SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: **June 8, 2023**

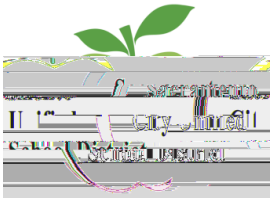
Subject: Public Hearing: Proposed Fiscal Year 2023-2024 Budget for All Funds
(The proposed Budget is available beginning Monday, June 5, 2023, from 9:00 a.m. to 5:00 p.m. at the Serna Center Front Lobby and on the District's website at www.scusd.edu.)

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: ___)
- ☐ Conference/Action
- ☐ Action
- ☒ Public Hearing

Division: Business Services

Recommendation: Conduct a public hearing on the 2023-2024 Proposed Budget for All Funds.

Background/Rationale: By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a



reduction of 6 FTE and removal of the one-time $1.5M professional learning budgeted in 23-24 related to the social science and world language textbook adoption

- Classified step costs are expected to increase by .70%

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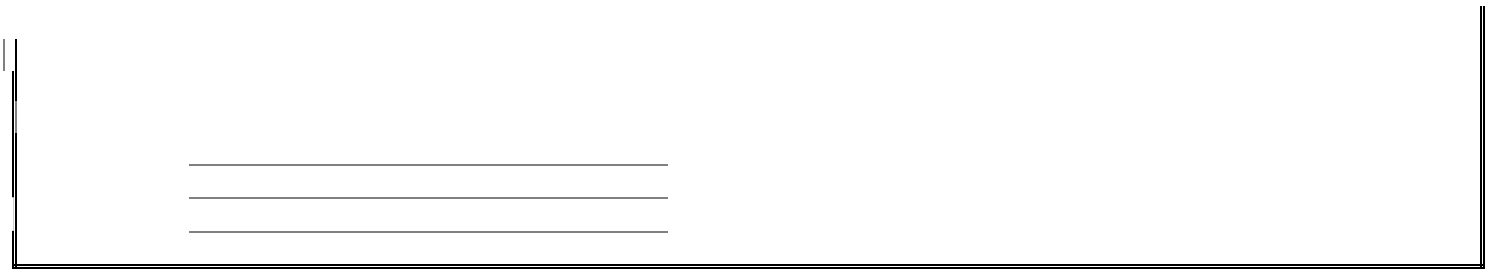
2023-24 Adopted Budget and Multi-Year Projections

Proposed Fiscal Year 2023-2024 Budget for All Funds

Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.



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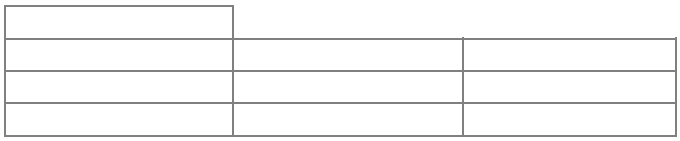

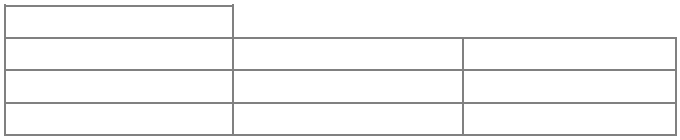

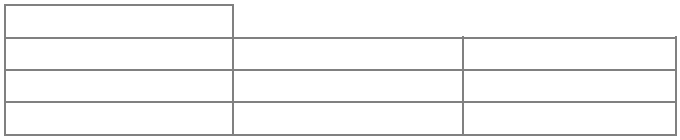

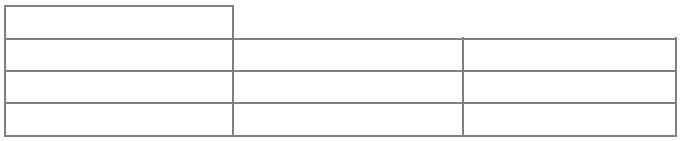

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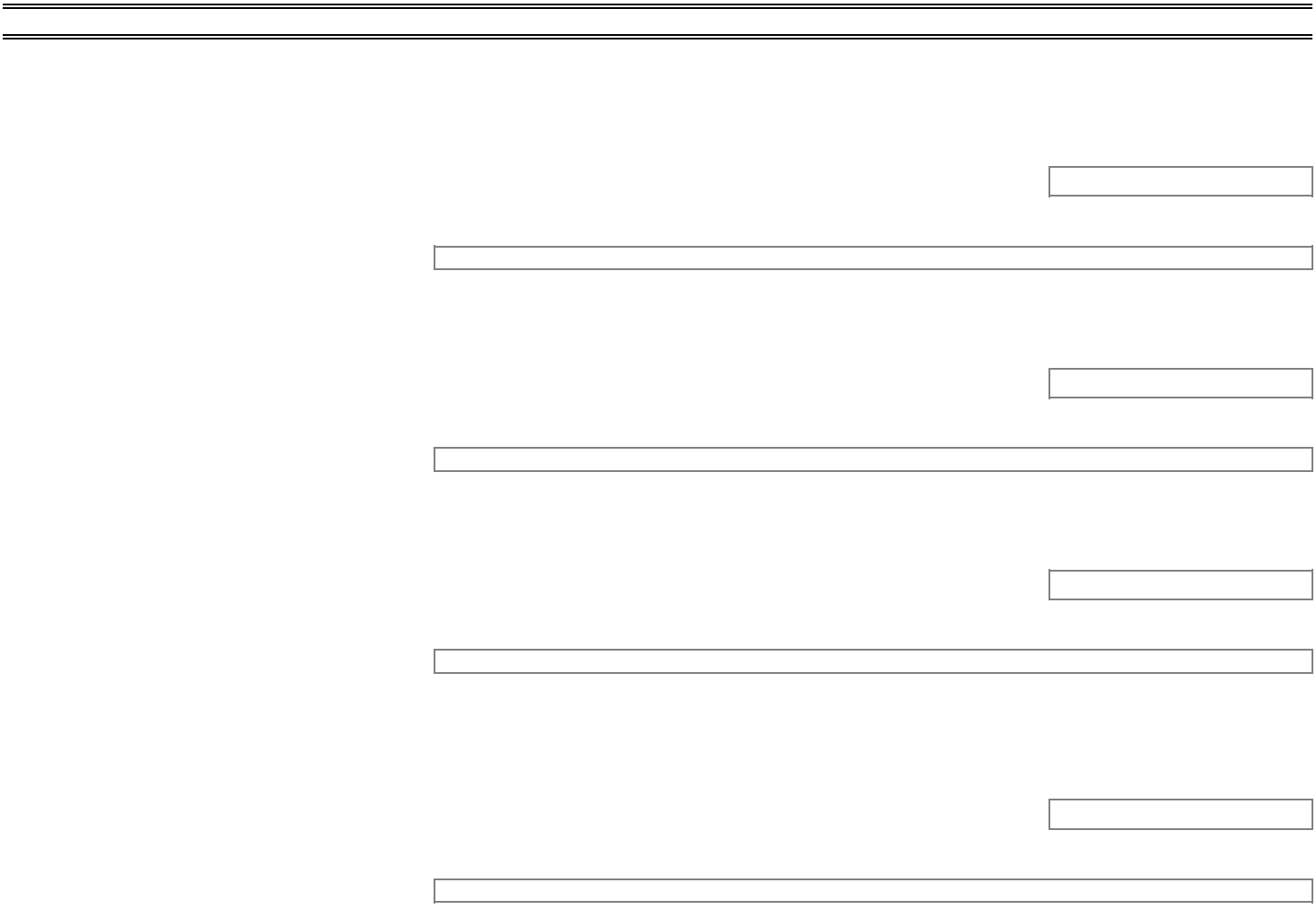

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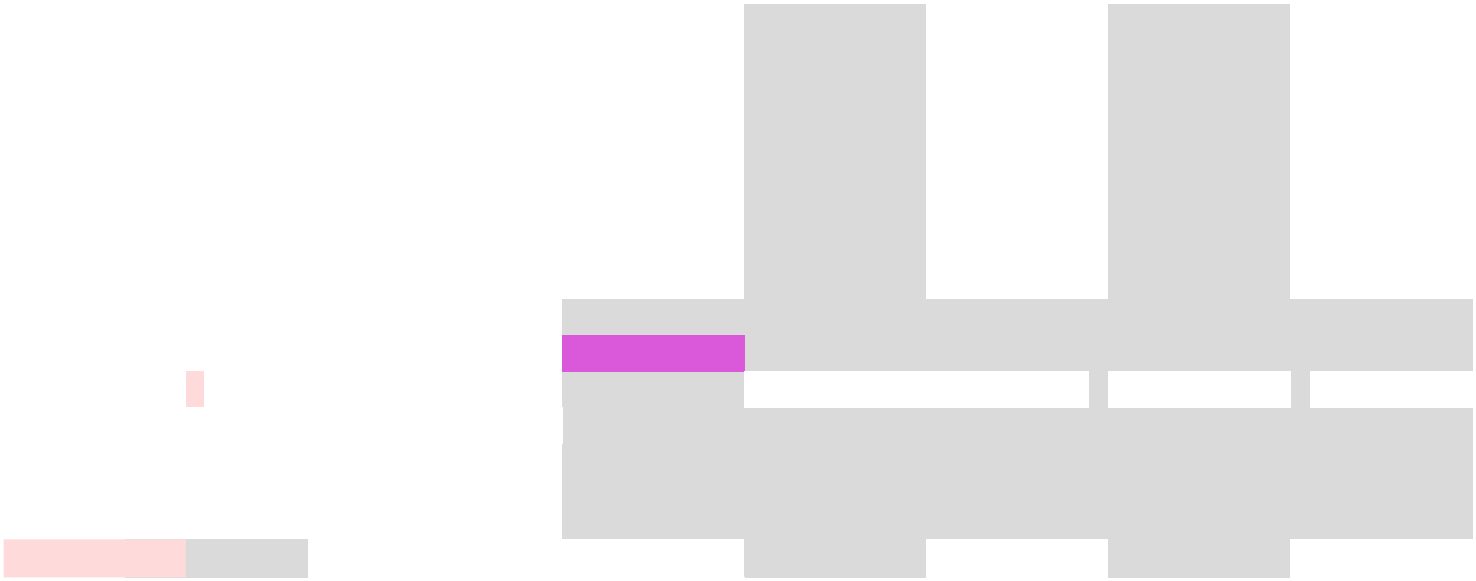

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GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in th fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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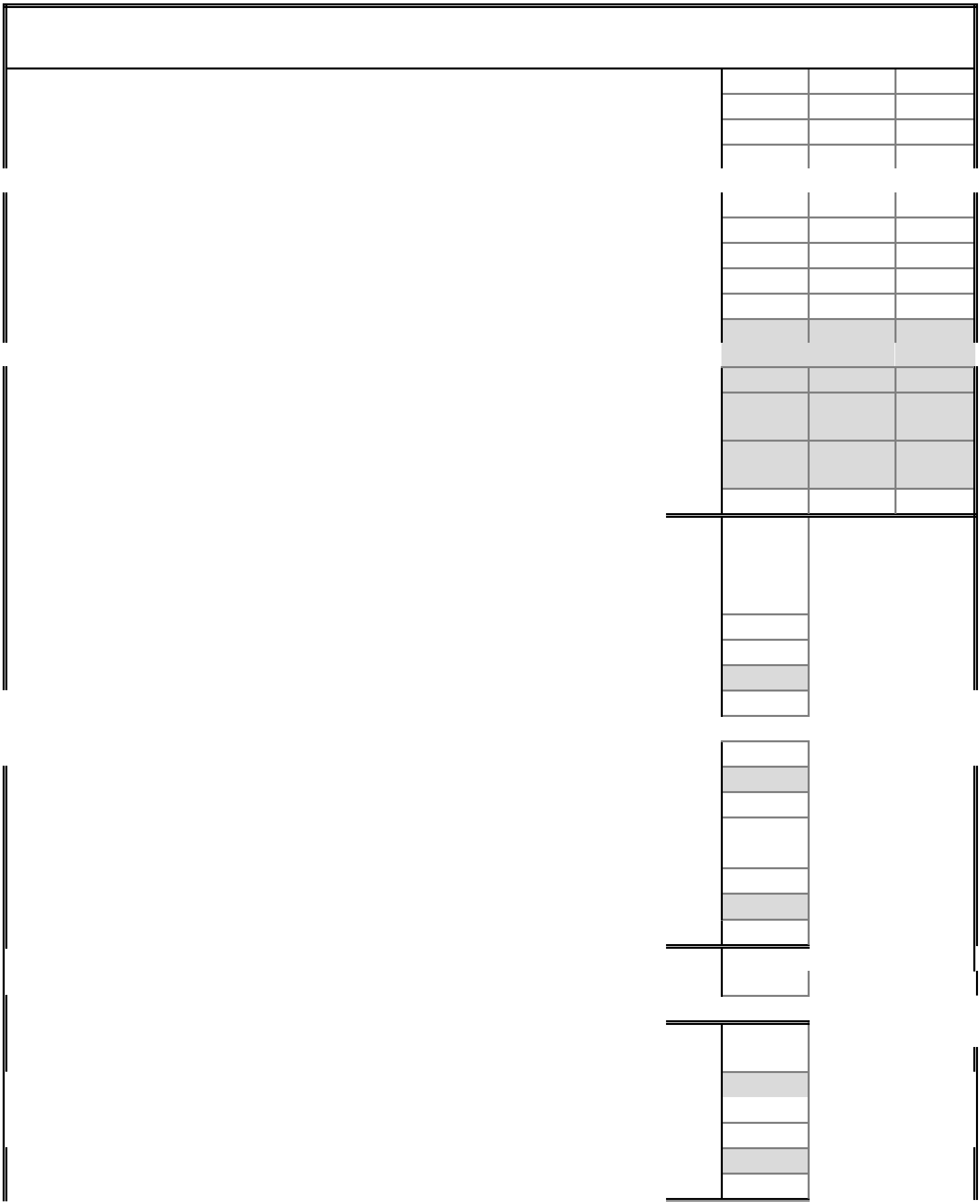
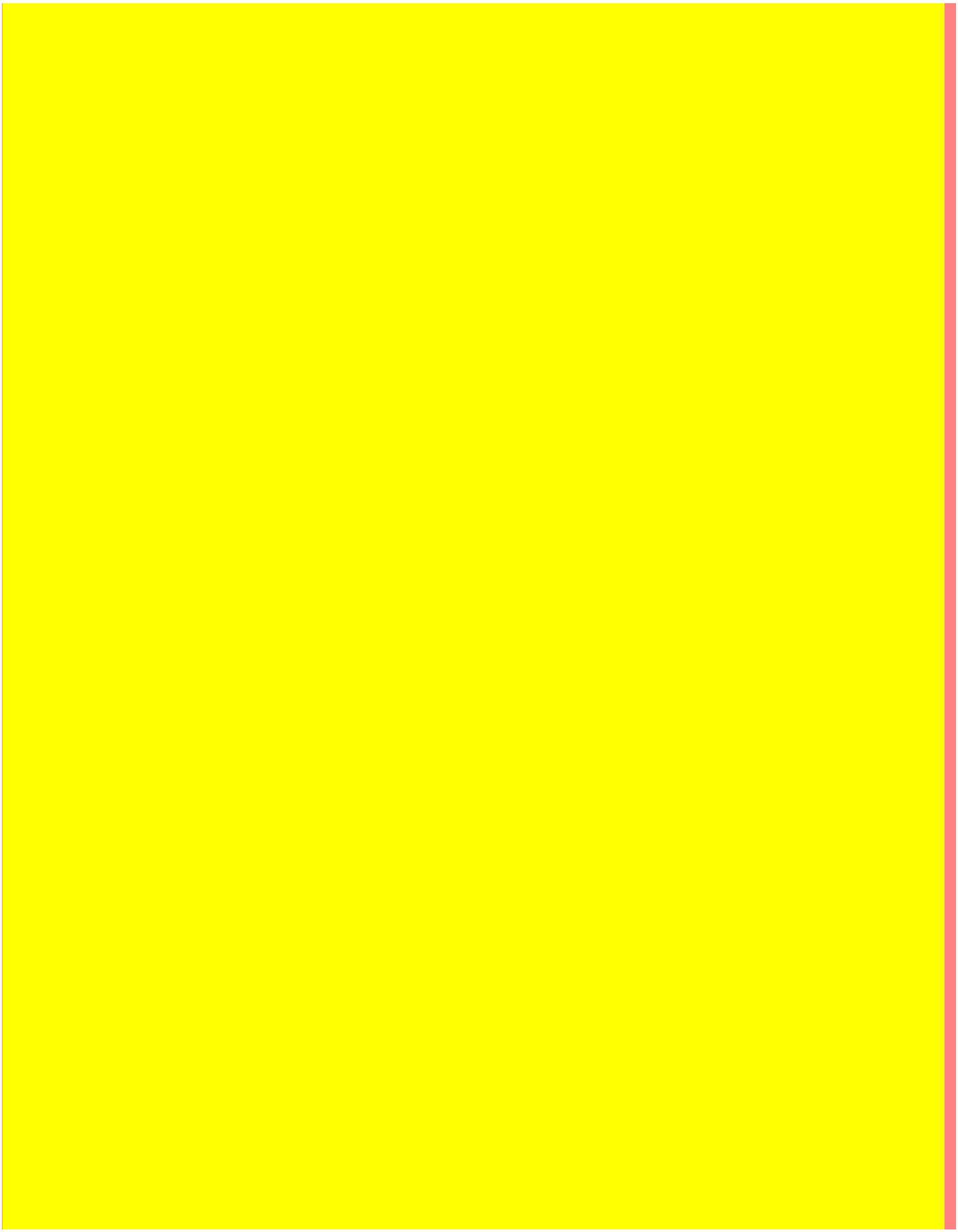
SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult





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23(% $FWLYH (PSOR\HHV			
2WKHU (PSOR\HH %HQHILWV			
727$/ (03/2<((%(1(),76			
%22.6 $1' 6833/,(6			
$SSURYHG 7H[WERRNV DQG &RUH &XUULFXOD 0DWHULDOV			
%RRNV DQG 2WKHU 5HIHUHQFH 0DWHULDOV			
0DWHULDOV DQG 6XSSOLHV			
1RQFDSLWDOL]HG (TXLSPHQW			
)RRG			
727$/ %22.6 $1' 6833/,(6			
6(59,&(6 $1' 27+(5 23(5$7,1* (;3(1',785(6			
6XEDJUHHPHQWV IRU 6HUYLFHV			
7UDYHO DQG &RQIHUHQFHV			1HZ
'XHV DQG 0HPEHUVKLSV			
,QVXUDQFH			
2SHUDWLRQV DQG +RVHNHHSLQJ 6HUYLFHV			
5HQWDOV /HDVHV 5HSDLUV DQG 1RQFDSLWDOL]HG ,PSURYHPHQWV			
7UDQVIHUV RI 'LUHFW &RVWV			
7UDQVIHUV RI 'LUHFW &RVWV ,QWHUIXQG			
3URIHVVLRQDO &RQVXOWLQJ 6HUYLFHV DQG 2SHUDWLQJ ([SHQGLWXUHV			
&RPPXQLFDWLRQV			
727$/ 6(59,&(6 $1' 27+(5 23(5$7,1* (;3(1',785(6			
&$3,7$/ 287/$<			
/DQG			
/DQG ,PSURYHPHQWV			
%XLOGLQJV DQG ,PSURYHPHQWV RI %XLOGLQJV			
%RRNV DQG 0HGLD IRU 1HZ 6FKRRO /LEUDULHV RU 0DMRU ([SDQVLRQ RI 6FKRRO /LEUDULHV			
(TXLSPHQW			1HZ
(TXLSPHQW 5HSODFHPHQW			
/HDVH $VVHWV			
6XEVFULSWLRQ $VVHWV			
727$/ &$3,7$/ 287/$<			
27+(5 287*2 H[FOXGLQJ 7UDQVIHUV RI ,QGLUHFW &RVWV			
7XLWLRQ			
7XLWLRQ IRU ,QVWUXFWLRQ 8QGHU ,QWHUGLVWULFW $WWHQGDQFH $JUHHPHQWV			
7XLWLRQ ([FHVV &RVWV DQG RU 'HILFLW 3D\PHQWV			
3D\PHQWV WR 'LVWULFWV RU &KDUWHU 6FKRROV			
3D\PHQWV WR &RXQW\ 2IILFHV			
3D\PHQWV WR -3$V			
2WKHU 7UDQVIHUV 2XW			
$OO 2WKHU 7UDQVIHUV			
$OO 2WKHU 7UDQVIHUV 2XW WR $OO 2WKHUV			

'HVFULSWLRQ	5HVRXUFH &RGH/2EMHFW &RGHV	(VWLPDWHG $FWXDOV	%XGJHW	3HUFHQW 'LIIHUHQFH
6285&(6 2WKL WL FH				

5HVRXUFH	'HVFULSWLRQ	(VWLPDWHG $QQXDO %XGJHW
	&KLOG 'HYHORSPHQW &RURQDYLUXV 5HVSRQVH DQG 5HOLHI	

'HVFULSWLRQ	5HVRXUFH &RGH/2EMHFW &RGHV	(VWLPDWHG $FWXDOV	%XGJHW	3HUFHQW 'LIIHUHQFH
&2175,%87,216				
&RQWULEXWLRQV IURP 8QUHVWULFWHG 5HYHQXHV				
&RQWULEXWLRQV IURP 5HVWULFWHG 5HYHQXHV				
H 727$/ &2175,%87,216				
727$/ 27+(5),1$1&,1* 6285&(6 86(6 D E F G H				

'HVFULSWLRQ	)XQFWLRQ &RGH2EMHFW &RGHV	(VWLPDWHG $FWXDOV	%XGJHW	3HUFHQW 'LIIHUHQFH
$ 5(9(18(6				
/&)) 6RXUFHV				
)HGHUDO 5HYHQXH				
2WKHU 6WDWH 5HYHQXH				
2WKHU /RFDO 5HYHQXH				
727$/ 5(9(18(6				
% (;3(1',785(6 2EMHFWV				
,QVWUXFWLRQ				
,QVWUXFWLRQ 5HODWHG 6HUYLFHV				
3XSLO 6HUYLFHV				
$QFLOODU\ 6HUYLFHV				
&RPPXQLW\ 6HUYLFHV				
(QWHUSULVH				
*HQHUDO $GPLQLVWUDWLRQ				
3ODQW 6HUYLFHV				
2WKHU 2XWJR	([FHSW			
727$/ (;3(1',785(6				
& (;&(66 '(),&,(1&< 2) 5(9(18(6 29(5 (;3(1',785(6 %()25(27+(5),1$1&,1* 6285&(6 $1' 86(6 $ %				
' 27+(5),1$1&,1* 6285&(6 86(6				
,QWHUIXQG 7UDQVIHUV				
D 7UDQVIHUV ,Q				
E 7UDQVIHUV 2XW				
2WKHU 6RXUFHV 8VHV				
D 6RXUFHV				
E 8VHV				
&RQWULEXWLRQV				
727$/ 27+(5),1$1&,1* 6285&(6 86(6				
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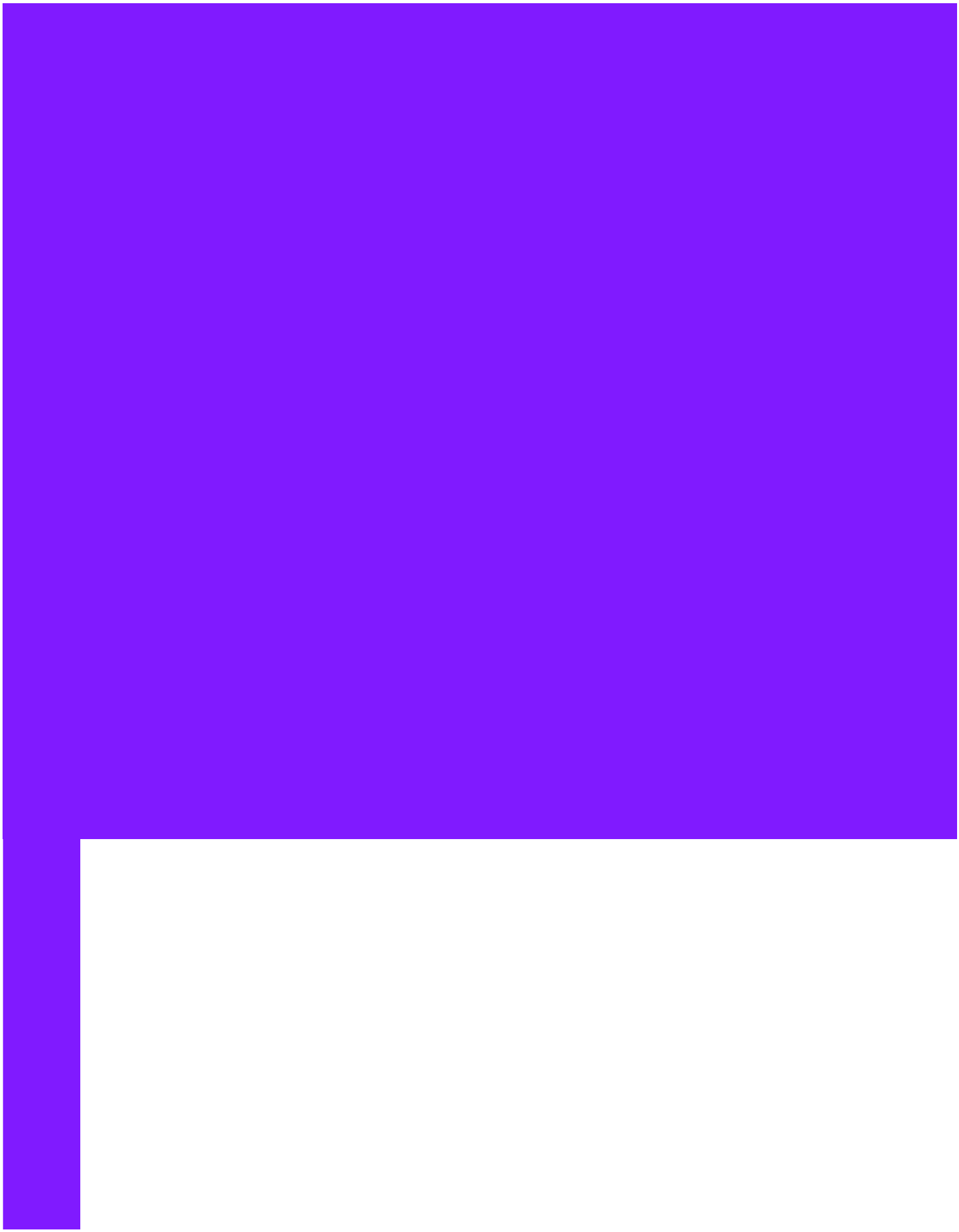
))81' %$/$1&(5(6(59(6				
%HJLQQLQJ)XQG %DODQFH				
D $V RI -XO\ 8QDXGLWHG				
E $XGLW $GMXVWPHQWV				
F $V RI -XO\ $XGLWHG) D) E				
G 2WKHU 5HVWDWHPHQWV				
H $GMXVWHG %HJLQQLQJ %DODQFH) F) G				
(QGLQJ %DODQFH -XQH ( ) H				
&RPSRQHQWV RI (QGLQJ)XQG %DODQFH				
D 1RQVSHQGDEOH				
5HYROYLQJ &DVK				
6WRUHV				
3UHSDLG ,WHPV				
$OO 2WKHUV				
E 5HVWULFWHG				
F &RPPLWWHG				
6ÍvDEL6WLDDEWLO8QQ€ÉU3		F Í•ÍœÑœÐ`pDELO30À€		X‰@\Ñ•

5HVRXUFH	'HVFULSWLRQ	(VWLPDWHG $FWXDOV	%XGJHW
	&KLOG 1XWULWLRQ 6FKRRO 3URJUDPV H J 6FKRRO /XQFK 6FKRRO %UHDNIDVW 0LON 3UHJQDQW /DFWDWLQJ 6WXGHQWV		



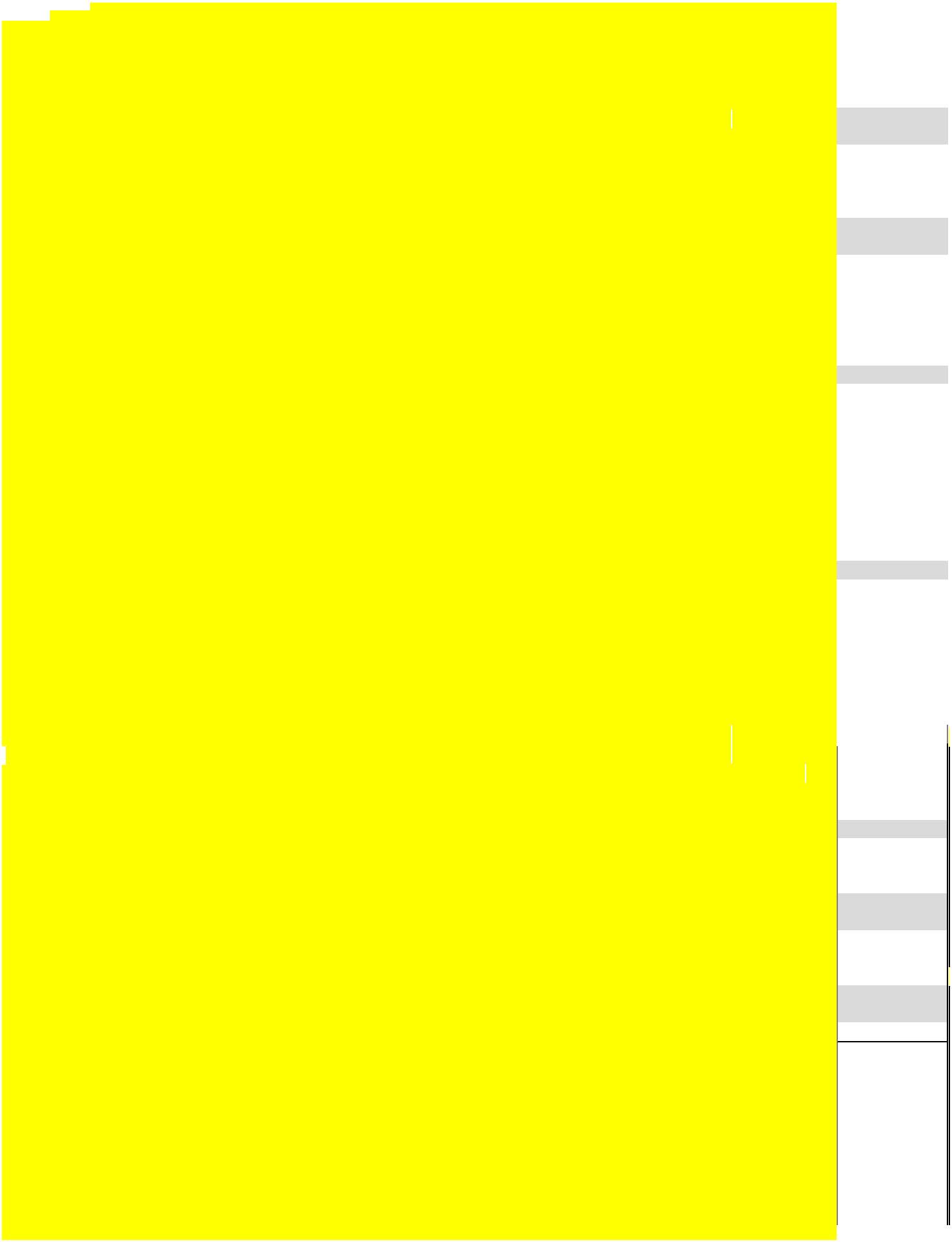
CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of

'HVFULSWLRQ	5HVRXUFH &RGH2EMHFW &RGHV	(VWLPDWHG $FWXDOV	%XGJHW	3HUFHQW 'LIIHUHQFH
$ 5(9(18(6				
/&)) 6RXUFHV				
)HGHUDO 5HYHQXH				
2WKHU 6WDWH 5HYHQXH				
2WKHU /RFDO 5HYHQXH				
727$/ 5(9(18(6				
% (;3(1',785(6				
&HUWLILFDWHG 6DODULHV				
&ODVVLILHG 6DODULHV				
(PSOR\HH %HQHILWV				
%RRNV DQG 6XSSOLHV				
6HUYLFHV DQG 2WKHU 2SHUDWLQJ ([SHQGLWXUHV				
&DSLWDO 2XWOD\				
2WKHU 2XWJR H[FOXGLQJ 7UDQVIHUV RI ,QGLUHFW &RVWV				
2WKHU 2XWJR 7UDQVIHUV RI ,QGLUHFW &RVWV				
727$/ (;â		„ € 3	€.° À U8€S3ƒW	€`03
“ p Àp€ Ø•°Àc •`0'				

5HVRXUFH	'HVFULSWLRQ	(VWLPDWHG $FWXDOV %XGJHW
7RWDO 5HVWULFWHG %DODQFH	2WKHU 5HVWULFWHG /RFDO	



5HVRXUFH	'HVFULSWLRQ	(VWLPDWHG 5HYHQXHV	%XGJHW
7RWDO 5HVWULFWHG %DODQFH			

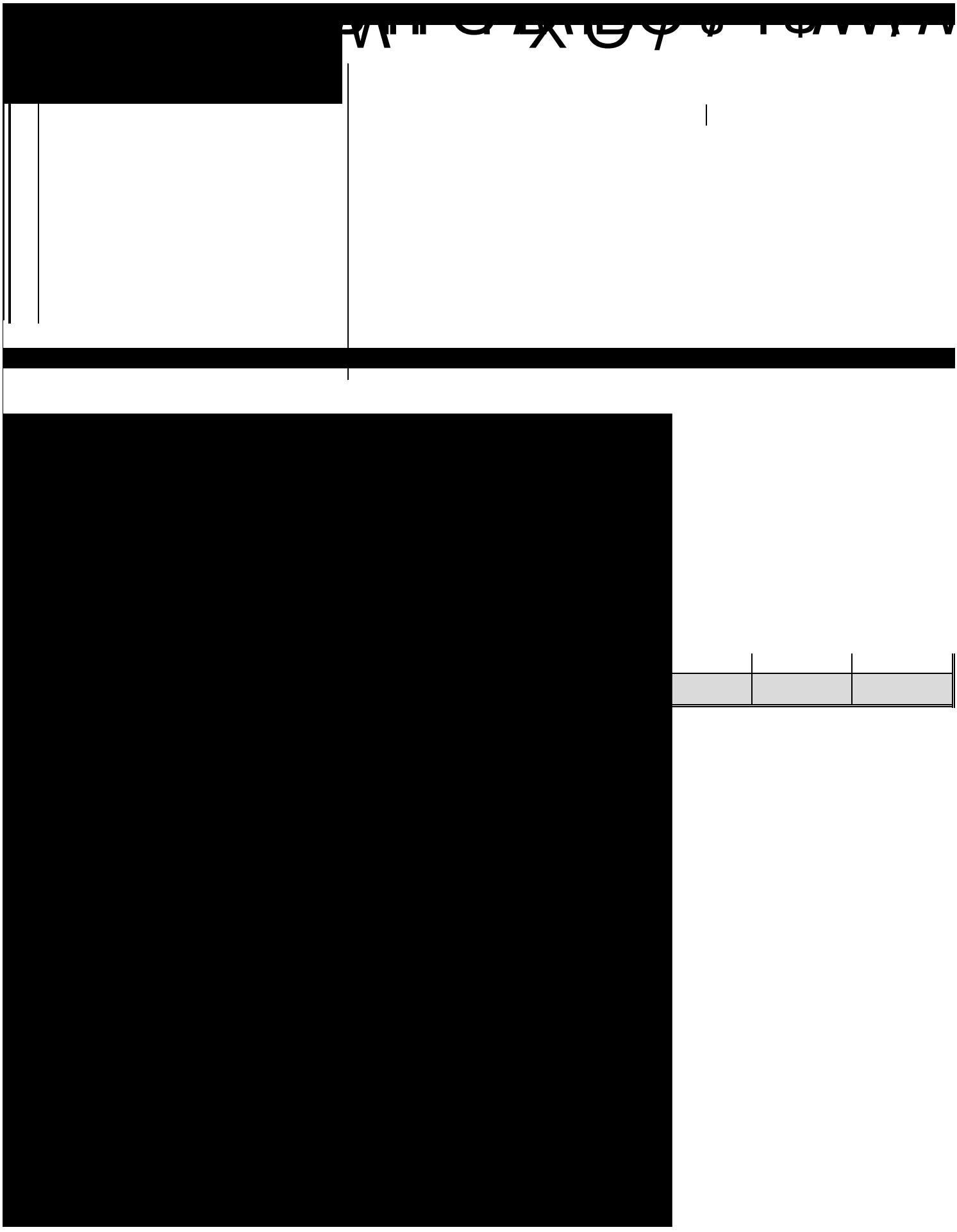
'HVFULSWLRQ	5HVRXUFH &RGH2EMHFW &RGHV	(VWLPDWHG $FWXDOV	%XGJHW	3HUFHQW 'LIIHUHQFH
(03/2<((%(1(),76				
6756				
3(56				
2$6', 0HGLFDUH $OWHUQDWLYH				
+HDOWK DQG :HOIDUH %HQHILWV				
8QHPSOR\PHQW ,QVXUDQFH				
:RUNHUV &RPSHQVDWLRQ				
23(% $OORFDWHG				
23(% $FWLYH (PSOR\HHV				
2WKHU (PSOR\HH %HQHILWV				
727$/ (03/2<((%(1(),76				
%22.6 $1' 6833/,(6				
%RRNV DQG 2WKHU 5HIHUHQFH 0DWHULDOV				
0DWHULDOV DQG 6XSSOLHV				
1RQFDSLWDOL]HG (TXLSPHQW				
727$/ %22.6 $1' 6833/,(6				
6(59,&(6 $1' 27+(5 23(5$7,1* (;3(1',785(6				
6XEDJUHHPHQWV IRU 6HUYLFHV				
7UDYHO DQG &RQIHUHQFHV				
,QVXUDQFH				
2SHUDWLRQV DQG +RVHNHHSLQJ 6HUYLFHV				
5HQWDOV /HDVHV 5HSDLUV DQG 1RQFDSLWDOL]HG ,PSURYHPHQWV				
7UDQVIHUV RI 'LUHFW &RVWV				
7UDQVIHUV RI 'LUHFW &RVWV ,QWHUIXQG				
3URIHVVLRQDO &RQVXOWLQJ 6HUYLFHV DQG 2SHUDWLQJ ([SHQGLWXUHV &RPPXQLFDWLRQV				
727$/ 6(59,&(6 $1' 27+(5 23(5$7,1* (;3(1',785(6				
&$3,7$/ 287/$<				
/DQG				
/DQG ,PSURYHPHQWV				
%XLOGLQJV DQG ,PSURYHPHQWV RI %XLOGLQJV				
%RRNV DQG 0HGLD IRU 1HZ 6FKRRO /LEUDULHV RU 0DMRU ([SDQVLRQ RI 6FKRRO /LEUDULHV				
(TXLSPHQW				
(TXLSPHQW 5HSODFHPHQW				
/HDVH $VVHWV				
6XEVFULSWLRQ $VVHWV				
727$/ &$3,7$/ 287/$<				
27+(5 287*2 H[FOXGLQJ 7UDQVIHUV RI ,QGLUHFW &RVWV				
2WKHU 7UDQVIHUV 2XW				
7UDQVIHUV RI 3DVV 7KURXJK 5HYHQXHV				
7R 'LVWULFWV RU &KDUWHU 6FKRROV				
7R &RXQW\ 2IILFHV				
7R -3$V				
$OO 2WKHU 7UDQVIHUV 2XW WR $OO 2WKHUV				
'HEW 6HUYLFH				
5HSD\PHQW RI 6WDWH 6FKRRO %XLOGLQJ)XQG $LG 3URFHHGV IURP %RQGV				
'HEW 6HUYLFH ,QWHUHVW				
2WKHU 'HEW 6HUYLFH 3ULQFLSDO				
727$/ 27+(5 287*2 H[FOXGLQJ 7UDQVIHUV RI ,QGLUHFW &RVWV				
727$/ (;3(1',785(6				
,17(5)81' 75$16)(56				
,17(5)81' 75$16)(56 ,1				
2WKHU $XWKRUL]HG ,QWHUIXQG 7UDQVIHUV ,Q				
D 727$/ ,17(5)81' 75$16)(56 ,1				
,17(5)81' 75$16)(56 287				
)URP $OO 2WKHU)XQGV 6FKRRO %XLOGLQJ)XQG &RXQW\ 6FKRRO)DFLOLWLHV)XQG				
2WKHU $XWKRUL]HG ,QWHUIXQG 7UDQVIHUV 2XW				
E 727$/ ,17(5)81' 75$16)(56 287				
27+(5 6285&(6 86(6				
6285&(6				
3URFHHGV				
3URFHHGV IURP 6DOH RI %RQGV				

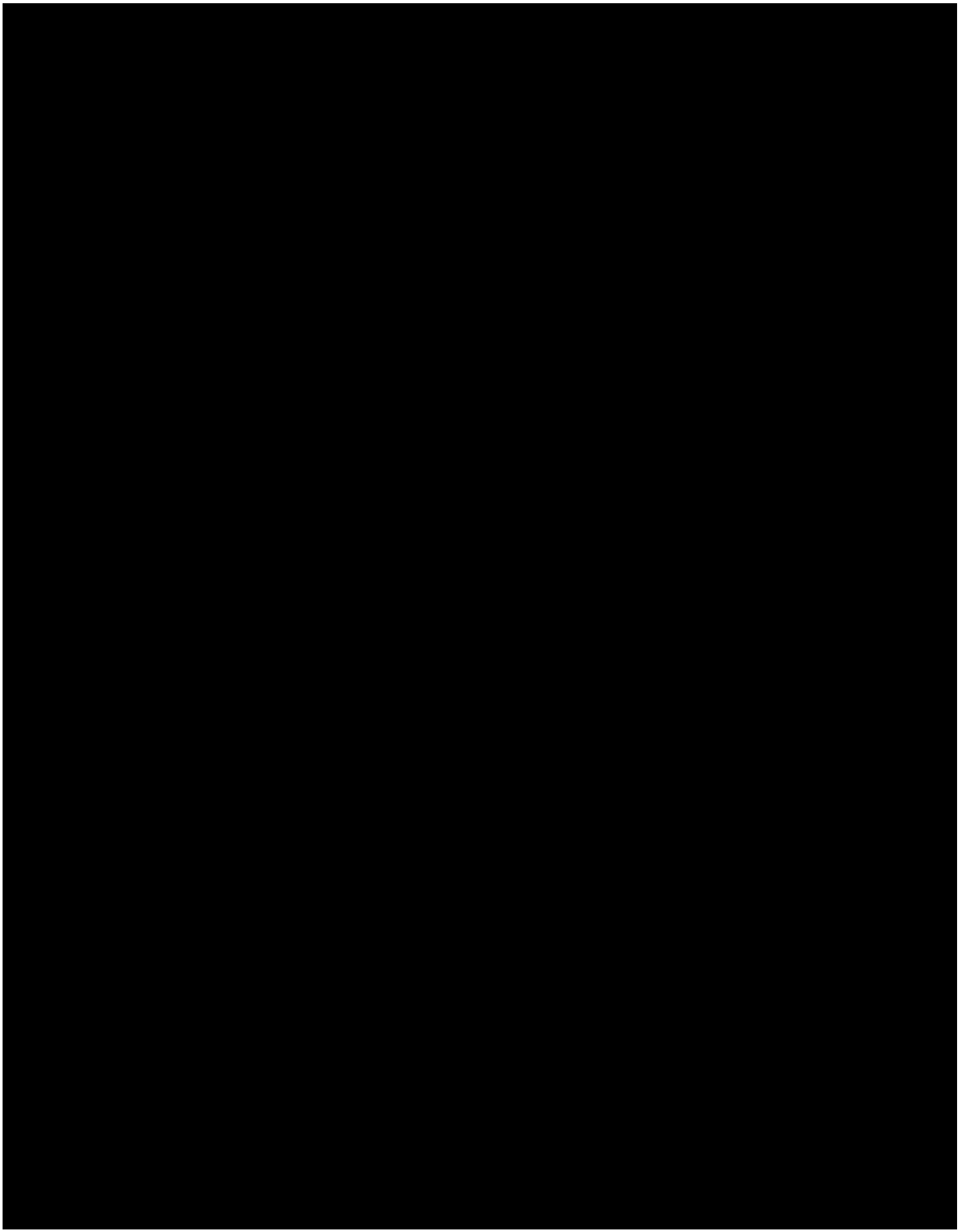
5HVRXUFH	'HVFULSWLRQ	(VWLPDWHG SRXQGDOV%XGJHW
7RWDO 5HVWULFWHG %DODQFH	2WKHU 5HVWULFWHG /RFDO	

PROPRIETARY FUNDS

Proprietary Funds Definition

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 LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. The classification includes the Self-Insurance fund, which includes the Dental/Vision fund.





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X '/EE/E' ^, õííì îîóUïóòUñóóíîóUïóòUñóóíõòUõõíUïíì íõñUìïóUòòîîíìUóõòUîîî íõòUïõñUïìõíòïUîïòUíñì íõõUïñõUòõõîîñUñõíUìíõ îìíUíîñUõñíœ'íõòUïõñUïìõ ¨ƒàw àv àv àw év"Dpà>Á3×ñà>Àà×õvQu à}µŒ • WŒ]v]‰ o ‰‰}Œš]}vu vš