876	1.00	110,239
Clerical	1.44	51,058	1.75	58,889	1.75	56,819	1.75	53,642
Instructional Aides - Special Ed	0.88	24,808	0.31	8,449	0.94	21,204		
Other Classified								
- Campus/Noon Duty Monitors	0.63	7,380	0.75	8,856	0.75	8,856	0.75	8,856
- Operations	2.00	71,889	1.75	61,171	2.00	72,729	1.75	61,225
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		648,761		695,511		752,446		685,242
Instructional Mat'l's/Supplies		8,436		15,152		9,704		20,602
Services/Other Operating Expenses		10,280		10,450		16,000		5,000
Utilities		62,453		44,473		75,273		48,713
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,253,334		\$2,296,101		\$2,668,987		\$2,463,203
OTHER RESOURCES								
Title I		116,651		142,089		175,522		123,192
EIA - SCE		47,701		58,103		71,774		50,376
EIA - LEP		38,084		41,090		17,288		44,097
SLIBG								
QEIA								
TOTAL BUDGET & RESOURCES		\$2,455,770		\$2,537,383		\$2,933,571		\$2,680,868

Elementary Schools





Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	CAROLINE WENZEL		CESAR CHAVEZ		CLAYTON B. WIRE		COLLIS P. HUNTINGTON	
Regular Education		450		298		497		234
Special Education Day Class		51		12		1		27
TOTAL ENROLLMENT		501		310		498		261
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	16.80	1,217,292	9.60	542,663	19.00	1,407,052	9.40	588,840
- Special Ed	5.00	340,355	2.00	122,046	1.00	86,028	3.00	133,356
- Subs/Temps		22,303		12,861		24,943		11,418
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	105,876	1.00	107,330	1.00	100,430	1.00	108,784
Clerical	1.75	64,830	1.44	52,014	1.75	53,260	1.44	47,115
Instructional Aides - Special Ed	5.84	134,458	0.94	23,396	0.31	8,400	1.81	41,947
Other Classified								
- Campus/Noon Duty Monitors	0.75	8,856	0.50	5,904	0.75	8,856	0.50	5,904
- Operations	1.75	59,984	1.75	59,280	2.00	71,184	1.75	58,121
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		878,029		451,109		718,303		497,081
Instructional Mat'l's/Supplies		14,151		9,216		20,498		7,111
Services/Other Operating Expenses		11,400		6,594		4,900		6,200
Utilities		63,256		69,686		49,638		66,649
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,923,063		\$1,464,372		\$2,555,765		\$1,574,799
OTHER RESOURCES								
Title I		90,123		110,110		176,612		83,218
EIA - SCE		36,853		45,026		72,220		34,030
EIA - LEP		13,029		39,086		61,134		23,552
SLIBG								
QEIA								
TOTAL BUDGET & RESOURCES		\$3,063,068		\$1,658,594		\$2,865,731		\$1,715,599

Elementary Schools
(continued)

Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	CROCKER/RIVERSIDE		DAVID LUBIN		EARL WARREN		EDWARD KEMBLE	
Regular Education	593		519		469		486	
Special Education Day Class			25		13		14	
TOTAL ENROLLMENT	593		544		482		500	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	23.20	1,623,433	19.00	1,375,924	18.00	1,136,747	20.80	1,153,596
- Special Ed	0.50	22,638	2.50	139,379	1.50	96,473	1.50	71,645
- Subs/Temps		36,988		23,748		23,746		27,105
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	110,239	1.00	105,876	1.00	105,876	1.00	105,876
Clerical	1.75	58,435	1.75	56,162	1.75	60,099	1.75	50,520
Instructional Aides - Special Ed	0.31	6,657	1.75	46,534	0.94	21,863	1.72	41,132
Other Classified								
- Campus/Noon Duty Monitors	0.88	10,332	6.75	19,547	0.75	8,856	0.75	8,856
- Operations	1.75	65,596	1.75	65,406	1.75	59,358	2.00	70,175
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		838,382		828,413		681,175		738,579
Instructional Mat'l's/Supplies		19,532		6,340		15,532		14,700
Services/Other Operating Expenses		2,848		9,600		9,050		10,800
Utilities		49,328		66,520		64,722		66,037
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,846,681		\$2,745,722		\$2,285,770		\$2,361,294
OTHER RESOURCES								
Title I						164,620		171,888
EIA - SCE				34,773		67,316		70,288
EIA - LEP		3,758		12,778		64,642		61,635
SLIBG		15,078		14,076				
QEIA								228,827
TOTAL BUDGET & RESOURCES		\$2,865,517		\$2,807,349		\$2,582,348		\$2,893,932

Elementary Schools
(continued)





Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS

ENROLLMENT	ELDER CREEK	ETHEL I. BAKER	ETHEL PHILLIPS	FR. KEITH B. KENNY
Regular Education	707	717	416	330
Special Education Day Class	8	2	13	
TOTAL ENROLLMENT	715	719	429	330

SCHOOL BUDGET

	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	26.40	1,754,919	26.40	1,725,327	15.80	1,049,254	12.60	751,048
- Special Ed	2.00	137,187	0.50	37,181	2.00	130,879	0.80	47,301
- Subs/Temps		33,843		33,843		21,100		16,467
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.50	155,907	1.50	151,544	1.00	100,430	1.00	107,330
Clerical	2.00	63,739	2.00	62,609	1.75	53,968	1.44	50,602
Instructional Aides - Special Ed	0.31	7,600	0.47	9,577	2.44	64,769	0.31	8,489
Other Classified								
- Campus/Noon Duty Monitors	1.19	16,394	1.00	11,808	0.63	7,380	0.63	7,380
- Operations	2.44	87,451	2.44	80,461	2.00	69,453	2.00	69,540
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		915,859		890,812		778,485		480,338
Instructional Mat'l's/Supplies		16,772		19,169		14,479		9,530
Services/Other Operating Expenses		9,200		17,500		7,400		7,300
Utilities		81,836		57,431		70,170		65,700
Capital Outlay								

SUBTOTAL EXPENDITURES		\$3,282,980		\$3,099,535		\$2,370,040		\$1,623,298
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OTHER RESOURCES

Title I		250,020		243,478		147,177		110,110
EIA - SCE		102,239		99,563		60,183		45,026
EIA - LEP		94,709		84,436		53,367		12,026
SLIBG								
QEIA						290,620		

TOTAL BUDGET & RESOURCES		\$3,729,948		\$3,527,012		\$2,921,387		\$1,790,460
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Elementary Schools
(continued)

Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	FREEPORT		FRUIT RIDGE		GOLDEN EMPIRE		H.W. HARKNESS	
Regular Education		392		393		602		323
Special Education Day Class				1				6
TOTAL ENROLLMENT		392		394		602		329
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	14.80	938,751	15.80	1,054,242	23.20	1,658,898	11.60	756,477
- Special Ed	0.50	28,890	0.50	40,991	1.00	70,861	2.00	116,446
- Subs/Temps		19,112		22,091		29,994		15,264
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	105,876	1.00	105,876	1.00	110,530	1.00	105,876
Clerical	1.44	45,116	1.44	47,552	1.88	66,294	1.44	46,094
Instructional Aides - Special Ed	0.31	5,893	0.31	7,190	0.94	23,236	0.94	21,360
Other Classified								
- Campus/Noon Duty Monitors	0.63	7,380	1.10	12,426	1.03	13,316	0.50	5,904
- Operations	2.00	71,160	2.00	70,401	1.75	59,589	1.75	66,189
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		506,766		553,304		884,292		522,121
Instructional Mat'l's/Supplies		11,742		7,750		10,646		10,779
Services/Other Operating Expenses		8,250		4,774		9,579		6,000
Utilities		65,051		64,088		54,433		50,770
Capital Outlay								
SUBTOTAL EXPENDITURES		\$1,816,260		\$1,992,958		\$2,993,941		\$1,725,553
OTHER RESOURCES								
Title I		134,821		135,185		137,365		102,115
EIA - SCE		55,131		55,280		56,171		41,757
EIA - LEP		33,824		31,068		27,811		25,556
SLIBG								
QEIA		188,157		233,182				
TOTAL BUDGET & RESOURCES		\$2,228,193		\$2,447,673		\$3,215,288		\$1,894,981

Elementary Schools
(continued)





Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	HOLLYWOOD PARK		HUBERT BANCROFT		ISADOR COHEN		JAMES W. MARSHALL	
Regular Education	335		534		403		352	
Special Education Day Class	9		26		16		20	
TOTAL ENROLLMENT	344		560		419		372	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	12.60	832,228	20.00	1,493,586	14.80	971,708	13.80	1,036,392
- Special Ed	1.20	53,932	4.50	280,642	2.00	126,820	4.00	261,234
- Subs/Temps		16,464		26,148		19,897		17,910
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	105,876	1.00	105,876	1.00	105,876	1.00	105,876
Clerical	1.44	52,311	1.75	58,164	1.44	47,820	1.63	50,368
Instructional Aides - Special Ed	1.94	46,330	1.56	45,114	1.06	26,998	3.31	77,957
Other Classified								
- Campus/Noon Duty Monitors	0.63	7,380	0.88	10,332	0.63	7,380	0.63	7,380
- Operations	1.75	63,298	1.75	59,082	1.75	62,925	2.00	73,020
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		592,124		879,666		588,483		712,429
Instructional Mat'l's/Supplies		12,800		21,134		12,981		1,168
Services/Other Operating Expenses		4,744		7,426		8,388		5,570
Utilities		45,291		56,320		52,679		58,810
Capital Outlay								
SUBTOTAL EXPENDITURES		\$1,835,051		\$3,045,763		\$2,034,228		\$2,410,387
OTHER RESOURCES								
Title I		82,492				97,028		89,760
EIA - SCE		33,732		35,070		39,676		36,704
EIA - LEP		13,029		11,525		10,523		33,073
SLIBG				14,498				
QEIA								
TOTAL BUDGET & RESOURCES		\$1,964,304		\$3,106,856		\$2,181,455		\$2,569,924

Elementary Schools
(continued)

Elementary Schools

School Site Budgets
2010-11

Elementary Schools
(continued)

SITE-BASED PROGRAMS								
ENROLLMENT	JEDEDIAH SMITH		JOHN BIDWELL		JOHN CABRILLO		JOHN D. SLOAT	
Regular Education		253		406		431		353
Special Education Day Class		24		12		45		13
TOTAL ENROLLMENT		277		418		476		366
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	9.60	541,647	14.80	989,062	15.80	1,110,785	13.80	1,028,717
- Special Ed	3.50	206,862	2.00	156,506	4.00	227,817	1.50	102,294
- Subs/Temps		12,859		19,897		21,100		17,910
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	105,876	1.00	107,330	1.00	105,876	1.00	110,239
Clerical	1.44	43,694	1.44	48,524	1.75	55,696	1.44	48,137
Instructional Aides - Special Ed	2.44	67,493	0.94	25,961	2.81	67,941	1.06	27,500
Other Classified								
- Campus/Noon Duty Monitors	0.50	5,904	0.63	7,380	0.75	8,856	0.63	7,380
- Operations	2.00	70,332	1.75	62,274	1.75	61,695	1.75	66,189
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		535,599		637,736		778,258		584,246
Instructional Mat'l's/Supplies		7,742		12,418		13,326		12,416
Services/Other Operating Expenses		6,385		8,900		10,950		6,250
Utilities		75,972		51,327		48,251		63,238
Capital Outlay								
SUBTOTAL EXPENDITURES		\$1,682,638		\$2,129,588		\$2,512,824		\$2,076,789
OTHER RESOURCES								
Title I		94,484		119,558		118,105		122,466
EIA - SCE		38,636		48,890		48,295		50,079
EIA - LEP		12,778		34,325		31,820		31,820
SLIBG								
QEIA								203,073
TOTAL BUDGET & RESOURCES		\$1,828,536		\$2,332,361		\$2,711,044		\$2,484,227





Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	JOHN STILL ELEM.		JOSEPH BONNHEIM		MAPLE		MARK HOPKINS	
Regular Education		496		420		275		353
Special Education Day Class		4		8		4		14
TOTAL ENROLLMENT		500		428		279		367
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	19.00	1,226,898	15.80	1,098,776	11.60	799,754	13.80	953,085
- Special Ed	1.00	56,564	2.00	153,904	1.50	80,890	1.50	83,253
- Subs/Temps		24,948		21,097		15,261		17,907
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	104,311	1.00	113,439	1.00	105,876	1.00	109,077
Clerical	1.75	60,180	1.44	48,570	1.44	52,754	1.44	51,706
Instructional Aides - Special Ed	0.31	7,370	0.94	27,695	1.81	51,214	0.94	24,927
Other Classified								
- Campus/Noon Duty Monitors	0.75	8,856	0.63	7,380	0.50	5,904	0.63	7,380
- Operations	2.00	78,153	2.00	70,466	1.75	63,477	1.75	71,967
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		718,653		622,641		517,168		569,131
Instructional Mat'l's/Supplies		16,500		9,761		8,829		8,694
Services/Other Operating Expenses		9,000		12,067		5,400		10,023
Utilities		103,740		66,163		47,773		70,927
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,417,446		\$2,254,232		\$1,756,573		\$1,980,350
OTHER RESOURCES								
Title I		150,447		134,094		91,213		131,914
EIA - SCE		61,521		54,834		37,299		53,942
EIA - LEP		54,119		38,835		36,580		49,860
SLIBG								
QEIA		306,091						
TOTAL BUDGET & RESOURCES		\$2,989,624		\$2,481,995		\$1,921,665		\$2,216,066

Elementary Schools
(continued)

Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	MARK TWAIN		MATSUYAMA		NICHOLAS		O. W. ERLEWINE	
Regular Education	411		680		685		401	
Special Education Day Class	15		6		8		18	
TOTAL ENROLLMENT	426		686		693		419	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	15.80	1,090,460	26.40	1,921,060	26.40	1,716,763	15.80	1,057,036
- Special Ed	2.00	112,341	2.00	149,470	1.00	69,850	3.00	232,756
- Subs/Temps		21,097		33,843		33,840		21,095
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	108,784	1.00	105,765	1.00	110,239	1.00	110,239
Clerical	1.44	46,995	2.00	64,514	2.00	65,754	1.50	54,071
Instructional Aides - Special Ed	0.94	20,558	1.81	48,419	0.31	7,263	3.31	80,793
Other Classified								
- Campus/Noon Duty Monitors	0.88	11,904	1.00	11,808	1.00	11,808	0.63	7,380
- Operations	2.00	69,540	2.00	75,849	2.14	87,367	1.75	63,032
- Subs/Temps		2,273		2,273		2,273		3,908
Employee Benefits		669,542		977,417		875,098		736,424
Instructional Mat'l's/Supplies		9,173		24,836		26,443		7,092
Services/Other Operating Expenses		6,800		10,150		8,900		7,706
Utilities		67,731		91,335		51,650		39,255
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,237,198		\$3,516,739		\$3,067,248		\$2,420,787
OTHER RESOURCES								
Title I		121,375				223,127		74,134
EIA - SCE		49,633		32,989		91,241		30,315
EIA - LEP		34,075		26,308		71,156		8,018
SLIBG				17,925				
QEIA		266,533						
TOTAL BUDGET & RESOURCES		\$2,708,814		\$3,593,961		\$3,452,772		\$2,533,254

Elementary Schools
(continued)





Elementary Schools

**School Site Budgets
2010-11**

SITE-BASED PROGRAMS								
<u>ENROLLMENT</u>	<u>OAK RIDGE</u>		<u>PACIFIC</u>		<u>PARKWAY</u>		<u>PETER BURNETT</u>	
Regular Education	460		577		547		540	
Special Education Day Class	13				27		20	
TOTAL ENROLLMENT	473		577		574		560	
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers								
- Regular Education	18.00	1,102,478	22.20	1,306,070	21.00	1,288,500	20.00	1,496,353
- Special Ed	2.00	99,960	1.00	45,103	3.00	205,125	3.00	196,898
- Subs/Temps		23,743		28,794		27,351		26,151
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	108,784	1.00	105,876	1.00	108,784	1.00	105,876
Clerical	1.75	55,370	1.75	58,489	1.75	57,942	2.00	72,718
Instructional Aides - Special Ed	1.06	23,380	0.31	6,059	2.44	64,604	2.44	57,492
Other Classified								
- Campus/Noon Duty Monitors	1.22	20,179	0.88	10,332	1.19	13,956	0.88	10,332
- Operations	2.00	70,380	2.00	70,102	2.00	81,570	2.00	71,115
- Subs/Temps		4,538		2,273		2,273		2,273
Employee Benefits		701,335		732,559		761,690		861,819
Instructional Mat'l's/Supplies		5,128		11,927		15,074		9,115
Services/Other Operating Expenses		3,995		17,500		10,200		6,625
Utilities		53,115		64,881		66,101		65,401
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,272,385		\$2,459,965		\$2,703,170		\$2,982,168
<u>OTHER RESOURCES</u>								
Title I		163,893		199,870		199,870		197,326
EIA - SCE		67,019		81,731		81,731		80,690
EIA - LEP		52,616		103,478		52,616		66,646
SLIBG								
QEIA				364,920				
TOTAL BUDGET & RESOURCES		\$2,555,913		\$3,209,964		\$3,037,387		\$3,326,830

Elementary Schools
(continued)

Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	PHOEBE HEARST		PONY EXPRESS		SEQUOIA		SUSAN B. ANTHONY	
Regular Education	514		421		504		351	
Special Education Day Class			12		1			
TOTAL ENROLLMENT	514		433		505		351	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	19.40	1,398,425	15.80	1,057,336	19.00	1,367,541	13.80	855,903
- Special Ed			1.50	80,040	1.00	64,323	0.50	28,889
- Subs/Temps		26,632		21,097		25,393		17,910
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.50	150,944	1.00	105,876	1.00	105,876	1.00	110,239
Clerical	1.75	56,901	1.44	47,702	1.99	61,152	1.44	52,763
Instructional Aides - Special Ed			1.81	38,140	0.31	6,732	0.38	14,658
Other Classified								
- Campus/Noon Duty Monitors	0.75	8,877	0.63	7,380	0.75	8,856	0.63	7,380
- Operations	1.75	60,825	1.75	60,252	1.75	64,167	1.75	57,996
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		670,270		638,858		728,755		510,498
Instructional Mat'l's/Supplies		16,189		10,812		12,380		9,201
Services/Other Operating Expenses		10,025		11,271		6,500		8,700
Utilities		48,265		47,672		56,636		53,862
Capital Outlay								
SUBTOTAL EXPENDITURES	\$2,449,626		\$2,128,709		\$2,510,584		\$1,730,272	
OTHER RESOURCES								
Title I								119,195
EIA - SCE				27,937		32,692		48,741
EIA - LEP		3,508		16,035		12,778		53,619
SLIBG		13,681		11,414		13,127		
QEIA								
TOTAL BUDGET & RESOURCES	\$2,466,815		\$2,184,095		\$2,569,181		\$1,951,827	

Elementary Schools
(continued)





Elementary Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	SUTTERVILLE		TAHOE		THEODORE JUDAH		WASHINGTON	
Regular Education		571		370		377		244
Special Education Day Class		7		7		15		
TOTAL ENROLLMENT		578		377		392		244
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	21.20	1,549,200	13.60	1,036,892	14.80	998,991	9.40	676,848
- Special Ed	1.50	104,325	1.60	72,207	1.50	66,965	0.50	39,606
- Subs/Temps		27,594		17,667		20,617		12,615
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	107,330	1.00	108,784	1.00	104,121	1.00	105,876
Clerical	1.75	54,871	1.44	46,632	1.44	43,632	1.44	48,618
Instructional Aides - Special Ed	0.94	27,570	0.94	22,922	2.56	62,411	0.31	6,800
Other Classified								
- Campus/Noon Duty Monitors	0.88	10,332	0.63	7,380	0.63	7,380	0.75	8,622
- Operations	1.75	62,082	2.00	71,241	2.00	71,889	1.75	64,623
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		758,495		601,054		644,065		413,330
Instructional Mat'l's/Supplies		19,678		12,027		6,750		4,350
Services/Other Operating Expenses		9,800		7,200		11,550		5,094
Utilities		52,101		44,708		60,944		83,661
Capital Outlay				10,288				
SUBTOTAL EXPENDITURES		\$2,785,651		\$2,061,275		\$2,101,588		\$1,472,316
OTHER RESOURCES								
Title I				106,113				78,131
EIA - SCE		23,925		43,392		22,290		31,949
EIA - LEP		11,024		22,048		6,514		20,044
SLIBG		15,052				10,175		
QEIA				232,811				
TOTAL BUDGET & RESOURCES		\$2,835,652		\$2,465,639		\$2,140,567		\$1,602,440

Elementary Schools
(continued)

Elementary Schools

SITE-BASED PROGRAMS				
ENROLLMENT	WILLIAM LAND		WOODBINE	
Regular Education	271		424	
Special Education Day Class			14	
TOTAL ENROLLMENT	271		438	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers				
- Regular Education	10.60	690,951	15.80	1,065,707
- Special Ed	0.30	12,267	3.00	195,625
- Subs/Temps		14,061		21,542
Librarians				
Counselors/Guidance				
Principals/Vice Principals	1.00	96,102	1.00	105,876
Clerical	1.44	47,761	1.44	50,578
Instructional Aides - Special Ed	0.31	8,489	2.44	56,366
Other Classified				
- Campus/Noon Duty Monitors	0.50	5,904	1.09	12,816
- Operations	1.75	61,537	1.75	62,679
- Subs/Temps		2,273		2,273
Employee Benefits		422,688		734,471
Instructional Mat'l's/Supplies		8,071		5,874
Services/Other Operating Expenses		5,750		9,964
Utilities		49,356		35,014
Capital Outlay				
SUBTOTAL EXPENDITURES		\$1,425,210		\$2,358,785
OTHER RESOURCES				
Title I		78,131		130,824
EIA - SCE		31,949		53,496
EIA - LEP		29,314		47,855
SLIBG				
QEIA				
TOTAL BUDGET & RESOURCES		\$1,564,604		\$2,590,960

School Site Budgets
2010-11

Elementary Schools
(continued)





Elementary Schools TOTALS

School Site Budgets
2010-11

**Elementary Schools
(continued)**

SITE-BASED PROGRAMS		
<u>ENROLLMENT</u>	<u>TOTALS</u>	
Regular Education		22,281
Special Education Day Class		559
TOTAL ENROLLMENT		22,840
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	848.60	57,629,213
- Special Ed	87.90	5,519,607
- Subs/Temps		1,124,224
Librarians		
Counselors/Guidance		
Principals/Vice Principals	51.50	5,468,722
Clerical	81.56	2,703,204
Instructional Aides - Special Ed	63.53	1,576,118
Other Classified		
- Campus/Noon Duty Monitors	43.82	467,185
- Operations	94.27	3,379,486
- Subs/Temps		117,550
Employee Benefits		34,119,510
Instructional Mat'l's/Supplies		613,730
Services/Other Operating Expenses		425,958
Utilities		3,008,406
Capital Outlay		10,288
SUBTOTAL EXPENDITURES		\$116,163,201
<u>OTHER RESOURCES</u>		
Title I		5,537,846
EIA - SCE		2,474,208
EIA - LEP		1,778,909
SLIBG		125,026
QEIA		2,314,214
TOTAL BUDGET & RESOURCES		\$128,393,404

K-8 Schools

School Site Budgets
2010-11

K-8 Schools

SITE-BASED PROGRAMS

<u>ENROLLMENT</u>	<u>ALICE BIRNEY WALDORF-INSPIRED K-8</u>		<u>CALEB GREENWOOD</u>		<u>GENEVIEVE DIDION</u>		<u>LEONARDO DA VINCI</u>	
Regular Education	428		554		611		614	
Special Education Day Class			32		12		39	
TOTAL ENROLLMENT	428		586		623		653	
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers								
- Regular Education	16.60	1,093,580	21.00	1,598,951	23.00	1,669,469	24.00	1,598,490
- Special Ed	0.50	37,181	4.40	306,461	1.50	97,541	4.50	319,969
- Subs/Temps		22,062		27,354		34,210		34,204
Librarians								
Counselors/Guidance								
Principals/Vice Principals	1.00	105,876	1.00	105,876	1.00	110,239	1.00	105,876
Clerical	1.44	58,456	1.75	58,133	1.75	55,514	2.00	63,066
Instructional Aides - Special Ed	0.31	7,370	2.19	49,329	1.06	28,565	3.44	85,280
Other Classified								
- Campus/Noon Duty Monitors	0.63	7,380	0.88	10,332	0.88	10,332	1.88	37,378
- Operations	1.50	64,401	2.00	73,533	2.00	70,833	3.00	114,708
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		576,481		979,468		914,415		1,109,774
Instructional Mat'l's/Supplies		15,863		21,391		20,678		12,958
Services/Other Operating Expenses		6,300		8,950		11,700		21,000
Utilities		36,468		68,500		61,009		110,774
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,033,691		\$3,310,551		\$3,086,778		\$3,615,750
<u>OTHER RESOURCES</u>								
Title I								
EIA - SCE		22,142		21,844				33,138
EIA - LEP		4,009		8,519		4,510		15,033
SLIBG								
QEIA								
TOTAL BUDGET & RESOURCES		\$2,059,842		\$3,340,914		\$3,091,288		\$3,663,921





K-8 Schools

SITE-BASED PROGRAMS		
<u>ENROLLMENT</u>	MARTIN LUTHER KING	
Regular Education		628
Special Education Day Class		48
TOTAL ENROLLMENT		676
<u>SCHOOL BUDGET</u>	<u>.FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	24.00	1,729,302
- Special Ed	5.00	297,947
- Subs/Temps		37,314
Librarians		
Counselors/Guidance		
Principals/Vice Principals	1.00	105,876
Clerical	2.00	64,948
Instructional Aides - Special Ed	3.44	113,784
Other Classified		
- Campus/Noon Duty Monitors	1.00	11,808
- Operations	2.00	69,540
- Subs/Temps		2,273
Employee Benefits		997,995
Instructional Mat'l's/Supplies		17,141
Services/Other Operating Expenses		16,000
Utilities		76,838
Capital Outlay		
SUBTOTAL EXPENDITURES		\$3,540,766
<u>OTHER RESOURCES</u>		
Title I		
EIA - SCE		48,890
EIA - LEP		21,046
SLIBG		
QEIA		
TOTAL BUDGET & RESOURCES		\$3,610,702

School Site Budgets
2010-11

K-8 Schools
(continued)

**K-8 Schools
TOTALS**

School Site Budgets
2010-11

**K-8 Schools
(continued)**

SITE-BASED PROGRAMS		
<u>ENROLLMENT</u>	<u>TOTALS</u>	
Regular Education		2,835
Special Education Day Class		131
TOTAL ENROLLMENT		2,966
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	108.60	7,689,792
- Special Ed	15.90	1,059,099
- Subs/Temps		155,144
Librarians		
Counselors/Guidance		
Principals/Vice Principals	5.00	533,743
Clerical	8.94	300,117
Instructional Aides - Special Ed	10.44	284,328
Other Classified		
- Campus/Noon Duty Monitors	5.25	77,230
- Operations	10.50	393,015
- Subs/Temps		11,365
Employee Benefits		4,578,133
Instructional Mat'l's/Supplies		88,031
Services/Other Operating Expenses		63,950
Utilities		353,589
Capital Outlay		
SUBTOTAL EXPENDITURES		\$15,587,536
<u>OTHER RESOURCES</u>		
Title I		
EIA - SCE		126,014
EIA - LEP		53,117
SLIBG		
QEIA		
TOTAL BUDGET & RESOURCES		\$15,766,667





Middle Schools

School Site Budgets
2010-11

SITE-BASED PROGRAMS								
ENROLLMENT	ALBERT EINSTEIN		CALIFORNIA		FERN BACON		JOHN STILL MIDDLE	
Regular Education	714		624		652		354	
Special Education Day Class	25		16		27		18	
TOTAL ENROLLMENT	739		640		679		372	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	25.00	1,373,438	22.00	1,432,717	23.00	1,316,972	12.00	758,228
- Special Education	4.00	237,255	2.50	135,105	6.00	380,399	3.00	173,678
- Subs/Temps		44,298		40,843		44,562		28,664
Librarians	0.23	16,299	0.23	20,137	0.23	13,304	0.23	15,909
Counselors/Guidance	0.40	28,821	0.40	23,818	0.40	23,522	0.40	22,879
Principals/Vice Principals	2.00	202,812	2.00	210,146	2.00	207,238	2.00	211,601
Clerical	4.00	149,231	4.00	124,452	4.00	140,330	4.00	122,154
Instructional Aides - Special Ed.	2.88	68,124	1.88	51,712	2.25	71,620	2.44	66,013
Other Classified								
- Campus/Noon Duty Monitors	2.13	51,612	1.50	35,918	1.63	37,601	1.25	30,321
- Operations	3.50	124,319	3.00	112,359	3.50	127,098	2.00	78,345
- Subs/Temps		2,273		2,281		2,273		2,273
Employee Benefits		1,177,209		1,047,038		1,101,968		731,398
Instructional Matl's/Supplies		10,643		16,540		20,474		11,500
Services/Other Operating Expenses		9,899		19,300		14,550		9,332
Utilities		128,608		131,635		123,560		133,924
Capital Outlay								
SUBTOTAL EXPENDITURES		\$3,624,841		\$3,404,001		\$3,625,471		\$2,396,219
OTHER RESOURCES								
Title I		182,063		151,538		213,679		111,564
EIA - SCE		74,449		61,967		87,377		45,621
EIA - LEP		29,816		24,805		79,425		39,086
SLIBG								
QEIA								275,983
TOTAL BUDGET & RESOURCES		\$3,911,169		\$3,642,311		\$4,005,952		\$2,868,473

Middle Schools



Middle Schools

School Site Budgets
2010-11

Middle Schools
(continued)

SITE-BASED PROGRAMS								
ENROLLMENT	KIT CARSON		ROSA PARKS		SAM BRANNAN		SUTTER	
Regular Education	390		438		637		1,254	
Special Education Day Class	29		36		44		44	
TOTAL ENROLLMENT	419		474		681		1,298	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	14.00	817,467	15.00	983,860	22.00	1,405,299	44.00	3,035,277
- Special Education	4.00	256,281	6.00	353,983	5.50	325,920	5.00	341,406
- Subs/Temps		31,069		32,271		40,690		67,148
Librarians	0.23	13,304	0.23	14,291	0.23	19,114	0.23	18,159
Counselors/Guidance	0.40	26,500	0.40	28,461	0.40	17,605	1.00	53,340
Principals/Vice Principals	1.50	141,404	2.00	211,601	2.00	199,612	2.00	190,001
Clerical	4.00	134,424	4.00	141,921	4.00	142,566	5.00	192,968
Instructional Aides - Special Ed.	1.25	46,622	4.00	103,111	4.75	134,198	5.25	140,585
Other Classified								
- Campus/Noon Duty Monitors	1.38	34,127	1.38	34,416	1.63	39,942	2.00	55,039
- Operations	2.00	79,092	2.50	96,138	3.50	128,488	5.50	194,492
- Subs/Temps		2,273		2,273		2,273		2,273
Employee Benefits		785,466		991,884		1,253,790		1,912,332
Instructional Mat'l's/Supplies		10,185		15,544		22,136		41,985
Services/Other Operating Expenses		13,279		11,000		16,000		30,703
Utilities		102,292		133,546		168,159		106,103
Capital Outlay								
SUBTOTAL EXPENDITURES		\$2,493,785		\$3,154,300		\$3,915,792		\$6,381,811
OTHER RESOURCES								
Title I		121,012		185,334		151,901		
EIA - SCE		49,484		75,787		62,115		67,316
EIA - LEP		26,558		47,855		29,816		15,534
SLIBG								
QEIA				431,900				
TOTAL BUDGET & RESOURCES		\$2,690,839		\$3,895,176		\$4,159,624		\$6,464,661





Middle Schools

School Site Budgets
2010-11

Middle Schools
(continued)

SITE-BASED PROGRAMS		
<u>ENROLLMENT</u>	<u>WILL C. WOOD</u>	
Regular Education		735
Special Education Day Class		23
TOTAL ENROLLMENT		758
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	26.00	1,764,599
- Special Education	4.00	251,865
- Subs/Temps		45,500
Librarians	0.23	15,691
Counselors/Guidance	0.40	34,574
Principals/Vice Principals	2.00	207,238
Clerical	4.00	139,624
Instructional Aides - Special Ed.	1.88	49,837
Other Classified		
- Campus/Noon Duty Monitors	2.38	55,758
- Operations	3.50	131,955
- Subs/Temps		2,273
Employee Benefits		1,181,763
Instructional Mat'l's/Supplies		13,851
Services/Other Operating Expenses		7,100
Utilities		139,368
Capital Outlay		
SUBTOTAL EXPENDITURES		\$4,040,996
<u>OTHER RESOURCES</u>		
Title I		274,003
EIA - SCE		112,045
EIA - LEP		69,152
SLIBG		
QEIA		
TOTAL BUDGET & RESOURCES		\$4,496,196

Middle Schools

TOTALS

SITE-BASED PROGRAMS		
<u>ENROLLMENT</u>	<u>TOTALS</u>	
Regular Education		5,798
Special Education Day Class		262
TOTAL ENROLLMENT		6,060
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	203.00	12,887,857
- Special Education	40.00	2,455,892
- Subs/Temps		375,045
Librarians	2.07	146,208
Counselors/Guidance	4.20	259,520
Principals/Vice Principals	17.50	1,781,653
Clerical	37.00	1,287,670
Instructional Aides - Special Ed.	26.56	731,822
Other Classified		
- Campus/Noon Duty Monitors	15.25	374,734
- Operations, Other	29.00	1,072,286
- Subs/Temps		20,465
Employee Benefits		10,182,848
Instructional Mat'l's/Supplies		162,858
Services/Other Operating Expenses		131,163
Utilities		1,167,195
Capital Outlay		
SUBTOTAL EXPENDITURES		\$33,037,216
<u>OTHER RESOURCES</u>		
Title I		1,391,094
EIA - SCE		636,161
EIA - LEP		362,047
SLIBG		
QEIA		707,883
TOTAL BUDGET & RESOURCES		\$36,134,401

School Site Budgets
2010-11

Middle Schools
(continued)





High Schools

**School Site Budgets
2010-11**

High Schools

SCHOOL-BASED PROGRAMS								
ENROLLMENT	C. K. MCCLATCHY		ENGINEERING AND SCIENCES		HEALTH PROFESSIONS		HIRAM JOHNSON	
Regular Education		2,029		375		500		1,875
Special Education Day Class		70						124
TOTAL ENROLLMENT		2,099		375		500		1,999
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	67.00	4,391,006	13.00	657,621	17.00	854,691	62.00	4,399,287
- Special Education	11.50	612,915	0.50	39,607	1.00	40,251	14.00	896,258
- Subs/Temps		169,528		33,193		43,857		171,834
Librarians		78,080		17,103				75,257
Counselors/Guidance	1.00	90,705	0.40	18,637	0.40	18,983	1.00	74,794
Principals/Vice Principals	4.00	434,436	1.08	112,332	1.29	131,422	4.00	435,890
Clerical	10.00	399,593	2.75	110,793	2.88	118,657	9.00	366,220
Instructional Aides-Special Ed.	11.88	293,868			1.81	40,996	13.75	350,087
Other Classified								
- Campus/Noon Duty Monitors	4.88	124,983	1.00	25,013	1.00	24,237	4.88	117,648
- Operations	9.00	316,913	2.00	65,844	2.00	70,380	7.00	260,391
- Labor - Gardener	1.00	45,818					1.00	41,556
- Subs/Temps		24,485		7,449		6,314		21,501
Employee Benefits		3,314,780		481,835		637,985		3,427,801
Instructional Mat'l's/Supplies		162,914		22,450		31,900		123,692
Services/Other Operating Expenses		96,600		9,800		21,365		119,222
Utilities		328,848		48,155		64,963		340,795
Capital Outlay								
SUBTOTAL EXPENDITURES		\$10,885,472		\$1,649,832		\$2,106,001		\$11,222,233
OTHER RESOURCES								
Title I				57,781		117,741		502,218
EIA - SCE		137,307		23,628		48,147		205,367
EIA - LEP		85,688		4,009		16,035		157,346
SLIBG								
QEIA								1,917,704
TOTAL BUDGET & RESOURCES		\$11,108,467		\$1,735,250		\$2,287,924		\$14,004,868



High Schools

School Site Budgets
2010-11

High Schools
(continued)

SCHOOL-BASED PROGRAMS								
ENROLLMENT	JOHN F. KENNEDY		LUTHER BURBANK		ROSEMONT		WEST CAMPUS	
Regular Education		2,010		1,899		1,619		850
Special Education Day Class		88		120		66		
TOTAL ENROLLMENT		2,098		2,019		1,685		850
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	67.00	4,560,887	63.00	3,892,060	54.00	3,576,026	28.00	1,741,216
- Special Education	10.00	639,909	15.00	934,690	11.00	680,527		
- Subs/Temps		169,769		164,718		153,894		118,535
Librarians		80,567		83,230	1.00	77,201	0.60	44,643
Counselors/Guidance	1.00	82,689	1.00	83,475	1.00	90,705	0.40	26,941
Principals/Vice Principals	4.00	417,554	4.00	437,344	4.00	437,344	2.00	208,373
Clerical	10.00	423,260	10.00	387,140	9.00	357,879	5.50	212,897
Instructional Aides-Special Ed.	10.63	285,514	13.25	334,168	6.75	178,875		
Other Classified								
- Campus/Noon Duty Monitors	5.88	143,463	4.88	118,700	4.50	108,156	3.75	93,165
- Operations	9.00	318,577	9.00	328,275	7.00	247,899	4.00	147,363
- Labor - Gardener	1.00	40,692	1.00	44,752	1.00	45,543		
- Subs/Temps		24,485		24,485		21,124		14,427
Employee Benefits		3,346,334		3,320,255		2,734,849		1,235,952
Instructional Mat'l's/Supplies		93,304		133,400		142,707		57,300
Services/Other Operating Expenses		115,863		119,234		81,203		85,260
Utilities		411,790		341,410		389,912		152,654
Capital Outlay								
SUBTOTAL EXPENDITURES		\$11,154,657		\$10,747,336		\$9,323,844		\$4,138,726
OTHER RESOURCES								
Title I		399,376		594,522		313,977		
EIA - SCE		163,313		243,111		128,391		52,902
EIA - LEP		76,418		229,254		53,868		4,009
SLIBG								
QEIA				1,912,145				
TOTAL BUDGET & RESOURCES		\$11,793,764		\$13,726,368		\$9,820,080		\$4,195,637





High Schools TOTALS

School Site Budgets
2010-11

High Schools
(continued)

SCHOOL-BASED PROGRAMS		
<u>ENROLLMENT</u>	<u>TOTALS</u>	
Regular Education		11,157
Special Education Day Class		468
TOTAL ENROLLMENT		11,625
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	371.00	24,072,794
- Special Ed	63.00	3,844,157
- Subs/Temps		1,025,328
Librarians	1.60	456,081
Counselors/Guidance	6.20	486,929
Principals/Vice Principals	24.37	2,614,695
Clerical	59.13	2,376,439
Instructional Aides - Special Ed.	58.06	1,483,508
Other Classified		
- Campus/Noon Duty Monitors	30.75	755,365
- Operations, Other	49.00	1,755,642
- Labor - Gardener	5.00	218,361
- Subs/Temps		144,270
Employee Benefits		18,499,791
Instructional Mat'l's/Supplies		767,667
Services/Other Operating Expenses		648,547
Utilities		2,078,527
Capital Outlay		
SUBTOTAL EXPENDITURES		\$61,228,101
<u>OTHER RESOURCES</u>		
Title I		1,985,615
EIA - SCE		1,002,166
EIA - LEP		626,627
SLIBG		
QEIA		3,829,849
TOTAL BUDGET & RESOURCES		\$68,672,358

Alternative Schools

School Site Budgets
2010-11

Alternative Schools

SCHOOL-BASED PROGRAMS								
ENROLLMENT	AMERICAN LEGION		CAPITAL CITY		JOHN MORSE THERAPEUTIC		SUCCESS ACADEMY	
Regular Education	241		840				20	
Special Education Day Class					50			
TOTAL ENROLLMENT	241		840		50		20	
SCHOOL BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Teachers								
- Regular Education	10.00	607,925	18.00	1,152,438			3.00	169,641
- Special Education	1.00	40,251			8.60	472,066		
- Subs/Temps		23,310		54,424				3,608
Counselors/Guidance	0.40	26,716	0.40	26,500				
Coordinator							1.00	98,370
Principals/Vice Principals	1.00	108,784	1.00	105,876	0.50	54,102		
Clerical	3.75	155,400	3.38	124,644	1.00	35,231		
Instructional Aides - Special Ed	0.38	8,600			9.00	202,382		
Other Classified								
- Campus/Noon Duty Monitors	1.63	39,835	1.00	23,220	1.50	39,875	1.00	24,153
- Operations	1.75	65,328	1.00	32,508	1.50	53,305	0.50	17,511
- In-House Suspension							0.75	21,704
- Subs/Temps		7,837		7,094				579
Employee Benefits		492,234		671,728		528,099		184,869
Instructional Mat'l's/Supplies		15,226		36,700		10,250		4,775
Services/Other Operating Expenses		10,448		37,871				1,675
Utilities		101,059		6,052				18,460
Capital Outlay								
SUBTOTAL EXPENDITURES	\$1,702,953		\$2,279,055		\$1,395,310		\$545,345	
OTHER RESOURCES								
Title I		42,881				11,265		12,500
EIA - SCE		17,535		28,234		4,607		
EIA - LEP		13,780		23,802		1,002		
SLIBG								
QEIA								
TOTAL EXPENDITURES & RESOURCES	\$1,777,149		\$2,331,091		\$1,412,184		\$557,845	





Alternative Schools TOTALS

SCHOOL-BASED PROGRAMS		
<u>ENROLLMENT</u>	<u>TOTALS</u>	
Regular Education		1,101
Special Education Day Class		50
TOTAL ENROLLMENT		1,151
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	31.00	1,930,004
- Special Ed	9.60	512,317
- Subs/Temps		81,342
Counselors/Guidance	0.80	53,216
Coordinator	1.00	98,370
Principals/Vice Principals	2.50	268,762
Clerical	8.13	315,275
Instructional Aides - Special Ed	9.38	210,982
Other Classified		
- Campus/Noon Duty Monitors	5.13	127,083
- Operations, Other	4.75	168,652
- In-House Suspension	0.75	21,704
- Subs/Temps		15,510
Employee Benefits		1,876,930
Instructional Mat'l's/Supplies		66,951
Services/Other Operating Expenses		49,994
Utilities		125,571
Capital Outlay		
SUBTOTAL EXPENDITURES		\$5,922,663
<u>OTHER RESOURCES</u>		
Title I		66,646
EIA - SCE		50,376
EIA - LEP		38,584
SLIBG		
QEIA		
TOTAL EXPENDITURES & RESOURCES		\$6,078,269

School Site Budgets
2010-11

Alternative Schools
(continued)

The following supplemental budgets reflect centrally administered programs that support students and school sites.

SUPPLEMENTAL PROGRAMS (SCHOOL-BASED)								
	ROP		ROTC (Additional Funds Provided By Site)		ST. INST. MATERIALS		HOME & HOSPITAL	
	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
SCHOOL BUDGET								
Teachers								
- Regular Education	17.20	847,983	2.69	223,012			2.00	96,307
- Special Education								
- Subs/Temps		18,309						75,458
Librarians								
Counselors/Guidance								
Principals/Vice Principals								
Clerical								
Instructional Aides - Special Ed								
Other Classified								
- Campus/Noon Duty Monitors								
- Subs/Temps								
Employee Benefits		439,457		84,540				61,717
Instructional Mat'l's/Supplies		92,079				1,500,000		7,838
Services/Other Operating Expenses		43,800						949
Capital Outlay		5,000						
TOTAL BUDGET		\$1,446,628		\$307,552		\$1,500,000		\$242,269

Supplemental
Budgets



Supplemental
Programs





SUPPLEMENTAL PROGRAMS (SCHOOL-BASED)

	TITLE II		INSTRUMENTAL MUSIC		INDIAN EDUCATION		ATTRITION/SUBS LONG TERM ABSENCE	
	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
SCHOOL BUDGET								
Teachers								
- Regular Education	25.00	2,167,226	6.00	429,132	0.50	38,207		
- Special Ed								
- Subs/Temps		844,658						1,551,473
Librarians								
Counselors/Guidance								
Principals/Vice Principals								
Clerical					0.25	6,043		
Instructional Aides - Special Ed								
Other Classified								
- Campus/Noon Duty Monitors								
- Subs/Temps								5,896
Employee Benefits		977,173		90,868		22,850		585,975
Instructional Mat'l's/Supplies		226,531		20,000		42,122		
Services/Other Operating Expenses						11,000		
Capital Outlay								
TOTAL BUDGET		\$4,215,588		\$540,000		\$120,222		\$2,143,344

Supplemental Budgets
(continued)

Supplemental
Programs
(continued)

SUPPLEMENTAL PROGRAMS (SCHOOL-BASED)				
	<u>COUNSELORS</u>		<u>GRAND TOTALS</u>	
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers				
- Regular Education			53.39	3,801,867
- Other				
- Subs/Temps				2,489,898
Librarians				
Counselors/Guidance	17.80	955,351	17.80	955,351
Principals/Vice Principals				
Clerical			0.25	6,043
Instructional Aides - Special Ed				
Other Classified				
- Campus/Noon Duty Monitors				
- Subs/Temps				5,896
Employee Benefits		468,649		2,731,229
Instructional Matl's/Supplies				1,888,570
Services/Other Operating Expenses				55,749
Capital Outlay				5,000
TOTAL BUDGET		\$1,424,000		\$11,939,603

Supplemental Budgets
(continued)

Supplemental
Programs
(continued)





Department Budgets

In order to realize savings to balance the 2010-11 budget, the Central Office went through a major reorganization. The departmental budgets in this section reflect those changes and staffing reductions. Refining this new structure will carry on throughout the year as duties and expectations in meeting the Strategic Plan continue.

There are seven major divisions in the current structure: Superintendent, Communications, Academics, Accountability, Human Resources, Administrative Services and Family and Community Engagement. Each division has a Chief Officer that is responsible for the day-to-day operations as well as long term planning.



Parent Benchmark Night, Cesar Chavez Elementary

Division/Department Budgets



Department Budgets reflect staffing and operating costs for non-school site positions and programs. These budgets are displayed based on the new organization chart that took effect in July of 2010. Some of these departmental budgets may be reallocated to different divisions depending on work assignment changes. The next budget book for 2011-12 will reflect the 2010-11 budget for comparison purposes.

Department Budgets

Board of Education



Board of Education

Description of Department

The Board of Education is elected by the community to provide leadership and citizen oversight of the district's 48,000 student schools. Among its many responsibilities, the Board establishes a long-term vision for the district and sets district policies and goals, while the Superintendent carries out the policies and manages the day-to-day operations of the district.

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries		\$66,314		\$66,314
Clerical:				
Regular	1.00	\$71,880		\$71,880
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$22,351		\$22,351
Supplies		\$1,641		\$1,641
Travel/Conferences		\$12,213		\$12,213
Dues/Memberships		\$21,083		\$21,083
Other Contracts, Rents, Leases		\$1,403		\$1,403
Maintenance/Duplicating		\$28,636		\$28,636
Other Contracts *		\$136,935		\$136,935
Postage/Telephone/Cell Phones		\$993		\$993
Capital Outlay				
Total Expenditures		\$363,449	\$0	\$363,449

*Includes Legal Services, CSBA





Office of the Superintendent

**Department Budgets
(continued)**

Description of Department

The Superintendent is the Chief Executive Officer of the district. Responsibilities include providing administrative direction and leadership; implementing Board of Education policies; overseeing operational functions; serving as the official district spokesperson; and keeping abreast of developments in urban public education in California and nationally.

**Office of the
Superintendent**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	1.00	\$108,546		\$108,546
Other Certificated Salaries				
Administrative Salaries, Classified	1.00	\$264,901		\$264,901
Temporary Salaries		\$4,080		\$4,080
Clerical:				
Regular	2.00	\$123,487		\$123,487
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$121,635		\$121,635
Supplies		\$117,761		\$117,761
Travel/Conferences		\$18,392		\$18,392
Dues/Memberships		\$6,160		\$6,160
Other Contracts, Rents, Leases		\$4,787		\$4,787
Maintenance/Duplicating		\$16,960		\$16,960
Other Contracts *		\$278,835		\$278,835
Postage/Telephone/Cell Phones		\$1,919		\$1,919
Capital Outlay				
Total Expenditures		\$1,067,463	\$0	\$1,067,463

* Includes PSAT, Speech and Debate Team, School Innovation and Advocacy

Summary - Board of Education/Office of the Superintendent

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	1.00	\$108,546		\$108,546
Other Certificated Salaries				
Administrative Salaries, Classified	1.00	\$264,901		\$264,901
Temporary Salaries		\$70,394		\$70,394
Clerical:				
Regular	3.00	\$195,367		\$195,367
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$143,986		\$143,986
Supplies		\$119,402		\$119,402
Travel/Conferences		\$30,605		\$30,605
Dues/Memberships		\$27,243		\$27,243
Other Contracts, Rents, Leases		\$6,190		\$6,190
Maintenance/Duplicating		\$45,596		\$45,596
Other Contracts		\$415,770		\$415,770
Postage/Telephone/Cell Phones		\$2,912		\$2,912
Capital Outlay				
Total Expenditures		\$1,430,912	\$0	\$1,430,912

Department Budgets
(continued)

**Board of Education/
Office of the
Superintendent**

**Summary
Board of Education/
Office of the
Superintendent**





Communications Office

Department Budgets
(continued)

Description of Department

The Communications Office is responsible for promoting the good work of students, teachers, principals and staff via several communication tools, including the E-Connection electronic newsletter, press releases, social media and website postings, cable access television and Connect-Ed phone calls. The department also produces promotional materials including posters, videos, brochures and pamphlets, provides support to school websites and provides various internal communication services.

Communications
Office

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$249,688	\$50,086	\$299,774
Temporary Salaries		\$1,362		\$1,362
Clerical:				
Regular	2.00	\$138,001		\$138,001
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$117,896	\$14,135	\$132,031
Supplies		\$996		\$996
Travel/Conferences		\$462		\$462
Dues/Memberships				
Other Contracts, Rents, Leases		\$23		\$23
Maintenance/Duplicating		\$31,396		\$31,396
Other Contracts *		\$170,639		\$170,639
Postage/Telephone/Cell Phones		\$171		\$171
Capital Outlay				
Total Expenditures		\$710,634	\$64,221	\$774,855

* Includes Fees For Media Services

Summary - Communications

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$249,688	\$50,086	\$299,774
Temporary Salaries		\$1,362		\$1,362
Clerical:				
Regular	2.00	\$138,001		\$138,001
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$117,896	\$14,135	\$132,031
Supplies		\$996		\$996
Travel/Conferences		\$462		\$462
Dues/Memberships				
Other Contracts, Rents, Leases		\$23		\$23
Maintenance/Duplicating		\$31,396		\$31,396
Other Contracts		\$170,639		\$170,639
Postage/Telephone/Cell Phones		\$171		\$171
Capital Outlay				
Total Expenditures		\$710,634	\$64,221	\$774,855

Department Budgets
(continued)

Communications
Office
(continued)

Summary
Communications Office





Family and Community Engagement Office

**Department Budgets
(continued)**

Description of Department

The Family and Community Engagement Office promotes and supports parental engagement in schools in accordance with federal Title I requirements. The Family and Community Engagement Resource Center provides learning support to parents, parent advisors, school support staff and others engaged in improving students' performance at school. This includes training and meaningful adult relationships, assistance with homework, and obtaining access to appropriate health, emotional and family well-being resources.

**Family and
Community
Engagement Office
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds *	Total Budget
Administrative Salaries, Certificated Other Certificated Salaries	2.00	\$96,932	\$145,398	\$242,330
Administrative Salaries, Classified Temporary Salaries				
Clerical:				
Regular	2.00	\$51,979	\$22,276	\$74,255
Substitutes/Overtime				
Other Classified	1.25	\$30,077	\$15,508	\$45,585
Benefits - Statutory/Health & Welfare		\$76,399	\$54,326	\$130,725
Supplies		\$5,288		\$5,288
Travel/Conferences		\$2,250		\$2,250
Dues/Memberships				
Other Contracts, Rents, Leases		\$6,300		\$6,300
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones		\$5,400		\$5,400
Capital Outlay				
Total Expenditures		\$274,625	\$237,508	\$512,133

* Includes Title1 Parent Outreach And Assistance

Youth Development

Department Budgets
(continued)

Description of Department

The Youth Development Office provides support to teachers and school site administrators in creating an environment conducive to the achievement of academic, as well as social-emotional, success for all students. Services are based upon the philosophy of building resiliency to assure that students successfully adapt in the face of adversity and develop academic, social and vocational competence.

Family and
Community
Engagement Office
(continued)

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds *	Total Budget
Administrative Salaries, Certificated	1.50	\$45,204	\$120,918	\$166,122
Other Certificated Salaries	2.60	\$22,844	\$148,193	\$171,037
Administrative Salaries, Classified	2.93		\$254,944	\$254,944
Temporary Salaries			\$374,000	\$374,000
Clerical:				
Regular	0.95	\$2,054	\$34,268	\$36,322
Substitutes/Overtime				
Other Classified	1.76		\$35,348	\$35,348
Benefits - Statutory/Health & Welfare		\$20,997	\$255,504	\$276,501
Supplies		\$12,468	\$215,278	\$227,746
Travel/Conferences		\$225	\$12,500	\$12,725
Dues/Memberships				
Other Contracts, Rents, Leases			\$15,850	\$15,850
Maintenance/Duplicating		\$81		\$81
Other Contracts **		\$42,300	\$2,317,044	\$2,359,344
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$146,173	\$3,783,847	\$3,930,020

* Includes Title1 Neglected Allocation

** After School Programs

Youth Development





Integrated Support Services

**Department Budgets
(continued)**

Description of Department

The Integrated Support Services Department operates the "Connect Center," a central youth and family resource center located on the Genesis campus, as well as 19 youth and family resource centers at school sites throughout the district. The purpose of the centers is to provide support to students who are struggling socially, emotionally, behaviorally and/or academically. Integrated Support Services also operates the Homeless Services Program which supports the enrollment, attendance and achievement of homeless students to ensure they receive equal access to educational opportunities. The department also operates Project Thrive and Early Mental Health Initiative (EMHI), mental health programs serving select elementary schools in the district. The department helps to promote the academic success of students by integrating the efforts of schools, families, community partners, businesses and constituents.

**Family and
Community
Engagement Office
(continued)**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds *</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	0.81	\$29,621	\$49,060	\$78,681
Other Certificated Salaries	1.72	\$16,009	\$125,135	\$141,144
Administrative Salaries, Classified	3.37	\$39,027	\$247,298	\$286,325
Temporary Salaries				
Clerical:				
Regular	1.20		\$54,039	\$54,039
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$22,196	\$141,482	\$163,678
Supplies			\$28,184	\$28,184
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		<u>\$106,853</u>	<u>\$645,198</u>	<u>\$752,051</u>

* Includes Title1 Homeless Allocation

**Integrated Support
Services**

Health Services

**Department Budgets
(continued)**

Description of Department

The mission of the Health Services Office is to provide school health programs which assist students, families and the community to reach optimal physical, mental and social health in order to succeed in school and in life.

**Family and
Community
Engagement Office
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	0.50	\$58,419		\$58,419
Other Certificated Salaries	7.00		\$472,116	\$472,116
Administrative Salaries, Classified				
Temporary Salaries		\$15,514		\$15,514
Clerical:				
Regular	4.00	\$110,927		\$110,927
Substitutes/Overtime				
Other Classified	2.00		\$55,796	\$55,796
Benefits - Statutory/Health & Welfare		\$119,162	\$336,612	\$455,774
Supplies		\$21,460		\$21,460
Travel/Conferences		\$7,263		\$7,263
Dues/Memberships				
Other Contracts, Rents, Leases		\$118		\$118
Maintenance/Duplicating		\$7,282		\$7,282
Other Contracts *		\$47,527		\$47,527
Postage/Telephone/Cell Phones		\$7,235		\$7,235
Capital Outlay				
Total Expenditures		\$394,907	\$864,524	\$1,259,431

Health Services

* Includes Ambulance Services





Matriculation and Orientation Center

**Department Budgets
(continued)**

Description of Department

The Matriculation and Orientation Center (MOC) is a centralized district site for registering new students whose primary language is non-English. During the registration process, students are administered the California English Language Development Test (CELDT), which is required in the state of California. Parents receive these test results as well as an orientation about the U.S. school system, in their primary language where possible. Also, parents are given information and referrals for adult classes, pre-school and healthcare services, as needed. Additionally, the MOC staff provides translation services of foreign transcripts and district-to-home written communications, as well as verbal interpretation.

**Family and
Community
Engagement Office
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	1.00		\$74,340	\$74,340
Temporary Salaries				
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare			\$20,544	\$20,544
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$0	\$94,884	\$94,884

**Matriculation and
Orientation Center**

Summary - Office of Family and Community Engagement

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	4.81	\$230,176	\$315,376	\$545,552
Other Certificated Salaries	11.32	\$38,853	\$745,444	\$784,297
Administrative Salaries, Classified	7.30	\$39,027	\$576,582	\$615,609
Temporary Salaries		\$15,514	\$374,000	\$389,514
Clerical:				
Regular	8.15	\$164,960	\$110,583	\$275,543
Substitutes/Overtime				
Other Classified	5.01	\$30,077	\$106,652	\$136,729
Benefits - Statutory/Health & Welfare		\$238,754	\$808,468	\$1,047,222
Supplies		\$39,216	\$243,462	\$282,678
Travel/Conferences		\$9,738	\$12,500	\$22,238
Dues/Memberships				
Other Contracts, Rents, Leases		\$6,418	\$15,850	\$22,268
Maintenance/Duplicating		\$7,363		\$7,363
Other Contracts		\$89,827	\$2,317,044	\$2,406,871
Postage/Telephone/Cell Phones		\$12,635		\$12,635
Capital Outlay				
Total Expenditures		\$922,558	\$5,625,961	\$6,548,519

Department Budgets
(continued)

Family and
Community
Engagement Office
(continued)

Summary
Family and Community
Engagement Office





Academic Office

**Department Budgets
(continued)**

Description of Department

The Academic Office assists the Superintendent with the design, development and implementation of strategic plans for educational change in the areas of learning and teaching, as well as initiatives for the future that will ensure our students are career and college ready when they exit our system. The department also coordinates the improvement of customer service throughout the organization. The Academic Office provides support to staff in initiatives aimed at catapulting student performance. The department facilitates interaction among schools and central administrative departments. The department also works on community interaction and partnerships with schools to achieve a focused and equitable environment for student learning. The Academic Office oversees the Child Development Department that is not reflected in the Departmental Budget. Child Development is included in Other Funds.

Academic Office

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	2.30	\$29,713	\$223,098	\$252,811
Other Certificated Salaries	3.06		\$149,678	\$149,678
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	0.30	\$14,656	\$7,328	\$21,984
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$9,009	\$117,915	\$126,924
Supplies		\$119,367		\$119,367
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts		\$33,750		\$33,750
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$206,495	\$498,019	\$704,514

GATE/Enrollment/Permits/School Choice

**Department Budgets
(continued)**

Description of Department

“Putting Children First” is the mantra of the office staff in the GATE, Summer School, Open Enrollment and School Choice departments. Concise communication and timely responses with parents, school sites and district departments to meet student and family needs is our first priority. Accurate program placement to ensure students receive a relevant, rigorous and well-rounded education is our goal. Providing parents with meaningful opportunities that will empower them to participate in their children’s education is paramount. We adhere to the district’s Strategic Plan Pillar III “no-excuses” culture that is focused on results and continuous improvement.

**Academic Office
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	1.00	\$109,938		\$109,938
Other Certificated Salaries	0.60	\$42,256		\$42,256
Administrative Salaries, Classified				
Temporary Salaries		\$914,000		\$914,000
Clerical:				
Regular	3.50	\$93,179	\$3,877	\$97,056
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$220,245	\$2,878	\$223,123
Supplies		\$139,751		\$139,751
Travel/Conferences		\$11,000		\$11,000
Dues/Memberships		\$100		\$100
Other Contracts, Rents, Leases		\$10,000		\$10,000
Maintenance/Duplicating		\$10,000		\$10,000
Other Contracts		\$5,000		\$5,000
Postage/Telephone/Cell Phones		\$7,957		\$7,957
Capital Outlay				
Total Expenditures		\$1,563,426	\$6,755	\$1,570,181

**GATE/Enrollment/
Permits/School Choice**





Curriculum and Instruction

Department Budgets
(continued)

Description of Department

The primary focus of this department is to support teaching and learning. Support is provided in a variety of forms which may include quality professional development, evaluation of programs/services and adoption of state adopted instructional materials.

Academic Office
(continued)

Curriculum and
Instruction

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	2.00	\$93,532	\$144,206	\$237,738
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	1.00	\$30,708	\$10,236	\$40,944
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$36,312	\$30,628	\$66,940
Supplies *			\$747,348	\$747,348
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts *			\$1,198,057	\$1,198,057
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$160,552	\$2,130,475	\$2,291,027

* Includes Title 1 (NCLB) Professional Development

Multilingual Literacy

Department Budgets
(continued)

Description of Department

The Multilingual Literacy Department provides leadership, guidance and technical assistance to school and department staffs to ensure that all limited-English proficient (LEP) students, referred to as English Learners in Sacramento City Unified School District, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic standards as all other students.

Academic Office
(continued)

Multilingual Literacy

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	1.00	\$3,122	\$38,496	\$41,618
Substitutes/Overtime				
Other Classified	11.75	\$42,444	\$423,671	\$466,115
Benefits - Statutory/Health & Welfare		\$35,970	\$306,113	\$342,083
Supplies		\$2,025	\$402,945	\$404,970
Travel/Conferences			\$12,100	\$12,100
Dues/Memberships				
Other Contracts, Rents, Leases			\$6,000	\$6,000
Maintenance/Duplicating			\$20,000	\$20,000
Other Contracts			\$50,000	\$50,000
Postage/Telephone/Cell Phones			\$12,300	\$12,300
Capital Outlay				
Total Expenditures		\$83,561	\$1,271,625	\$1,355,186





Library and Media Services

Department Budgets
(continued)

Description of Department

Coordinates central ordering, cataloging, receiving and shipping of all K-12 textbooks and consumables as well as all K-6 and K-8 library materials. Coordinates the Williams Review process for all Decile 1-3 sites and works to ensure that all students are assigned textbooks in the core subjects by the eighth week of school. Administers and trains all users in the library and textbook automation systems, Athena and Destiny. Coordinates the Reading is Fundamental (RIF) Program, a federally funded program that provides books for students to keep. Consults and assists sites with school library issues including facilities, staffing, programs and management of school library collections.

Academic Office
(continued)

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	1.00	\$99,566		\$99,566
Other Certificated Salaries	3.60	\$302,249		\$302,249
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	2.00	\$81,934		\$81,934
Substitutes/Overtime				
Other Classified	2.00	\$74,424		\$74,424
Benefits - Statutory/Health & Welfare		\$130,855		\$130,855
Supplies		\$743	\$43,903	\$44,646
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$689,771	\$43,903	\$733,674

Library and Media
Services

Special Education

**Department Budgets
(continued)**

Description of Department

Special Education provides individualized instruction to qualified special needs children, birth through 21 years of age. Children, who meet eligibility criteria, receive Special Education instruction and related services designed to meet their specific education needs. Special Education services are provided only after all resources of the general education program have been considered and utilized.

**Academic Office
(continued)**

Special Education

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	3.20		\$368,713	\$368,713
Other Certificated Salaries	129.30		\$8,783,473	\$8,783,473
Administrative Salaries, Classified				
Temporary Salaries			\$1,124,500	\$1,124,500
Clerical:				
Regular	20.63	\$74,169	\$443,277	\$517,446
Substitutes/Overtime				
Other Classified	86.67		\$1,583,676	\$1,583,676
Benefits - Statutory/Health & Welfare		\$51,325	\$7,147,773	\$7,199,098
Supplies		\$7,568	\$322,573	\$330,141
Travel/Conferences		\$12,150	\$54,000	\$66,150
Dues/Memberships			\$2,100	\$2,100
Other Contracts, Rents, Leases		\$465	\$49,635	\$50,100
Maintenance/Duplicating			\$41,400	\$41,400
Other Contracts *			\$11,763,700	\$11,763,700
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$145,677	\$31,684,820	\$31,830,497

* Includes Non-Public School Contracts





Linked Learning

**Department Budgets
(continued)**

Description of Department

Linked Learning connects strong academics with real-world experience in a wide range of fields, such as engineering, arts and media, and biomedical and health sciences—helping students gain an advantage in high school, college and careers. Pathways that link learning with student interests and job preparation lead to higher graduation rates, increased college enrollments and higher learning potential. Used in schools throughout California, this integrated approach helps students build a strong foundation for success in college and careers—and life. Pathways prepare high school students for careers and a full range of post-secondary options, including two- and four-year colleges and universities, apprenticeships, the military and formal employment training.

**Academic Office
(continued)**

Linked Learning

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	2.00		\$205,442	\$205,442
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries			\$60,739	\$60,739
Clerical:				
Regular	1.00		\$38,532	\$38,532
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare			\$69,430	\$69,430
Supplies			\$210,915	\$210,915
Travel/Conferences			\$62,000	\$62,000
Dues/Memberships				
Other Contracts, Rents, Leases			\$15,000	\$15,000
Maintenance/Duplicating			\$15,000	\$15,000
Other Contracts *			\$80,000	\$80,000
Postage/Telephone/Cell Phones			\$1,000	\$1,000
Capital Outlay				
Total Expenditures		\$0	\$758,058	\$758,058

* Includes Grant Writing Services

Career Technical Preparation

**Department Budgets
(continued)**

Description of Department

The Career Technical Preparation Department (CTP) prepares students for careers and college. CTP hires teachers with professional industry experience to teach high school career and technical education classes. Many of these classes allow students to earn both high school and college credits. Over 3,000 students are enrolled in career technical courses at nine SCUSD high schools. CTP develops partnerships and leverages resources in order to engage thousands of middle and high school students in a variety of career and technical focused enrichment activities such as: classroom industry speakers and project mentors, paid summer internships, standards-aligned career exploration activities and career and technical clubs like FIRST Robotics.

**Academic Office
(continued)**

**Career Technical
Preparation**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	1.00	\$99,566		\$99,566
Other Certificated Salaries	0.60		\$41,430	\$41,430
Administrative Salaries, Classified				
Temporary Salaries			\$27,000	\$27,000
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified	1.00		\$65,304	\$65,304
Benefits - Statutory/Health & Welfare		\$17,233	\$42,542	\$59,775
Supplies			\$206,629	\$206,629
Travel/Conferences			\$10,500	\$10,500
Dues/Memberships				
Other Contracts, Rents, Leases			\$10,000	\$10,000
Maintenance/Duplicating			\$4,500	\$4,500
Other Contracts			\$6,500	\$6,500
Postage/Telephone/Cell Phones			\$600	\$600
Capital Outlay			\$35,000	\$35,000
Total Expenditures		\$116,799	\$450,005	\$566,804





State and Federal Programs

**Department Budgets
(continued)**

Description of Department

The State and Federal Programs Department ensures that we are in compliance with legally mandated services for students. The department coordinates training, implementation, support and monitoring for a variety of programs, including Title I Program Improvement Activities: Public School Choice and Supplemental Educational Services as well as other provisions for the Elementary and Secondary Education Act (also known as the No Child Left Behind Act of 2001).

**Academic Office
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	1.00		\$109,938	\$109,938
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	1.00		\$39,633	\$39,633
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare			\$36,390	\$36,390
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases *			\$186,926	\$186,926
Maintenance/Duplicating				
Other Contracts *			\$3,514,201	\$3,514,201
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$0	\$3,887,088	\$3,887,088

**State and Federal
Programs**

*Includes Supplemental Education Services, Program Improvement Choice

Technology Services

**Department Budgets
(continued)**

Description of Department

The vision of the Technology Services Department is to be the leading provider of state of the art technologies and services in support of excellence in learning for Sacramento City Unified School District. Our mission is to provide quality service, technology support and application development for district-wide applications to staff, students and community members.

**Academic Office
(continued)**

Technology Services

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	4.00	\$366,850		\$366,850
Temporary Salaries				
Clerical:				
Regular	21.50	\$1,078,220	\$96,519	\$1,174,739
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$667,084	\$51,301	\$718,385
Supplies		\$145,720		\$145,720
Travel/Conferences		\$5,789		\$5,789
Dues/Memberships				
Other Contracts, Rents, Leases *		\$514,534		\$514,534
Maintenance/Duplicating**		(\$323,794)		(\$323,794)
Other Contracts *		\$774,933		\$774,933
Postage/Telephone/Cell Phones		\$117,543		\$117,543
Capital Outlay		\$44,494		\$44,494
Total Expenditures		\$3,391,373	\$147,820	\$3,539,193

* Includes Software License Fees, Comcast Cable, Web Services, Hardware and Software Support





Summary - Academic Office

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	13.50	\$432,315	\$1,051,397	\$1,483,712
Other Certificated Salaries	137.16	\$344,505	\$8,974,581	\$9,319,086
Administrative Salaries, Classified	4.00	\$366,850		\$366,850
Temporary Salaries		\$914,000	\$1,212,239	\$2,126,239
Clerical:				
Regular	51.93	\$1,375,988	\$677,898	\$2,053,886
Substitutes/Overtime				
Other Classified	101.42	\$116,868	\$2,072,651	\$2,189,519
Benefits - Statutory/Health & Welfare		\$1,168,033	\$7,804,970	\$8,973,003
Supplies		\$415,174	\$1,934,313	\$2,349,487
Travel/Conferences		\$28,939	\$138,600	\$167,539
Dues/Memberships		\$100	\$2,100	\$2,200
Other Contracts, Rents, Leases		\$524,999	\$267,561	\$792,560
Maintenance/Duplicating		(\$313,794)	\$80,900	(\$232,894)
Other Contracts		\$813,683	\$16,612,458	\$17,426,141
Postage/Telephone/Cell Phones		\$125,500	\$13,900	\$139,400
Capital Outlay		\$44,494	\$35,000	\$79,494
Total Expenditures		\$6,357,654	\$40,878,568	\$47,236,222

Department Budgets
(continued)

Academic Office
(continued)

Summary
Academic Office

Accountability Office

**Department Budgets
(continued)**

Description of Department

The Accountability Office assists the Superintendent with the design, development and implementation of strategic plans for educational initiatives. This office oversees the implementation of federal, state and district requirements related to student achievement, educational planning and accountability, internal/external research and program evaluation. The office coordinates data analysis training and implementation and integrates the use of technology across the district in order to facilitate student and employee achievement. The Accountability office coordinates and manages the development and implementation of district-wide academic reform initiatives, policies, procedures and reporting. This office directs the performance management system and designs and implements accountability systems for the strategic plan and all projects that are developed from the plan. The office oversees Priority Schools and leads and guides the Area Assistant Superintendents, the Behavior and Student Hearing Office and Adult Education, which is not reflected in the Departmental Budget. Adult Education is included in Other Funds.

**Accountability
Office**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	2.00	\$168,001	\$90,463	\$258,464
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	1.73	\$79,531	\$13,753	\$93,284
Substitutes/Overtime				
Other Classified	1.00		\$46,791	\$46,791
Benefits - Statutory/Health & Welfare		\$63,789	\$54,643	\$118,432
Supplies		\$197,337	\$110,825	\$308,162
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts *		\$33,750	\$330,000	\$363,750
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$542,408	\$646,475	\$1,188,883

*Includes MESA, Summer Programs





Assessment, Research and Evaluation

**Department Budgets
(continued)**

Description of Department

Assessment, Research and Evaluation provides leadership and support to help administrators, teachers and parents understand students' needs in order to improve the academic achievement of all students. The department plans, organizes, coordinates, implements and directs the assessment, research and evaluation services of the district. The department provides data to facilitate informed decision-making regarding the improvement of instructional and categorical programs as well as other services provided to students.

**Accountability
Office
(continued)**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries	1.00	\$74,056	\$24,686	\$98,742
Administrative Salaries, Classified	3.85	\$291,276	\$106,076	\$397,352
Temporary Salaries				
Clerical:				
Regular	5.00	\$182,367	\$100,162	\$282,529
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$179,622	\$85,886	\$265,508
Supplies		\$5,076		\$5,076
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases		\$5,076		\$5,076
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$737,473	\$316,810	\$1,054,283

**Assessment, Research
and Evaluation**

Area Assistant Superintendents

**Department Budgets
(continued)**

Description of Department

The primary roles of the Area Assistant Superintendents are to provide leadership, direction, support and accountability to principals and to the instructional and operational functions of K-12 schools within an assigned area of the school district. Duties also include but are not limited to working cooperatively with administrators, school site staff, parents, community members and other persons to resolve problems in schools and program sites that site administrators have not been able to resolve. Area Assistant Superintendents will regularly visit schools and other appropriate program sites to observe programs in operation, observe classroom instruction, and assist principals and other administrators to serve more effectively as leaders and empower school sites to make decisions that directly serve their students' needs.

**Accountability
Office
(continued)**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	3.50	\$393,127	\$20,031	\$413,158
Other Certificated Salaries	0.40		\$28,171	\$28,171
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	0.85	\$58,541	\$3,658	\$62,199
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$82,845	\$18,040	\$100,885
Supplies			\$350,117	\$350,117
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		<u>\$534,513</u>	<u>\$420,017</u>	<u>\$954,530</u>

**Area Assistant
Superintendents**





Safe Schools

Department Budgets
(continued)

Description of Department

The Safe Schools Office works collaboratively with students, staff, parents and the community to ensure effective strategies are in place to provide a safe school environment. The office provides support to schools in development and implementation of their Comprehensive Safe School Plan, coordinates the School Resource Officer Program in collaboration with the Sacramento Police Department, coordinates the District's Emergency Management Plan, serves as liaison to first responders and emergency governmental agencies, and supports the site-based Campus Monitor program and gang prevention/intervention programs. In addition, the Safe Schools Office provides training for administrators, staff and the community on crisis mitigation/prevention, preparedness and response, and collaborates with other district offices to develop programs, procedures and methods to prevent crime and violence on our campuses.

Accountability
Office
(continued)

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	1.00	\$84,630	\$14,935	\$99,565
Temporary Salaries		\$31,151		\$31,151
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$24,931	\$4,376	\$29,307
Supplies		\$5,500		\$5,500
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases		\$5,118		\$5,118
Maintenance/Duplicating		\$948		\$948
Other Contracts *		\$1,407,427		\$1,407,427
Postage/Telephone/Cell Phones		\$3,507		\$3,507
Capital Outlay				
Total Expenditures		\$1,563,212	\$19,311	\$1,582,523

* Includes School Resource Officers (SROs)

Safe Schools

Student Services/Alternative Education

**Department Budgets
(continued)**

Description of Department

The Student Services/Alternative Education Department provides a wide variety of services to our families and our schools. Student Services helps families with school placement for their children. Support is offered to both families and school sites with issues regarding attendance. Help with student records is also provided in this department. Behavior Reviews and Expulsion Hearings are a responsibility of this department.

**Accountability
Office
(continued)**

**Student Services/
Alternative Education**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	2.00	\$136,551	\$99,145	\$235,696
Other Certificated Salaries				
Administrative Salaries, Classified	1.00	\$66,476		\$66,476
Temporary Salaries				
Clerical:				
Regular	5.00	\$153,501	\$21,498	\$174,999
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$199,558	\$29,823	\$229,381
Supplies		\$15,405		\$15,405
Travel/Conferences		\$1,751		\$1,751
Dues/Memberships				
Other Contracts, Rents, Leases		\$6,512		\$6,512
Maintenance/Duplicating		\$16,177		\$16,177
Other Contracts		\$13,732		\$13,732
Postage/Telephone/Cell Phones		\$4,210		\$4,210
Capital Outlay				
Total Expenditures		<u>\$613,873</u>	<u>\$150,466</u>	<u>\$764,339</u>





Summary - Accountability Office

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated	7.50	\$697,679	\$209,639	\$907,318
Other Certificated Salaries	1.40	\$74,056	\$52,857	\$126,913
Administrative Salaries, Classified	5.85	\$442,382	\$121,011	\$563,393
Temporary Salaries		\$31,151		\$31,151
Clerical:				
Regular	12.58	\$473,940	\$139,071	\$613,011
Substitutes/Overtime				
Other Classified	1.00		\$46,791	\$46,791
Benefits - Statutory/Health & Welfare		\$550,745	\$192,768	\$743,513
Supplies		\$223,318		\$684,260
Travel/Conferences		\$1,751	\$460,942	\$1,751
Dues/Memberships				
Other Contracts, Rents, Leases		\$16,706		\$16,706
Maintenance/Duplicating		\$17,125		\$17,125
Other Contracts		\$1,454,909	\$330,000	\$1,784,909
Postage/Telephone/Cell Phones		\$7,717		\$7,717
Capital Outlay				
Total Expenditures		\$3,991,479	\$1,553,079	\$5,544,558

**Department Budgets
(continued)**

**Accountability
Office
(continued)**

**Summary
Accountability Office**

Human Resources

**Department Budgets
(continued)**

Description of Department

Human Resource Services is administered by staff members who provide expertise in the areas of organizational business management, recruitment and selection, retention, classification and compensation, staffing, application processing, performance evaluation, credentialing, new employee orientation, investigation, employee discipline, fingerprinting and contract administration. This dedicated team is strongly committed to the recruitment effort and works diligently to attract and retain talented instructional, administrative and non-instructional personnel for our schools and offices. This department is continuously improving the recruitment process to propel Sacramento City Unified School District as an employer of choice.

Human Resources

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	1.00	\$149,914		\$149,914
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$349,494		\$349,494
Temporary Salaries		\$46,384		\$46,384
Clerical:				
Regular	19.00	\$1,071,578		\$1,071,578
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$600,517		\$600,517
Supplies		\$21,280		\$21,280
Travel/Conferences		\$32,600		\$32,600
Dues/Memberships		\$285		\$285
Other Contracts, Rents, Leases		\$10,353		\$10,353
Maintenance/Duplicating		\$1,996		\$1,996
Other Contracts *		\$128,130		\$128,130
Postage/Telephone/Cell Phones		\$2,630		\$2,630
Capital Outlay		\$8,630		\$8,630
Total Expenditures		<u>\$2,423,791</u>	<u>\$0</u>	<u>\$2,423,791</u>

* Includes Document Scanning, Advertising





Legal Counsel

**Department Budgets
(continued)**

Description of Department

The Legal Counsel Office provides legal services which include advising the Board, administration and staff on legal matters and representing the district in litigation and investigation of complaints.

**Human Resources
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular	1.00	\$80,946		\$80,946
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$24,032		\$24,032
Supplies		\$4,060		\$4,060
Travel/Conferences		\$6,472		\$6,472
Dues/Memberships		\$1,422		\$1,422
Other Contracts, Rents, Leases		\$1,127		\$1,127
Maintenance/Duplicating		\$1,865		\$1,865
Other Contracts *		\$820,807		\$820,807
Postage/Telephone/Cell Phones		\$30		\$30
Capital Outlay				
Total Expenditures		\$940,761	\$0	\$940,761

* Includes Fees For Legal Services

Legal Counsel

Summary - Human Resources

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated	1.00	\$149,914		\$149,914
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$349,494		\$349,494
Temporary Salaries		\$46,384		\$46,384
Clerical:				
Regular	20.00	\$1,152,524		\$1,152,524
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$624,549		\$624,549
Supplies		\$25,340		\$25,340
Travel/Conferences		\$39,072		\$39,072
Dues/Memberships		\$1,707		\$1,707
Other Contracts, Rents, Leases		\$11,480		\$11,480
Maintenance/Duplicating		\$3,861		\$3,861
Other Contracts		\$948,937		\$948,937
Postage/Telephone/Cell Phones		\$2,660		\$2,660
Capital Outlay		\$8,630		\$8,630
Total Expenditures		\$3,364,552	\$0	\$3,364,552

Department Budgets
(continued)

Human Resources
(continued)

Summary
Human Resources





Administrative Services

Department Budgets
(continued)

Description of Department

The Administrative Services Department provides a wide variety of services to support our students, school sites, community and parents. This division is responsible for all fiscal activities related to accounts payable, accounts receivable, budgeting, employee benefits, payroll, purchasing and risk management. In addition, Administrative Services oversees the nutrition services program and student transportation. This department coordinates and interacts closely with district staff and provides information to the Board upon which policy decisions are made. Short-term and long-term financial planning are also a responsibility of this department as well as providing contract information to the Board.

Administrative
Services

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	1.00	\$136,409		\$136,409
Temporary Salaries				
Clerical:				
Regular	2.00	\$164,802		\$164,802
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$84,106		\$84,106
Supplies		\$11,244		\$11,244
Travel/Conferences		\$9,653		\$9,653
Dues/Memberships		\$4,445		\$4,445
Other Contracts, Rents, Leases		\$21,523		\$21,523
Maintenance/Duplicating		\$2,281		\$2,281
Other Contracts *		\$2,626,780		\$2,626,780
Postage/Telephone/Cell Phones		\$1,687		\$1,687
Capital Outlay				
Total Expenditures		\$3,062,930	\$0	\$3,062,930

* Includes Perry-Smith & Co. Auditing Services, PARS/TRAN payment, indirect offset

Accounting Services

**Department Budgets
(continued)**

Description of Department

The Accounting Services Department is responsible for the district's accounting activities. These services include: paying the district's invoices and employee reimbursements, tracking funds used for construction projects, renovations and facility repairs, collecting and depositing cash receipts, monitoring student activity funds, reconciling petty cash accounts and maintaining the district's ledgers. This department coordinates internal and external audits. In addition, the Accounting Services Department ensures that proper accounting procedures are followed.

**Administrative
Services
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	2.00	\$203,098		\$203,098
Temporary Salaries				
Clerical:				
Regular	7.50	\$289,251		\$289,251
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$250,135		\$250,135
Supplies		\$15,505		\$15,505
Travel/Conferences		\$1,090		\$1,090
Dues/Memberships				
Other Contracts, Rents, Leases		\$450		\$450
Maintenance/Duplicating		\$1,800		\$1,800
Other Contracts		\$1,800		\$1,800
Postage/Telephone/Cell Phones		\$1,800		\$1,800
Capital Outlay		\$1,228		\$1,228
Total Expenditures		\$766,157	\$0	\$766,157

Accounting Services





Budget Services

Department Budgets
(continued)

Administrative
Services
(continued)

Budget Services

Description of Department

The Budget Services Department provides staff support for the development and implementation of the district's budget and fiscal policies. Responsibilities include monitoring expenditures and revenues to maintain a sound financial condition and planning expenditures for the next fiscal year. Budget Services reports expenditure information to federal, state and local governments on a regular basis. Staff work closely with school sites and departments to provide guidance on budgetary matters. This department is responsible for maintaining position control.

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$195,033	\$83,415	\$278,448
Temporary Salaries		\$20,100		\$20,100
Clerical:				
Regular	7.50	\$414,952		\$414,952
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$263,164	\$24,325	\$287,489
Supplies		\$511	\$90,600	\$91,111
Travel/Conferences		\$663		\$663
Dues/Memberships				
Other Contracts, Rents, Leases			\$40,269	\$40,269
Maintenance/Duplicating				
Other Contracts *		\$7,786	\$43,400	\$51,186
Postage/Telephone/Cell Phones		\$26		\$26
Capital Outlay				
Total Expenditures		\$902,235	\$282,009	\$1,184,244

* Medi-Cal Services, Software Licence Fees

Compensation and Benefits

**Department Budgets
(continued)**

Description of Department

The Compensation and Benefits Department is responsible for processing payroll for all district employees. Approximately 8,000 payroll checks are prepared on a monthly basis during the school year. This department oversees the Workers' Compensation Program, which works with the third-party administrator toward loss control to reduce the frequency and severity of claims. This office also administers enrollments in health and welfare benefit programs for current and retired employees. The cost center includes the premium for property and liability insurance.

**Administrative
Services
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	1.25	\$107,279		\$107,279
Temporary Salaries				
Clerical:				
Regular	7.50	\$323,658		\$323,658
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$257,728		\$257,728
Supplies		\$59,582		\$59,582
Travel/Conferences		\$1,500		\$1,500
Dues/Memberships		\$100		\$100
Other Contracts, Rents, Leases *		\$1,888,000		\$1,888,000
Maintenance/Duplicating		\$42,500		\$42,500
Other Contracts *		\$399,300		\$399,300
Postage/Telephone/Cell Phones		\$500		\$500
Capital Outlay		\$1,800		\$1,800
Total Expenditures		\$3,081,947	\$0	\$3,081,947

**Compensation and
Benefits**

* Includes Schools Insurance Authority (SIA)/Property & Liability Insurance, Fees For Benefit Analysis





Purchasing

Department Budgets
(continued)

Description of Department

The Purchasing Department purchases goods and services (i.e. supplies, equipment and instructional and educational materials) to all school sites and departments by obtaining the best value. Staff obtains competitive pricing, quality and service, and ensures that school sites receive their orders in a timely manner.

Administrative
Services
(continued)

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	1.00	\$114,727		\$114,727
Temporary Salaries				
Clerical:				
Regular	3.00	\$114,948		\$114,948
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$123,659		\$123,659
Supplies		(\$41,700)		(\$41,700)
Travel/Conferences		\$179		\$179
Dues/Memberships				
Other Contracts, Rents, Leases *		\$194,236		\$194,236
Maintenance/Duplicating		\$5,180		\$5,180
Other Contracts		\$33,372		\$33,372
Postage/Telephone/Cell Phones		\$271,437		\$271,437
Capital Outlay		\$19,464		\$19,464
Total Expenditures		\$835,502	\$0	\$835,502

* Includes School Sites Equipment Maintenance

Purchasing

Distribution Services

Description of Department

Distribution Services provides district-wide services. It stores and delivers general and cafeteria products to all school sites and departments. This department also delivers and picks up district mail, state-adopted textbooks, district testing materials, central receiving buyout orders, universal waste, surplus and discard books, summer school materials, e-waste, Central Office records and printed materials from the Central Printing Department.

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	1.00	\$119,214		\$119,214
Temporary Salaries				
Clerical:				
Regular	0.50	\$18,533		\$18,533
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$42,628		\$42,628
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$180,375	\$0	\$180,375

**Department Budgets
(continued)**

**Administrative
Services
(continued)**

Distribution Services





Nutrition Services

Department Budgets
(continued)

Description of Department

This cost center contains the budget of temporary employees who help serve breakfast to needy students at many school sites.

Administrative
Services
(continued)

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries		\$55,193		\$55,193
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$5,657		\$5,657
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		<u>\$60,850</u>	<u>\$0</u>	<u>\$60,850</u>

Nutrition Services

Student Transportation

Description of Department

The Transportation Department carries more than 3,000 students to and from school daily, plus many more on field trips for athletics and other school activities, noon runs, emergencies, and shuttles for therapy and other Special Education Services. Additional responsibilities include planning over 135 routes, supervising buses, developing and monitoring transportation carrier contracts, purchasing and dispensing fuel, coordinating vehicle inspections, safety instruction, licensing drivers and affiliated transportation requirements, training staff, developing and evaluating walk-zone boundaries, safe walk routes, transportation eligibility zones and safety zones, auditing carrier billings and producing local and state reports.

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00		\$220,444	\$220,444
Temporary Salaries			\$260,128	\$260,128
Clerical:				
Regular	5.00		\$186,695	\$186,695
Substitutes/Overtime				\$0
Other Classified	159.00		\$5,379,672	\$5,379,672
Benefits - Statutory/Health & Welfare			\$4,623,648	\$4,623,648
Supplies			\$645,335	\$645,335
Travel/Conferences				\$0
Dues/Memberships				\$0
Other Contracts, Rents, Leases *			\$66,486	\$66,486
Maintenance/Duplicating			(\$17,386)	(\$17,386)
Other Contracts *			\$75,384	\$75,384
Postage/Telephone/Cell Phones			\$52	\$52
Capital Outlay			\$33,223	\$33,223
Total Expenditures		\$0	\$11,473,681	\$11,473,681

* Includes Automotive Repair Services, Laundry, Equipment

**Department Budgets
(continued)**

**Administrative
Services
(continued)**

Student Transportation





Summary - Administrative Services

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	12.25	\$875,760	\$303,859	\$1,179,619
Temporary Salaries		\$75,293	\$260,128	\$335,421
Clerical:				
Regular	33.00	\$1,326,144	\$186,695	\$1,512,839
Substitutes/Overtime				
Other Classified	159.00		\$5,379,672	\$5,379,672
Benefits - Statutory/Health & Welfare		\$1,027,077	\$4,647,973	\$5,675,050
Supplies		\$45,142	\$735,935	\$781,077
Travel/Conferences		\$13,085		\$13,085
Dues/Memberships		\$4,545		\$4,545
Other Contracts, Rents, Leases		\$2,104,209	\$106,755	\$2,210,964
Maintenance/Duplicating		\$51,761	(\$17,386)	\$34,375
Other Contracts		\$3,069,038	\$118,784	\$3,187,822
Postage/Telephone/Cell Phones		\$275,450	\$52	\$275,502
Capital Outlay		\$22,492	\$33,223	\$55,715
Total Expenditures		\$8,889,996	\$11,755,690	\$20,645,686

Department Budgets
(continued)

Administrative
Services
(continued)

Summary
Administrative Services

Operations and Planning

**Department Budgets
(continued)**

Description of Department

The Operations Department is responsible for maintaining safe, efficient and clean learning environments for students and staff. Civic Permits are scheduled through this office. The Planning and Construction Department is responsible for capital construction projects, Measure E Bond and Measure I Bond funded projects and state funded (modernization) projects for the Sacramento City Unified School District. The department collects and administers developer fees, Mello-Roos special taxes and redevelopment funds.

**Capital Asset
Management
Services**

**Operations and
Planning**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$216,791		\$216,791
Temporary Salaries		\$209,600		\$209,600
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified	15.00	\$559,988		\$559,988
Benefits - Statutory/Health & Welfare		\$492,153		\$492,153
Supplies		\$182,239	\$15,000	\$197,239
Travel/Conferences		\$3,817		\$3,817
Dues/Memberships		\$90		\$90
Other Contracts, Rents, Leases		\$12,258		\$12,258
Maintenance/Duplicating		\$5,500		\$5,500
Other Contracts		\$7,390		\$7,390
Postage/Telephone/Cell Phones		\$16,422		\$16,422
Capital Outlay		\$27,784		\$27,784
Total Expenditures		<u>\$1,734,032</u>	<u>\$15,000</u>	<u>\$1,749,032</u>





Facilities and Maintenance

**Department Budgets
(continued)**

Description of Department

The mission of the Facilities and Maintenance Department is to maintain the highest level of service possible to our school district, by enforcing that all schools and offices are clean, safe and provide an attractive learning and work environment, especially for all students and teachers.

**Capital Asset
Management
Services
(continued)**

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	10.40	\$894,473		\$894,473
Temporary Salaries		\$92,286		\$92,286
Clerical:				
Regular	6.00	\$266,894		\$266,894
Substitutes/Overtime				
Other Classified	88.00	\$4,934,993		\$4,934,993
Benefits - Statutory/Health & Welfare		\$3,224,637		\$3,224,637
Supplies		\$868,579		\$868,579
Travel/Conferences		\$513		\$513
Dues/Memberships		\$3,465		\$3,465
Other Contracts, Rents, Leases *		\$294,422		\$294,422
Maintenance/Duplicating		\$29,252		\$29,252
Other Contracts *		\$177,911		\$177,911
Postage/Telephone/Cell Phones		\$844		\$844
Capital Outlay		\$60,225		\$60,225
Total Expenditures		\$10,848,494	\$0	\$10,848,494

* Includes Automotive & General Repair Services

**Facilities and
Maintenance**

Energy Resource Conservation

Description of Department

The Energy Resource Conservation Department is responsible for the development and implementation of the district's Energy Management Program through assessment, planning, coordination, communication, leadership, focus, measurement and verification of the district's energy resources.

Program Expenditures	FTE's	Unrestricted Funds	Categorical Funds	Total Budget
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$306,894		\$306,894
Temporary Salaries				
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$87,298		\$87,298
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts*		\$318,000		\$318,000
Postage/Telephone/Cell Phones				
Capital Outlay				
Total Expenditures		\$712,192	\$0	\$712,192

* Energy Education, Inc. (EEI) Contract

**Department Budgets
(continued)**

**Capital Asset
Management
Services
(continued)**

**Energy Resource
Conservation**





Utilities and Telecommunications

Department Budgets
(continued)

Capital Asset
Management
Services
(continued)

Utilities and
Telecommunications

Description of Department

This cost center contains the budget for the district's utilities and telephones that are not included in the school sites.

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare				
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones/Utilities *		\$135,501	\$12,364	\$147,865
Capital Outlay				
Total Expenditures		\$135,501	\$12,364	\$147,865

* Includes Savings Awareness Program

Summary - Capital Asset Management Services

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	16.40	\$1,418,158		\$1,418,158
Temporary Salaries		\$301,886		\$301,886
Clerical:				
Regular	6.00	\$266,894		\$266,894
Substitutes/Overtime				
Other Classified	103.00	\$5,494,981		\$5,494,981
Benefits - Statutory/Health & Welfare		\$3,804,088		\$3,804,088
Supplies		\$1,050,818	\$15,000	\$1,065,818
Travel/Conferences		\$4,330		\$4,330
Dues/Memberships		\$3,555		\$3,555
Other Contracts, Rents, Leases		\$306,680		\$306,680
Maintenance/Duplicating		\$34,752		\$34,752
Other Contracts		\$503,301		\$503,301
Postage/Telephone/Cell Phones		\$152,767	\$12,364	\$165,131
Capital Outlay		\$88,009		\$88,009
Total Expenditures		\$13,430,219	\$27,364	\$13,457,583

Department Budgets
(continued)

Capital Asset
Management
Services
(continued)

Summary
Capital Asset
Management Services





Other Funds

In addition to the General Fund, the district operates several other funds. These programs operate with state mandated or independent funds. They include the Charter Fund, Adult Education Fund, Child Development Fund, Nutrition Services, Deferred Maintenance Fund and various Capital Facility Funds. Each of these programs is accounted for as an independent entity and separate from other programs and funds. On the pages that follow, are a brief description and summation of activities within each of these supplemental funds.

Charter Fund

In order to comply with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the district's charter schools are accounted for in the district's Charter Fund. A charter school is a public school that is allowed flexibility to operate outside of normal school district regulations. The flexibility is granted in exchange for a contract that includes performance-based accountability. Sacramento City Unified School District's four dependent and seven independent charter schools are designated to offer a variety of educational options and create a competitive environment in the business of educating students. The four (one elementary and three high schools) dependent charter schools are included in the SCUSD Charter Fund. The independent charter schools have their own boards and their financial records are not accounted for by the district. Charter school revenue sources are:

- General Purpose Block Grant (includes in-lieu property taxes)
- Categorical Block Grant
- In Lieu of Economic Impact Aid (EIA)
- Funding for specific programs
- Donations

Other Funds



Charter Fund

**Revenue and Expense Summary Report
2010-11**

Charter School Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenues			
Revenue Limit Sources	\$7,322,623	\$8,192,462	\$8,192,462
Federal Income	\$586,365	\$0	\$0
Other State Income	\$1,284,010	\$1,081,341	\$1,081,341
Local Income	\$244,466	\$0	\$0
Other Transfers In	\$0	\$260,373	\$260,373
Total Revenue	\$9,437,464	\$9,534,176	\$9,534,176
Expenditures			
Certificated Salaries	\$4,216,335	\$4,665,585	\$4,665,585
Classified Salaries	\$740,518	\$719,467	\$719,467
Employee Benefits	\$2,291,079	\$2,266,439	\$2,266,439
Books & Supplies	\$861,339	\$107,065	\$107,065
Services & Other Operating	\$1,306,874	\$1,092,317	\$1,092,317
Capital Outlay	\$14,300	\$0	\$0
Other Outgo	\$1,427	\$0	\$0
Transfer Out	\$529,204	\$629,415	\$629,415
Total Expenditures	\$9,961,076	\$9,480,288	\$9,480,288
Surplus/Deficit	(\$523,612)	\$53,888	\$53,888
Beginning Fund Balance	\$852,292		
Ending Fund Balance	\$328,680		

Other Funds

**Charter Fund
(continued)**





Charter Schools

Other Funds

Charter Fund
(continued)

SCHOOL-BASED PROGRAMS								
<u>ENROLLMENT</u>	<u>BOWLING GREEN - CHACON</u>		<u>BOWLING GREEN - McCoy</u>		<u>GEORGE WASHINGTON CARVER</u>		<u>NEW TECH</u>	
Regular Education	312		419		242		309	
Special Education Day Class								
TOTAL ENROLLMENT	312		419		242		309	
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers								
- Regular Education	13.25	771,345	17.00	1,085,576	10.60	636,460	16.00	820,989
- Special Education								
- Subs/Temps		21,349		17,790		11,172		24,596
Librarians								
Counselors/Guidance							0.50	29,189
Principals/Vice Principals	1.00	105,741	0.80	84,588	1.00	105,930	1.00	110,291
Clerical	1.00	45,851	1.00	34,327	2.00	85,010	2.00	85,771
Instructional Aides - Special Ed								
Other Classified								
- Campus/Noon Duty Monitors				9,060	1.00	28,666		
- Operations	1.21	50,275	2.29	94,351	1.00	37,009	1.00	32,905
- Education Entrepreneur							0.75	49,820
- Instructional Aide			0.50	15,790				
- Library Media Tech			0.50	15,959				
- Site Computer Support Tech							1.00	43,878
- Subs/Temps		906				2,265		906
Employee Benefits		413,363		566,883		391,171		551,547
Instructional Mat'l's/Supplies		32,499		18,699		18,000		25,000
Services/Other Operating Expenses		274,966		358,675		304,091		333,552
Utilities		42,872		47,078		65,233		53,785
Capital Outlay								
SUBTOTAL EXPENDITURES	\$ 1,759,167		\$ 2,348,776		\$ 1,685,007		\$ 2,162,229	
<u>OTHER RESOURCES</u>								
Title I		91,213		131,187				69,409
EIA - SCE								
EIA - LEP								
SLIBG								
QEIA								
TOTAL EXPENDITURES & RESOURCES	\$ 1,850,380		\$ 2,479,963		\$ 1,685,007		\$ 2,231,638	

Charter Schools

Other Funds

Charter Fund
(continued)

SCHOOL-BASED PROGRAMS		
<u>ENROLLMENT</u>		<u>THE MET</u>
Regular Education		261
Special Education Day Class		
TOTAL ENROLLMENT		261
<u>SCHOOL BUDGET</u>		<u>FTE</u> <u>BUDGET</u>
Teachers		
- Regular Education	13.00	712,401
- Special Education		
- Subs/Temps		22,238
Librarians		
Counselors/Guidance		
Principals/Vice Principals	1.00	105,930
Clerical	1.38	53,363
Instructional Aides - Special Ed		
Other Classified		
- Campus/Noon Duty Monitors		
- Operations	1.00	33,355
- Education Entrepreneur		
- Instructional Aide		
- Library Media Tech		
- Site Computer Support Tech		
- Subs/Temps		
Employee Benefits		343,475
Instructional Mat'l's/Supplies		12,867
Services/Other Operating Expenses		
Utilities		241,480
Capital Outlay		
SUBTOTAL EXPENDITURES		\$ 1,525,109
<u>OTHER RESOURCES</u>		
Title I		
EIA - SCE		
EIA - LEP		
SLIBG		
QEIA		
TOTAL EXPENDITURES & RESOURCES		\$ 1,525,109





**Charter Schools
TOTALS**

Other Funds

**Charter Fund
(continued)**

SCHOOL-BASED PROGRAMS		
<u>ENROLLMENT</u>	<u>TOTALS</u>	
Regular Education		1,543
Special Education Day Class		
TOTAL ENROLLMENT		1,543
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	69.85	4,026,771
- Special Ed		
- Subs/Temps		97,145
Librarians		
Counselors/Guidance	0.50	29,189
Principals/Vice Principals	4.80	512,480
Clerical	7.38	304,322
Instructional Aides - Special Ed		
Other Classified		
- Campus/Noon Duty Monitors	1.00	37,726
- Operations, Other	6.50	247,895
- Education Entrepreneur	0.75	49,820
- Instructional Aide	0.50	15,790
- Library Media Tech	0.50	15,959
- Site Computer Support Tech	1.00	43,878
- Subs/Temps		4,077
Employee Benefits		2,266,439
Instructional Mat'l's/Supplies		107,065
Services/Other Operating Expenses		1,271,284
Utilities		450,448
Capital Outlay		
SUBTOTAL EXPENDITURES	\$	9,480,288
<u>OTHER RESOURCES</u>		
Title I		291,809
EIA - SCE		
EIA - LEP		
SLIBG		
QEIA		
TOTAL EXPENDITURES & RESOURCES	\$	9,772,097

Adult Education Fund

Adult Education has been a part of the Sacramento City Unified School District's public education program since 1878, providing 132 years of service to the Sacramento community. The Adult Education Program has grown to include day, evening, and Saturday classes which meet the needs of the total community. Even with the budget reductions, Adult Education and its important services were maintained. The district's Adult Education Program has four main campuses. In addition, classes are held in a variety of school and non-school locations throughout the community. They include:

- Adult Basic Education
- Adults with Disabilities
- English as a Second Language (ESL)
- Career Technical Education
- High School Diploma/GED Preparation
- Older Adults
- Parent Education including Parent Participation Preschools

Sacramento City Unified School District Adult Education (SCUSDAE) generates its revenue by offering classes that are either fee based or state authorized apportioned classes. SCUSDAE also receives funding through Federal funding sources: Family Literacy grants, SETA, the Carl D. Perkins Vocational and Technical Education Act, Title I and PELL student financial aid grants. State funding sources are categorical state revenue, such as CalWORKs and Community Based English Tutoring. Local revenue is generated by collecting class fees, bookstore sales and some sales for work done by the students. Classes are also conducted on many district school sites.

Adult Education has a teaching staff that includes 73 full- and part-time instructors, as well as more than 56 full- and part-time classified support staff. Our Community Education Program also employs approximately 12 part-time, short-term teachers for self-enrichment classes. During the course of this year, Adult Education will register over 10,000 students in our academic, career, older adult and community education programs.

Due to the fiscal state budget crisis, Adult Education funding has changed to unrestricted funds that will be an apportionment to the district's General Fund, based on the 2007-08 district's Adult Education apportionment from the state. This flexibility is expected to end June 30, 2013. SCUSD is committed to the continued support of Adult Education Programs and the majority of these unrestricted funds have been designated for the Adult Education budget.

Federal funds that support basic education and English as a Second Language continue to be a very important part of funding the adult schools. Student achievement benchmarks will continue to be a high priority to measure student success and to create income.

Other Funds

Adult Education Fund





**Revenue and Expense Summary Report
2010-11**

Adult Education Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$2,702,924	\$0	\$0
Other State Income	\$127,545	\$0	\$0
Local Income	\$1,880,527	\$2,607,500	\$2,607,500
Other Transfers In	\$12,500,000	\$8,284,762	\$8,284,762
Total Revenue	\$17,210,996	\$10,892,262	\$10,892,262
Expenditures			
Certificated Salaries	\$5,030,053	\$3,013,149	\$3,013,149
Classified Salaries	\$2,533,727	\$1,270,532	\$1,270,532
Employee Benefits	\$3,444,716	\$1,833,425	\$1,833,425
Books & Supplies	\$3,884,443	\$1,573,788	\$1,573,788
Services & Other Operating	\$1,799,800	\$601,242	\$601,242
Capital Outlay	\$389,135	\$0	\$0
Other Outgo	\$529,299	\$400,126	\$400,126
Transfer Out	\$0	\$2,200,000	\$2,200,000
Total Expenditures	\$17,611,173	\$10,892,262	\$10,892,262
Surplus/Deficit	(\$400,177)	\$0	\$0
Beginning Fund Balance	\$939,449		
Ending Fund Balance	\$539,272		

Other Funds

**Adult Education
Fund
(continued)**

Child Development Fund

The Sacramento City Unified School District Child Development Department is funded through Federal, State, County and Grant allocations. The department offers a wide range of school readiness programs for children and families in the Sacramento area. The Child Development Department offers the following programs:

- Head Start/Preschool Collaborative Full Day
- Head Start Part and Extended Day
- State Preschool Part Day (3 & 4 year olds)
- School Age/Infant Toddler Full Day
- Early Head Start Full Day
- Fee-Based Full Day
- Pre-Kindergarten Family Literacy Part Day

The Child Development Department receives funds for Federal Head Start and Early Head Start programs, State Preschool, General Childcare and Pre-Kindergarten Family Literacy programs, Fee-Based funding and the County Partners for School Readiness Program. The district is committed to providing early positive learning environments and experiences that are essential for healthy childhood development. The Child Development Partners for School Readiness Program also offers and supports a summer camp, Raising a Reader and School Readiness Fair that helps promote and develop skills necessary for children to succeed in school.

In early childhood education our district's focus is on "Readiness for Kindergarten." The SCUSD Child Development Department offers programs for income eligible families in both free and subsidized full-and part-day child care. The Preschool and Head Start programs provide both morning and afternoon programs at approximately 45 elementary sites. A separately funded full day program for fee-based families and State School Age and Infant Toddler programs are available as well.

The Child Development Program operates 106 classes district wide. In 2010-11 the department will fund approximately 300 full and part time employees on elementary campuses and in central offices. The program serves approximately 3,000 students during the school year but also provides classes during spring, summer and winter breaks.

The district's Child Development Programs have been very successful in providing year-round educational enrichment programs for the district's children. The department continues to provide services without encroachment on the district's General Fund through a combination of contract revenues and private fee-based income.

Other Funds

Child Development Fund





**Revenue and Expense Summary Report
2010-11**

Child Development Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$10,862,373	\$9,775,247	\$9,775,247
Other State Income	\$7,270,395	\$6,695,348	\$6,695,348
Local Income	\$2,214,640	\$2,324,347	\$2,324,347
Other Transfers In	\$1,304,658	\$0	\$0
Total Revenue	\$21,652,066	\$18,794,942	\$18,794,942
Expenditures			
Certificated Salaries	\$6,138,244	\$6,207,251	\$6,207,251
Classified Salaries	\$4,845,257	\$4,741,402	\$4,741,402
Employee Benefits	\$6,679,305	\$6,303,470	\$6,303,470
Books & Supplies	\$2,342,359	\$523,126	\$523,126
Services & Other Operating	\$430,502	\$322,546	\$322,546
Capital Outlay	\$401,051	\$0	\$0
Other Outgo	\$731,385	\$697,147	\$697,147
Transfer Out	\$605,970	\$0	\$0
Total Expenditures	\$22,174,073	\$18,794,942	\$18,794,942
Surplus/Deficit	(\$522,007)	\$0	\$0
Beginning Fund Balance	\$2,555,317		
Ending Fund Balance	\$2,033,310		

Other Funds

**Child Development
Fund
(continued)**

Nutrition Services Fund

In order to comply with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the district's comprehensive Nutrition Services Program are accounted for in the district's Nutrition Services Fund.

The district continues to participate in the National School Lunch and Breakfast Programs, which assists in funding for meals served. Qualification for student participation in this funded program is by an application process. Based on the data related to the application, a student may qualify for free meals or reduced price meals.

In order to receive federal and state funding, the National School Lunch and Breakfast Programs are required to follow federal guidelines based on the Dietary Guidelines for Americans. Per week, school lunches must provide one-third (school breakfasts must provide one-fourth) of the Recommended Dietary Allowances of protein, Vitamin A, Vitamin C, iron, calcium and calories. This weekly nutrient analysis limits the calories to contain no more than 30% fat and saturated fat is limited to 10%. Internal audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

Nutrition Service's Mission Statement is to strive to:

- Ensure that students and adults have healthy food
- Respond to our customers' needs
- Provide staff development opportunities to improve program services

Nutrition Services serves approximately 3.7 million meals per school year. Every school day 300 employees serve approximately 12,000 student breakfasts and 29,000 student lunches. Meals offered as part of the National School Lunch and Breakfast Programs are provided in age-appropriate portions. Nutrition Services offers low fat and fat free milk and fruits and vegetables daily as well as a "Go Green, Eat Fresh" salad bar at all schools for the 2010-11 school year. As part of Coordinated School Wellness Committee, Nutrition Services provides nutrition education in the classroom and promotes physical activity for students.

Nutrition Services successfully provided fresh farm-to-school strawberries last spring where strawberries were picked, and delivered to the students' plates within 24 hours. The 2010-11 school year will bring additional farm-to-school efforts with locally grown apples, oranges, mandarins and carrots.

Other Funds

**Nutrition Services
Fund**





Listening to our customers is a vital part of the Nutrition Services Department. Each spring, Nutrition Services surveys students to determine their favorite new entrée selections. During the school year, Chef John Bays tests new products with student feedback cards to see acceptance of new taste profiles. School Assessment Review Team (SART) meetings provide opportunities for parents to engage in discussion related to nutrition and student food choices. Comment cards with suggestion boxes will be placed at all secondary schools in the 2010-11 school year.

Nutrition Services recognizes that intermediate and high school consumer preferences change daily. New entrées such as made-from-scratch Turkey Tetrazzini, Asian Spicy Beef Lettuce Wraps, Slow Roasted Pork Carnitas Tacos and Sliced Cajun Spiced Roast Turkey with Rosemary Red Potatoes are all on the menu this year.

Nutrition Services strives to provide all Sacramento City Unified School District students, staff and parents with nutritious choices, professional service and a safe and sanitary environment.



Other Funds

Nutrition Services Fund (continued)

**Revenue and Expense Summary Report
2010-11**

Nutrition Services Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$15,007,298	\$14,708,584	\$14,708,584
Other State Income	\$886,517	\$848,565	\$848,565
Local Income	\$2,705,402	\$2,899,383	\$2,899,383
Other Transfers In	\$500,000	\$0	\$0
Total Revenue	\$19,099,217	\$18,456,532	\$18,456,532
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$7,116,904	\$6,977,600	\$6,977,600
Employee Benefits	\$3,175,129	\$3,451,016	\$3,451,016
Books & Supplies	\$7,175,590	\$6,931,747	\$6,931,747
Services & Other Operating	\$148,749	\$94,368	\$94,368
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$982,845	\$965,845	\$965,845
Transfer Out	\$0	\$0	\$0
Total Expenditures	\$18,599,217	\$18,420,576	\$18,420,576
Surplus/Deficit	\$500,000	\$35,956	\$35,956
Beginning Fund Balance	\$3,193,576		
Ending Fund Balance	\$3,693,576		

Other Funds

**Nutrition Services
Fund
(continued)**





Deferred Maintenance Fund

The State Legislature established the Deferred Maintenance Fund (DMF) in 1980 to assist districts in maintaining facilities and sites. The district has participated in the Deferred Maintenance Program since its inception. The program requires both the local district and the state of California to share equally in the cost of major deferred maintenance projects, with the maximum contribution from the state limited to approximately one-half of one percent of the district's General Fund and Adult Education Fund operating budgets. For fiscal years 2008-09 through 2012-13, the Deferred Maintenance Program has been included in the state's Tier III Flexibility Program. Therefore, DMF funds received by the district are deposited in the General Fund, and are unrestricted. Due to state budget cuts for 2010-11 these unrestricted funds have not been designated to deferred maintenance purposes. The funds were used as part of the Tier III recommendations approved by the Board on the May 6, 2010 Board meeting.

Other Funds

**Deferred
Maintenance Fund**



C. P. Huntington's Zoomobile and Chess Club

**Revenue and Expense Summary Report
2010-11**

Deferred Maintenance Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$26,714	\$0	\$0
Other Transfers In	\$3,400,898	\$0	\$0
Total Revenue	\$3,427,612	\$0	\$0
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$49,949	\$54,286	\$54,286
Employee Benefits	\$31,194	\$31,913	\$31,913
Books & Supplies	\$269,836	\$0	\$0
Services & Other Operating	\$89,880	\$1,553,831	\$1,553,831
Capital Outlay	\$2,987,983	\$0	\$0
Other Outgo	\$0	\$0	\$0
Transfer Out	\$0	\$1,000,000	\$1,000,000
Total Expenditures	\$3,428,842	\$2,640,030	\$2,640,030
Surplus/Deficit	(\$1,230)	(\$2,640,030)	(\$2,640,030)
Beginning Fund Balance	\$2,649,450	\$2,648,220	\$2,648,220
Ending Fund Balance	\$2,648,220	\$8,190	\$8,190

Other Funds

**Deferred
Maintenance Fund**





Capital Facilities Fund

The Capital Facilities Fund consists of receipts from developer fees and Mello-Roos fees collected by the district to provide funding for school facilities.

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines. These guidelines require the district to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) Fees. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. bonds) available for new school facilities.

Current Developer Fees are \$2.63 per square foot for additions to existing residential development and \$0.42 per square foot for commercial/industrial development. Developer Fees are to increase in the 3rd Quarter of 2010 to \$2.97 per square foot for additions to existing residential development and \$0.47 per square foot for commercial/industrial development.



Other Funds

Capital Facilities Fund

**Revenue and Expense Summary Report
2010-11**

Capital Facilities Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$2,935,913	\$2,774,205	\$2,774,205
Other Transfers In	\$0	\$0	\$0
Total Revenue	\$2,935,913	\$2,774,205	\$2,774,205
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$70,318	\$0	\$0
Employee Benefits	\$7,103	\$0	\$0
Books & Supplies	\$4,154	\$0	\$0
Services & Other Operating	\$4,468,681	\$500,000	\$500,000
Capital Outlay	\$1,116,351	\$0	\$0
Other Outgo	\$3,195,000	\$2,405,000	\$2,405,000
Transfer Out	\$0	\$0	\$0
Total Expenditures	\$8,861,607	\$2,905,000	\$2,905,000
Surplus/Deficit	(\$5,925,694)	(\$130,795)	(\$130,795)
Beginning Fund Balance	\$17,440,087	\$11,514,393	\$11,514,393
Ending Fund Balance	\$11,514,393	\$11,383,598	\$11,383,598

Other Funds

**Capital
Facilities Fund
(continued)**





Building Fund

The funds included in the Building Fund are Bonds Measure E and Measure I and Certificates of Participation, otherwise known as COPS.

The proceeds from the bonds issuances are accounted for in the Building Fund, and may not be used for any purposes other than those for which the bonds were issued.

Measure E was issued “for the purpose of improving classroom instruction by renovating, replacing, acquiring and constructing school buildings; providing wiring for computers; meeting fire, health and safety standards; providing needed heating and air conditioning improvements and constructing a high school to alleviate overcrowding.”

Measure I was issued “to alleviate overcrowding, renovate, repair, replace, acquire and construct school buildings, meet fire/health/safety standards, provide wiring for computers and provide needed mechanical improvements.”

Both Measure E and Measure I Bonds were approved by more than two-thirds of the votes cast by eligible voters within the District.

Certificates of Participation are a type of financing commonly used by school districts to borrow funds for large capital expenditures. Funds generated from COPS cannot be used for a district’s general operations, regardless of the district’s budget certification.

At the March 5, 2001 Board meeting, COPS in the amount of \$43.58 million were approved to be issued to fund the Serna Center construction. The 2001 COPS have a fixed interest rate and are scheduled to be paid off in 2031. Debt service (interest and principal payments) for this issuance is approximately \$2.8 million per year.

At the May 20, 2002 Board meeting, COPS in the amount of \$58 million were approved to refinance prior COP debt as well as fund Rosemont High School in addition to other capital facility needs such as the purchase of an adult education facility and facilities to house community day schools. The 2002 COPS were issued as a variable interest rate bond and are scheduled to be paid off in 2031. The current debt service for this COP is approximately \$1.8 million per year.

Expenditures in the Building Fund are most commonly made against the 6000 object codes for capital outlay.

Other Funds

Building Fund

**Revenue and Expense Summary Report
2010-11**

Building Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$5,123,966	\$410,230	\$410,230
Other Transfers In	\$36,425,238	\$0	\$0
Total Revenue	\$41,549,204	\$410,230	\$410,230
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$425,536	\$323,829	\$323,829
Employee Benefits	\$116,384	\$90,653	\$90,653
Books & Supplies	\$73,907	\$0	\$0
Services & Other Operating	\$5,661,785	\$2,500,950	\$2,500,950
Capital Outlay	\$40,736,014	\$6,483,008	\$6,483,008
Other Outgo	\$10,922	\$0	\$0
Transfer Out	\$38,500,238	\$0	\$0
Total Expenditures	\$85,524,786	\$9,398,440	\$9,398,440
Surplus/Deficit	(\$43,975,582)	(\$8,988,210)	(\$8,988,210)
Beginning Fund Balance	\$80,447,064	\$36,471,485	\$36,471,482
Ending Fund Balance	\$36,471,482	\$27,483,275	\$27,483,272

Other Funds

**Building Fund
(continued)**





Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund is used for the repayment of bonds issued by the district. Repayments of Bond proceeds from the sale of bonds are paid out of the Bond Interest and Redemption Fund that is administered, controlled and operated by the Sacramento County Treasurer's Office. This fund is not included in the totals of the district's funds because it is managed outside of the district. Presently, the district has seven (7) outstanding General Obligation Bonds:

- On October 12, 2001 General Obligations Bond Series 2001 were issued in the amount of \$52,310,000 and are scheduled to be fully paid in fiscal year 2028-29.
- On March 27, 2001 General Obligations Bonds Series B were issued in the amount of \$45,000,000 and are scheduled to be fully paid in fiscal year 2030-31.
- On May 7, 2002 General Obligations Bonds Series C were issued in the amount of \$45,000,000 and are scheduled to be fully paid in fiscal year 2030-31.
- On August 1, 2004 General Obligations Bonds Series D were issued in the amount of \$55,000,000 and are scheduled to be fully paid in fiscal year 2028-29.
- On March 1, 2003 General Obligations Bonds Series A were issued in the amount of \$80,000,000 and are scheduled to be fully paid in fiscal year 2026-27.
- On July 1, 2005 General Obligations Bonds Series 2005 were issued in the amount of \$80,000,000 and are scheduled to be fully paid in fiscal year 2029-30.
- On November 14, 2007 General Obligations Bonds Series 2007 were issued in the amount of \$64,997,966 and are scheduled to be fully paid in fiscal year 2032-33.

Other Funds

Bond Interest and Redemption Fund

**Revenue and Expense Summary Report
2010-11**

Bond Interest and Redemption Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$0	\$0	\$0
Other State Income	\$633,206	\$501,206	\$501,206
Local Income	\$18,386,320	\$6,067,953	\$6,067,953
Other Transfers In	\$0	\$0	\$0
Total Revenue	\$19,019,526	\$6,569,159	\$6,569,159
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books & Supplies	\$0	\$0	\$0
Services & Other Operating	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$19,019,526	\$18,445,320	\$18,445,320
Transfer Out	\$0	\$0	\$0
Total Expenditures	\$19,019,526	\$18,445,320	\$18,445,320
Surplus/Deficit	\$0	(\$11,876,161)	(\$11,876,161)
Beginning Fund Balance	\$12,444,367	\$12,444,367	\$12,444,367
Ending Fund Balance	\$12,444,367	\$568,206	\$568,206

Other Funds

**Bond Interest and
Redemption Fund
(continued)**





Self-Insurance Fund

The Self-Insurance Fund is an internal service fund used to account for services rendered on a cost-reimbursement basis within the district. The Self-Insurance Fund is used to provide workers' compensation, dental and vision benefits to district employees. Contributions to the fund are made by other funds in the district that provide workers' compensation, dental and vision benefits as part of their programs operating expense. All expenditures related to the district's self-insurance program, both actual claims and administrative costs are reflected in this fund.

Estimated costs for incurred-but-not-reported claims are accounted for in this fund. The district participates in Schools Insurance Authority JPA (SIA) Large district workers' compensation pool. SIA self insures for the first million of each claim and purchases excess insurance beyond \$1 million to statutory coverage.

Other Funds

Self-Insurance Fund



Career Day at Kit Carson Middle School

**Revenue and Expense Summary Report
2010-11**

Self-Insurance Fund

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$8,450,000	\$8,350,000	\$8,350,000
Other Transfers In	\$0	\$0	\$0
Total Revenue	\$8,450,000	\$8,350,000	\$8,350,000
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$303,727	\$246,346	\$246,346
Employee Benefits	\$177,072	\$121,198	\$121,198
Books & Supplies	\$114,933	\$45,000	\$45,000
Services & Other Operating	\$7,689,567	\$7,533,500	\$7,533,500
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Transfer Out	\$0	\$1,900,000	\$1,900,000
Total Expenditures	\$8,285,299	\$9,846,044	\$9,846,044
Surplus/Deficit	\$164,701	(\$1,496,044)	(\$1,496,044)
Beginning Fund Balance	\$5,724,111	\$5,888,812	\$5,888,812
Ending Fund Balance	\$5,888,812	\$4,392,768	\$4,392,768

Other Funds

**Self-Insurance Fund
(continued)**





Retiree Benefit Fund

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund is used to account for the district contributions to a post-employment benefit plan. Moneys may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (Education Code Section 42850). The principal revenues in this fund are contributions of In-District Premiums.

Expenditures in the Retiree Benefit Fund are generally Object 5800, Contract Services and Other Operating Expenditures.



Matsuyama Elementary receives Distinguished School Award. Pictured here with State Superintendent Jack O'Connell

Other Funds

Retiree Benefit Fund

Revenue and Expense Summary Report
2010-11

Retiree Benefit Fund

Other Funds

Retiree Benefit Fund
(continued)

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
Revenue			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$19,050,000	\$20,370,000	\$20,370,000
Other Transfers In	\$0	\$0	\$0
Total Revenue	\$19,050,000	\$20,370,000	\$20,370,000
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books & Supplies	\$0	\$0	\$0
Services & Other Operating	\$19,050,000	\$20,510,000	\$20,510,000
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0
Total Expenditures	\$19,050,000	\$20,510,000	\$20,510,000
Surplus/Deficit	\$0	(\$140,000)	(\$140,000)
Beginning Fund Balance	\$6,511,037	\$6,511,037	\$6,511,037
Ending Fund Balance	\$6,511,037	\$6,371,037	\$6,371,037





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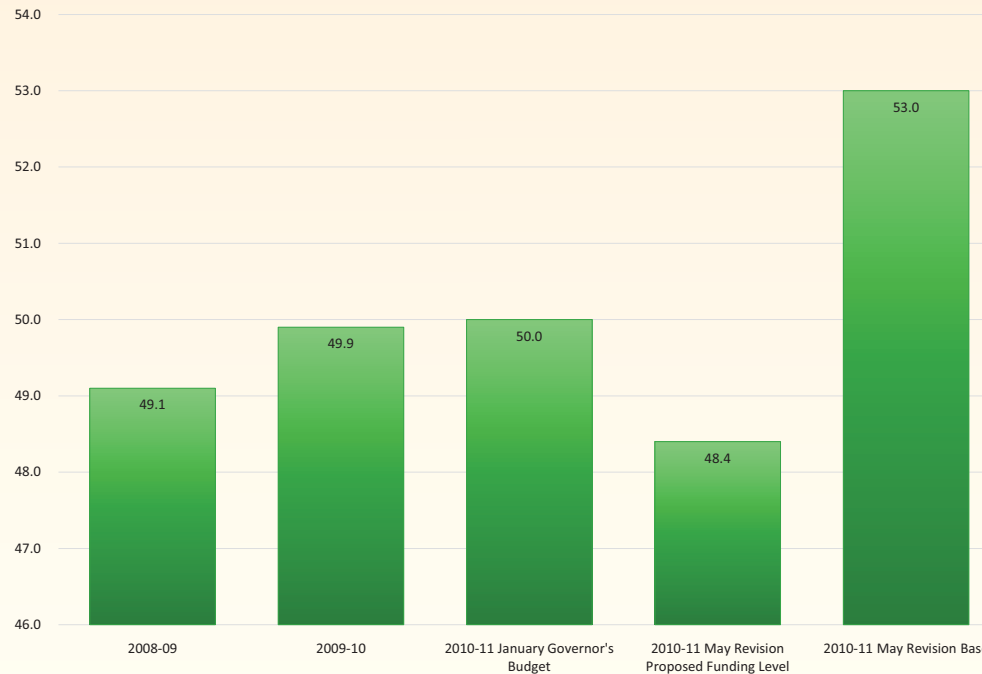
Effect of State Budget on District Revenues

The primary source of funding for school districts is the revenue limit, which is a combination of state funds and local property taxes. State funding sources typically make up the majority of a district's revenue limit. School districts also receive substantial funding from the state for various categorical programs. Revenue to be received by the district from other state sources, and the state portion of the revenue limit, will account for about 60% of total General Fund revenue in 2010-11.

The availability of state funds for public education is a function of constitutional provisions affecting school district revenue and expenditures. As a result, the condition of the state economy plays a major role in the determination of available funds for public education. Finally, the political process involved in adopting a state budget has a major impact on available funds for education on a statewide basis. In the early 1990's, the economic recession and a state budget imbalance resulted in K-12 school districts receiving no increase in per-student funding from the state. Per-student spending was essentially frozen during this period, with no cost-of-living adjustments. In more recent years the recovering economy and increasing state revenue improved the funding for K-12 school districts. Unfortunately, beginning with 2002-03 to 2004-05, the state was facing a large budget deficit which negatively affected California school funding. In 2005-06 and continuing through 2006-07, the state saw a significant improvement in state revenue. Beginning in 2008-09, the state budget picture appeared to level off. Mid year in 2008-09 the real picture of the state budget on K-12 education was revealed and significant reductions had to be made. The slow down in the housing market and construction reduced the number of additional dollars allocated by the state to schools. In 2009-10 and 2010-11, state budget short-falls will significantly decrease K-12 educational funding, as reflected in the following graph.

The following graph represents the volatility of the Proposition 98 funding on school districts. The graph also shows the state's inability to fund schools at the Proposition 98 base of \$53 billion for 2009-10.

Proposition 98 (In Billion's)



Summary of California School Finance



State Budget

State Funding of Education and Average Daily Attendance

California school districts receive a significant portion of their funding from state appropriations. As a result, changes in state revenue have affected appropriations made by the Legislature to school districts.

Prior to fiscal year 1998-99, annual state apportionments of basic and equalization aid to school districts for general purposes were computed based on a revenue limit per unit of average daily attendance. This calculation included funding for students who were absent from school for an excused absence, such as illness. Effective in fiscal year 1998-99, with the passage of SB 727, the basis of state funding was changed from average daily attendance to actual Average Daily Attendance (ADA).

This change is essentially fiscally neutral for school districts that maintain the same excused absence rate. The rate per student was recalculated to provide the same total funding to school districts in the base year as would have been received under the old system. In the future, if Sacramento City Unified School District can further improve its actual attendance rate, the district will receive additional funding.

Following is a chart reflecting the district's revenue limits and absence rates from 2006-07 to 2010-11.

SCUSD Revenue Limits and Absence Rates

	2006-07	2007-08	2008-09	2009-10	Projected 2010-11
*Revenue Limit	\$5,533	\$5,785	\$6,114	\$6,376	\$6,351
Absence Rate	4.90%	4.70%	4.62%	5.03%	5.00%

* Prior to deficit

Revenue limit calculations are adjusted annually in accordance with a number of factors designed primarily to provide cost of living increases and to equalize revenue among California school districts.

Summary of California
School Finance

State Funding of
Education and
Average Daily
Attendance





Taxes are levied by the County for each fiscal year on taxable real and personal property which is situated in the district as of the preceding January 1st. For assessment and collection purposes, property is classified either as secured or unsecured and is listed accordingly on separate parts of the assessment roll. The secured roll is that part of the assessment roll containing state-assessed public utilities property and real property having a tax lien which is sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the unsecured roll.

Property taxes on the secured roll are due in two installments, on November 1st and February 1st of each fiscal year. If unpaid, such taxes become delinquent on December 10th and April 10th, respectively, and a 10% penalty attaches to any delinquent payment. Property on the secured roll with respect to which taxes are delinquent becomes tax defaulted on or about June 30th of the fiscal year. Such property may thereafter be redeemed by payment of a penalty of 1.5% per month to the time of redemption, plus costs and a redemption fee. If taxes are unpaid for a period of five years or more, the property is subject to sale by the Treasurer.

Property taxes on the unsecured roll are due as of the January 1st lien date and become delinquent, if unpaid, on August 31st. A 10% penalty attaches to delinquent unsecured taxes. If unsecured taxes are unpaid at 5:00 p.m. on October 31st, an additional penalty of 1.5% attaches to them on the first day of each month until paid. The taxing authority has four ways of collecting delinquent unsecured personal property taxes:

1. Bringing a civil action against the taxpayer
2. Filing a certificate in the Office of the County Clerk specifying certain facts in order to obtain a lien on certain property of the taxpayer
3. Filing a certificate of delinquency for record in the County Clerk and County Recorder's office in order to obtain a lien on certain property of the taxpayer
4. Seizing and selling personal property, improvements, or possessory interests belonging or assessed to the assessee

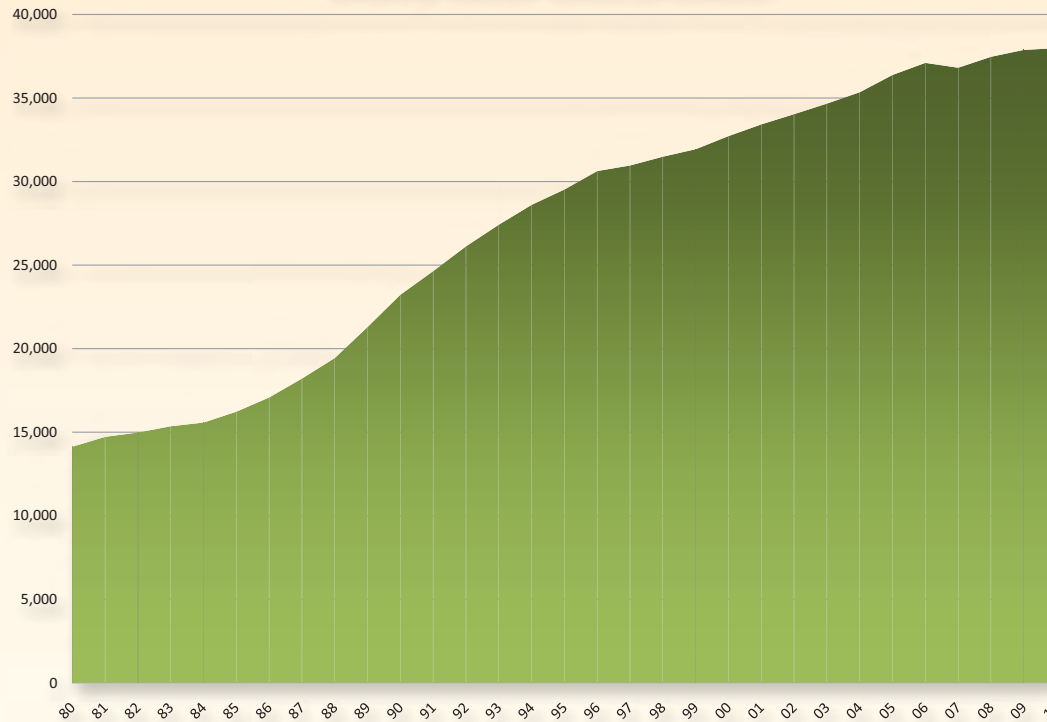
Summary of California School Finance

State Funding of Education and Average Daily Attendance (continued)

Enrollment Trends in California

Fifty percent of California school districts have experienced a decline in enrollment and attendance. The State of California is currently estimating 2010-11 K-12 Average Daily Attendance (ADA) to increase by less than 1%, based upon the Governor's May Budget. The total enrollment is estimated to be 6,223,967 in 2009-10 and 6,226,723 in 2010-11.

Historical October CBEDS Enrollment



Many school districts throughout the state in recent years have experienced a decline in student enrollment and SCUSD was among them.

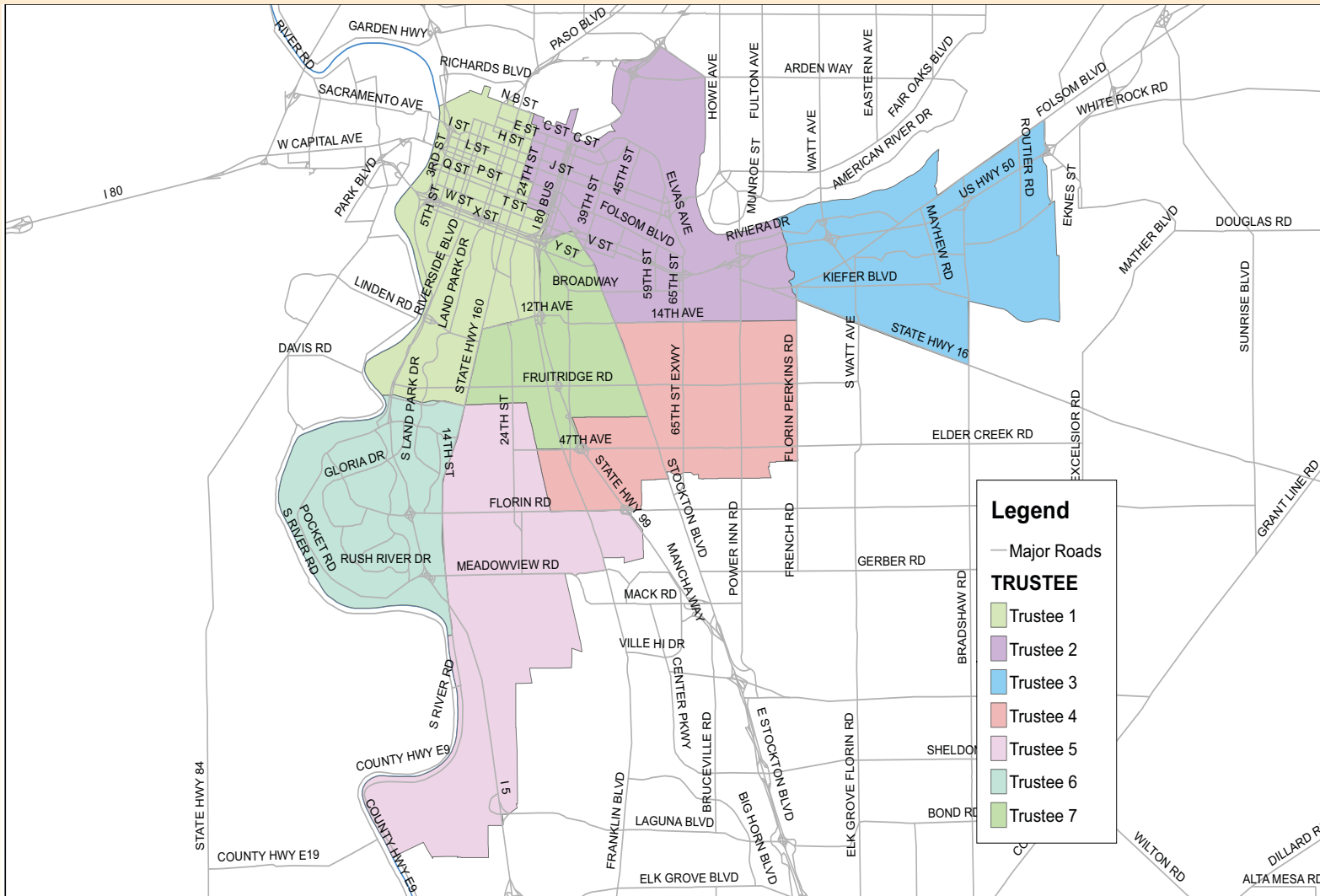
Summary of California School Finance

Student Enrollment Projections





Sacramento City Unified School District by Jurisdictional Area



Class Size Reduction, Grades K-3

The largest dollar value educational reform effort in the nation was accomplished in California during the 1996-97 school year. Governor Wilson and the 1996 Legislation initiated class size reduction of 20 students to one teacher in three grades, first through third.

This incentive funding of \$771 million was welcomed in Sacramento City Unified School District. The State of California provided \$650 per student enrolled in a class that did not exceed a 20:1 pupil to teacher ratio average for the entire school year.

The California State Budget was passed in July 1996 and the district implemented class size reduction from an average of 30:1 to 20:1 in Grades 1-3 by the start of the 1996-97 school year. Within a few months, the district hired new teachers to implement this state incentive program, including the creation of the same number of new classrooms.

The state's implementation of this incentive program was not meant to cover the entire cost of the program to the district. For the 1996-97 school year, the average district cost per pupil in the class size reduction program was \$826 with income of \$650; a deficit per pupil of \$176. The total deficit in the program for the first year was \$1,245,196.

With the overwhelming success of the class size reduction program, Governor Wilson, as part of the Governor's Adopted Budget for 1997-98, expanded funding for another grade, for a total of four grades (kindergarten through 3rd grade). With the adoption of the 1997-98 Budget and the district implementing class size reduction in Grades 1, 2 and 3 during 1996-97, the only grade level available for the district to reduce class size under the Governor's initiative was Kindergarten.

Along with the state lack of funding of education in 2009-10 came flexibility with the Class Size Reduction (CSR) Program. The state now allows districts to receive CSR funding even if classes exceeded the 20:1 ratio. This flexibility has been approved through the 2012-13 school year. With this flexibility came penalties in the form of reduced funding.

The budget for 2010-11 maintains the amounts per student for Option I \$1,071 and Option II \$535. With the implementation of the budget Act for the 2009-10 Budget, the state has agreed to relax penalties in K-3 class size reduction programs. The penalty begins when a class averages more than 20.44 with a 5% penalty rising up to a 30% penalty when the class size average is more than 24.95. Sacramento City Unified has taken advantage of the increased flexibility in 2010-11 and is estimating to incur more than \$4.0 million in penalties by taking our grades K-3 classes above the 20:1 and instead using a 25:1 staffing ratio for classes K-3. With the flexibility of the program, it has allowed the district to utilize savings in this program to help offset reductions from the state budget shortfall.

Class Size Reduction

Grades K-3





The Future of Class Size Reduction

Class size reduction in any school district is a wonderful program to implement; however, over the long term, class size reduction programs have a hidden cost, which must be taken into consideration when making decisions to implement this program.

Even if the student allocation received a COLA each year from the State of California, this COLA would not keep up with the costs necessary to maintain the program. The main component of operational costs is teacher salaries. Based on the district's certificated salary schedule, step and column movement have resulted in our expenditures out-pacing revenues. This has all changed with state flexibility and has allowed districts to operate a program that is fully supported. Unfortunately cuts were made to other areas of budget by the state that were greater than class size reduction savings.

Many school districts are very concerned about the large operational deficit in the K-3 Class Size Reduction Program. With the size of deficits, many districts are not continuing this program and are incurring the maximum penalty of 30% for not operating programs. The flexibility for K-3 class size reduction ends on 2012-13.

The 9th grade class size reduction program replaced the Morgan-Hart program. The new program allocated additional funding for one course, other than the existing English courses in 9th grade, to have lower class size. SCUSD implemented 9th grade class size reduction in English and Math under this program. Along with other flexibility programs in the state adopted budget, ninth grade class size reduction also became part of Tier III flexibility. The district has made staffing adjustments for 9th grade English and math classes to take advantage of the state flexibility and eliminate the program.

Class Size Reduction

**Future of Class Size
Reduction**

The enactment of the Individuals with Disabilities Education Act codified the constitution's guarantee of equal protection under law for all children from birth to 22 years with disabilities, providing them with free appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate to the needs of both.

In 1997, California legislators passed Assembly Bill 602. Authored by former Assembly Member Chuck Poochigian, AB 602 changed the funding structure for Special Education from one based on an instructional personnel service unit J-50 model calculation to a population-based method.

Special Education funds are allocated according to the total student population in a Special Education Local Planning Area (SELPA) rather than on the number of identified special education students. Sacramento City Unified School District is its own SELPA. SELPAs are responsible for allocating funds for the services provided to the individual eligible students.

The funds received from the federal and state governments for Special Education purposes are not enough to cover the program. The estimated contribution to Special Education from the General Fund unrestricted dollars for the 2010-11 budget year is \$14,348,984. Special Education total budget is \$57.7 million.

The Sacramento City Unified School District provides a wide range of services and programs to meet the needs of students with disabilities. Most of these services can be provided to eligible students with special needs in the least restrictive environment at the local school sites within the district.

The greatest growth in Sacramento City Unified students with disabilities population is in the area of Autism Spectrum Disorders and Other Health Impaired. Students with Autism Spectrum Disorder often require more intensive services and a small staff to pupil ratio. This year the district has added five new classes to meet these students' needs.

Also, due to the return of students with emotional needs from non-public schools, the district has added two new classes to meet their needs. Finally, classes were added to accommodate our incoming Preschool/Kindergarten population as well as our transition age students with development disabilities.

The Special Education Department utilizes a web-based Special Education Information System (SEIS) which effectively and efficiently provides student data to the department, the district and the state. Student data is more easily accessible and timely, allowing administrators and teachers access their IEP's for immediate implementation.

In 2008-09 and 2009-10, the Federal government released American Recovery and Reinvestment Act stimulus funds to school districts for Individuals with Disabilities Education Act. These funds are reflected in full within the Special Education budget for 2009-10 and the balance will be carried over to 2010-11 budget. Districts have two years to fully spend these funds and it is to be used to improve student achievement through school improvement and reform.

Special Education



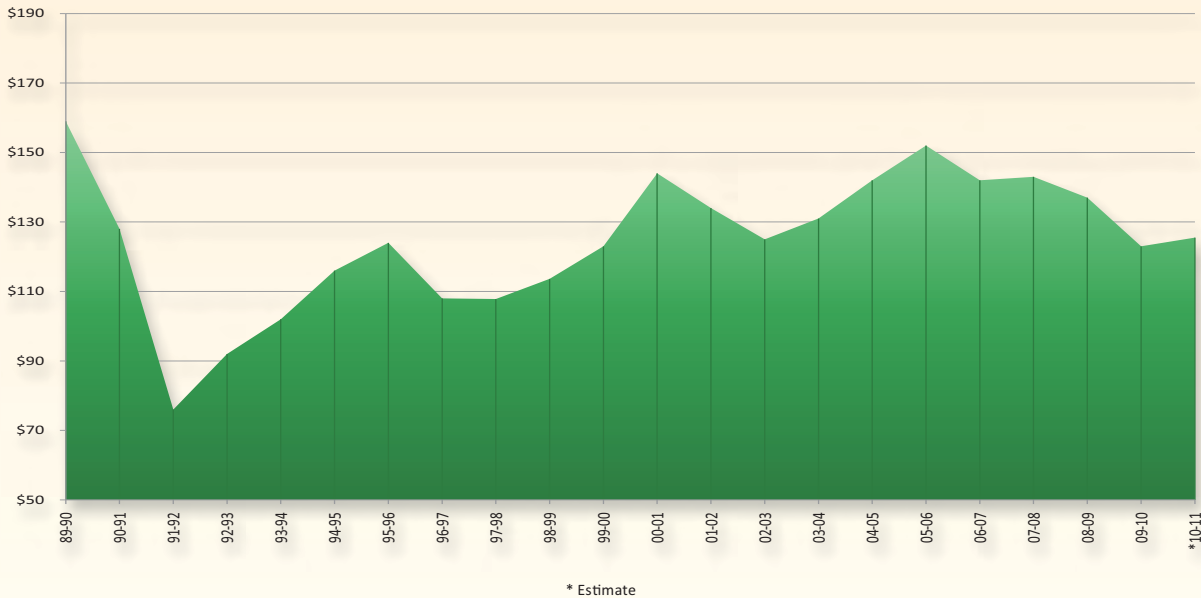


Lottery Programs

In November 1984, the California Electorate approved a statewide initiative authorizing a State Lottery Program. After several months of planning, the California Lottery Program was implemented in October 1985. As part of the initiative, 34% of the lottery proceeds are to be distributed to all public educational entities in the state, including local school districts, community colleges and state university systems. These funds are accounted for in the district's General Fund.

Since the inception of the program, there has been considerable variance in the amount of lottery collections and subsequent proceeds to local school districts. The following chart is a reflection of the distribution of lottery proceeds to local school districts, including estimates for 2010-11:

**California State Lottery
Per ADA Lottery Allocation
1989-90 to 2009-10 Third Quarter and 2010-11 Estimates**



In reviewing the amount of State Lottery Allocations, you will see the amount per student has dropped from a 1989-90 high of \$159 per ADA to a projected amount for 2010-11 of \$125.5 per ADA. This decreased drop in per student revenue results in a loss of approximately \$1.6 million in 2010-11 from the amount the district would have received had the 1989-90 funding levels continued.

Lottery Programs



Foreward

School finance can be daunting to understand, even for seasoned administrators. Some terms can have different meanings, depending on the context in which they are used. The purpose of this glossary is to provide definitions of terms that are currently used in school business discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose; however, in their simplification they lose some of their accuracy for the practicing administrator. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with management of school district finances.

AB 1200

Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Section 1240 et sec. and 42131 et sec. Academic Writing - (Academic writing is based on analysis -- the process of breaking down ideas -- to increase understanding). The general purpose of academic writing is to present information that displays a clear comprehension of a subject. (Assessments such as research papers, essays, speeches and short- and long-answer tests ask students to perform academic writing).

Academic Writing

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Account

A method of categorizing financial transactions by type.

Accountability

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code

A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.

Account Numbers

Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

School Finance Glossary of Terms





Accounting Period

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end for other intervals, such as quarterly or monthly.

Accounts Payable

An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable

An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, usually within one year.

Accrual Basis Accounting

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Achievement Gap

Student achievement tests consistently show that certain groups of children score far below children in other groups. The data documents a strong association between poverty and students' academic success or lack of it. While poverty is not unique to any ethnicity, it does exist in disproportionate rates among African Americans and Hispanics, and among English Learners. The reasons behind the achievement gap are multifaceted. They do to some degree stem from factors that children bring with them to school. However, other factors that contribute to the gap stem from students' school experiences.

Adult Education

Classes for students, usually adults, offered by local school districts. State law requires that certain courses, including citizenship and English, be offered at no charge. Other classes may be offered for a fee.

Ad Valorem Taxes

Taxes based on the value of property, such as the standard property tax, are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness. Ever since Proposition 13, properties in California are adjusted to the true market value primarily at the time of property transfer.

American Recovery & Reinvestment Act (ARRA)

Legislation enacted by the United States Government in 2009 making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization. These funds must be expended by September 30, 2011.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill

A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

Appropriation For Contingencies

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Appropriations

Funds set aside or budgeted by the state or local school districts for specific time period and specific purpose.

Assessed Valuation (AV)

The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Associated Student Body (ASB)

Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials.

Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (ADA), called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for Adult Education Programs, Regional Occupational Centers and programs and non-public school funding, all of which use the annual count of ADA. Also, under certain circumstance when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Audit

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.





Average Daily Attendance (ADA)

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA usually is lower than enrollment due to factors such as students moving, dropping out or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenue limit) and some other funding. There are several kinds of attendance and these are counted in different ways. For regular attendance ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and Regional Occupational Center or Program, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports). See also Concurrently Enrolled for a further definition of ADA.

Balance Sheet

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Base Revenue Limit

See Revenue Limit.

Basic Aid

The minimum general-purpose aid guaranteed by the state's constitution for each school district in California. The amount is \$120/average daily attendance or \$2,400/district, whichever is greater.

Basic Aid School District

In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.

Bilingual Education

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Bond

A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than 20 years.

Bonded Debt Limit

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment—much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget

A plan of financial operation embodying an estimate of adopted expenditures for a given period or purpose and the adopted means of financing them.

Budgeting

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Cafeteria Plan

A written plan for the health and welfare benefits of district employees, under which the employees may select from two or more particular benefits, to which payroll deductions may be paid. If the plan meets IRS regulations, the deductions (salary reductions) are not subject to income tax. The main advantage, thus, is to allow employees to purchase benefits (such as health insurance, disability protection, group life insurance, group legal protection and dental insurance) with before-tax dollars.

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California Basic Education Skills Test (CBEST)

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

California High School Exit Exam (CAHSEE)

An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, language arts and mathematics.

Capital Outlay

Expenditure for replacement of new equipment, major renovation or reconstruction or new schools.

Capping and Busing

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached any additional students registered are bussed to another site which has available room. Thus, the term Capping and Busing.





Cash Balance

The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.

Categorical Aid

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated/Credentialed Employees

Teachers and most administrators must meet California’s requirements for a teaching credential. These requirements include having a bachelor’s degree, completing additional required coursework and passing the California Basic Educational Skills Test (CBEST). However, teachers who have not yet acquired a credential but have an emergency permit are allowed to teach in the classroom and are counted in this category.

Certificates Of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Personnel

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services and other non-teaching personnel.

Class Size Penalties

The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in average daily attendance (ADA) which, in turn, results in a loss in revenue limit income. (See Education Code Section 41376)

Class Size Reduction (CSR)

Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.

Common Assessment

An assessment used by all teachers of a grade level or subject to measure student learning. The assessment can be in many forms: A test, an essay, a speech, a group project, etc.

Concurrently Enrolled

Pupils who are enrolled both in a regular program for at least the minimum school day and also in a Regional Occupational Center or Program (ROC/P) or class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or Adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change. Salary adjustments and other costs can be linked to the Consumer Price Index, which is sometimes used as a factor to measure inflation.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost Of Living Adjustment (COLA)

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Allowance based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1).

Costs

The California School Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support or indirect support, and how they shall be accounted for. The Accounting Manual is constantly being reviewed and revised by a Statewide Accounting Research and Development Committee to help promote consistency among all districts.

Costs, Direct Support

Charges which constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs.

Costs, Indirect Support

Those costs of support programs remaining after the direct and direct support costs have been identified.

Credentialed Teacher

One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

Credit

A term used in double-entry bookkeeping. The credit will reduce assets and expenditures and will increase liabilities, revenue and fund balance. The typical balance for liabilities, revenue and fund balance accounts is a credit amount.

Credit Rating

A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.





Criteria And Standards

Local district budgets must meet state-adopted provisions of criteria and standards. These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et sec.)

Culturally Relevant

Culturally relevant teaching refers to instruction and curriculum that empowers students intellectually, socially, emotionally and politically by using cultural reference points to connect with students and impart knowledge, skills and attitudes.

Current Operating Expenditure

Education expenditures for the daily operation of the school program such as expenditures for administration, instruction, attendance and health services, transportation, and operation and maintenance of the site.

Curriculum

A course of study offered by a school, class or teacher.

Data Dashboard

A “data dashboard” is an online tool for viewing and analyzing student achievement and performance data. Key data for monitoring student achievement and directing policy level decisions is presented in a series of online charts and graphs or “gauges” much like a car’s dashboard displays.

Data Inquiry Teams

Data-based inquiry and decision making is a process in which school personnel engage in ongoing data analysis from multiple sources to provide a comprehensive picture of a school’s strengths and challenges. Schools then develop a plan to prioritize and address those challenges.

Debit

A term used in double-entry bookkeeping. The debit will increase assets and expenditures and reduce liabilities, revenue and fund balance. The typical balance for assets and expenditure accounts is a debit amount.

Debt Service

Expenditures for the payment of principal and interest on long-term debt.

Declining Enrollment Adjustment

A formula that cushions the drop in income in a district with a shrinking student population. Under current law, districts can count the higher of either last or current year ADA.

Deferred Income

Income received in a given fiscal year but not earned until after the fiscal year has ended. For example, monies collected from parents for their child’s food service account that remain in the account for use in the next school year.

Deferred Maintenance

Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.

Deficit Factor

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Deficits

Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees

A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Due To/From Other Funds

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

Economic Impact Aid (EIA)

State categorical aid for districts with concentrations of children who are transient, from low-income families or need to learn English.

Economic Impact Aid/Limited English Proficiency (EIA –LEP)

The portion of EIA funding that is allocated to English learners students based on each local educational agency's (LEA) district-wide determined method and ranking of schools.

Economic Impact Aid/State Compensatory Education (EIA –SCE)

The portion of EIA funding that is allocated to economically disadvantaged students based on each local educational agency (LEA) district-wide determined method and ranking of schools.





Education Revenue Augmentation Fund (ERAF)

The fund used to collect the property taxes shifted from cities, the county, and special districts within each county prior to their distribution to K-14 school agencies.

Employee Benefits

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; and (4) workers’ compensation payments.

Encroachment

The expenditure of school districts’ general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district’s general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances

Purchase orders, contracts for salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

Ending Balance

Generally a reference to a school district’s net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

Enrollment

The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Equalization Aid

The extra state aid provided in some years (such as 1995-96) to a low revenue district to increase its base revenue limit toward the statewide average.

Expenditure

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

Expenditures:**• Construction Expenditures**

Include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings and equipment for new and remodeled facilities.

• Expenditure Per Pupil

The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by Average Daily Attendance (ADA). (See Revenues Per Pupil)

• Instructional Expenditures

Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services.

• Interest On Debt Expenditures

Expenditures for interest on long-term debt (i.e. obligations of more than one year).

• Replacement Equipment Expenditures

Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over \$5,000.

• Support Services Expenditures

Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, instructional specialists), school district administration, business services, research and data processing.

Fact Finding

The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by the Public Employment Relations Board, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties. (See Government Code Section 3540 et. al.)

Financial Statements

The document published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

First Principal Apportionment

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.





Fiscal Crisis And Management Assistance Team (FCMAT)

The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year

Twelve calendar months; in California it is the period beginning July 1 and ending June 30.

Fixed Assets

Property of a permanent nature having continuing value; e.g., land, buildings and equipment.

Forest Reserve Funds

Twenty-five percent of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Free/Reduced Price Meals

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full-Time Equivalent (FTE)

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund

An independent accounting entity with its own assets, liabilities and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Funds:

• **Governmental Funds**

The General Fund is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

◦ **Special Revenue Funds**

Established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

◦ **Charter Funds**

Used to account separately for federal, state and local revenues.

Funds (continued):

- **Adult Education Fund**
Used to account separately for federal, state, and local revenues for Adult Education programs.
- **Child Development Fund**
Used to account separately for federal, state, and local revenue to operate child development programs.
- **Deferred Maintenance Fund**
Used to account separately for state apportionments and Local Education Agency's contributions for deferred maintenance purposes.
- **Nutrition Services Fund**
Used to account separately for federal, state, and local revenue to operate the food service program.

• Capital Project Funds

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

- **Building Fund**
Exists primarily to account separately for proceeds from the sale of bonds.
- **Capital Facilities Fund**
Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.
- **School Facilities Program Fund**
Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the School Facilities Fund is restricted to that fund.
- **Bond Interest and Redemption Fund**
Used for the repayment of bonds issued for an Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).

Fund Balance

The excess of the assets of a fund over its liabilities of governmental and similar trust funds.

Furlough Days

Mandatory leaves of absence ordered by employers or negotiated agreements attempting to cut costs without releasing employees. When a furlough day is ordered, employees take the day off without pay.





Gann Spending Limit

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. In November 1979, California voters approved the late Paul Gann's Proposition 4 to limit the amount of tax money that state and local governments, including school districts, could legally spend. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in average daily attendance (ADA). Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Aid

State aid which is not limited to any specific program, purpose, or target population but which may be used to finance the general educational program as determined by the recipient district.

Generally Accepted Accounting Principles (GAAP)

Uniform standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Fund

Accounting term used by the state and school districts to differentiate general revenue and expenditures from those placed in separate budget categories for specific uses such as the Charter Fund.

General Ledger

A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. GO bonds are financed by an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

General Purpose Funding

California school districts receive general purpose money based on a per pupil revenue limit. They have discretion to spend this money as they see fit for the day-to-day operation of schools, including everything from salaries to the electric bill.

General Reserve

A budget item which sets aside a reserve fund to start the following fiscal year and cannot be used during the budget year.

Governmental Accounting Standards Board (GASB)

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers and auditors. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34)

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Highly Qualified Teacher

According to the No Child Left Behind Act (NCLB), a highly qualified teacher is one who has obtained full state teacher certification or has passed the state teacher licensing examination and holds a license to teach in the state; holds a minimum of a bachelor's degree; and has demonstrated subject area competence in each of the academic subjects in which the teacher teaches.

Holistic Assessments

In assessing student work, a holistic assessment assigns a single score based on overall performance rather than by scoring or analyzing dimensions individually. The product is considered to be more than the sum of its parts and so the quality of a final product or performance is evaluated rather than the process or dimension of performance.

Implicit Price Deflator

A measure of inflation used to compare expenditures over a period of time. The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Expense And Overhead

Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, superintendent and the business office.

Inter-School Council (ISC)

Provides communication on high school matters between administration, students and the Board.

Joint Powers Authority (JPA)

An agreement among school districts to share services or responsibilities. A joint powers board made up of representatives of the districts governs the JPA.

Joint School Districts

School districts with boundaries that cross county lines.





Legislative Analyst’s Office (LAO)

The Office of the Legislative Analyst (LAO) is a nonpartisan office within the state government that gives fiscal and policy advice to the California Legislature. The LAO provides analyses of adopted state budgets and also offers the public information about state initiatives and ballot propositions.

Leveling Down

Lowering the revenue level of high revenue districts to promote revenue equity among school districts.

Leveling Up

Raising up the revenue level of low revenue districts to promote revenue equity among school districts.

Local Education Agency (LEA)

A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state, or for a combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary school. Sacramento City Unified School District (SCUSD) is its own LEA.

Lottery

Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed per kindergarten through university students.

Maintenance Factor

See Proposition 98.

Mandated Costs

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

Miscellaneous Funds

Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Necessary Small School

Small schools that have students who come from sparsely settled areas. Their school districts are given additional money above the revenue limit to pay for the higher costs of their education. An elementary school with less than 101 ADA or high school with less than 301 ADA meets the standards of being a Necessary Small School. (See Education Code Sections 42280 et seq.)

Net Assets

The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district’s financial condition.

No Child Left Behind Act (NCLB)

Much of federal funding for K–12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.

Object Of Expenditure

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

- **Certificated Salaries 1000**
Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.
- **Classified Salaries 2000**
Expenditures for full-time, part-time, and prorated portions of salaries for all classified personnel.
- **Employee Benefits 3000**
Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.
- **Books and Supplies 4000**
Books, supplies, equipment under \$5,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.
- **Contracted Services and Other Operating Expense 5000**
Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.
- **Capital Outlay 6000**
Expenditures over \$5,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.
- **Other Outgo 7000**
Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.





Organized Associated Student Body (ASB)

ASB organizations are either organized or unorganized. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.

Parcel Tax

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

Parent/Teacher Home Visit Project

A nonprofit organization that increases family engagement and builds community trust by training teachers and other school district staff to visit student homes.

Per Capita Personal Income

Total personal income from all sources prior to taxation, divided by the number of residents, for example, in a state.

Permissive Override Tax

Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PL81-874

A federal program of Impact Aid which provides funds to districts which educate children whose families live or work on federal property, such as military bases. Also called PL874.

PL94-142

Federal law that mandates a free and appropriate education for all children with disabilities.

Prior Year's Taxes

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Priority School

Selected district schools that rank in the lowest 20 percent of academic performance in California and are targeted for improvement through a focus on staffing, resources and teaching and learning.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Professional Development

Training sessions for school district employees that develop skills and knowledge to improve services to students and for career advancement.

Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

- **Test 1** originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the Test 1 percentage has been reset at 34.0%.
- **Test 2** provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- **Test 3** only applies in years in which the annual percentage change in per capita state general fund tax revenues plus ½% is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.

Proprietary Fund

A fund that meets the criteria established by Governmental Accounting Standards Board (GASB) as a business-type activity. Generally, charges for services would comprise a significant element of the total revenues in a proprietary fund. The Food Service Fund is the most common school district proprietary fund.

Public Employees' Retirement System (PERS)

State law requires that classified employees, their employer, and the state contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.





Purchase Order

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated central office personnel responsible for approving the ordering of goods.

Quality Education Investment Act (QEIA)

Increase student achievement at the lowest performing schools, those with a valid 2005 Academic Performance Index (API) that are ranked in deciles 1 to 2. Two types of grants were provided. Regular program grants required that all schools reduce class sizes to meet specific targets among several other requirements. Alternative programs, restricted to high schools, were exempted from class size reduction and permitted to submit plans for how to implement an alternative improvement strategy that will be monitored throughout the life of the grant by how well the site implements its Single Plan for Student Achievement

Regional Occupational Center Or Program (ROC/P)

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Resource Specialist Program (RSP)

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Revenue

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts in kind are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

- **Federal Revenues** include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.
- **Local Revenues** include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.
- **Revenues Per Pupil** is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures Per Pupil).

Revenue (continued)

- **Revenue Limit** is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit, a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit, and any of the number of revenue limit adjustments that are computed anew each year.
- **State Revenues** include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Revolving Cash Fund

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Rigorous

Rigorous courses are those which are challenging to every student, prepare students for college and career by engaging them in their own learning, and stretch every student to the limits of his/her potential.

Salaries

Compensation for certificated and classified employees.

School Attendance Review Board (SARB)

A committee of law enforcement agencies, social service professionals, teachers, mental health specialists, and other community agency representatives that meets weekly to resolve student attendance and/or behavior problems. The committee works cooperatively with schools and parents to explore alternative ways of resolving these problems.

School Boards

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and hires and fires the district superintendent.

School Districts

There are three types of school districts: elementary, high school, and unified. An elementary district is generally kindergarten through eighth grade (K–8); high school is generally grades 9 through 12; unified is kindergarten through 12th grade (K–12).

School Improvement Plan

The written school improvement plan for each school includes strategies for improving student performance in targeted goal areas, information on how and when improvements will be implemented and information on the use of federal and state funds.

School Improvement Programs (SIP) or improvement of the school's program

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's program.





School Library and Improvement Block Grant (SLIBG)

Currently a Tier III program whose funds are unrestricted. Previously, it was a state resource targeting site level improvements and library material needs.

School Quality Review

School Quality Review is a process designed to develop a clear picture of the quality of education provided in a school. It assists the school in establishing a clear view of its strengths, areas for development, challenges and successes.

School Site Council

The School Site Council is a school community's representative body, made up of school staff, parents/community members, and at the secondary level, students.

Schoolwide Programs

Schoolwide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I schoolwide program, at least 40% of a school's students must be considered low income. Schoolwide programs can provide Title I services and support to all of the children in the school, regardless of income level. Schoolwide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating schoolwide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

Scope Of Bargaining

The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. The Public Employment Relations Board and the courts are responsible for interpreting disputes about scope.

Second Principal Apportionment

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

Secured Property

Property which cannot be moved, such as homes and factories.

Secured Roll

That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB 90)

Reference to Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per ADA amount is the historical base for all subsequent revenue limit calculations.

Senate Bill 813/1983 (SB 813)

Reference to Senate Bill 813/1983 that provided a series of education reforms in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Serrano Decision

In 1974, the California Superior Court in Los Angeles ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the Equal Protection clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Site Based Budgeting

A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Slippage

Savings in state school fund appropriations because of revenues raised when the assessed value of property grows at a faster rate than a district cost-of-living and enrollment growth. When property tax income is greater than the district's allowed growth, state aid to the district declines, creating a slippage in state expense.

Special Day Class (SDC)

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

Special Education

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA)

All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.





Standardized Account Code Structure (SACS)

Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

State Allocation Board (SAB)

A regulatory agency which controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS)

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Standardized Testing And Reporting (STAR)

New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

Students With Disabilities (SWD)

The official classification, specified by the federal government, to describe students requiring special education services based on their disability.

Sunset

The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

Supplemental Grant

Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.

Supplemental Roll

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

Supplemental Services

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under the No Child Left Behind Act (NCLB). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

Supplies

Supplies for instruction include class textbooks and other instructional materials.

Targeted Assistance Schools (TAS)

Title I schools that are ineligible for a schoolwide program or choose not to operate a schoolwide program are considered targeted assistance schools. These schools use Title I funds to provide services to eligible students who are identified as having the greatest need for special assistance in meeting the state content standards.

Tax And Revenue Anticipation Notes (TRAN)

Debt that is issued by school districts for cash flow purposes. This debt must be repaid within 13 months of issuance. Most school districts must borrow because expenditures of the fiscal year begin on July 1st, but state aid and property tax revenues are not received until later in the fiscal year.

Tax Rate

The amount of tax stated in terms of a unit of the tax base.

Tax Rate Limit

The maximum rate of tax that a governmental unit may levy.

Test 1/Test 2/Test 3

See Proposition 98.

Title 1

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, state and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See No Child Left Behind Act (NCLB), Schoolwide Programs, and Targeted Assistance Schools (TAS).

Tuition

Fees paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades pre-kindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.





Unorganized Associated Student Body (ASB)

ASB organizations are either organized or unorganized. Student organizations in elementary schools are unorganized student body associations because the students do not form clubs or a student council. While students in the elementary schools do raise funds, they have only limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing board delegates authority to oversee the raising and spending of funds to the school principal or designee.

Unsecured Property

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

Unsecured Roll

That portion of assessed property that is movable, such as boats and airplanes.

Waivers

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant

A written order approved by the Board drawn to pay a specified amount to a designated payee.

Well-rounded Education

A well-rounded education is a varied, well-balanced and fully developed education that exposes students to visual and performing arts and other enrichment activities in addition to core disciplines.

