



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: May 16, 2024

Subject: Public Hearing: AB 1200 Public Disclosure and Approval of MOU
between SCUSD and the Teamsters Classified Supervisors (TCS)

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

Division: Labor Relations; Business Services

Recommendation: Approve agreement between SCUSD and Teamsters Classified Supervisors for the 2023-24, 2024-25 and 2025-26 school year.

Background/Rationale: The parties' agreement is effective beginning July 1, 2023 through June 30, 2026 and includes the following compensation items:

- Four percent (4%) across-the-board salary increase retroactive to July 1, 2023 for all represented TCS members employed by Sacramento City Unified District.
- An additional two percent (2%) across-the-board salary increase for the 2024-25 school year for all represented TCS members employed by Sacramento City Unified District.
- Adjustments to the longevity steps.

Financial Considerations: Retroactive costs for all funds for the 2023-24 year of approximately \$139K, ongoing costs of \$208K for all funds.

LCAP Goals: College, Career and Life Ready Graduates; Safe, Emotionally Healthy and Engaged Students; Family and Community Empowerment; Operational Excellence.

Documents Attached:

- AB 1200 Disclosure

- MOU between SCUSD and Teamsters Classified Supervisors

Estimated Time of Presentation: 5 Minutes
Submitted by: Janea Marking, Chief Business and Operation
Officer
Approved by: Lisa Allen, Superintendent

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sacramento City Unified School District
Name of Bargaining Unit:	Teamsters Classified Supervisors
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: **July 1, 2023** and ending: **June 30, 2026**
(date) (date)

The Governing Board will act upon this agreement on: **June 2, 2024**
(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement <small>(Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)</small>		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 2,532,724	\$ 101,309	\$ 151,963	\$ 151,963
		4.00%	5.77%	5.45%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.			\$ -	\$ -
Description of Other Compensation				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 934,575	\$ 37,383	\$ 56,075	\$ 56,075
		4.00%	5.77%	5.45%
4. Health/Welfare Plans	\$ 609,695	\$ -	\$ -	\$ -
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 4,076,994	\$ 138,692	\$ 208,038	\$ 208,038
		3.40%	4.93%	4.70%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	24.00			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 169,875	\$ 5,779	\$ 8,668	\$ 8,668
		3.40%	4.93%	4.70%

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

The parties agree to a 4% across the board salary increase retroactive to July 1, 2023 for all represented Teannsters Classified Supervisors members. The parties also agree to a 2% salary increase across the board for 2024-2025 school year. All changes will remain until the end of this agreement.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

NA

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes No
If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

NA

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The settlement agreement and AB1200 reflect reductions to categorical program budgets for materials/supplies and operating costs to offset the projected increase in salary and benefit costs. Additionally, the district continues strategic planning for future budget adjustments necessary to balance the budget.

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

NA

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

NA

F. Source of Funding for Proposed Agreement:

1. Current Year

The ongoing cost is to be funded with unrestricted and restricted general funds in the current year and subsequent years.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

The ongoing cost is to be funded with unrestricted and restricted general funds in the current year and subsequent years.

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.)

NA

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit:

Teamsters Classified Supervisors

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (3/7/24)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 500,355,264		\$ -	\$ 500,355,264
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,144,270		\$ -	\$ 12,144,270
Other Local Revenue 8600-8799	\$ 7,588,879		\$ -	\$ 7,588,879
TOTAL REVENUES	\$ 520,088,413		\$ -	\$ 520,088,413
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 218,797,664		\$ 656,397	\$ 219,454,061
Classified Salaries 2000-2999	\$ 52,646,090	\$ 2,449	\$ 193,496	\$ 52,842,035
Employee Benefits 3000-3999	\$ 139,273,776	\$ 904	\$ 216,464	\$ 139,491,144
Books and Supplies 4000-4999	\$ 8,116,981		\$ -	\$ 8,116,981
Services and Other Operating Expenditures 5000-5999	\$ 33,534,652		\$ -	\$ 33,534,652
Capital Outlay 6000-6999	\$ 1,547,177		\$ -	\$ 1,547,177
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (8,610,122)		\$ -	\$ (8,610,122)
TOTAL EXPENDITURES	\$ 446,816,518	\$ 3,353	\$ 1,066,357	\$ 447,886,228
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses 7600-7699	\$ 107,138	\$ -	\$ -	\$ 107,138
Contributions 8980-8999	\$ (122,013,844)	\$ -		\$ (122,013,844)
OPERATING SURPLUS (DEFICIT)*	\$ (46,373,688)	\$ (3,353)	\$ (1,066,357)	\$ (47,443,398)
BEGINNING FUND BALANCE				
9791	\$ 135,640,173			\$ 135,640,173
Audit Adjustments/Other Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 89,266,486	\$ (3,353)	\$ (1,066,357)	\$ 88,196,776
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted 9740				
Committed 9750-9760	\$ -	\$ -	\$ (10,000,000)	\$ (10,000,000)
Assigned 9780	\$ 848,577	\$ -	\$ -	\$ 848,577
Reserve for Economic Uncertainties 9789	\$ 17,009,348	\$ -	\$ (175,480)	\$ 16,833,868
Unassigned/Unappropriated Amount 9790	\$ 71,083,561	\$ (3,353)	\$ 9,109,123	\$ 80,189,331

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit:

Teamsters Classified Supervisors

Object Code	Column 1 Latest Board- Approved Budget Before Settlement (3/7/24)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 2,478,216		\$ -	\$ 2,478,216
Federal Revenue 8100-8299	\$ 148,230,947		\$ -	\$ 148,230,947
Other State Revenue 8300-8599	\$ 115,349,693		\$ -	\$ 115,349,693
Other Local Revenue 8600-8799	\$ 4,064,125		\$ -	\$ 4,064,125
TOTAL REVENUES	\$ 270,122,981		\$ -	\$ 270,122,981
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 91,290,982		\$ 108,434	\$ 91,399,416
Classified Salaries 2000-2999	\$ 36,636,048	\$ 58,801	\$ 14,836	\$ 36,709,684
Employee Benefits 3000-3999	\$ 88,493,691	\$ 21,698	\$ 29,438	\$ 88,544,827
Books and Supplies 4000-4999	\$ 46,803,994			\$ 46,803,994
Services and Other Operating Expenditures 5000-5999	\$ 112,606,894		\$ -	\$ 112,606,894
Capital Outlay 6000-6999	\$ 22,969,217		\$ -	\$ 22,969,217
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 7,218,308		\$ -	\$ 7,218,308
TOTAL EXPENDITURES	\$ 406,019,133	\$ 80,498	\$ 152,708	\$ 406,252,340
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 122,013,844	\$ -	\$ -	\$ 122,013,844
OPERATING SURPLUS (DEFICIT)*	\$ (13,882,308)	\$ (80,498)	\$ (152,708)	\$ (14,115,515)
BEGINNING FUND BALANCE				
9791	\$ 122,292,561			\$ 122,292,561
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 108,410,253	\$ (80,498)	\$ (152,708)	\$ 108,177,046
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 108,410,253	\$ -	\$ (233,207)	\$ 108,177,046
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (80,498)	\$ 80,498	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit:

Teamsters Classified Supervisors

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (3/7/24)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 502,833,480		\$ -	\$ 502,833,480
Federal Revenue	8100-8299	\$ 148,230,947		\$ -	\$ 148,230,947
Other State Revenue	8300-8599	\$ 127,493,963		\$ -	\$ 127,493,963
Other Local Revenue	8600-8799	\$ 11,653,004		\$ -	\$ 11,653,004
TOTAL REVENUES		\$ 790,211,394		\$ -	\$ 790,211,394
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 310,088,646	\$ -	\$ 764,832	\$ 310,853,477
Classified Salaries	2000-2999	\$ 89,282,138	\$ 61,250	\$ 208,332	\$ 89,551,719
Employee Benefits	3000-3999	\$ 227,767,467	\$ 22,601	\$ 245,902	\$ 228,035,970
Books and Supplies	4000-4999	\$ 54,920,975		\$ -	\$ 54,920,975
Services and Other Operating Expenditures	5000-5999	\$ 146,141,546		\$ -	\$ 146,141,546
Capital Outlay	6000-6999	\$ 24,516,394		\$ -	\$ 24,516,394
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs	7300-7399	\$ (1,391,814)		\$ -	\$ (1,391,814)
TOTAL EXPENDITURES		\$ 852,835,651	\$ 83,851	\$ 1,219,065	\$ 854,138,568
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses	7600-7699	\$ 107,138	\$ -	\$ -	\$ 107,138
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (60,255,996)	\$ (83,851)	\$ (1,219,065)	\$ (61,558,912)
BEGINNING FUND BALANCE					
	9791	\$ 257,932,734			\$ 257,932,734
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 197,676,739	\$ (83,851)	\$ (1,219,065)	\$ 196,373,822
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted	9740	\$ 108,410,253	\$ -	\$ (233,207)	\$ 108,177,046
Committed	9750-9760	\$ -	\$ -	\$ (10,000,000)	\$ (10,000,000)
Assigned	9780	\$ 848,577	\$ -	\$ -	\$ 848,577
Reserve for Economic Uncertainties	9789	\$ 17,009,348	\$ -	\$ (175,480)	\$ 16,833,868
Unassigned/Unappropriated Amount	9790	\$ 71,083,561	\$ (83,851)	\$ 9,189,621	\$ 80,189,331

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

Teamsters Classified Supervisors

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (3/7/24)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 31,045,305		\$ -	\$ 31,045,305
Other State Revenue	8300-8599	\$ 4,177,415		\$ -	\$ 4,177,415
Other Local Revenue	8600-8799	\$ 638,600		\$ -	\$ 638,600
TOTAL REVENUES		\$ 35,861,319		\$ -	\$ 35,861,319
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 11,801,120	\$ 40,059	\$ -	\$ 11,841,179
Employee Benefits	3000-3999	\$ 8,035,567	\$ 14,782	\$ -	\$ 8,050,349
Books and Supplies	4000-4999	\$ 16,228,144		\$ -	\$ 16,228,144
Services and Other Operating Expenditures	5000-5999	\$ 853,081		\$ -	\$ 853,081
Capital Outlay	6000-6999	\$ 801,437		\$ -	\$ 801,437
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 674,012		\$ -	\$ 674,012
TOTAL EXPENDITURES		\$ 38,393,361	\$ 54,841	\$ -	\$ 38,448,202
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (2,532,041)	\$ (54,841)	\$ -	\$ (2,586,882)
BEGINNING FUND BALANCE					
	9791	\$ 18,388,342			\$ 18,388,342
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 15,856,301	\$ (54,841)	\$ -	\$ 15,801,460
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 15,629,851	\$ (357,634)	\$ -	\$ 15,272,217
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 226,450	\$ -	\$ -	\$ 226,450
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ 302,793	\$ -	\$ 302,793

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 1,066,357	Projected total cost of other settlement agreements including UPE, Teams
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 152,708	Reductions to books/operating costs to offset increase in salaries/benefits.
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 68,336	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP
Teamsters Classified Supervisors

Bargaining Unit:

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 500,355,264	\$ 486,482,344	\$ 487,802,278
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,144,270	\$ 16,034,263	\$ 16,034,263
Other Local Revenue 8600-8799	\$ 7,588,879	\$ 4,400,000	\$ 4,400,000
TOTAL REVENUES	\$ 520,088,413	\$ 506,916,607	\$ 508,236,541
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 219,454,061	\$ 215,574,319	\$ 220,809,837
Classified Salaries 2000-2999	\$ 52,842,035	\$ 48,090,834	\$ 49,464,653
Employee Benefits 3000-3999	\$ 139,491,144	\$ 136,552,400	\$ 147,553,448
Books and Supplies 4000-4999	\$ 8,116,981	\$ 8,736,981	\$ 8,736,981
Services and Other Operating Expenditures 5000-5999	\$ 33,534,652	\$ 31,711,263	\$ 31,711,263
Capital Outlay 6000-6999	\$ 1,547,177	\$ 86,235	\$ 86,235
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (8,610,122)	\$ (6,757,168)	\$ (6,837,869)
Other Adjustments			
TOTAL EXPENDITURES	\$ 447,886,228	\$ 435,505,164	\$ 453,034,848
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ 2,368,261	\$ 2,368,261
Transfers Out and Other Uses 7600-7699	\$ 107,138		
Contributions 8980-8999	\$ (122,013,844)	\$ (124,525,822)	\$ (137,787,851)
OPERATING SURPLUS (DEFICIT)*	\$ (47,443,398)	\$ (50,746,118)	\$ (80,217,896)
BEGINNING FUND BALANCE			
9791	\$ 135,640,173	\$ 88,196,776	\$ 37,450,658
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 88,196,776	\$ 37,450,658	\$ (42,767,238)
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted 9740			
Committed 9750-9760	\$ (10,000,000)	\$ -	\$ -
Assigned 9780	\$ 848,577	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 16,833,868	\$ 15,166,646	\$ 14,784,193
Unassigned/Unappropriated Amount 9790	\$ 80,189,331	\$ 21,959,012	\$ (57,876,431)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

Teamsters Classified Supervisors

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 2,478,216	\$ 2,478,216	\$ 2,478,216
Federal Revenue 8100-8299	\$ 148,230,947	\$ 39,139,778	\$ 39,139,778
Other State Revenue 8300-8599	\$ 115,349,693	\$ 98,850,518	\$ 98,850,518
Other Local Revenue 8600-8799	\$ 4,064,125	\$ 2,519,507	\$ 2,519,507
TOTAL REVENUES	\$ 270,122,981	\$ 142,988,019	\$ 142,988,019
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 91,399,416	\$ 90,845,159	\$ 72,221,407
Classified Salaries 2000-2999	\$ 36,709,684	\$ 37,094,592	\$ 29,212,415
Employee Benefits 3000-3999	\$ 88,544,827	\$ 94,471,291	\$ 83,064,708
Books and Supplies 4000-4999	\$ 46,803,994	\$ 13,035,699	\$ 13,136,290
Services and Other Operating Expenditures 5000-5999	\$ 112,606,894	\$ 83,731,333	\$ 86,719,153
Capital Outlay 6000-6999	\$ 22,969,217	\$ 4,483,222	\$ 4,483,222
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 7,218,308	\$ 5,365,354	\$ 5,446,055
Other Adjustments		\$ (2,563,999)	\$ (4,473,001)
TOTAL EXPENDITURES	\$ 406,252,340	\$ 326,462,652	\$ 289,810,250
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 122,013,844	\$ 124,525,822	\$ 137,787,851
OPERATING SURPLUS (DEFICIT)*	\$ (14,115,515)	\$ (58,948,811)	\$ (9,034,380)
BEGINNING FUND BALANCE			
9791	\$ 122,292,561	\$ 108,177,046	\$ 49,228,236
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 108,177,046	\$ 49,228,236	\$ 40,193,856
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 108,177,046	\$ 49,694,650	\$ 40,893,476
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (466,414)	\$ (699,620)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Combined General Fund MYP Teamsters Classified Supervisors		
		2023-24	2024-25	2025-26
Object Code		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 502,833,480	\$ 488,960,560	\$ 490,280,494
Federal Revenue	8100-8299	\$ 148,230,947	\$ 39,139,778	\$ 39,139,778
Other State Revenue	8300-8599	\$ 127,493,963	\$ 114,884,781	\$ 114,884,782
Other Local Revenue	8600-8799	\$ 11,653,004	\$ 6,919,507	\$ 6,919,507
TOTAL REVENUES		\$ 790,211,394	\$ 649,904,626	\$ 651,224,560
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 310,853,477	\$ 306,419,479	\$ 293,031,244
Classified Salaries	2000-2999	\$ 89,551,719	\$ 85,185,426	\$ 78,677,069
Employee Benefits	3000-3999	\$ 228,035,970	\$ 231,023,691	\$ 230,618,156
Books and Supplies	4000-4999	\$ 54,920,975	\$ 21,772,680	\$ 21,873,271
Services and Other Operating Expenditures	5000-5999	\$ 146,141,546	\$ 115,442,596	\$ 118,430,416
Capital Outlay	6000-6999	\$ 24,516,394	\$ 4,569,457	\$ 4,569,457
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs	7300-7399	\$ (1,391,814)	\$ (1,391,814)	\$ (1,391,814)
Other Adjustments			\$ (2,563,999)	\$ (4,473,001)
TOTAL EXPENDITURES		\$ 854,138,568	\$ 761,967,815	\$ 742,845,098
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ 2,475,399	\$ 2,368,261	\$ 2,368,261
Transfers Out and Other Uses	7600-7699	\$ 107,138	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (61,558,912)	\$ (109,694,928)	\$ (89,252,276)
BEGINNING FUND BALANCE				
	9791	\$ 257,932,734	\$ 196,373,822	\$ 86,678,894
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 196,373,822	\$ 86,678,894	\$ (2,573,382)
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted	9740	\$ 108,177,046	\$ 49,694,650	\$ 40,893,476
Committed	9750-9760	\$ (10,000,000)	\$ -	\$ -
Assigned	9780	\$ 848,577	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 16,833,868	\$ 15,166,646	\$ 14,784,193
Unassigned/Unappropriated Amount	9790	\$ 80,189,331	\$ 21,492,598	\$ (58,576,051)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 854,245,705	\$ 761,967,815	\$ 742,845,098
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 854,245,705	\$ 761,967,815	\$ 742,845,098
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	2.00%	2.00%	2.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 17,084,914	\$ 15,239,356	\$ 14,856,902

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 16,833,868	\$ 15,166,646	\$ 14,784,193
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 80,189,331	\$ 21,959,012	\$ (57,876,431)
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 97,023,199	\$ 37,125,658	\$ (43,092,238)
f.	Reserve for Economic Uncertainties Percentage	11.36%	4.87%	-5.80%

3. Do unrestricted reserves meet the state minimum reserve amount?

2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

4. If no, how do you plan to restore your reserves?

The district continues to strategically plan on future budget adjustments necessary to balance the budget.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 138,692
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (83,851)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (54,841)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (138,692)

Variance \$ 0

Variance Explanation:

Variance due to other agreements happening that are impacting the funds listed on this form

6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (60,255,996)	(7.1%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (61,558,912)	(7.2%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	#####	(14.4%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (89,252,276)	(12.0%)	

Deficit Reduction Plan (as necessary):

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ (2,563,999)	Projected reduction to categorical programs to offset salary increases.
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ (4,473,001)	Projected reduction to categorical programs to offset salary increases.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sacramento City Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2022 to June 30, 2023.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ 1,426,093
Ending Balance(s) Increase/(Decrease)	\$ (1,426,093)

Subsequent Years

Budget Adjustment Categories:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ -
Ending Balance(s) Increase/(Decrease)	\$ -

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

I hereby certify I am unable to certify

District Superintendent (Signature)	Date
---	-------------

I hereby certify I am unable to certify

Chief Business Official (Signature)	Date
---	-------------

Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

Please see attached documents.

Concerns regarding affordability of agreement in subsequent years (if any):

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sacramento City Unified School District

District Name

District Superintendent
(Signature)

Date

Contact Person

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on January 18, 2024, took action to approve the proposed agreement with the Teamsters Classified Supervisors union.

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Tentative Agreement

**Between
The Sacramento City Unified School District
&
Teamsters Classified Supervisors**

April 18, 2024

The Sacramento City Unified School District (SCUSD) and Teamsters Classified Supervisors (TCS) hereby agree as follows:

Contract Term:

The Collective Bargaining Agreement will have a three-year term of July 1, 2023, through June 30, 2026, and agree on the re-openers listed below:

Article 6: Compensation
Article 8: Hours
Article 9: Assignments
Article 10: Holidays
Article 11: Vacations
Article 13: Transfers/Promotions
Article 14: Performance Evaluations
Article 15: Personnel Files
Article 17: Professional Growth Program
Article 23: Duration

Article 6 - Compensation:

The parties agree to a **four percent (4%)** across-the-board salary increase retroactive to July 1, 2023 for all represented TCS members.

The parties agree to a **two percent (2%)** across-the-board salary increase for the 2024-2025 school year.

Longevity Incentives:

Longevity Steps: Commencing with the 2023 -2024 school year, TCS members will be eligible for longevity steps at the following years:

- 10 years of service = 3% of employee's base salary
- 16 years of service = 4.5% of employee's base salary
- 19 years of service = 6% of employee's base salary
- 22 years of service = 7.5% of employee's base salary
- 25 years of service = 9% of employee's base salary

- 30 years of service = 10.5% of employee's base salary

Early Opening Impact Days:

The parties agree that if the State Board of Education (SBE) approves the waiver requested by the District to increase the school year by eight (8) instructional days in the 2024-2025 and the 2025-2026 school years, then the parties agree the 10-month work calendar for TCS will be increased by eight (8) additional work days for the 2024-2025 and the 2025-2026 school years:

- Calendar N will increase from 188 work days to 196 work days

If the SBE approves the District's waiver request, those TCS members on a 12-month calendar, will receive eight (8) Early Opening Impact Days for the 2024-2025 and the 2025-2026 school years that can be used throughout those school years, with prior approval.

Classification / Compensation Study

TCS agrees to withdraw its prior request that the District conduct a classification and compensation study.

Article 11.4.4

The parties agree that Article 11.4.4 language will be amended as follows:

Earned vacation is to be taken within twelve (12) months following earning except that a maximum of ~~twelve (12)~~ seventeen (17) days may be accumulated beyond that period. After the completion of five (5) years of District service, ~~fourteen (14)~~ nineteen (19) days may be accumulated.

Completion of Negotiations:

The parties agree that this concludes successor contract negotiations for the period of July 1, 2023, through June 30, 2026, except for those items stipulated above.

This agreement will be implemented upon approval by both parties, which consists of Board approval and Union ratification.

For SCUSD

Lisa Allen
Lisa Allen, Interim Superintendent

4.30.24
Date

For TCS

Negotiators / TCS Members

Date
Alan Daurie
Alan Daurie, Business Agent
4/24/24
Date