

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	\$12,447,673.00			
				Total Number of Represented Employees (Use

9 .

10 .

11 .

12 .

Yes No

B.

C.

- D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?
- E. Will this agreement create, or decrease deficit financing in the current or subsequent year(s)? "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenue and other financing sources in a given year. If yes, explain the amounts and justification for doing so.
- F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.
- G. Source of Funding for Proposed Agreement | |
1. Current Year
 2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?
 3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

|

Enter Bargaining Unit:	Unrestricted General Fund			
	Column 1 Latest Board - Approved Budget Before Settlement (As of 3/18/2021)	Column 2 Adjustments as a Result of Settlement	Column 3 Other Revisions	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$410,429,540			\$410,429,540
Remaining Revenues (8100-8799)	\$13,978,882			\$13,978,882
TOTAL REVENUES	\$424,408,422	\$0	\$0	\$424,408,422
EXPENDITURES				
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
TOTAL EXPENDITURES	\$331,260,482	\$109,029	\$0	\$331,369,511
OPERATING SURPLUS (DEFICIT)	\$93,R.(C1064)1.4(DE)-1083\$0			

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)
REVENUES				
Revenue Limit Sources (8010-8099)	\$1,777,094			\$1,777,094
Remaining Revenues (8100-8799)	\$179,278,982	\$6,686,352		\$185,965,334
TOTAL REVENUES	\$181,056,076	\$6,686,352	\$0	\$187,742,428
EXPENDITURES				
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
TOTAL EXPENDITURES	\$267,449,969	\$109,029	\$0	\$267,558,998
OPERATING SURPLUS (DEFICIT)	-\$86,393,894	\$6,577,323	\$0	-\$79,816,571
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$0
TRANSFERS OUT & OTHER USES (7610-7699)				\$0
CONTRIBUTIONS (8980-8999)	\$89,509,863			\$89,509,863
CURRENT YEAR INCREASE (DECREASE) IN FUND	\$3,115,970	\$6,577,323	\$0	\$9,693,293
BEGINNING BALANCE	\$8,349,508			\$8,349,508
Prior-Year Adjustments/Restatements (9793/9795)				\$0
CURRENT-YEAR ENDING BALANCE	\$11,465,478	\$6,577,323	\$0	\$18,042,801
COMPONENTS OF ENDING BALANCE:				
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)
REVENUES				
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
TOTAL REVENUES	\$605,464,498	\$6,686,352	\$0	\$612,150,850
EXPENDITURES				
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
TOTAL EXPENDITURES	\$598,710,451	\$218,058	\$0	\$598,928,509
OPERATING SURPLUS (DEFICIT)	\$6,754,047	\$6,468,294	\$0	\$13,222,341
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$2,653,429	\$0	\$0	\$2,653,429
TRANSFERS OUT & OTHER USES (7610-7699)	-\$1,538,926	\$0	\$0	-\$1,538,926
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$7,868,549	\$6,468,294	\$0	\$14,336,843
BEGINNING BALANCE	\$93,048,611			\$93,048,611
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$100,917,160	\$6,468,294	\$0	\$107,385,454
COMPONENTS OF ENDING BALANCE:	\$0			
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
REVENUES			
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
TOTAL REVENUES	\$612,150,850	\$557,213,043	\$542,770,201
EXPENDITURES			
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
TOTAL EXPENDITURES	\$598,928,509	\$581,523,778	\$570,810,357
OPERATING SURPLUS (DEFICIT)	\$13,222,341	-\$24,310,735	-\$28,040,156
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)			
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$14,336,843	-\$22,632,232	-\$26,361,653
BEGINNING BALANCE	\$93,048,611	\$107,385,454	\$84,753,222
CURRENT-YEAR ENDING BALANCE	\$107,385,454	\$84,753,222	\$58,391,568
COMPONENTS OF ENDING BALANCE:			
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

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

