SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCH TjRDS30(O)0.5(F)9N0 1TfB3I

  - Fund 28,000 additional slots expected to be filled in 2025-26.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Childcare Providers United-California on rates paid to preschool and child care providers. These rates will be negotiated for 2024-25.
- The budget maintains $500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes $25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to $35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2025-26.
- The budget proposes a decrease of $500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from $875 million to $375 million.
- The budget proposes to delay to 2026-27 the $550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.

Routine Restricted Maintenance Account

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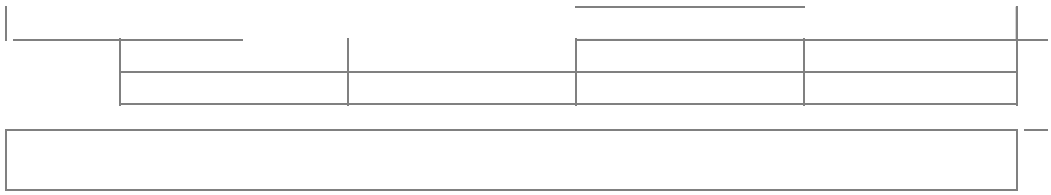
- Adjustments to benefits reflect the effects of salary changes noted above



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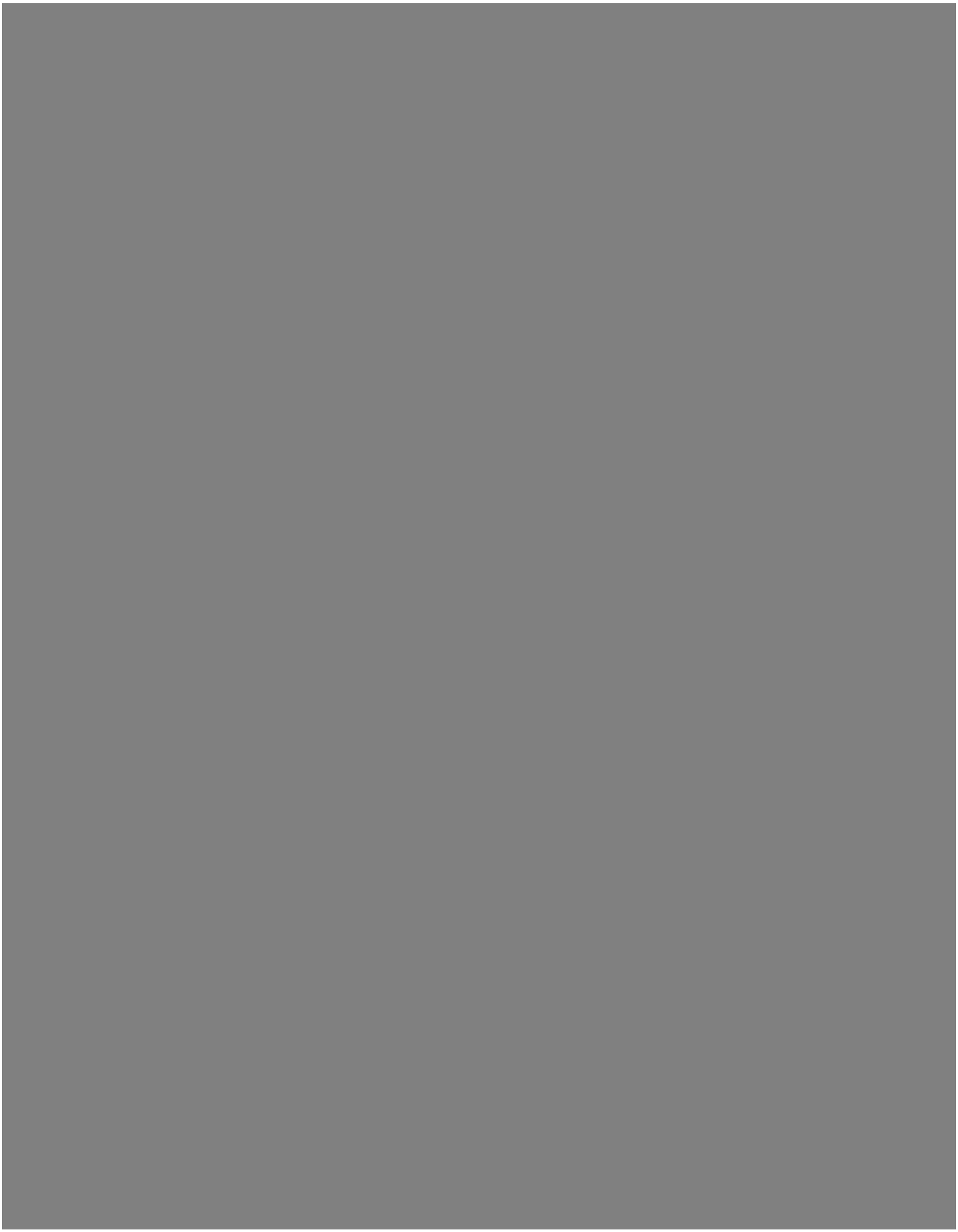

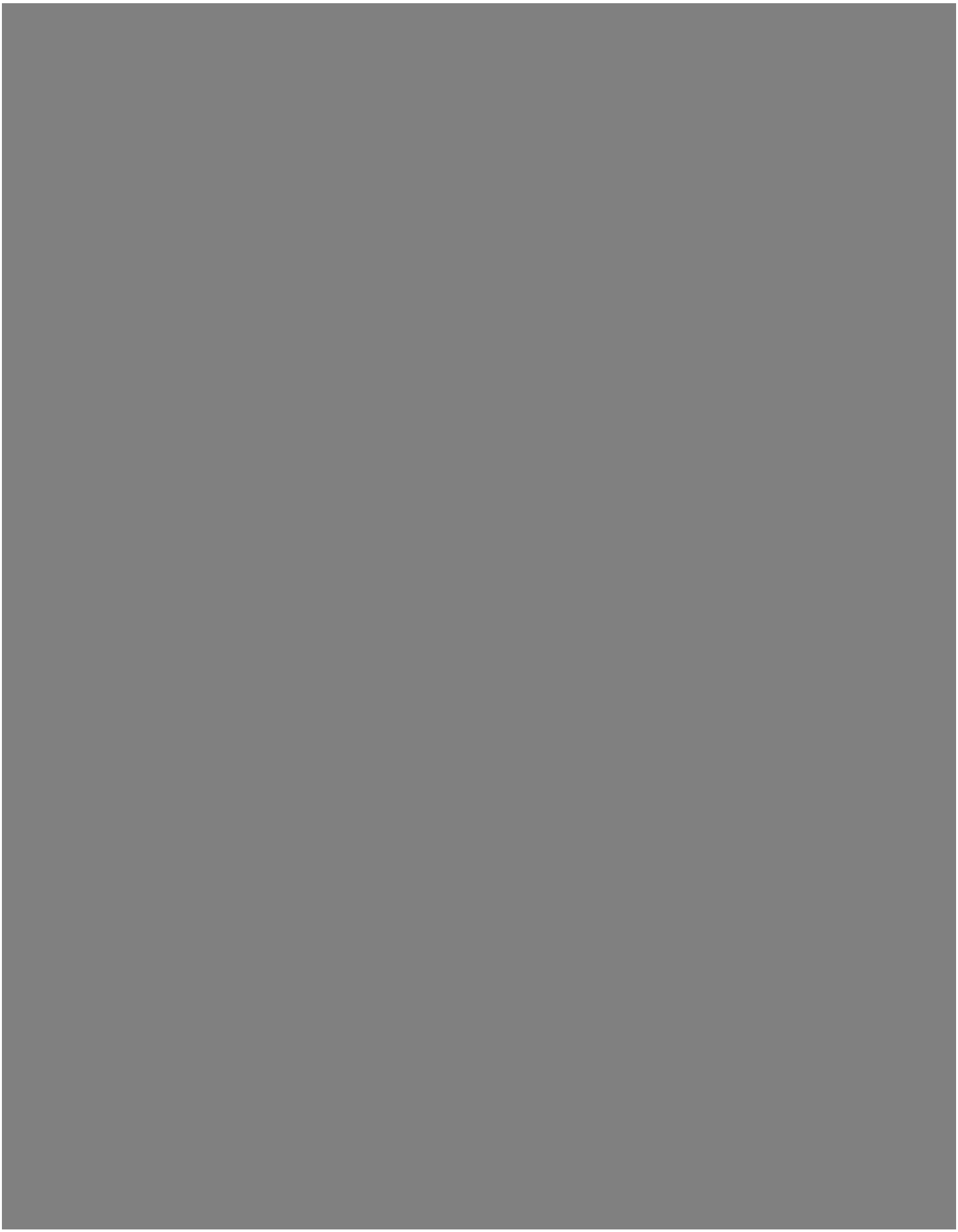

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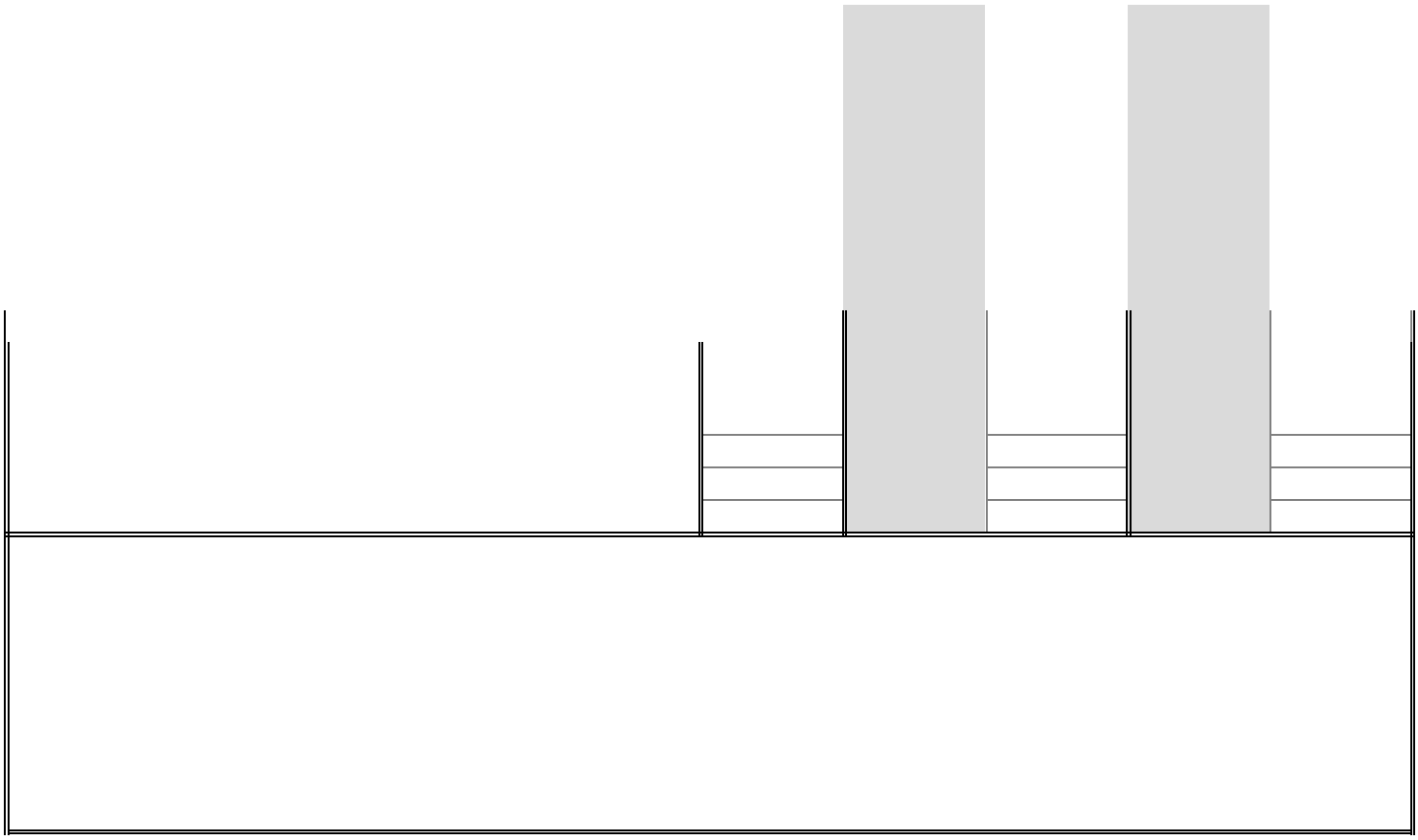

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SURMHFWLRQV LQ &ROXPQV & DQG (IRU VXEVHTXHQW \HDUV DQG						
6SHFLDO 5HVHUYH)XQG 1RQFDSLWDO 2XWOD\ )XQG						
D 6WDELOL]DWLRQ $UUDQJHPHQWV						
E 5HVHUYH IRU (FRQRPLF 8QFHUWDLQWLHV						
F 8QDVVLJQHG 8QDSSURSULDWHG						
7RWDO $YDLODEOH 5HVHUYHV 6XP OLQHV (D WKUX (F						

) $668037,216

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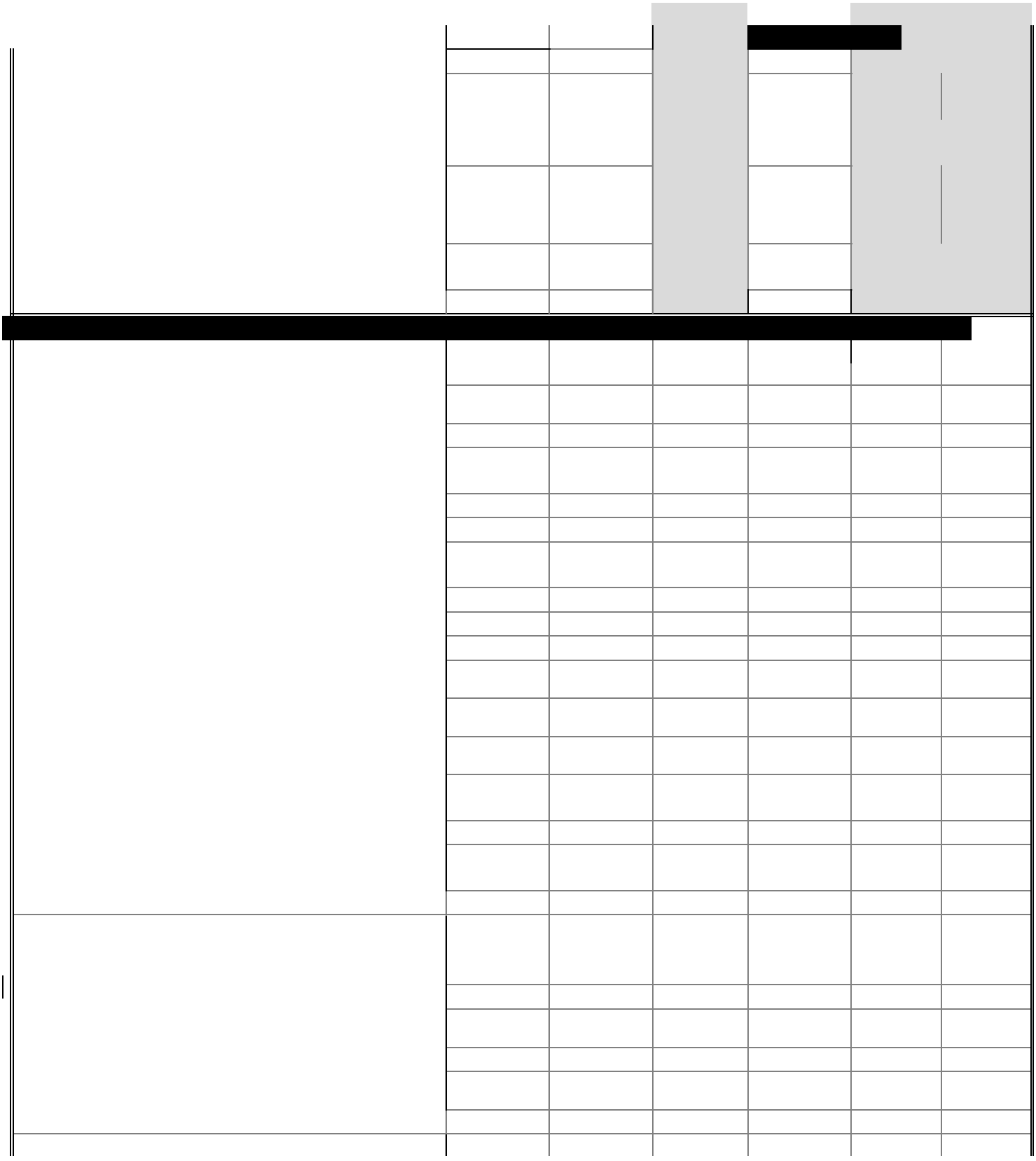
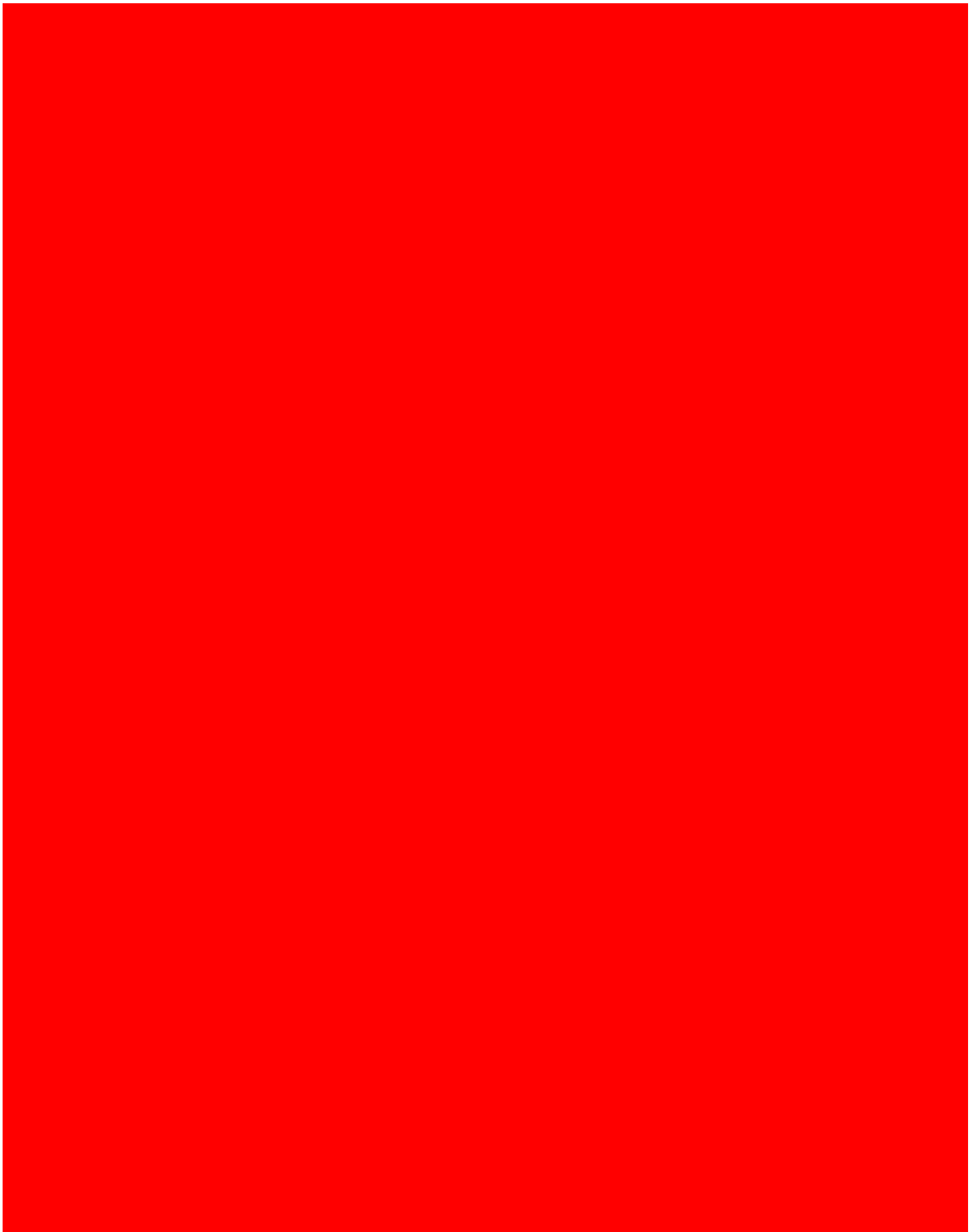
$GMXVWPHQWV WR VDODULHV LQFOXGH EXGJHWHG FKDQJHV WR DFFRXQW IRU RQH
WLPH FDUU\RYHU IXQGV UHPRYDO RI UHVWULFWHG JUDQW IXQGV EHLQJ VSHQW
GRZQ DQG UHPRYDO RI RQH WLPH DGMXVWPHQWV PDGH LQ WR
WHPSRUDULO\ IXQG RQH WLPH H[SHQGLWXUH LQFUHDVHV LQ WKH XQUHVWULFWHG
JHQHUDO IXQG $GMXVWPHQWV RQ URZ % UHIOHFW FDWHJRULFDO SURJUDP EXGJHW
UHGXFWLRQV WR WKH PDWHULDOV DQG VXSSOLHV DQG RSHUDWLQJ FRVWV WR RIIVHW
LQFUHDVLQJ FRVWV LQ VDODULHV DQG EHQHILWV

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 this 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.





'HVFULSWLRQ	5HVRXUFH2EMHFW &RGHV &RGHV	%RDUG 2ULJLQDO %XGJHW $	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW %	$FWXDOV 'DWH &	3HULRG 7RWDOV '	3HULRG 'LIIHUHQFH &RO % (	'LII &RO % ')
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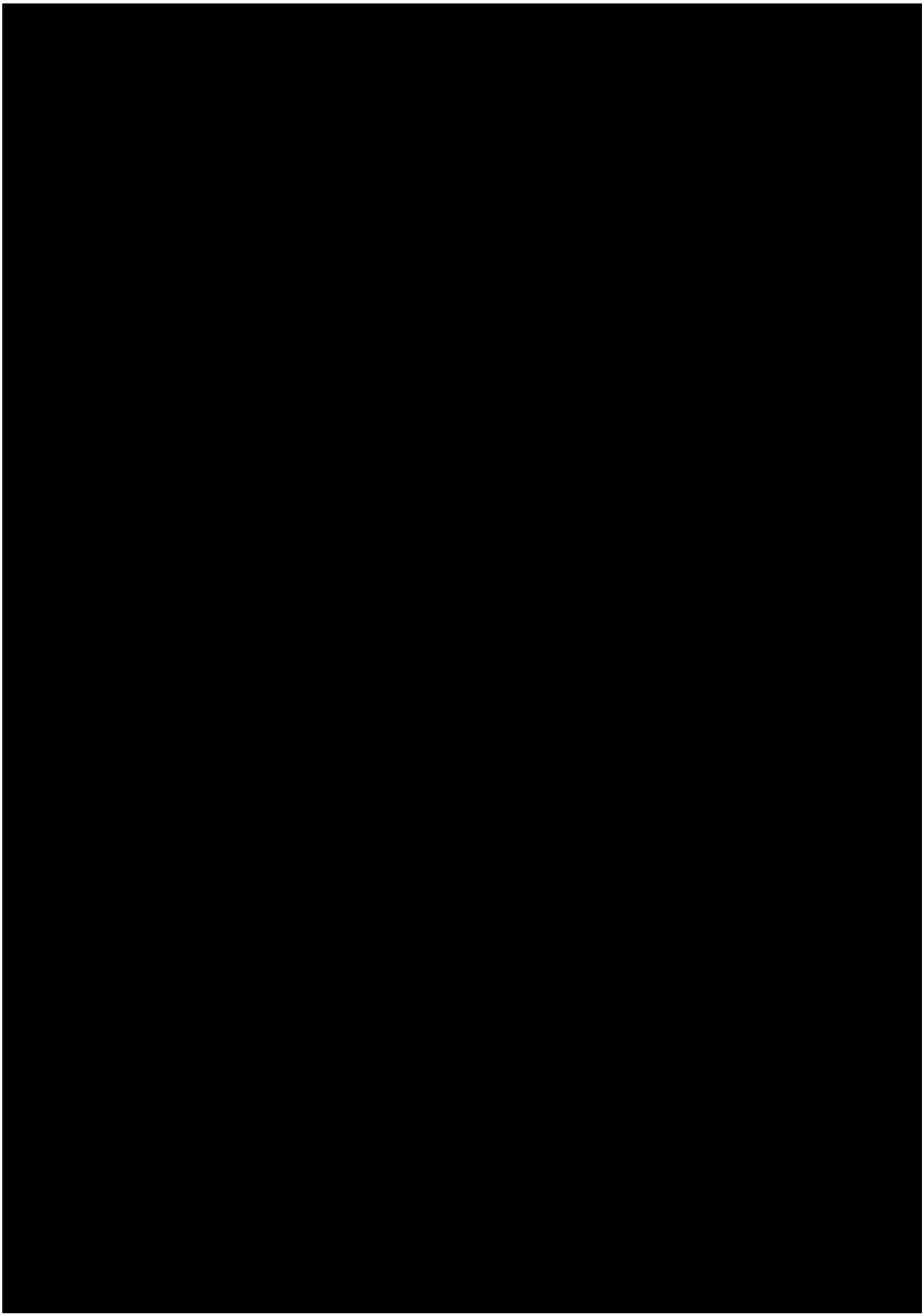
'HVFULSWLRQ	5HVRXUFH &RGHV	2EMHFW &RGHV	2ULJLQDO %XGJHW $	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW %	$FWXDOV 7R 'DWH &	3URMHFWHG <HDU 7RWDO (	)UXJDOLW\ )DFWRU)



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/LWHUDF\ &RDFKHV DQG 5HDGLQJ 6SHFLDOLVWV *UDQW 3URJUDP	
(GXFDWRU (IIHFWLYHQHVV)<	
/RWWHU\ ,QVWUXFWLRQDO 0DWHULDOV	
&$ &RPPXQLW\ 6FKRROV 3DUWQHUVKLS $FW ,PSOHPHQWDWLRQ *UDQW	
&DO:25.V IRU 52&3 RU $GXOW (GXFDWLRQ	
6SHFLDO (GXFDWLRQ (DUO\ ,QWHUYHQWLRQ 3UHVFKRRO *UDQW	
$UWV 0XVLF DQG ,QVWUXFWLRQDO 0DWHULDOV 'LVFUHWLRQDU\ %ORFN *UDQW	
&KLOG 1XWULWLRQ .LWFKHQ ,QIUDVWUXFWXUH 8SJUDGH)XQGV	
&KLOG 1XWULWLRQ .LWFKHQ ,QIUDVWUXFWXUH DQG 7UDLQLQJ)XQGV .,7)XQGV	
/HDUQLQJ &RPPXQLWLHV IRU 6FKRRO 6XFFHVV 3URJUDP	
3DUWQHUVKLS $FDGHPLHV 3URJUDP	
&ODVVLILHG 6FKRRO (PSOR\HH 3URIHVVLRQDO 'HYHORSPHQW %ORFN *UDQW	
6% &29,' /($ 5HVSRQVH)XQGV	
$ * $FFHVV 6XFFHVV *UDQW	
$ * /HDUQLQJ /RVV 0LWLJDWLRQ *UDQW	
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/HDUQLQJ 5HFRYHU\ (PHUJHQF\ %ORFN *UDQW	
2WKHU 5HVWULFWHG 6WDWH	
2QJRLQJ 0DMRU 0DLQWHQDQFH $FFRXQW 50$ (GXFDWLRQ &RGH 6HFWLRQ	
2WKHU 5HVWULFWHG /RFDO	
7RWDO 5HVWULFWHG %DODQFH	

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for 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 Education Fund, Child Development Fund, and Cafeteria Fund.

'HVFULSWLRQ 5HVRXUFH &RGHV 2EMHFW &RGHV	2ULJLQDO %XGJHW	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW	$FWXDOV 7R 'DWH	3URMHFWHG 7RWDO '	'LIIHUHQFH %XGJHW WR $FWXDOV (	'LII '
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&HUWLILFDWHG 3XSLO 6XSSRUW 6DODULHV						
&HUWLILFDWHG 6XSHUYLVRUV DQG $GPLQLVWUDWRUV 6DODULHV						
2WKHU &HUWLILFDWHG 6DODULHV						
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&/$66,),(' 6$/$5,(6						
&ODVVLILHG ,QVWUXFWLRQDO 6DODULHV						
&ODVVLILHG 6XSSRUW 6DODULHV						
&ODVVLILHG 6XSHUYLVRUV DQG $GPLQLVWUDWRUV 6DODULHV						
&OHULFDO 7HFKQLFDO DQG 2IILFH 6DODULHV						
2WKHU &ODVVLILHG 6DODULHV						
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+HDOWK DQG :HOIDUH %HQHILWV						
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'XHV DQG 0HPEHUVKLSV						
,QVXUDQFH						
5HQWDOV /HDVHV 5HSDLUV DQG 1RQFDSLWDOL]HG ,PSURYHPHQWV						
7UDQVIHUV RI 'LUHFW &RVWV ,QWHUIXQG						
3URIHVVLRQDO &RQVXOWLQJ 6HUYLFHV DQG 2SHUDWLQJ ([SHQGLWXUHV						
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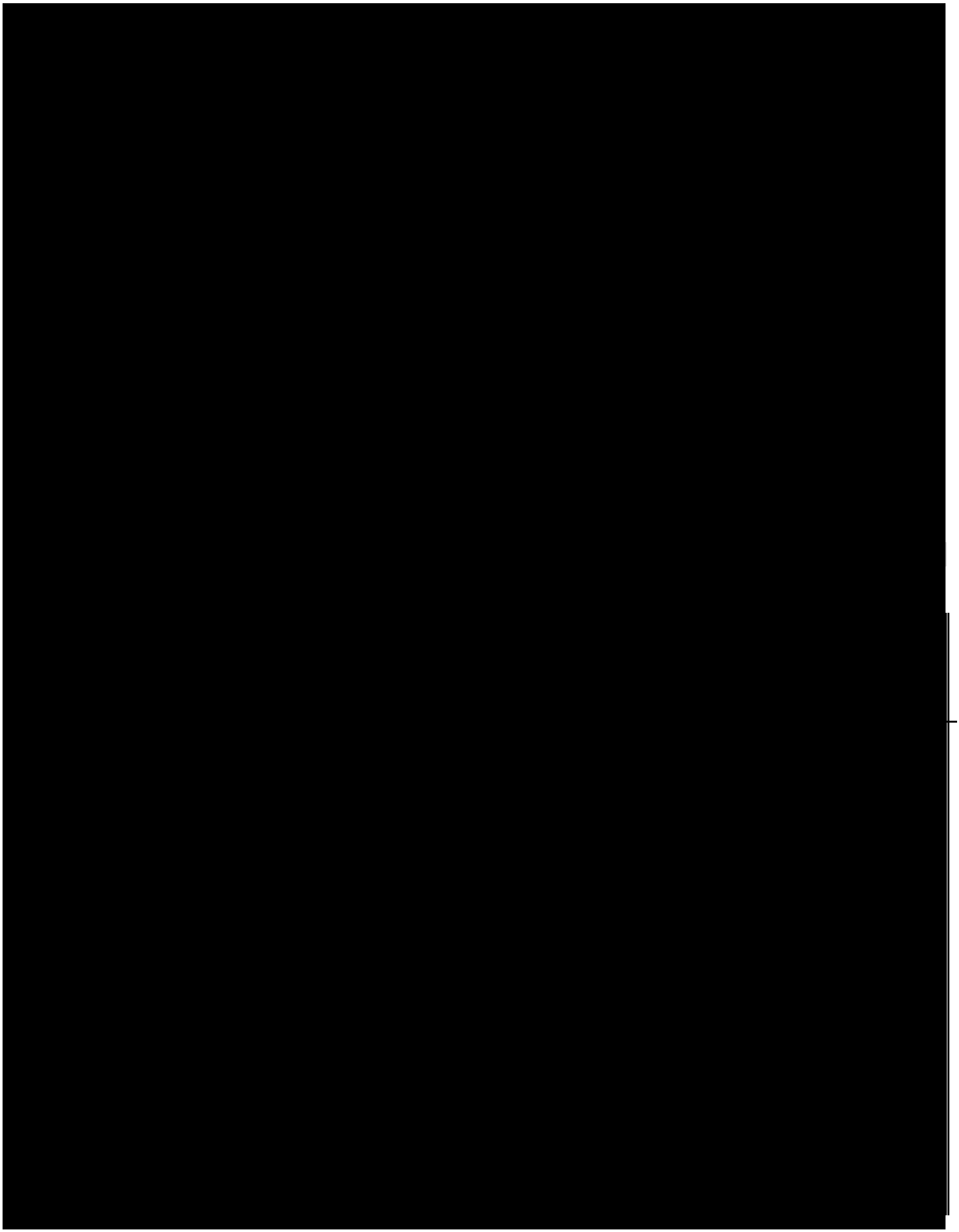

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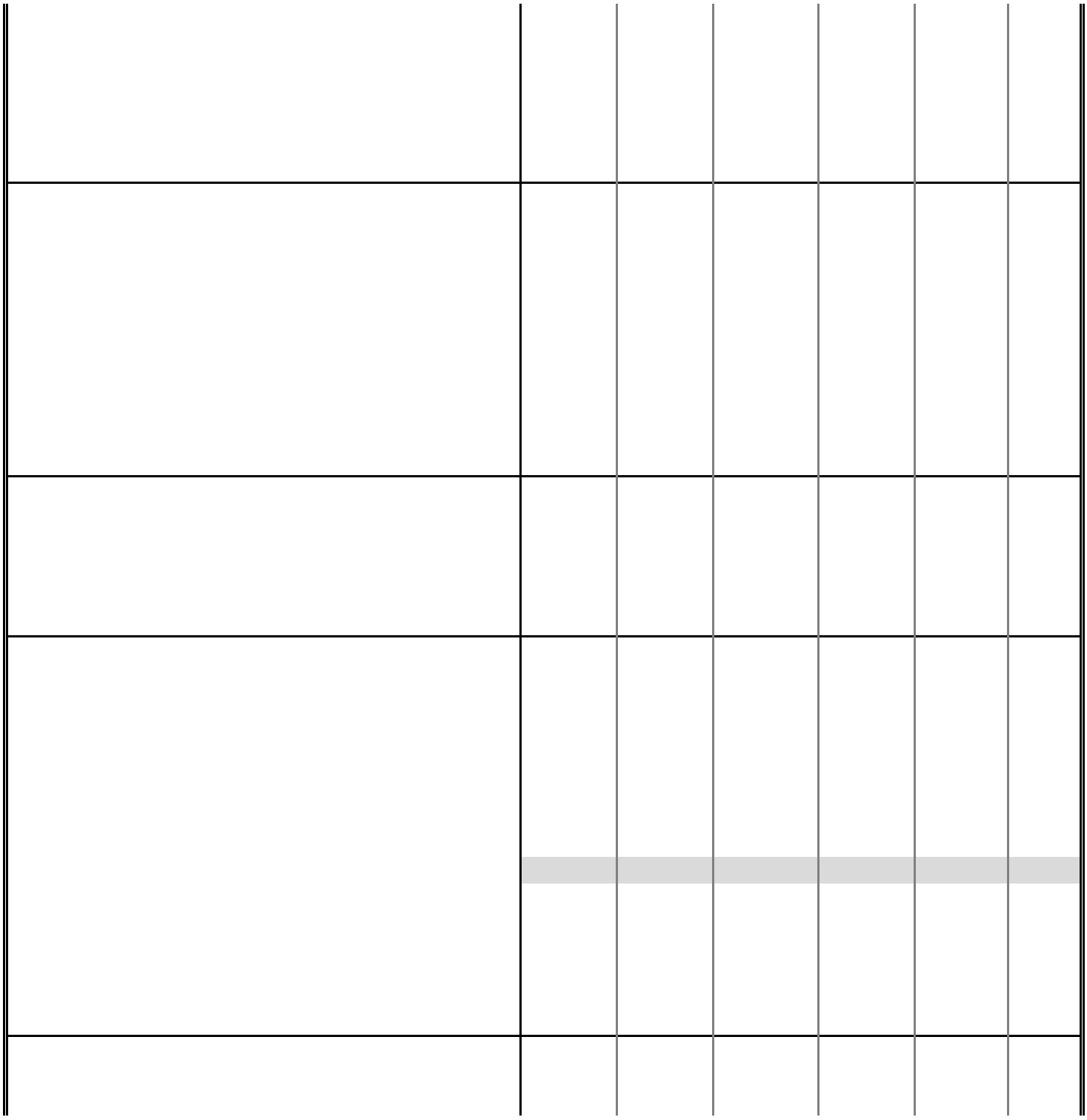
	([SDQGHG /HDUQLQJ 2SSRUWXQLWLHV (/2 *UDQW (66(5 ,,, 6WDWH 5HVHUYH /HDUQLQJ /RVV	
	/RWWHU\ ,QVWUXFWLRQDO 0DWHULDOV	
	$UWV 0XVLF DQG ,QVWUXFWLRQDO 0DWHULDOV 'LVFUHWLRQDU\ %ORFN *UDQW	
	'XDO (QUROOPHQW 2SSRUWXQLWLHV	
	$ * $FFHVV 6XFFHVV *UDQW	
	$ * /HDUQLQJ /RVV 0LWLJDWLRQ *UDQW	
	,Q 3HUVRQ ,QVWUXFWLRQ ,3, *UDQW	
	([SDQGHG /HDUQLQJ 2SSRUWXQLWLHV (/2 *UDQW	
	([SDQGHG /HDUQLQJ 2SSRUWXQLWLHV (/2 *UDQW 3DUDSURIHVVLRQDO 6WDII	
	/HDUQLQJ 5HFRYHU\ (PHUJHQF\ %ORFN *UDQW	
	2WKHU 5HVWULFWHG 6WDWH	
	2WKHU 5HVWULFWHG /RFDO	
7RWDO 5HVWULFWHG %DODQFH		



'HVFULSWLRQ	5HVRXUFH &RGHV	2EMHFW &RGHV	2ULJLQDO %XGJHW $	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW %	$FWXDOV WR 'DWH &	7RWDO <HDU 7R 'DWH '	'LIIHUHQFH &RO % (	3HUFHQW &RO ')
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5HVRXUFH	'HVFULSWLRQ	3RMHFW 7RWDOV
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	&KLOG 'HYHORSPHQW $53 &DOLIRUQLD 6WDWH 3UHVFKRRO 3URJUDP 2QH WLPH 6WLSHQG	
	&KLOG 'HYHORSPHQW $53 &DOLIRUQLD 6WDWH 3UHVFKRRO 3URJUDP 5DWH 6XSSOHPHQWV	
	&KLOG 'HYHORSPHQW &DOLIRUQLD 6WDWH 3UHVFKRRO 3URJUDP	
	&KLOG 'HYHORSPHQW &HQWHU %DVHG 5HVHUYH $FFRXQW	
	2WKHU 5HVWULFWHG /RFDO	
7RWDO 5HVWULFWHG %DODQFH		

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Projects Fund for Blended Components Units.

'HVFULSWLRQ 5HVRXUFH &RGHV	2EMHFW &RGHV	2ULJLQDO %XGJHW $	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW %	$FWXDO $ AAh'Ah' Pwe P L			

'HVFULSWLRQ 5HVRXUFH2EMHFW &RGHV &RGHV	2ULJLQDO %XGJHW $	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW %	$FWXDOV 7R'DWH &	7RWDO 2EMHFWHG 7RWDOV '	G'LIIHUHQFH &RO % (	'LII &ROXP %)
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+HDOWK DQG :HOIDUH %HQHILWV						
8QHPSOR\PHQW ,QVXUDQFH						
:RUNHUV &RPSHQVDWLRQ						
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1RQFDSLWDOL]HG (TXLSPHQW						
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6(59,&(6 $1' 27+(5 23(5$7,1* (;3(1',785(6						
6XEDJUHHPHQWV IRU 6HUYLFHV						
7UDYHO DQG &RQIHUHQFHV						
,QVXUDQFH						
2SHUDWLRQV DQG +RXVHNHHSLQJ 6HUYLFHV						
5HQWDOV /HDVHV 5HSDLUV DQG 1RQFDSLWDOL]HG ,PSURYHPHQWV						
7UDQVIHUV RI 'LUHFW &RVWV						
7UDQVIHUV RI 'LUHFW &RVWV ,QWHUIXQG						
3URIHVVLRQDO &RQVXOWLQJ 6HUYLFHV DQG 2SHUDWLQJ ([SHQGLWXUHV						
&RPPXQLFDWLRQV						
727$/ 6(59,&(6 $1' 27+(5 23(5$7,1* (;3(1',785(6						
&$3,7$/ 287/$<						
/DQG						
/DQG ,PSURYHPHQWV						

'HVFULSWLRQ	5HVRXUFH &RGHV	2EMHFW &RGHV	2ULJLQDO %XGJHW $	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW %	$FWXDOV 7KURXJK 'DWH &	7RWDO 3URMHFWHG G'L<HDU 7RWDOV '	&KDQJH IURP %XGJHW (	'LII &RO % &RO)
%XLOGLQJV DQG ,PSURYHPHQWV RI %XLOGLQJV %RRNV DQG 0HGLD IRU 1HZ 6FKRRO								
`ð RR›Üfu $		W @– U3 @ p	U3 @ p	$` W• @–	1@ ð		• ð Y€ @–	

5HVRXUFH	'HVFULSWLRQ	1RQMHFWH 7RWDOV
7RWDO 5HVWULFWHG %DODQFH	2WKHU 5HVWULFWHG /RFDO	

5HVRXUFH	'HVFULSWLRQ	3URMHFWHG 7RWDOV
7RWDO 5HVWULFWHG %DODQFH		

DEBT SERVICE FUNDS

'HVFULSWLRQ	5HVRXUFH &RGHV	2EMHFW &RGHV	2ULJLQDO %XGJHW $	%RDUG $SSURYHG 2SHUDWLQJ %XGJHW %	$FWXDOV 7R 'DWH &	3URMHFWHG <HDU 7RWDOV '	'LIIHUHQFH (	&ROXPQ % ')
2WKHU $XWKRUL]HG ,QWHUIXQG 7UDQVIHUV ,Q D 727$/ ,17(5)81' 75$16)(56 ,1								
,17(5)81' 75$16)(56 287 7R *HQHUDO)XQG 2WKHU $XWKRUL]HG ,QWHUIXQG 7UDQVIHUV 2XW E 727$/ ,17(5)81' 75$16)(56 287								
27+(5 6285&(6 86(6 6285&(6 2WKHU 6RXUFHV 7UDQVIHUV IURP)XQGV RI /DSVHG 5HRUJDQL]HG /($V $OO 2WKHU)LQDQFLQJ 6RXUFHV F 727$/ 6285&(6								
86(6 7UDQVIHUV RI)XQGV IURP /DSVHG 5HRUJDQL]HG /($V $OO 2WKHU)LQDQFLQJ 8VHV G 727$/ 86(6								
&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								

5HVRXUFH	'HVFULSWLRQ	1RQ0DMHFW 7RWDOV
7RWDO 5HVWULFWHG %DODQFH		

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code

'HVFULSWLRQ	5HVRXUFH &RGHV	2EMHFW &RGHV	2U J L Q D C©ö%) ` ¥!™s R —0cU37Åe 'H˜c 6 D †0 ` 3U"Sd&X U L:B Ýp F H				

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. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

'HVFULS°Pt ‡i9'Q 00000; pLLLLxqL P pL (Q) V)) ðu Pt ‡i9'H 1) UL (U30 (U3?H'•Qh• V						

5HVRXUFH	'HVFULSWLRQ	7RWDO
7RWDO 5HVWULFWHG 1HW 3RVLWLRQ		

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