



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

**Meeting Date:** January 18, 2024

**Subject:** Public Hearing: AB 1200 Public Disclosure and Approval of MOU  
between SCUSD and the United Professional Educators (UPE)

- 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 UPE for the 2022-23 year.

**Background/Rationale:** The parties' agreement is effective beginning July 1, 2022 and includes the following compensation items:

- A 10% salary schedule increase for all UPE employees retroactive to July 1, 2022
- An additional 6% salary schedule increase retroactive to July 1, 2022 for principal and assistant principal job classifications

The attached agreement closes all negotiations for the period from July 1, 2022 to June 30, 2023. Additionally, the agreement closes negotiations for the period of July 1, 2023 through June 30, 2026 except for reopeners on the following items:

- a. Article 5 – Evaluation of Work Performance
- b. Article 8 – Salary and Health Benefits for 2023-24, 2024-25 and 2025-26
- c. Article 9 – Work Year
- d. Article 10 – Promotion, Assignment, Vacancies and Transfer
- e. Article 11 – Retiree Health Benefits
- f. Article 12 – Summer school

**Financial Considerations:** Retroactive costs for all funds for the 2022-23 year of approximately \$3M, ongoing costs of \$3.3M in 2023-24, \$3.3M in 2024-25 and \$3.3M in 2025-26.

**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 UPE

<p><b>Estimated Time of Presentation:</b> 5 Minutes <b>Submitted by:</b> Janea Marking, Chief Business and Operation Officer <b>Approved by:</b> Lisa Allen, Interim Superintendent</p>
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**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:	United Professional Educators
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: **July 1, 2022** and ending: **June 30, 2023**  
 (date) (date)

The Governing Board will act upon this agreement on: **January 18, 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 (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2023-24	2024-25	2025-26
1. <b>Salary Schedule</b> Including Step and Column	\$ 18,322,546	\$ 5,265,977	\$ 2,742,971	\$ 2,742,971
		28.74%	11.63%	10.42%
2. <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
<b>Description of Other Compensation</b>				
3. <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 4,083,279	\$ 1,167,180	\$ 609,596	\$ 609,596
		28.58%	11.61%	10.40%
4. <b>Health/Welfare Plans</b>	\$ 2,976,203	\$ -	\$ -	\$ -
		0.00%	0.00%	0.00%
5. <b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 25,382,028	\$ 6,433,157	\$ 3,352,567	\$ 3,352,567
		25.35%	10.54%	9.53%
6. <b>Total Number of Bargaining Unit Employees</b> (Use FTEs if appropriate)	142.00			
7. <b>Total Compensation Average Cost per Bargaining Unit Employee</b>	\$ 178,747	\$ 45,304	\$ 23,610	\$ 23,610
		25.35%	10.54%	9.53%

**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 10% across the board salary increase retroactive to July 1, 2022 and an additional 6% salary increase for all principal and assistant principal job classifications within UPE retroactive to July 1, 2022.

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  
United Professional Educators**

Bargaining Unit:

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (8/13/22)	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)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 500,312,508		\$ -	\$ 500,312,508
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 12,144,270		\$ -	\$ 12,144,270
Other Local Revenue	8600-8799	\$ 4,365,410		\$ -	\$ 4,365,410
<b>TOTAL REVENUES</b>		\$ 516,822,188		\$ -	\$ 516,822,188
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 213,630,890	\$ 4,357,498	\$ -	\$ 217,988,388
Classified Salaries	2000-2999	\$ 51,334,360	\$ -	\$ 4,050,737	\$ 55,385,097
Employee Benefits	3000-3999	\$ 137,484,805	\$ 963,007	\$ 1,247,926	\$ 139,695,738
Books and Supplies	4000-4999	\$ 8,706,896		\$ -	\$ 8,706,896
Services and Other Operating Expenditures	5000-5999	\$ 33,261,622		\$ -	\$ 33,261,622
Capital Outlay	6000-6999	\$ 1,527,015		\$ -	\$ 1,527,015
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs	7300-7399	\$ (8,411,792)		\$ -	\$ (8,411,792)
<b>TOTAL EXPENDITURES</b>		\$ 439,044,097	\$ 5,320,505	\$ 5,298,663	\$ 449,663,265
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (122,013,844)	\$ -		\$ (122,013,844)
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (41,760,354)	\$ (5,320,505)	\$ (5,298,663)	\$ (52,379,522)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 135,640,173			\$ 135,640,173
Audit Adjustments/Other Restatements	9793/9795				\$ -
<b>ENDING FUND BALANCE</b>		\$ 93,879,819	\$ (5,320,505)	\$ (5,298,663)	\$ 83,260,651
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted	9740				
Committed	9750-9760	\$ 10,000,000	\$ -	\$ (10,000,000)	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 16,621,485	\$ -	\$ 212,383	\$ 16,833,868
Unassigned/Unappropriated Amount	9790	\$ 66,933,334	\$ (5,320,505)	\$ 4,488,954	\$ 66,101,783

\*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**  
United Professional Educators

Bargaining Unit:

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (8/13/22)	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)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 2,478,216		\$ -	\$ 2,478,216
Federal Revenue	8100-8299	\$ 141,267,968		\$ -	\$ 141,267,968
Other State Revenue	8300-8599	\$ 111,594,017		\$ -	\$ 111,594,017
Other Local Revenue	8600-8799	\$ 3,852,936		\$ -	\$ 3,852,936
<b>TOTAL REVENUES</b>		\$ 259,193,137		\$ -	\$ 259,193,137
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 88,604,422	\$ 686,381	\$ -	\$ 89,290,803
Classified Salaries	2000-2999	\$ 38,920,725		\$ 1,987,525	\$ 40,908,250
Employee Benefits	3000-3999	\$ 91,229,242	\$ 151,690	\$ 624,469	\$ 92,005,401
Books and Supplies	4000-4999	\$ 50,939,113		\$ (1,725,033)	\$ 49,214,080
Services and Other Operating Expenditures	5000-5999	\$ 102,908,464		\$ (1,725,033)	\$ 101,183,431
Capital Outlay	6000-6999	\$ 14,660,255		\$ -	\$ 14,660,255
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 7,243,324		\$ -	\$ 7,243,324
<b>TOTAL EXPENDITURES</b>		\$ 394,505,544	\$ 838,071	\$ (838,071)	\$ 394,505,544
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 122,013,844	\$ -	\$ -	\$ 122,013,844
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (13,298,562)	\$ (838,071)	\$ 838,071	\$ (13,298,562)
<b>BEGINNING FUND BALANCE</b>					
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 108,993,999	\$ (838,071)	\$ 838,071	\$ 108,993,999
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 108,993,999	\$ -	\$ -	\$ 108,993,999
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (838,071)	\$ 838,071	\$ -

\*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: United Professional Educators

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (8/13/22)	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)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 502,790,724		\$ -	\$ 502,790,724
Federal Revenue	8100-8299	\$ 141,267,968		\$ -	\$ 141,267,968
Other State Revenue	8300-8599	\$ 123,738,287		\$ -	\$ 123,738,287
Other Local Revenue	8600-8799	\$ 8,218,346		\$ -	\$ 8,218,346
<b>TOTAL REVENUES</b>		<b>\$ 776,015,325</b>		<b>\$ -</b>	<b>\$ 776,015,325</b>
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 302,235,312	\$ 5,043,879	\$ -	\$ 307,279,191
Classified Salaries	2000-2999	\$ 90,255,085	\$ -	\$ 6,038,262	\$ 96,293,347
Employee Benefits	3000-3999	\$ 228,714,048	\$ 1,114,697	\$ 1,872,395	\$ 231,701,140
Books and Supplies	4000-4999	\$ 59,646,009		\$ (1,725,033)	\$ 57,920,977
Services and Other Operating Expenditures	5000-5999	\$ 136,170,086		\$ (1,725,033)	\$ 134,445,053
Capital Outlay	6000-6999	\$ 16,187,269		\$ -	\$ 16,187,269
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs	7300-7399	\$ (1,168,468)		\$ -	\$ (1,168,468)
<b>TOTAL EXPENDITURES</b>		<b>\$ 833,549,641</b>	<b>\$ 6,158,576</b>	<b>\$ 4,460,592</b>	<b>\$ 844,168,809</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfer In and Other Sources	8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		<b>\$ (55,058,916)</b>	<b>\$ (6,158,576)</b>	<b>\$ (4,460,592)</b>	<b>\$ (65,678,084)</b>
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 257,932,735			\$ 257,932,735
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		<b>\$ 202,873,818</b>	<b>\$ (6,158,576)</b>	<b>\$ (4,460,592)</b>	<b>\$ 192,254,650</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted	9740	\$ 108,993,999	\$ -	\$ -	\$ 108,993,999
Committed	9750-9760	\$ 10,000,000	\$ -	\$ (10,000,000)	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 16,621,485	\$ -	\$ 212,383	\$ 16,833,868
Unassigned/Unappropriated Amount	9790	\$ 66,933,334	\$ (6,158,576)	\$ 5,327,025	\$ 66,101,783

\*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 12 - Child Development Fund**

Bargaining Unit:

United Professional Educators

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (8/13/22)	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					
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ 7,181,688		\$ -	\$ 7,181,688
Other State Revenue	8300-8599	\$ 9,318,614		\$ -	\$ 9,318,614
Other Local Revenue	8600-8799	\$ 1,261,405		\$ -	\$ 1,261,405
<b>TOTAL REVENUES</b>		\$ 17,761,708		\$ -	\$ 17,761,708
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 4,755,085	\$ 40,412	\$ -	\$ 4,795,496
Classified Salaries	2000-2999	\$ 2,687,162	\$ -	\$ -	\$ 2,687,162
Employee Benefits	3000-3999	\$ 5,667,990	\$ 11,048	\$ -	\$ 5,679,038
Books and Supplies	4000-4999	\$ 2,432,122		\$ -	\$ 2,432,122
Services and Other Operating Expenditures	5000-5999	\$ 322,919		\$ -	\$ 322,919
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 432,543		\$ -	\$ 432,543
<b>TOTAL EXPENDITURES</b>		\$ 16,297,820	\$ 51,460	\$ -	\$ 16,349,280
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ 1,463,888	\$ (51,460)	\$ -	\$ 1,412,428
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 1,239,859			\$ 1,239,859
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 2,703,746	\$ (51,460)	\$ -	\$ 2,652,286
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 2,457,829	\$ (25,730)	\$ -	\$ 2,432,099
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 245,917	\$ (25,730)	\$ -	\$ 220,187
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ 0	\$ -	\$ 0

\*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**

Enter Fund: **Charter Fund 09**  
Bargaining Unit: **United Professional Educators**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (8/13/22)	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)
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ 702,633		\$ -	\$ 702,633
Other State Revenue	8300-8599	\$ 20,375,073		\$ -	\$ 20,375,073
Other Local Revenue	8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>		\$ 21,077,706		\$ -	\$ 21,077,706
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 9,762,074	\$ 183,274	\$ -	\$ 9,945,349
Classified Salaries	2000-2999	\$ 1,143,824	\$ -	\$ -	\$ 1,143,824
Employee Benefits	3000-3999	\$ 6,140,145	\$ 39,847	\$ -	\$ 6,179,992
Books and Supplies	4000-4999	\$ 1,266,205		\$ -	\$ 1,266,205
Services and Other Operating Expenditures	5000-5999	\$ 2,093,492		\$ -	\$ 2,093,492
Capital Outlay	6000-6999	\$ 183,608		\$ -	\$ 183,608
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 20,589,349	\$ 223,121	\$ -	\$ 20,812,469
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (1,987,041)	\$ (223,121)	\$ -	\$ (2,210,162)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 15,520,269			\$ 15,520,269
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 13,533,227	\$ (223,121)	\$ -	\$ 13,310,107
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 6,941,246	\$ -	\$ -	\$ 6,941,246
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 6,591,981	\$ (221,533)	\$ -	\$ 6,370,448
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (1,588)	\$ -	\$ (1,588)

\*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	\$ 5,298,663	Projected total cost of other settlement agreements including UPE, Teamst
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (838,071)	Offset to books/supplies/operating for increased 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	\$ -	
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**

Bargaining Unit: **United Professional Educators**

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 500,312,508	\$ 501,672,557	\$ 505,297,188
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,144,270	\$ 16,034,263	\$ 16,034,263
Other Local Revenue 8600-8799	\$ 4,365,410	\$ 4,365,410	\$ 4,365,410
<b>TOTAL REVENUES</b>	<b>\$ 516,822,188</b>	<b>\$ 522,072,230</b>	<b>\$ 525,696,861</b>
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 217,988,388	\$ 202,003,549	\$ 204,286,024
Classified Salaries 2000-2999	\$ 55,385,097	\$ 51,299,940	\$ 51,644,862
Employee Benefits 3000-3999	\$ 139,695,738	\$ 143,746,839	\$ 150,311,119
Books and Supplies 4000-4999	\$ 8,706,896	\$ 8,706,896	\$ 8,791,123
Services and Other Operating Expenditures 5000-5999	\$ 33,261,622	\$ 31,738,233	\$ 31,822,459
Capital Outlay 6000-6999	\$ 1,527,015	\$ 86,073	\$ 86,073
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (8,411,792)	\$ (6,815,513)	\$ (7,109,051)
Other Adjustments			
<b>TOTAL EXPENDITURES</b>	<b>\$ 449,663,265</b>	<b>\$ 432,276,317</b>	<b>\$ 441,342,908</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ 2,475,399	\$ 2,475,399
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ (122,013,844)	\$ (123,845,132)	\$ (133,142,899)
<b>OPERATING SURPLUS (DEFICIT)*</b>	<b>\$ (52,379,522)</b>	<b>\$ (31,573,820)</b>	<b>\$ (46,313,547)</b>
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 135,640,173	\$ 83,260,651	\$ 51,686,831
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	<b>\$ 83,260,651</b>	<b>\$ 51,686,831</b>	<b>\$ 5,373,284</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 16,833,868	\$ 14,941,115	\$ 14,312,182
Unassigned/Unappropriated Amount 9790	\$ 66,101,783	\$ 36,420,716	\$ (9,263,898)

\*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:

United Professional Educators

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 2,478,216	\$ 2,478,216	\$ 2,478,216
Federal Revenue 8100-8299	\$ 141,267,968	\$ 39,116,752	\$ 39,116,752
Other State Revenue 8300-8599	\$ 111,594,017	\$ 99,259,198	\$ 99,259,198
Other Local Revenue 8600-8799	\$ 3,852,936	\$ 2,308,318	\$ 2,308,318
<b>TOTAL REVENUES</b>	\$ 259,193,137	\$ 143,162,484	\$ 143,162,484
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 89,290,803	\$ 82,024,485	\$ 65,869,833
Classified Salaries 2000-2999	\$ 40,908,250	\$ 37,951,408	\$ 29,052,874
Employee Benefits 3000-3999	\$ 92,005,401	\$ 91,862,447	\$ 80,165,149
Books and Supplies 4000-4999	\$ 49,214,080	\$ 16,453,811	\$ 11,509,753
Services and Other Operating Expenditures 5000-5999	\$ 101,183,431	\$ 84,154,974	\$ 86,991,098
Capital Outlay 6000-6999	\$ 14,660,255	\$ 1,754,811	\$ 1,754,811
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 7,243,324	\$ 5,647,045	\$ 5,940,583
Other Adjustments		\$ (2,594,144)	\$ (4,542,517)
<b>TOTAL EXPENDITURES</b>	\$ 394,505,544	\$ 317,254,836	\$ 276,741,583
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 122,013,844	\$ 123,845,132	\$ 133,142,899
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (13,298,562)	\$ (50,247,220)	\$ (436,200)
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 122,292,561	\$ 108,993,999	\$ 58,746,779
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 108,993,999	\$ 58,746,779	\$ 58,310,578
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 108,993,999	\$ 58,746,779	\$ 58,310,578
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

\*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**

**Combined General Fund MYP**

Bargaining Unit: **United Professional Educators**

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 502,790,724	\$ 504,150,773	\$ 507,775,404
Federal Revenue 8100-8299	\$ 141,267,968	\$ 39,116,752	\$ 39,116,752
Other State Revenue 8300-8599	\$ 123,738,287	\$ 115,293,461	\$ 115,293,461
Other Local Revenue 8600-8799	\$ 8,218,346	\$ 6,673,728	\$ 6,673,728
<b>TOTAL REVENUES</b>	<b>\$ 776,015,325</b>	<b>\$ 665,234,714</b>	<b>\$ 668,859,345</b>
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 307,279,191	\$ 284,028,034	\$ 270,155,857
Classified Salaries 2000-2999	\$ 96,293,347	\$ 89,251,348	\$ 80,697,736
Employee Benefits 3000-3999	\$ 231,701,140	\$ 235,609,286	\$ 230,476,268
Books and Supplies 4000-4999	\$ 57,920,977	\$ 25,160,707	\$ 20,300,876
Services and Other Operating Expenditures 5000-5999	\$ 134,445,053	\$ 115,893,207	\$ 118,813,557
Capital Outlay 6000-6999	\$ 16,187,269	\$ 1,840,884	\$ 1,840,884
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (1,168,468)	\$ (1,168,468)	\$ (1,168,468)
Other Adjustments		\$ (2,594,144)	\$ (4,542,517)
<b>TOTAL EXPENDITURES</b>	<b>\$ 844,168,809</b>	<b>\$ 749,531,153</b>	<b>\$ 718,084,492</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ 2,475,399	\$ 2,475,399
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	<b>\$ (65,678,084)</b>	<b>\$ (81,821,040)</b>	<b>\$ (46,749,748)</b>
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 257,932,735	\$ 192,254,650	\$ 110,433,610
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	<b>\$ 192,254,650</b>	<b>\$ 110,433,610</b>	<b>\$ 63,683,863</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted 9740	\$ 108,993,999	\$ 58,746,779	\$ 58,310,578
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 16,833,868	\$ 14,941,115	\$ 14,312,182
Unassigned/Unappropriated Amount 9790	\$ 66,101,783	\$ 36,420,716	\$ (9,263,898)

\*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)	\$ 844,168,809	\$ 749,531,153	\$ 718,084,492
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 844,168,809	\$ 749,531,153	\$ 718,084,492
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)	\$ 16,883,376	\$ 14,990,623	\$ 14,361,690

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 16,833,868	\$ 14,941,115	\$ 14,312,182
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 66,101,783	\$ 36,420,716	\$ (9,263,898)
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	\$ 82,935,651	\$ 51,361,831	\$ 5,048,284
f.	Reserve for Economic Uncertainties Percentage	9.82%	6.85%	0.70%

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	\$ 6,433,157
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (6,158,576)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (51,460)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (223,121)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (6,433,157)

Variance \$ 0

**Variance Explanation:**

Variance due to rounding.

**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)?	\$ (55,058,916)	(6.6%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (65,678,084)	(7.8%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (81,821,040)	(10.9%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (46,749,748)	(6.5%)	

**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	\$ (2,594,144)	Projected reduction to categorical programs to offset salary increases.
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ (4,542,517)	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

<b>Budget Adjustment Categories:</b>	<b>Budget Adjustment Increase/(Decrease)</b>
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ 10,893,749
Ending Balance(s) Increase/(Decrease)	<u>\$ (10,893,749)</u>

Subsequent Years

<b>Budget Adjustment Categories:</b>	<b>Budget Adjustment Increase/(Decrease)</b>
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ -
Ending Balance(s) Increase/(Decrease)	<u>\$ -</u>

**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

_____	_____
<b>District Superintendent</b>	<b>Date</b>
(Signature)	

I hereby certify                       I am unable to certify

_____	_____
<b>Chief Business Official</b>	<b>Date</b>
(Signature)	

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



**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

**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 United Professional Educators 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.

**[District Proposed]**  
Tentative Agreement

By & Between

The Sacramento City Unified School District  
&  
United Professional Educators

**December 15, 2023**

The Sacramento City Unified School District (SCUSD) and United Professional Educators (UPE) hereby agree as follows:

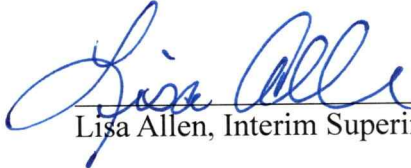
1. **Contract Term:** The Collective Bargaining Agreement will have a three-year term of July 1, 2023, through June 30, 2026, and agree on the re-openers in Paragraph #4.
2. **Salary Increase (2022-2023 Reopener):** The parties agree to a ten percent (10%) across-the-board salary increase for all employees, plus an additional six percent (6%) salary increase for all principal and assistant principal employees represented by UPE, which will be added to salary schedules, effective and retroactive to July 1, 2022.
3. **Completion of Negotiations/Reopener Process for 2022-2023:** The parties agree that this Agreement closes all-negotiations for the period July 1, 2022 through June 30, 2023. The parties further agree that successor contract negotiations for the period of July 1, 2023, through June 30, 2026, will comprise the following items below and mutually agreed upon by the parties in #4:
4. **Article 8: Salary and Health Benefits**, for salaries for the 2023-2024, 2024-2025, and 2025-2026 school years.
  - a. Article 5: Evaluation of Work Performance
  - b. Article 8: Salary and Health Benefits
  - c. Article 9: Work Year
  - d. Article 10: Promotion, Assignment, Vacancies and Transfer
  - e. Article 11: Retiree Health Benefits
  - f. Article 12: Summer School

Other items will only be introduced into the negotiations by mutual agreement.

5. The parties will make every reasonable effort to reach an agreement on items in #4 a-f above at the earliest possible but no later than June 30, 2024.
6. This agreement will be implemented upon approval by both parties, which consists of Board approval and Union ratification.


7. It is the District's intention to process payments as quickly as possible to get them in the hands of UPE members. The District agrees that agreed upon payments will be received by no later than ninety (90) days after approval by both parties, which consists of Board approval and Union ratification.

**For SCUSD**


  
\_\_\_\_\_  
Lisa Allen, Interim Superintendent

12.15.2023  
Date

**For UPE**

  
\_\_\_\_\_  
Garrett Kirkland, President

12.15.23  
Date

  
\_\_\_\_\_  
Richard Owen, Executive Director

12/15/23  
Date