



# Sacramento City Unified School District

City of Sacramento  
Office of the Superintendent



# Sacramento City Unified School District

Office of the Superintendent  
1000 Capitol Mall, Sacramento, CA 95833  
916.497.4000

## Overview



## External Factors That Impact Fiscal Solvency

### Reduced Revenues

2012-13 revenue limit funding at same level as  
2004-05

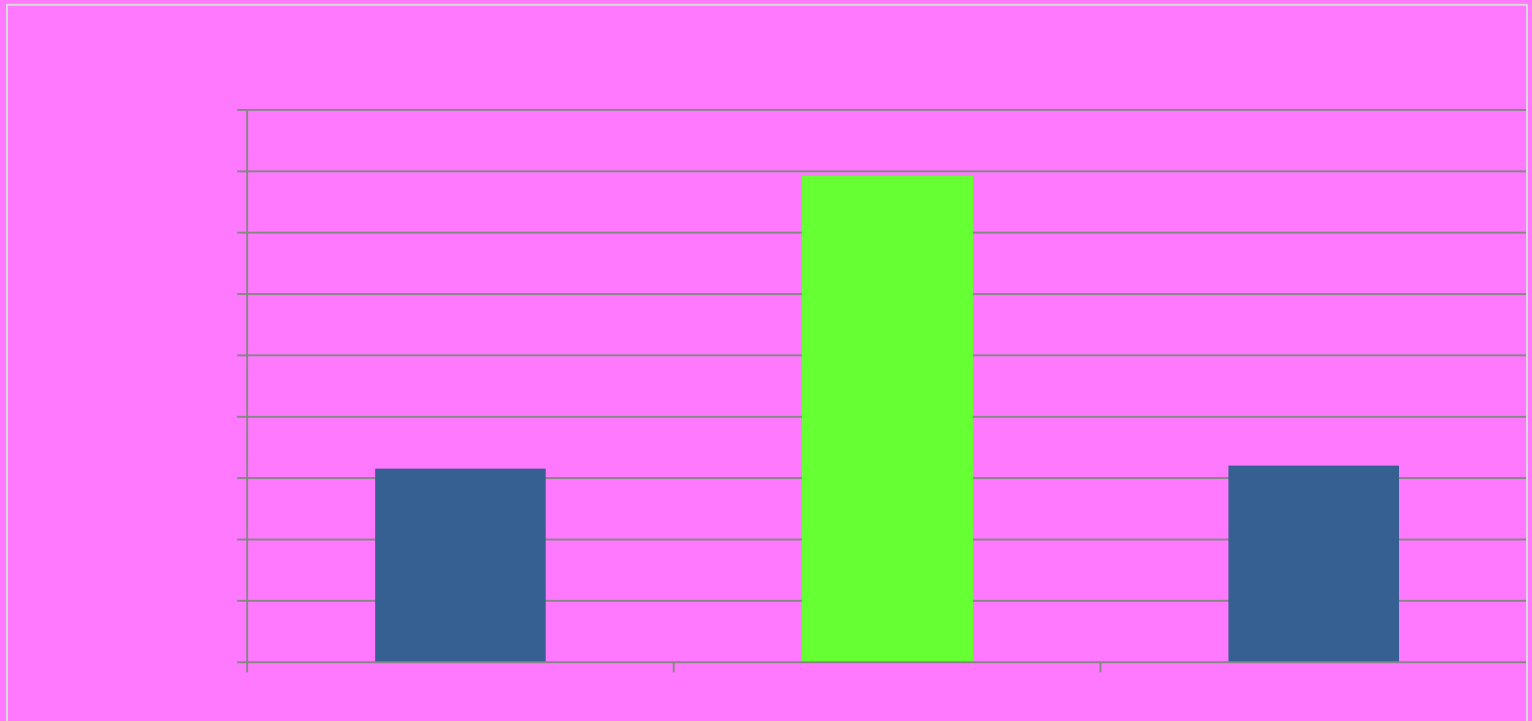
Revenue limit funding accounts for 56% of general  
fund revenue

Operating costs have continued to rise



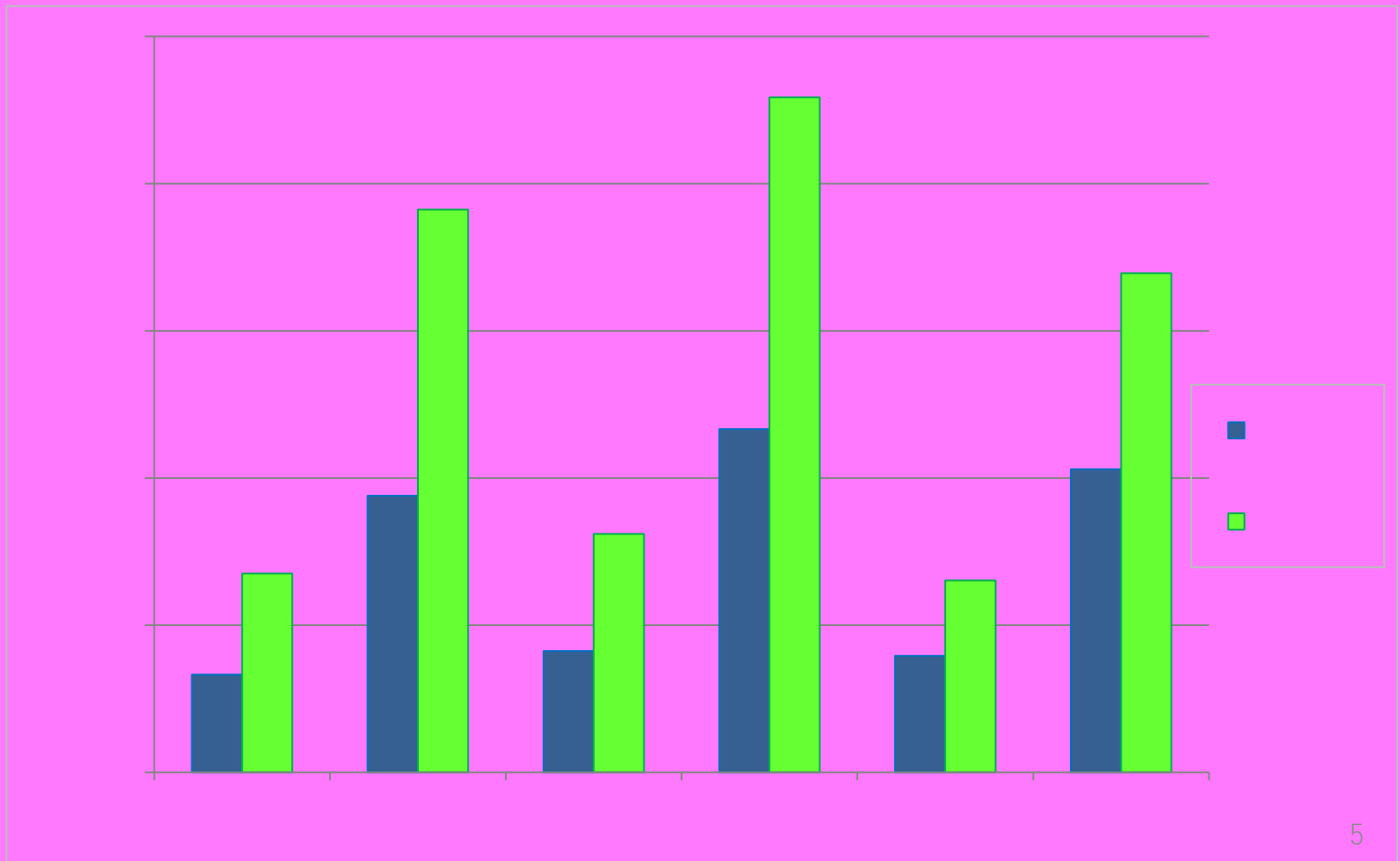
## External Factors That Impact Fiscal Solvency (cont'd)

Estimated 2012-13 revenue limit backslides to the level in 2004-05.





# External Factors That Impact Fiscal Solvency (cont'd)





## External Factors That Impact Fiscal Solvency (cont'd)

### Budget Uncertainty

- State ballot initiatives

- Projected state revenue

### Cash Flow

- State deferrals

- Borrowing (Tax Revenue Anticipation Note)

- Additional deferrals on the horizon?



## External Factors That Impact Fiscal Solvency (cont'd)

### Trigger or Automatic Mechanisms

- Mid-year budget adjustments

- Possible further reductions

### New Legislation

- Subsequent law or regulation that complicates school district funding or budget preparation

### Wildcard

- Any unexpected or unforeseen negative circumstance that changes the financial situation of the state which is then passed on to schools



# Internal Factors That Impact Fiscal Solvency





## Internal Factors That Impact Fiscal Solvency (cont'd)

### Time

- Statutory deadlines

- Urgency to approve balanced budget

- County Office oversight

- Maintain "Qualified" certification

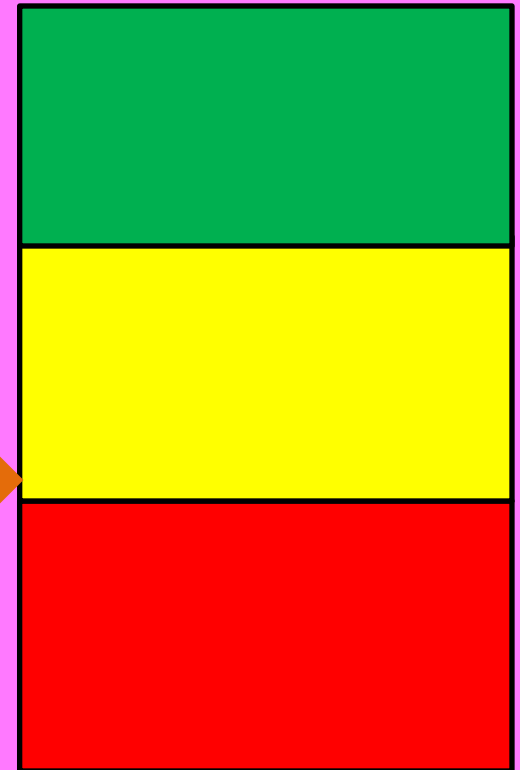


## Qualified Could Downgrade to Negative

Second Interim report was qualified with approved 2012-13 reductions of \$28.9 million.

An additional \$15 million of reductions needed assuming Governor's tax initiative is not successful.

SCOE can change the qualified status to negative if total budget reductions are not made for 2012-13.

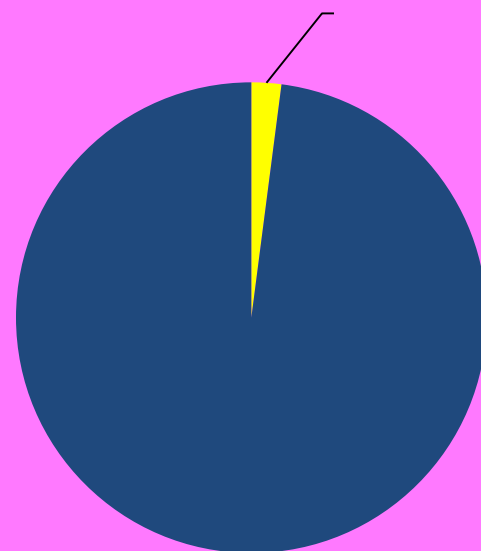






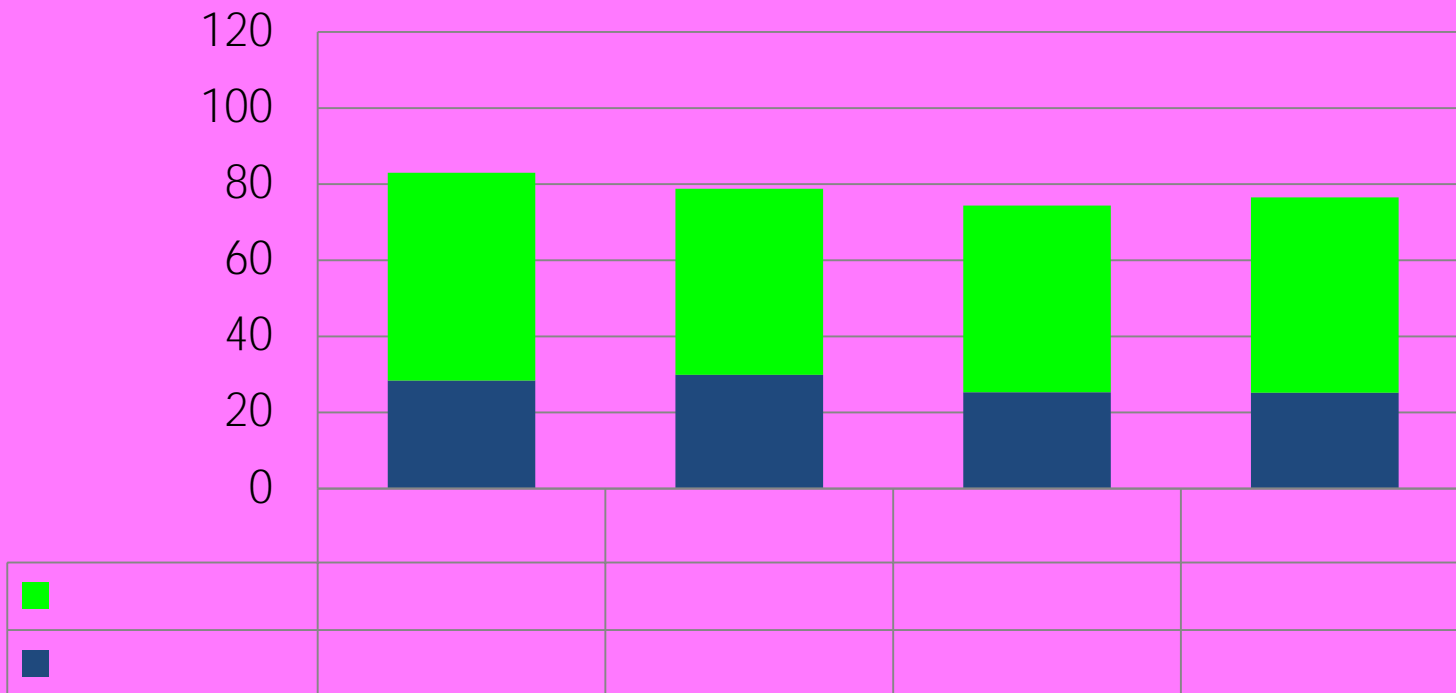
# Sacramento County Jail 10/1/11

## Management Positions at Serna Center





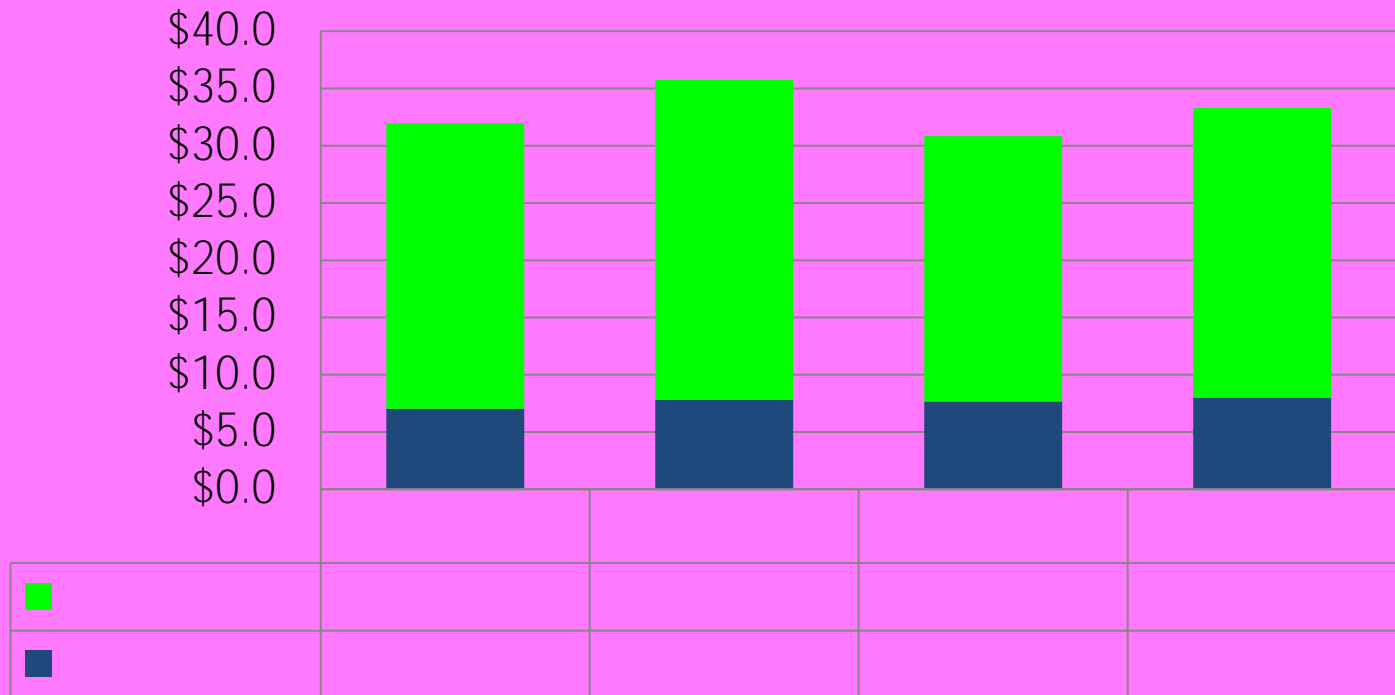
# Management Positions at Serna Center



Reorganization in 2010-11. 2011-12 includes new enrollment center director and new .50 athletic director. Increase in Restricted due to SLC and Linked Learning funding.



# Serna Center Operating Costs

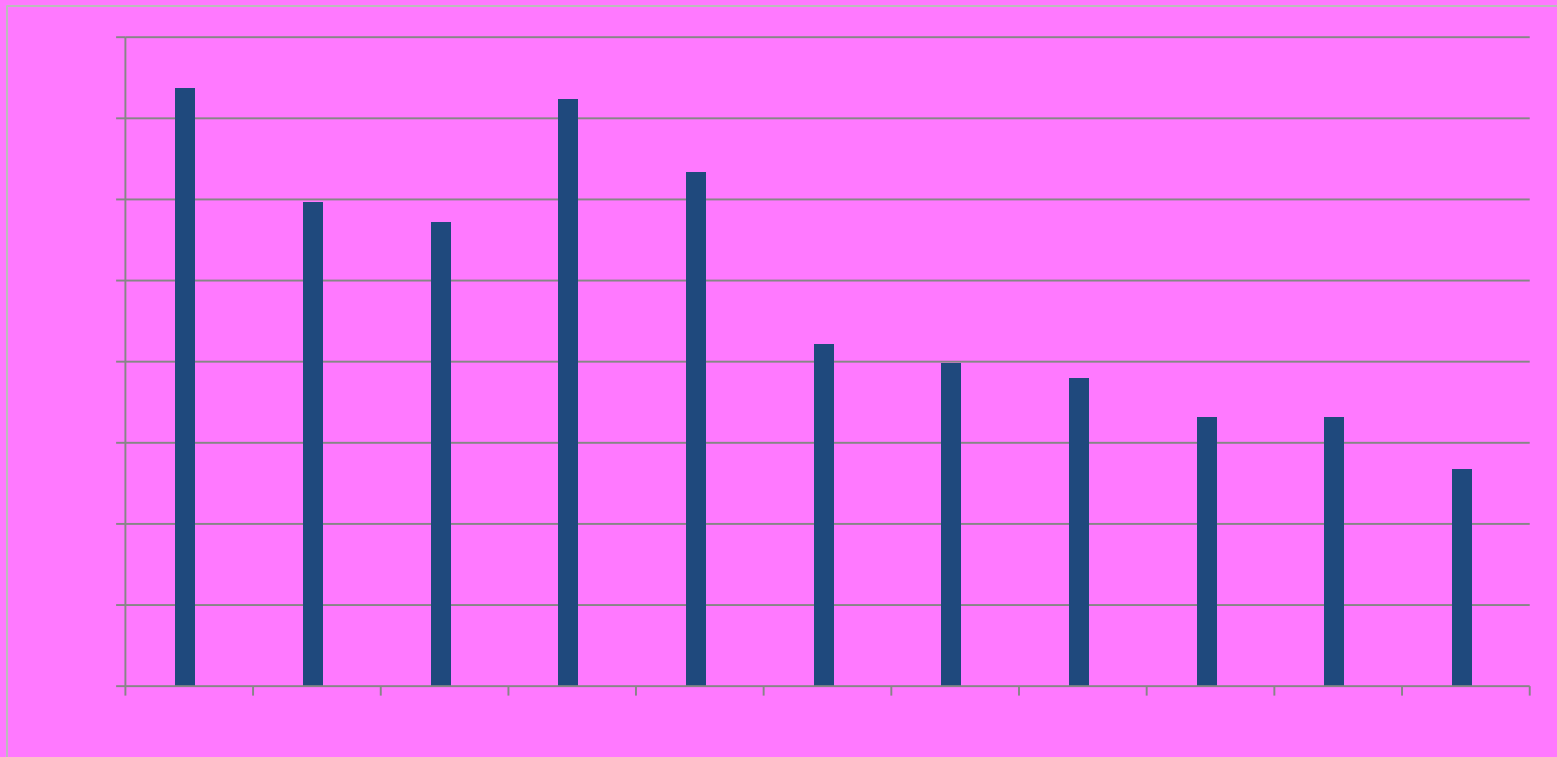


2011-12 Unrestricted includes \$6.8 million for PARS, Property and Liability Insurance and Legal Costs. Restricted includes new revenues such as SE Mental Health and School Improvement Grant.



# Indirect Cost Rate Changes

Calculated state formula for general management costs for administrative activities





## School Site Information

Schools with more than \$75,000 in Title I and Economic Impact Aid Carryover that did not meet Growth Targets both school-wide and subgroups for 2010-11.

### Elementary and K-8:

- |                        |                      |                 |
|------------------------|----------------------|-----------------|
| - A.M. Winn            | - John Cabrillo      | - Nicholas      |
| - Clayton B. Wire      | - John Sloat         | - Pacific       |
| - Collis P. Huntington | - John Still         | - Parkway       |
| - Ethel I. Baker       | - Mark Hopkins       | - Peter Burnett |
| - Ethel Phillips       | - Mark Twain         | - William Land  |
| - Freeport             | - Martin Luther King | - Woodbine      |





## School Site Information (cont'd)

Schools with more than \$100,000 in Title I and Economic Impact Aid Carryover that did not meet Growth Targets both school wide and subgroups for 2010-11.

Middle and High School:

Rosa Parks

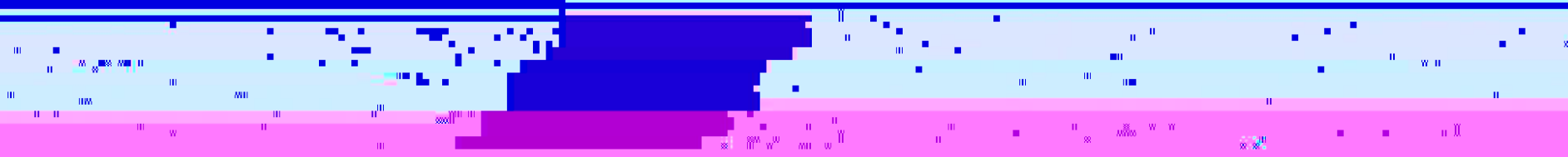
Luther Burbank

Rosemont



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## Next Steps

May Revise  
Third Interim Financial Report  
2012-13 Adopted Budget