

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION

Agenda Item# 10.3

Meeting Date : May 20, 2021

Subject : AB 1200 Disclosure and Approval of One- Time Stipend for Health and Safety Trainings for Non- Represented/Confidential Employees for Onsite Training for Safely Reopening Schools to In- Person Instruction Services

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

Division : Legal Services; Business Services

Recommendation : Approve one-

(date)

(date)

(date)

	Annual Cost Prior to Proposed Agreement FY 20-21	Year 1 Increase (Decrease) FY 20-21	Year 2 Increase (Decrease) FY 21-22	Year 3 Increase (Decrease) FY 22-23
1 Salary Schedule (This is to include Step and Columns, which is also reported separately in Item 6)	\$13,060,535.00			
		0.00%	0.00%	0.00%
2 Other Compensation		\$95,250.00		
Description of other compensation		#DIV/0!	0.00%	0.00%
3 Statutory Benefits - STRS, PERS, FICA WE, UI, Medicare, etc.	\$4,114,705.00	\$13,779.00		
		0.33%	0.00%	0.00%
4 Health/Welfare Plans	\$1,286,369.00			
5 Total Compensation - Add Items 1 through 4 to equal 5	\$17,747,909.00			
		Total Number of Represented Employees (Use		

9 .

10 .

11 .

12 .

Yes      No

B.

C.



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Unrestricted General Fund

Enter Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of 3/18/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$410,429,540			\$410,429,540
Remaining Revenues (8100-8799)	\$13,978,882			\$13,978,882
<b>TOTAL REVENUES</b>	<b>\$424,408,422</b>	<b>\$0</b>	<b>\$0</b>	<b>\$424,408,422</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$156,732,212	\$24,000		\$156,756,212
Classified Salaries (2000-2999)	\$36,141,813	\$71,250		\$36,213,063
Employee Benefits (3000-3999)	\$109,258,077	\$13,779		\$109,271,856
Books and Supplies (4000-4999)	\$11,056,509			\$11,056,509
Services, Other Operating Expenses (5000-5999)	\$23,591,234			\$23,591,234
Capital Outlay (6000-6999)	\$70,783			\$70,783
Other Outgo (7100-7299) (7400-7499)	\$1,110,300			\$1,110,300
Direct Support/Indirect Cost (7300-7399)	-\$6,700,447			-\$6,700,447
Other Adjustments	\$0			\$0
<b>TOTAL EXPENDITURES</b>	<b>\$331,260,482</b>	<b>\$109,029</b>	<b>\$0</b>	<b>\$331,369,511</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$93,R.(C1064)1.4(DE)-1083\$0</b>			

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit: Restricted General Fund  
Unrepresented/Confidential

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of 3/18/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$1,777,094			\$1,777,094
Remaining Revenues (8100-8799)	\$179,278,982	\$6,686,352		\$185,965,334
<b>TOTAL REVENUES</b>	<b>\$181,056,076</b>	<b>\$6,686,352</b>	<b>\$0</b>	<b>\$187,742,428</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$55,151,780	\$95,250		\$55,247,030
Classified Salaries (2000-2999)	\$22,561,286			\$22,561,286
Employee Benefits (3000-3999)	\$67,723,442	\$13,779		\$67,737,221
Books and Supplies (4000-4999)	\$56,691,006	\$0		\$56,691,006
Services, Other Operating Expenses (5000-5999)	\$56,342,700			\$56,342,700
Capital Outlay (6000-6999)	\$3,226,885			\$3,226,885
Other Outgo (7100-7299) (7400-7499)	\$0			\$0
Direct Support/Indirect Cost (7300-7399)	\$5,752,871			\$5,752,871
Other Adjustments				\$0
<b>TOTAL EXPENDITURES</b>	<b>\$267,449,969</b>	<b>\$109,029</b>	<b>\$0</b>	<b>\$267,558,998</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$86,393,894</b>	<b>\$6,577,323</b>	<b>\$0</b>	<b>-\$79,816,571</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>				<b>\$0</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>				<b>\$0</b>
CONTRIBUTIONS (8980-8999)	\$89,509,863			\$89,509,863
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND</b>	<b>\$3,115,970</b>	<b>\$6,577,323</b>	<b>\$0</b>	<b>\$9,693,293</b>
<b>BEGINNING BALANCE</b>	<b>\$8,349,508</b>			<b>\$8,349,508</b>
Prior-Year Adjustments/Restatements (9793/9795)				\$0
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$11,465,478</b>	<b>\$6,577,323</b>	<b>\$0</b>	<b>\$18,042,801</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)				\$0
Reserved for Economic Uncertainties (9770)				\$0
Designated Amounts (9775-9780)				\$0
Unappropriated Amounts (9790)	\$11,465,478	\$6,577,323	\$0	\$18,042,801

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit: Combined General Fund  
Unrepresented/Confidential

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of 3/18/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$412,206,634	\$0	\$0	\$412,206,634
Remaining Revenues (8100-8799)	\$193,257,864	\$6,686,352	\$0	\$199,944,216
<b>TOTAL REVENUES</b>	<b>\$605,464,498</b>	<b>\$6,686,352</b>	<b>\$0</b>	<b>\$612,150,850</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$211,883,992	\$119,250	\$0	\$212,003,242
Classified Salaries (2000-2999)	\$58,703,099	\$71,250	\$0	\$58,774,349
Employee Benefits (3000-3999)	\$176,981,519	\$27,558	\$0	\$177,009,077
Books and Supplies (4000-4999)	\$67,747,515	\$0	\$0	\$67,747,515
Services, Other Operating Expenses (5000-5999)	\$79,933,935	\$0	\$0	\$79,933,935
Capital Outlay (6000-6999)	\$3,297,668	\$0	\$0	\$3,297,668
Other Outgo (7100-7299) (7400-7499)	\$1,110,300	\$0	\$0	\$1,110,300
Direct Support/Indirect Cost (7300-7399)	-\$947,576	\$0	\$0	-\$947,576
Other Adjustments	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$598,710,451</b>	<b>\$218,058</b>	<b>\$0</b>	<b>\$598,928,509</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$6,754,047</b>	<b>\$6,468,294</b>	<b>\$0</b>	<b>\$13,222,341</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$2,653,429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,653,429</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>-\$1,538,926</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,538,926</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$7,868,549</b>	<b>\$6,468,294</b>	<b>\$0</b>	<b>\$14,336,843</b>
<b>BEGINNING BALANCE</b>	<b>\$93,048,611</b>			<b>\$93,048,611</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$100,917,160</b>	<b>\$6,468,294</b>	<b>\$0</b>	<b>\$107,385,454</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$0</b>			
Reserved Amounts (9711-9740)	\$329,003	\$0	\$0	\$329,003
Reserved for Economic Uncertainties (9770)	\$11,951,919	\$0	\$0	\$11,951,919
Designated Amounts (9775-9780)	\$0	\$0	\$0	\$0
Unappropriated Amounts - Unrestricted (9790)	\$77,170,761	-\$109,029	\$0	\$77,061,732
Unappropriated Amounts - Restricted (9790)	\$11,465,478	\$6,577,323	\$0	\$18,042,801
Reserve for Economic Uncertainties Percentage	2.0%			2.0%



I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Enter Bargaining Unit:	Combined General Fund		
	Unrepresented/Confidential		
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
Revenue Limit Sources (8010-8099)	\$412,206,634	\$427,330,645	\$427,165,890
Remaining Revenues (8100-8799)	\$199,944,216	\$129,882,398	\$115,604,311
<b>TOTAL REVENUES</b>	<b>\$612,150,850</b>	<b>\$557,213,043</b>	<b>\$542,770,201</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$212,003,242	\$215,772,551	\$218,880,000
Classified Salaries (2000-2999)	\$58,774,349	\$58,770,246	\$60,070,720
Employee Benefits (3000-3999)	\$177,009,077	\$184,338,975	\$199,791,790
Books and Supplies (4000-4999)	\$67,747,515	\$33,826,033	\$15,810,237
Services, Other Operating Expenses (5000-5999)	\$79,933,935	\$87,201,795	\$75,935,632
Capital Outlay (6000-6999)	\$3,297,668	\$2,594,860	\$2,594,860
Other Outgo (7100-7299) (7400-7499)	\$1,110,300	\$1,110,300	\$1,110,300
Direct Support/Indirect Cost (7300-7399)	-\$947,576	-\$1,072,670	-\$1,072,670
Other Adjustments	\$0	-\$1,018,312	-\$2,310,512
<b>TOTAL EXPENDITURES</b>	<b>\$598,928,509</b>	<b>\$581,523,778</b>	<b>\$570,810,357</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$13,222,341</b>	<b>-\$24,310,735</b>	<b>-\$28,040,156</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$2,653,429	\$2,653,429	\$2,653,429
TRANSFERS OUT & OTHER USES (7610-7699)	-\$1,538,926	-\$974,926	-\$974,926
CONTRIBUTIONS (8980-8999)			
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$14,336,843</b>	<b>-\$22,632,232</b>	<b>-\$26,361,653</b>
<b>BEGINNING BALANCE</b>	<b>\$93,048,611</b>	<b>\$107,385,454</b>	<b>\$84,753,222</b>
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$107,385,454</b>	<b>\$84,753,222</b>	<b>\$58,391,568</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Reserved Amounts (9711-9740)	\$329,003	\$329,003	\$329,003
Reserved for Economic Uncertainties - Unrestricted (9770)	\$11,951,919	\$11,596,905	\$11,382,367
Reserved for Economic Uncertainties - Restricted (9770)	\$0		
Board Designated Amounts (9775-9780)	\$0	\$0	\$0
Unappropriated Amounts - Unrestricted (9790)	\$77,061,732	\$72,827,314	\$46,680,199
Unappropriated Amounts - Restricted (9790)	\$18,042,801	\$0	\$0

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

a.		\$597,389,583	\$580,548,852	\$569,835,431
b.				
c.		\$0	\$0	\$0
d.				
e.		\$0	\$0	\$0
f.		\$77,061,732	\$72,827,314	\$46,680,199
g.	Total Available Reserves	\$77,061,732	\$72,827,314	\$46,680,199
h.	Reserve for Economic Uncertainties Percentage	12.9%	12.5%	8.2%
3.	Do unrestricted reserves meet the state minimum reserve amount?			
		FY 20-21	Yes	No
		FY 21-22	Yes	No
		FY 22-23	Yes	No

4. If no, how BuOR y ha6 Tm l t( BuOR r)74.5(6 Tm s6 Tm t( BuORr)74.5(6 Tm y)TD 88( h)66 Tm 5B r)74.5(6 Tm r

N/A

5. If the total amount of the adjustment in Column 2 on Page 4 doe.9(u)a( )0.5( )0.5(ta )5.8(g)0.5(er)7



