

I. OVERVIEW/HISTORY:

On October 1, 2020, the Sacramento City Unified School District's ("District") Board approved the 2020-21 revised adopted budget which was disapproved by the Sacramento County Office of Education (SCOE) in a letter dated October 28, 2020. SCOE disapproved the District's 2020 revised adopted budget due to the on

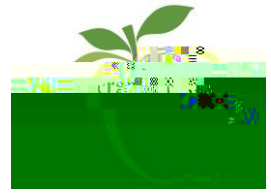
Board of Education Executive Summary

Business Services



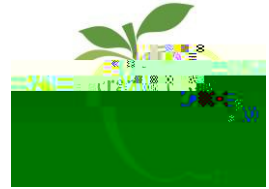
Board of Education Executive





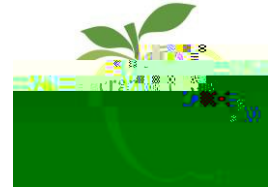
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The summary below reflects countless hours of staff collaboration identifying possible reductions to the budget. While none of these items are desired, there is recognition that difficult decisions must be made.

Item	Potential Cost Savings
APs, Social Workers, Counselors Over Re (A)	1,749,000
Central Depts - PD, Staff, Supplies	2,253,000
Programs/Sites Staff Over Formula	9,633,000
Dual Immersion, UGF portion	25,000
Staff Recommendations	13,660,000
Special Programs - To Discuss (B)	4,941,000
List of Potential Reductions	18,601,000

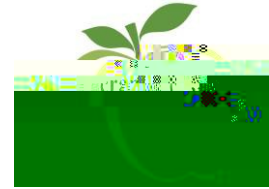
(A) Note that counselors and librarian staffing ratios are included in the SCTA CBA. CBA prevents the reduction of 57.1 FTE in this area, or \$7.5M

(B) Staff does not recommend, but possible:

The components of these summary items will be presented at the board meeting.

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Fiscal Recovery Plan Scenario #1 \$51M On-Going to Eliminate Deficit Spending				
	2020-21 Revised Adopted Budget	2021-22 Projected	2022-23 Projected	2023-24 Potential
Deficit Spending as of Revised Adopted Budget (from above)	(26,404,000)	(34,023,000)	(50,962,000)	(60,000,000)
Revised Deficit Reduction Target	(26,404,000)	(34,023,000)	(50,962,000)	(60,000,000)
On-going budget reductions 2020-21		51,000,000	51,000,000	51,000,000
On-going budget reductions 2021-22			-	-
On-going budget reductions 2022-23			-	-
Cummulative On-Going Budget Reductions	-	51,000,000	51,000,000	51,000,000
Revised Surplus/(Deficit)	(26,404,000)	16,977,000	38,000	(9,000,000)
Net Available Fund Balance after 2% REU	53,471,074	71,962,074	72,000,074	63,000,074

The tables below show the impact of implementing budget solutions effective July 1, 2021.

Scenario #2 \$15 million in ongoing reductions reflects most of the non-negotiable items but the District will

need to identify an additional \$36 million in ongoing reductions to eliminate the projected deficit.

Board of



