

Sacramento

Office of Education

County

MAILING: P.O. Box 269003, Sacramento, CA 95826-9003
PHYSICAL LOCATION: 10474 Mather Boulevard, Mather, CA

(916) 228-2500 • www.scoe.net

David W. Gordon
Superintendent

February 14, 2019

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David Fisher, President
Sacramento City Teachers Association
5300 Elvas Avenue
Sacramento, CA 95819

Dear Mr. Fisher:

Enclosed in this packet are responses to the inquiries presented on January 18, 2019 during your meeting with the Fiscal Crisis & Management Assistance Team, Sacramento City Unified School District, and Mayor Darrell Steinberg.

Sincerely,



David W. Gordon
Sacramento County Superintendent of Schools

DWG/TS/ds

Enclosures

cc: Michael H. Fine, Chief Executive Officer, FCMAT
Darrell Steinberg, Mayor, City of Sacramento
Jorge Aguilar, Superintendent, SCUSD



Information requested from SCUSD and SCOE in Support of Continuing Conversations with SCTA

(All questions are based on data from the First Interim Report, December 2018)

1. Affirm the three-year (2018-2019, 2019-2020 and 2020-2021) deficit values.

Answer 1. As presented on December 6, 2018, the following chart summarizes deficit spending and projected fund balances as of First Interim 2018-2019:

UNRESTRICTED General Fund Multi-Year Projection			
Per First Interim Report 10/31/18			
	2018-19 Budget	2019-20 Proj	2020-21 Proj
Beginning Fund Balance	60,277,000	38,162,500	(3,855,000)
Deficit Spending	(22,114,000)	(42,018,000)	(50,470,000)
Ending Fund Balance	38,163,000	(3,855,500)	(54,325,000)
Less: Assignments and Reserves	6,546,000	545,500	545,000
2% Reserve for Economic Uncertainty	11,222,000	11,423,000	11,794,000
Remaining Surplus/(Shortfall) to Balance	20,395,000	(15,824,000)	(66,664,000)

2. Based on updated information from the Governor’s January 10, 2019 budget proposal and the district’s recently received enrollment projections, please detail the changes to the affirmed deficit values (#1) for the three- year MYP period (e.g., projected COLA, projected STRS relief, projected impacts from updated enrollment from DecisionInsight).

Answer 2. With COLA changes per the Governor’s Proposed Budget, enrollment projections per DecisionInsite, and the impact of a proposed buy-down of STRS contributions, the chart below reflects changes to the First Interim deficit (assuming NO other changes):

Enrollment at First Interim and as Adjusted by DecisionInsite						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Change in Enrollment Since First Interim	33	(858)	(853)	(1,511)	(1,368)	(1,431)

STRS Cost Savings per Governor’s Budget Proposal:				
	2018-19 Budget	2019-20 MYP	2020-21 MYP	2021-22 MYP
STRS Rate	16.28%			
Original Projected Rate		18.13%	19.10%	18.60%
Revised Projected Rate		17.13%	18.10%	18.10%
Salaries Subject per MYP	161,486,486	162,204,486	164,033,486	165,883,486
Budgeted/Projected STRS Costs	26,290,000	29,408,000	31,330,000	30,854,000
Savings in STRS Costs per Gov Budget Proposal		(1,622,000)	(1,640,000)	(829,000)

These figures may be slightly different than the district's revisions based on the Governor's Proposed Budget due to the date that the estimates were calculated, however, they are not materially different.

Net impact of all three changes:

Changes to Unrestricted First Interim Projections Due to Updated COLA, DecisionInsite Enrollment Projections and STRS Buy Down					
	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF as of First Interim	408,100,663	416,932,503	428,392,600	439,484,310	436,842,932
Change Due to COLA	3,486,530	4,359,727	2,401,686	946,107	940,336
Change Due to Enrollment	210,956	(8,878,990)	(9,082,104)	(16,417,401)	(14,873,194)
Revised LCFF per Gov Budget	411,798,149	412,413,240	421,712,182	424,013,016	422,910,074
Proposed Expenditure Reduction - STRS	1,622,000	1,640,000	829,000	829,000	829,000
Net Change due to Governor's Budget and Updated Enrollment:	5,319,486	(2,879,263)	(5,851,418)	(14,642,294)	(13,103,858)

3. At First Interim, one of the most significant changes from Adopted Budget is contributions (\$77m, \$89m, \$105m).

- a. Provide the breakout of contribution categories, e.g., Special Education, Routine Restricted Maintenance, others.
- b. Provide the detailed assumptions for each contribution category for the Adopted Budget, First Interim update and three-year MYP. Please include supporting data where applicable.
- c. For each assumption in 3b, please indicate the general nature of projection used (e.g., conservative estimate, trend-base, etc.).

Answer 3. There are three programs requiring contributions from unrestricted to restricted programs within the General Fund: Special Education, Energy Education, and Routine Restricted Maintenance.

The contributions to Special Education and Energy Education balance the resources between revenues and budgeted or projected expenditures. As a result, Special Education contributions have increased \$11.8M, \$10.5M, and \$11.9M annually over the multi-year period. The County Superintendent has assigned a Special Education consultant to work with staff to identify possible areas of savings in the current and future budgets.

The prior year Special Education financial trends that were reviewed reflect the following:

- Revenue has dropped by approximately 3% over the last three years primarily due to declining enrollment. The budget must be reviewed to reflect additional declines and will be adjusted at Second Interim, as needed.
- Contribution increases to balance Special Education budgets have averaged 11.5% per year.
- Salaries and Benefits have increased 28% over the last three years.
- NPS/A costs have increased 8.9% per year, on average, and the current year budget was adjusted to reflect that increase.

- The net result of dropping revenue and increasing expenditures has been an annual increase in contributions.

Funding requirements dictate that the contribution to the Routine Restricted Maintenance Account has been allowed to drop below 3% over the last years, but must be brought back to the 3% of General Fund expenditures level by 2019-2020. This accounts for the larger \$5.4M increase between 2018-2019 and 2019-2020 compared to the typically smaller increases that track with changes in the General Fund. The 3% calculation is based on the expenditures as reported and projected at First Interim. Any significant changes to the expenditure budgets will impact this calculation. Therefore, if the district makes cuts that are necessary to balance the budget, reductions will be made to this required contribution.

Contributions Per Escape and District-Prepared MYP:								
Resource	2016-17 Actual	2017-18 Actual	2018-19 Revised Adopted	2018-19 First Interim ^B	Change Between Years ^A	2019-20 Projected	Change Between Years ^A	2020-21 Projected
6500 Special Education	56,676,347	64,656,800	76,490,292	76,739,492	10,488,000	87,227,000	11,934,000	99,161,000
8150 Routine Restricted Maintenance	10,732,466	11,989,736	12,207,044	12,283,044	5,446,000	17,729,000	474,000	18,203,000
9158 Energy Ed	445,374	445,275	437,391	437,391	-	437,000		437,000
Total Contributions	67,854,187	77,091,811	89,134,727	89,459,927	15,934,000	105,393,000	12,408,000	117,801,000
Percent Change Each Year		14%		16%		18%		12%
<p>A Per First Interim MYP, Special Education contribution in future years was increased to cover anticipated cost increases per prior year trends. Routine Restricted Maintenance must increase to 3% of Expenditures by 2019-20 fiscal year, so increase of approximately \$5.5M needed to meet state 3% requirement.</p> <p>B At first interim, contributions were rebalanced to cover budgeted spending in each resource. Special Education revenues and expenditures are being studied now and adjustments will be made at second interim to more accurately reflected planned spending for the remainder of the year.</p>								

- 4. Provide the assumptions for certificated and classified step and column projections for each of the three-year MYP amounts.**
- Provide the basis for using these assumptions (e.g., fixed percentage, system generated S&C estimates, actual S&C movement, Human Resources practices to capture and know unit-based column moves, etc.)**
 - Explain how year-over-year attrition is calculated and captured. Is attrition captured in the step and column projection or in the base salary projection?**

Answer 4a. Once the budget staff loads the following year’s salary schedules, a position control report can be generated that rolls current employees to the following year, moving them according to their salary schedule placement. This report identifies the dollars, by unit, for the cost of automatic salary schedule movement for all regular employees. Only SCTA has “column” movement; it is a unique amount each year which is added to the budget once evidence of completion of units is presented.

Answer 4b. Per a discussion with staff, the past practice for retirements has been to reduce the certificated budget at adoption by \$500K. This anticipated retirement savings is netted with the Step/Column calculation and prorated between unrestricted and restricted. As of First Interim, salaries are balanced between budgets and actual with additional savings removed and/or additional costs reflected in the budget.

See **Appendix A** for a sample of the PosCon06 report which automatically calculates step costs. There will be slightly different dollar amounts each time the report is run since salary costs change daily with vacancies, new positions, hiring, terminations, etc. This report does **not** include

statutory benefits (STRS, PERS, Medicare, Social Security, Unemployment, OPEB, Workers' Compensation) which must be added to properly reflect each year's increase for step movement. Remember, STRS and PERS costs are also increasing each year, so the cost of step movement increases even when salary costs do not.

5. Explain how vacancies are accounted for at Adoption and at Interim reporting time? Provide a list of current vacancies that are included in the First Interim Budget Report?

Answer 5. Per discussion with staff, at budget adoption, the practice has been to budget for all authorized positions, whether filled or vacant. Previous practice was to reduce the budget intermittently, at Interims or every two months, using a contra account to track anticipated savings. Due to the current budget crisis, at 2018-2019 First Interim, a position control true-up was performed, removing all positions that were duplicates or would not be filled. The budget was reduced to cover only six months of costs for those positions that Human Resources indicated were truly vacant and would be filled.

See **Appendix B** for position control vacancies as of January 2019. After the true-up was completed, only positions anticipated to be filled were included in the reduced budget. However, the Escape position control system appears to still contain positions that should be removed through the layoff process. Note, there will be slightly different FTEs each time the report is run since vacancies change daily due to vacancies, new positions, hiring, terminations, etc. This report was not prepared specifically as of October 31 (First Interim), so the most recent report is included as an example of the reduced number of remaining vacant positions.

6. SCTA has provided an updated "Sac City Budget Costing" dated January 21, 2019 (attached). Please provide an analysis for each of the suggested budget adjustments listed below (5a through 5e). The analysis should include current expenditure levels (a, b, c, d & e), past several years history (c, d, & e), detail 10 largest current expenditures (e), and supporting documentation for all analysis.

- a. "With New LCFF COLA" (see #2 above)
- b. "Pension Credit" (see #2 above)
- c. "Retiree Health Pre-funding \$8.5 million"
- d. "20% Admin Reduction \$8.7 million unrestricted funds only"
- e. "Reduce outside consultants, travel, communications \$4.2 million"

Answer 6. See answers to Question 2 above for 6a and 6b responses.

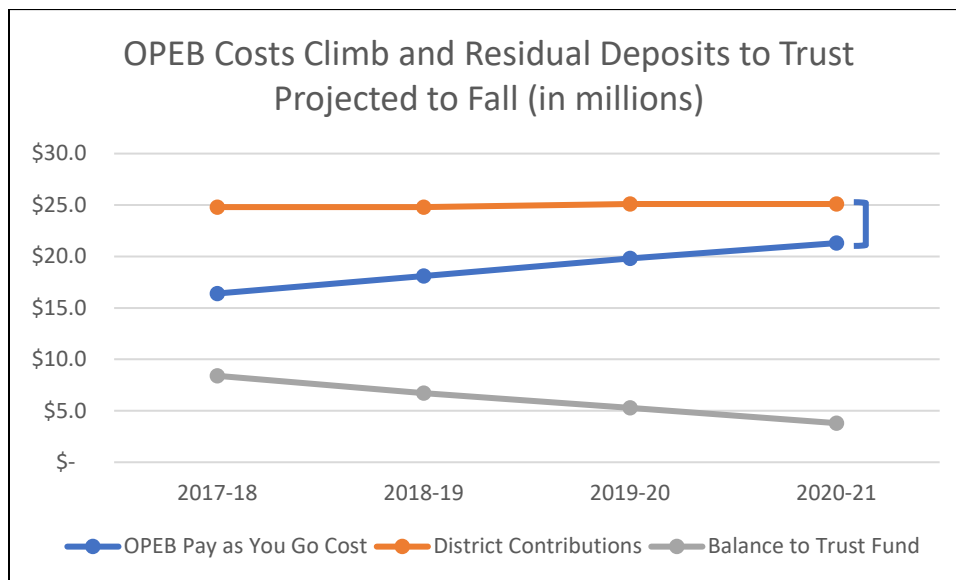
Answer 6c. The district has struggled for years with pre-funding their Other Post-Employment Benefit (OPEB) obligations. According to the latest actuarial report, the district's unfunded obligation is \$726 million. The Actuarial Determined Contributions, or the amount needed to be funded in order to pay for the obligation over a thirty-year period, is approximately \$42 million annually. Since the district's annual contribution is less than \$25 million, they are approximately \$17 million short each year in meeting that contribution level.

Over the next several years, the cost of the pay-as-you-go premiums is projected to increase from \$16 million annually to \$21 million annually, while district contributions remain flat or decline depending on budget reductions selected by the district. This leaves fewer remaining dollars to contribute to the growing, unfunded OPEB liability. If the district reduces FTEs or salaries, contributions would be reduced. If changes to health care benefits being considered result in

changing retiree costs, the pay-as-you-go amount could increase (i.e. currently, an implicit subsidy exists, and the decision to reduce the subsidy from active employees could make retiree costs increase). Until decisions are made on staffing and health care plans, decisions on budgeting OPEB contributions should be delayed.

Retiree Costs, District Contributions, and Residual Deposit to Trust as of 10/31/18 First Interim Report (in millions)				
	2017-18	2018-19	2019-20	2020-21
OPEB Pay as You Go Cost	\$ 16.4	\$ 18.1	\$ 19.8	\$ 21.3
District Contributions	\$ 24.8	\$ 24.8	\$ 25.1	\$ 25.1
Balance to Trust Fund	\$ 8.4	\$ 6.7	\$ 5.3	\$ 3.8

A graph of this information shows increasing costs for pay-as-you-go premiums, leaving fewer dollars to put toward the Actuarial Determined Contributions that address meeting the continually increasing OPEB.



Answer 6d. Within the central support functions of the district (Function 7xxx), total unrestricted administrator (certificated and classified) salary and benefit costs are less than \$8M. A 20% reduction to this amount generates \$1.6M in savings, significantly less than the \$8.7M that SCTA has identified.

If the analysis is expanded to include all unrestricted administrators and management in the district, including site-level administrators, total salaries and benefits are approximately \$37m. A 20% reduction to this amount generates \$7.4M in savings, still less than the \$8.7 that SCTA has identified.

An overall look at the central support functions of the district is reflected in **Appendix D**. Appendix D reflects all costs in the General Fund for administrative “functions”, function code 7xxx in the financial system. These costs include both certificated costs not assigned to a school site, plus administrative classified salaries outside the classroom. The current administrative budgets are \$290K above prior year actual costs, which is due to \$275K of increased administrative pension and health costs greater than prior year. The budget lines for unrestricted, non-instructional, certificated and classified administrator salaries are lower in the current year than 2017-2018

actuals. Bottom line, the district is already seeing reductions in this category and through the budget reduction process, the district is identifying additional administrative reductions.

Answer 6e. Costs for “outside consultants, travel, and communications” are a typical focus for cost cutting options. See **Appendix C** for a listing of the largest components of the Professional Services, Operating Expenditures, and Communications category (the 5000s).

- The largest purchased services, by type of expenditure (object code), are non-public schools, outside contracts, electricity, water and insurance. The top 10 categories of purchased services account for 98.5% of the total \$75M object code 5xxx.
- The largest 11 contracts within this category are for non-public schools/services, school resource officers, and insurance.

Since the majority of the consultants, travel, communications and other professional services are services related to Special Education, SCOE has contracted with a Special Education consultant to examine the district’s spending and practices in this area. Therefore, the achievable savings are not yet known.

A purchasing committee meets weekly to review requisitions and purchase orders. Based on a review of funding and the nature of the expenditure, purchases not determined to be essential are not approved. Cabinet meets similarly to review open positions before they are filled. The SCOE Fiscal Advisor attends these meetings. The discussions generated are valuable for staff in helping analyze all spending in the district and running all costs through a cost-savings filter.

Summary Cost of Step and Column
Adjustments

Base Fiscal Year 2018				
Bargaining Unit	2018 Salary	2019 Salary	Cost	% Increase
CONF	2,174,734.65	2,196,696.31	21,961.66	1.01 %
NREP	553,937.00	574,960.00	21,023.00	3.80 %
SCAA	11,715,548.79	11,851,773.94	136,225.15	1.16 %
SCTA	168,755,537.06	171,591,069.57	2,835,532.51	1.68 %
SEIU	48,071,267.66	48,553,029.48	481,761.82	1.00 %
SUPA	1,374,122.87	1,392,287.30	18,164.43	1.32 %
SUPV	1,193,957.17	1,209,898.10	15,940.93	1.34 %
TEAM	3,479,653.42	3,526,971.13	47,317.71	1.36 %
UPE	16,221,668.02	16,425,089.50	203,421.48	1.25 %
Total for Org 097			3,781,348.69	

Vacancies as of January 2019

Position#	Location	FTE authorized	FTE Used	FTE Available	Bargaining Unit	Job Category	FUNDING	Resource
5460	0032	1.20	1.00	0.20	SCTA	Teacher, Special Subject	General	0000
284	0059	22.60	22.50	0.10	SCTA	Teacher, Elementary	General	0000
5465	0095	1.20	1.00	0.20	SCTA	Teacher, Special Subject	General	0000
11302	0098	1.40	1.20	0.20	SCTA	Teacher, Special Subject	General	0000
5512	0108	26.60	26.00	0.60	SCTA	Teacher, Special Subject	General	0000
1065	0110	1.40	1.20	0.20	SCTA	Teacher, Special Subject	General	0000
7971	0110	0.38	-	0.38	SCTA	Teacher, Resource	LCFF	0007
7971	0110	0.33	-	0.33	SCTA	Teacher, Resource	LCFF	0009
5507	0168	0.60	0.20	0.40	SCTA	Teacher, Special Subject	General	0000
1620	0235	0.80	-	0.80	SCTA	Teacher, Special Subject	General	0000
1156	0265	1.20	1.00	0.20	SCTA	Teacher, Special Subject	General	0000
5476	0272	1.60	1.00	0.60	SCTA	Teacher, Special Subject	General	0000
242	0277	21.00	20.00	1.00	SCTA	Teacher, Elementary	General	0000
5503	0305	1.20	1.00	0.20	SCTA	Teacher, Special Subject	General	0000
16109	0354	0.50	-	0.50	SCTA	Teacher, Resource, Elementary	LCFF	0007
1494	0445	35.50	34.50	1.00	SCTA	Teacher K-8	General	0000
909	0495	23.00	22.60	0.40	SCTA	Teacher, Middle School	General	0000
670	0510	75.00	73.60	1.40	SCTA	Teacher, High School	EPA	1400
8623	0520	47.00	46.80	0.20	SCTA	Teacher, High School	EPA	1400
35	0521	30.50	28.50	2.00	SCTA	Teacher, High School	EPA	1400
SCTA Totals		293.00	282.10	10.90				
14848	0104	1.88	1.44	0.44	SEIU	Teacher Assistant, Bilingual	LCFF	0009
16130	0110	0.38	-	0.38	SEIU	Teacher Assistant, Bilingual	LCFF	0009
12517	0146	0.47	-	0.47	SEIU	Instructional Aide/Computer Lab	LCFF	0007
16115	0235	0.44	-	0.44	SEIU	Teacher Assistant, Bilingual	LCFF	0009
15104	0269	2.19	1.75	0.44	SEIU	Teacher Assistant, Bilingual	LCFF	0009
12892	0390	0.66	0.44	0.22	SEIU	Teacher Assistant, Bilingual	LCFF	0007
12892	0390	0.66	0.44	0.22	SEIU	Teacher Assistant, Bilingual	LCFF	0009
16330	0495	0.63	0.25	0.38	SEIU	Teacher Assistant, Bilingual	LCFF	0009
15794	0510	2.25	1.75	0.50	SEIU	Teacher Assistant, Bilingual	LCFF	0007
15794	0510	0.72	0.56	0.16	SEIU	Teacher Assistant, Bilingual	LCFF	0009
16404	0562	0.44	-	0.44	SEIU	Instructional Aide	General	0000
15340	0148	1.00	-	1.00	SEIU	Custodian	General	0000
11700	0540	5.00	4.00	1.00	SEIU	Custodian	General	0000
12903	0059	0.13	-	0.13	SEIU	Aide/Walking Attendant	General	0000
10194	0130	0.09	-	0.09	SEIU	Aide/Walking Attendant	General	0000
16401	0168	0.81	-	0.81	SEIU	Aide/Walking Attendant	LCFF	0007
16334	0235	0.25	-	0.25	SEIU	Aide/Walking Attendant	LCFF	0007
16336	0363	0.13	-	0.13	SEIU	Aide/Walking Attendant	LCFF	0007
15162	0095	0.75	-	0.75	SEIU	Aide/Walking Attendant	Trans H to S	0723
15298	0844	3.00	2.00	1.00	SEIU	School Bus Driver, Instructor	Trans H to S 0723/0724	
15299	0844	4.00	3.00	1.00	SEIU	Bus Driver	Trans H to S 0723/0724	
15300	0844	18.56	10.41	8.16	SEIU	Bus Driver	Trans H to S 0723/0724	
15594	0844	2.00	1.00	1.00	SEIU	Automotive Service Attendant	Trans H to S 0723/0724	
9866	0844	97.44	84.06	13.38	SEIU	Bus Driver	Trans Sp/Ec	0724
3864	0844	9.00	7.94	1.06	SEIU	Bus Attendant	Trans Sp/Ec	0724
16033	0844	3.00	2.00	1.00	SEIU	Delgated Behind the Wheel Tr	Trans Sp/Ec	0724
16374	0557	0.25	-	0.25	SEIU	Site Computer Tech III	General	0000
16345	0144	0.30	-	0.30	SEIU	Library Media Tech Assistant	LCFF	0007
16335	0363	0.31	-	0.31	SEIU	Library Media Tech Assistant	LCFF	0007

Vacancies as of January 2019

Position#	Location	FTE	FTE	FTE	Bargaining	Job Category	FUNDING	Resource
		authorized	Used	Available	Unit			
10317	0530	1.00	-	1.00	SEIU	Site Computer Tech II	General	0000
11702	0540	4.25	3.50	0.75	SEIU	Campus Monitor	General	0000
13273	0557	1.50	1.00	0.50	SEIU	Campus Monitor	General	0000
12395	0117	0.44	-	0.44	SEIU	Clerk II	General	0000
12401	0117	1.00	-	1.00	SEIU	School Office Manager I	General	0000
2962	0138	1.00	-	1.00	SEIU	School Office Manager I	General	0000
7726	0163	0.44	-	0.44	SEIU	Clerk II	General	0000
16341	0410	0.25		0.25	SEIU	Clerk I	General	0000
2951	0420	1.00	-	1.00	SEIU	School Office Manager II	General	0000
2898	0495	1.00		1.00	SEIU	Office Tech II.	General	0000
16332	0521	0.75		0.75	SEIU	Clerk III	General	0000
2862	0525	3.00	1.00	2.00	SEIU	Office Tech II.	General	0000
12608	0540	1.00		1.00	SEIU	Clerk III	General	0000
13272	0557	1.00	0.50	0.50	SEIU	Attendance Tech II	General	0000
13785	0557	0.50		0.50	SEIU	Controller Bookkeeper HS	General	0000
13855	0760	3.00	2.00	1.00	SEIU	Pupil Personnel Records Tech	General	0000
14214	0835	1.00		1.00	SEIU	Warehouse Records Clerk	General	0000
15048	0808	3.00	2.00	1.00	SEIU	Tech Support Spec II	General	0000
15490	0840	1.00	0.75	0.25	SEIU	Clerk II	General	0000
16248	0029	0.50	0.42	0.08	SEIU	Noon Duty	General	0000
16250	0032	0.75	0.65	0.10	SEIU	Noon Duty	General	0000
16251	0032	0.06		0.06	SEIU	Morning Duty	General	0000
16152	0037	0.75	0.68	0.07	SEIU	Noon Duty	General	0000
16169	0059	0.88	0.63	0.25	SEIU	Noon Duty	General	0000
16214	0097	0.88	0.56	0.31	SEIU	Noon Duty	General	0000
16174	0098	0.63	0.38	0.25	SEIU	Noon Duty	General	0000
16198	0100	0.88	0.63	0.25	SEIU	Noon Duty	General	0000
16267	0101	0.30	0.25	0.05	SEIU	Noon Duty	General	0000
16274	0104	0.09		0.09	SEIU	Morning Duty	General	0000
16275	0104	0.38		0.38	SEIU	Noon Duty	General	0000
16282	0104	0.63		0.63	SEIU	Morning Duty	General	0000
16183	0108	1.00	0.63	0.38	SEIU	Noon Duty	General	0000
16184	0108	0.06	0.03	0.03	SEIU	Morning Duty	LCFF	0007
16326	0108	0.38		0.38	SEIU	Noon Duty	LCFF	0007
16217	0110	0.75	0.50	0.25	SEIU	Noon Duty	General	0000
16218	0110	0.13		0.13	SEIU	Noon Duty	General	0000
16200	0117	0.63	0.38	0.25	SEIU	Noon Duty	General	0000
16270	0138	0.75		0.75	SEIU	Noon Duty	General	0000
16271	0138	0.09		0.09	SEIU	Morning Duty	General	0000
16272	0138	0.28		0.28	SEIU	Noon Duty	LCFF	0007
16288	0139	0.63	0.40	0.23	SEIU	Noon Duty	General	0000
16289	0139	0.19		0.19	SEIU	Noon Duty	General	0000
16346	0144	0.19		0.19	SEIU	Morning Duty	General	0000
16223	0146	0.50	0.38	0.13	SEIU	Noon Duty	General	0000
16224	0146	0.06		0.06	SEIU	Noon Duty	LCFF	0007
16256	0153	0.63	0.61	0.01	SEIU	Noon Duty	General	0000
16257	0153	0.13		0.13	SEIU	Morning Duty	General	0000
16203	0163	0.25	0.19	0.06	SEIU	Noon Duty	General	0000
16242	0235	0.50	0.34	0.16	SEIU	Noon Duty	General	0000
16253	0235	0.16	0.15	0.01	SEIU	Noon Duty	General	0000
16263	0242	0.81	0.50	0.31	SEIU	Noon Duty	General	0000

Vacancies as of January 2019

Position#	Location	FTE authorized	FTE Used	FTE Available	Bargaining Unit	Job Category	FUNDING	Resource
16406	0242	0.06		0.06	SEIU	Morning Duty	General	0000
16403	0242	0.06		0.06	SEIU	Morning Duty	General	0000
16206	0262	0.19	-	0.19	#N/A	Morning Duty	General	0000
16205	0262	1.00	0.66	0.34	SEIU	Noon Duty	General	0000
16258	0265	0.63	0.51	0.11	SEIU	Noon Duty	General	0000
16259	0265	0.13	0.10	0.03	SEIU	Morning Duty	General	0000
16260	0265	0.06		0.06	SEIU	Morning Duty	General	0000
16230	0267	0.50	0.34	0.16	SEIU	Noon Duty	General	0000
16231	0267	0.25	0.06	0.19	SEIU	Noon Duty	General	0000
16278	0272	0.38	0.13	0.25	SEIU	Noon Duty	General	0000
16147	0300	1.00	0.44	0.56	SEIU	Noon Duty	General	0000
16290	0305	0.06		0.06	SEIU	Morning Duty	General	0000
16291	0305	0.63		0.63	SEIU	Noon Duty	General	0000
16170	0327	0.75	0.71	0.04	SEIU	Noon Duty	General	0000
16172	0327	0.03		0.03	SEIU	Morning Duty	General	0000
16153	0350	0.06		0.06	SEIU	Morning Duty	General	0000
16413	0350	0.25	0.01	0.24	SEIU	Noon Duty	General	0000
16244	0354	0.75	0.22	0.53	SEIU	Noon Duty	General	0000
16167	0359	0.19		0.19	SEIU	Noon Duty	General	0000
16193	0363	0.88	0.64	0.24	SEIU	Noon Duty	General	0000
16190	0379	0.50	0.44	0.06	SEIU	Noon Duty	General	0000
16261	0384	0.38	0.15	0.23	SEIU	Noon Duty	General	0000
16265	0390	0.06		0.06	SEIU	Morning Duty	General	0000
16268	0390	0.44		0.44	SEIU	Noon Duty	General	0000
16269	0390	0.75		0.75	SEIU	Noon Duty	General	0000
16430	0390	0.06		0.06	SEIU	Morning Duty	General	0000
16191	0420	1.13	0.75	0.38	SEIU	Noon Duty	General	0000
14170	0710	0.45	0.30	0.15	SEIU	Ombudsperson	LCFF	0007
14506	0745	3.50	2.80	0.70	SEIU	Assessor-Translator MOC	LCFF	0007
14506	0745	1.50	1.20	0.30	SEIU	Assessor-Translator MOC	LCFF	0009
14091	0764	1.75	0.44	1.31	SEIU	Health Aide	General	0000
SEIU Total		215.99	149.95	66.04				
15086	0269	0.50		0.50	UPE	Assistant Principal	General	0000
15539	0269	0.50		0.50	UPE	Site Instructional Coordinator	LCFF	0007
15522	0117	0.60		0.60	UPE	Assistant Principal Priority Schc	LCFF	0007
UPE Total		1.60	-	1.60				
15692	0824	5.00	3.00	2.00	TEAM		General	0000
Teamsters Total		5.00	3.00	2.00				
		515.59	435.05	80.54				

Professional Contracts and Outside Services

Largest Ten Categories (by Object Code) of Professional Services

Objt	Description	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Revised Budget ³	2018/19 Actuals with Encum
5100	SUBAGREEME - NPA/S ¹	35,563,134	37,390,007	42,114,043	43,284,180	33,472,047
5800	Other Contracts and Services	13,703,715	12,589,121	13,876,255	16,341,752	11,977,798
5510	Electric ²	5,571,603	5,593,376	5,725,071	5,419,204	2,803,403
5550	Water ²	2,214,466	2,557,728	2,880,435	2,875,859	1,770,166
5450	Insurance	1,576,355	1,513,249	1,423,124	1,640,950	1,699,825
5690	Other Contracts	1,034,706	993,449	925,480	958,917	811,742
5520	Fuel/Htng ²	643,099	1,016,829	990,843	942,407	302,656
5230	Travel	686,027	796,200	883,613	905,201	310,746
5930	Telephone/Cell Phones	939,551	929,681	575,995	876,267	723,450
5810	Tickets/Fees	903,384	868,566	733,600	869,331	284,355

¹ Non-Public School and Agency contracts are behind in encumbering; full budget still anticipated being needed.

² Utilities are not encumbered; full budget still anticipated being needed.

³ Top 10 largest categories of professional services account for 98.5% of the Services and Other Operating Expenditures budgets as reported as of 10/31/18.

Eleven Largest Contracts for Professional Services

Pay ToName	Description	Trans Dt	Encumbered
SACRAMENTO CHINESE COMMUNITY	2018-19 AFTERSCHOOL EXPANDED LEARN	09/20/18	3,300,924.40
LEARNING SOLUTIONS	AGENCY SERVICES (BEHAVIOR/INCLUSIOI	12/05/18	2,000,000.00
SIERRA SCHOOL AT EASTERN EXTENSION	NPS EDUCATIONAL SERVICES (E.D.)	07/01/18	1,900,000.00
LAND PARK ACADEMY	NPS EDUCATIONAL SERVICES (AUTISTIC./	07/01/18	1,820,000.00
APPLIED BEHAVIOR CONSULTANTS INC	NPS EDUCATIONAL SERVICES (AUTISITC)	07/01/18	1,780,000.00
SCHOOLS INSURANCE AUTHORITY	SIA / PROPERTY & LIABILITY INSURANCE	07/26/18	1,700,000.00
SACRAMENTO POLICE DEPARTMENT	attn: SCHOOL RESOURCE OFFICER CONTRACT	10/02/18	1,473,235.00
SPEECH PATHOLOGY GROUP INC	AGENCY SERVICES (ON SITE SPEECH)	12/19/18	1,300,000.00
GUIDING HANDS SCHOOL INC	NPS EDUCATIONAL SERVICES (E.D./MULTI	07/01/18	1,100,000.00
LAND PARK ACADEMY	NPS EDUCATIONAL SERVICES (AUTISTIC./	12/05/18	1,100,000.00
TARGET EXCELLENCE	2018-19 AFTERSCHOOL EXPANDED LEARN	09/20/18	1,063,118.05

Administrative Costs (Function 7xxx) Per Escape Fiscal Reports

Objt Code	Description	2016/17 Actuals	2017/18 Actuals	2018/19 Revised Budget	2018/19 Actuals with Encum	Change in Budget from Prior Year
1331	SuptReg	366,727	304,000	304,001	304,000	1
1341	AdminReg	1,845,563	2,218,548	1,828,268	1,842,801	(390,280)
1343	AdminTemp	3,323	-	-	-	-
2221	OpsReg	134,574	97,652	108,211	121,625	10,559
2222	OpsSub	23,707	7,230	277	1,110	(6,953)
2223	OpsTemp	9,637	6,139	839	838	(5,300)
2224	OpsOT	-	47	-	-	(47)
2301	ClsfdAdReg	1,882,883	2,531,672	2,269,219	2,116,465	(262,453)
2302	ClsfdAdSub	-	16,116	-	-	(16,116)
2303	ClsfdAdTem	59,023	65,188	63,235	38,429	(1,953)
2321	ClsfdSprRe	303,574	326,274	336,939	255,886	10,665
2401	ClericReg	4,960,793	5,212,054	5,301,015	5,237,873	88,960
2402	ClericSub	66,222	75,082	12,984	37,392	(62,098)
2403	ClericTemp	112,590	113,249	105,607	43,194	(7,642)
2404	ClericOT	23,310	25,161	23,000	11,513	(2,161)
3101	STRSCert	354,744	381,425	402,726	282,242	21,301
3102	STRSClsfd	10,959	360	6,733	-	6,373
3201	PERSCert	-	45,816	53,283	53,283	7,467
3202	PERSClsfd	961,329	1,181,282	1,445,624	1,379,026	264,342
3301	SSCert	-	18,032	7,961	8,240	(10,071)
3302	SSClsfd	432,790	506,361	468,248	445,874	(38,113)
3311	MediCert	28,893	37,738	30,458	30,620	(7,280)
3312	MediClsfd	106,852	122,409	116,071	111,436	(6,339)
3352	AltSSClsfd	3,469	2,610	651	1,240	(1,959)
3401	HlthCert	28,772	28,428	93,196	81,062	64,767
3402	HlthClsfd	1,204,894	1,335,788	1,430,271	1,407,138	94,483
3411	DentalCert	7,007	5,584	7,296	6,796	1,712
3412	DentalClsf	129,777	133,295	125,550	121,226	(7,745)
3431	VisCert	1,107	882	1,182	1,074	300
3432	VisClsfd	15,278	15,957	14,882	14,545	(1,075)
3501	UnempCert	-	1,371	1,056	1,054	(315)
3502	UnempClsfd	14	4,195	4,019	3,826	(175)
3601	WCCert	37,223	46,870	35,829	36,066	(11,041)
3602	WCClsfd	127,287	145,594	136,998	132,120	(8,595)
3701	OPEBAICer	64,646	58,884	58,925	58,405	41
3702	OPEBAICls	493,064	515,080	503,337	496,670	(11,743)
3752	OPEB,ActCl	-	175,418	-	-	(175,418)
3901	LifeCert	2,093	1,928	1,925	1,912	(3)
3902	LifeClsfd	6,264	6,784	6,887	6,820	103
4320	NonInstMat	287,308	472,385	476,841	291,231	4,456
4327	Instr Matl Lab	-	427	6,093	165	5,665
4333	Tires	-	-	752	-	752
4334	Gas	24,550	43,954	17,030	25,000	(26,924)
4350	Warehse Ov	400	7,910	-	-	(7,910)
4410	Equip 500+	249,359	390,525	540,545	(67,858)	150,020
5210	InDistMile	5,246	5,936	18,431	1,840	12,495
5211	InDistCont	-	-	6,313	-	6,313
5220	OutDistMil	517	598	14,649	61	14,051
5230	Travel	119,831	117,042	98,356	71,984	(18,687)
5235	NonEmpTrvl	-	-	1,808	671	1,808
5310	DuesMembr	107,688	119,162	118,128	115,869	(1,034)
5440	Pupillns	-	-	1,460	-	1,460
5450	Othlns	1,512,824	1,422,949	1,640,950	1,699,825	218,001

Administrative Costs (Function 7xxx) Per Escape Fiscal Reports

Objt Code	Description	2016/17 Actuals	2017/18 Actuals	2018/19 Revised Budget	2018/19 Actuals with Encum	Change in Budget from Prior Year
5610	EquipRen	39,461	69,314	47,366	41,800	(21,948)
5690	OthCont	74,016	108,006	204,729	158,956	96,724
5717	Fingerprinting	(16,779)	(33,558)	(63,945)	(16,091)	(30,387)
5731	OthTrans	-	-	476	476	476
5745	DuplSvcs	(458,150)	(598,874)	(306,923)	(59,906)	291,951
5750	CafeMeals	397	(832)	424	-	1,256
5751	CharterSer	-	-	(842,137)	-	(842,137)
5757	Fingerprinting	(1,269)	(3,149)	-	(470)	3,149
5775	DuplSvcs	(73,369)	(79,529)	(96,728)	(31,874)	(17,199)
5800	OthCont	5,855,554	6,612,959	7,512,068	5,807,461	899,109
5810	Tckt/Fees	290,884	23,801	8,443	30,012	(15,358)
5811	BusTkns	7,946	5,680	15,000	720	9,320
5825	HldHarmTchr	1,202	-	-	-	-
5826	HldHarm NonTchr	1,449	-	-	-	-
5910	OthComm	258	523	1,400	1,200	877
5911	Postage	191,893	216,123	229,351	223,542	13,229
5930	Tele/Cell	926,815	572,353	730,286	720,000	157,933
6490	Eq \$5000+	159,502	153,514	5,265	(145)	(148,249)
6510	EqRep\$5000	5,419	-	241	-	241
		23,121,340	25,397,722	25,693,374	23,706,272	295,653