



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.5

Meeting Date: June 9, 2022

Subject: Public Hearing: AB 1200 Disclosure and Approval of United Professional Educators (UPE) Tentative Agreement Concerning Successor Contract Negotiations; Memorandum of Understanding Concerning COVID-19; and Memorandum of Understanding Concerning 2022 Summer Program

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

Division: Legal Services; Business Services

Recommendation: Approve Tentative Agreement Concerning Successor Contract Negotiations; Memorandum of Understanding Concerning COVID-19; and Memorandum of Understanding Concerning 2022 Summer Program between SCUSD and UPE.

Background/Rationale: The aforementioned agreements were fully executed on May 23, 2022.

Among other provisions, the tentative agreement concerning successor contract negotiations provides for a 4% ongoing salary increase for the 2021-2022 school year, a \$2,000 stipend for the 2021-2022 school year, and the potential to reopen two additional articles (one per party) for the 2022-2023 school year.

As for the memorandum of understanding concerning COVID-19, among other provisions, it includes an \$8,000 one-time stipend to be paid within 90 days of the final approval and ratification of the agreement. It is non-precedent setting.

Further, among other provisions, the memorandum of understanding concerning the 2022 summer program provides for UPE's compensation rate (\$128/hour) and the work days/time frame. It is non-precedent setting.

Financial Considerations: ESSER one-time funding source to fund one-time costs of \$ 1.2M in salaries and benefits and other funds to fund \$4.7M in salaries and benefits.

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

Documents Attached:

1. Tentative Agreement Concerning Successor Contract Negotiations
2. Memorandum of Understanding Concerning COVID-19
3. Memorandum of Understanding Concerning 2022 Summer Program
4. AB 1200 Disclosure

<p>Estimated Time of Presentation: 5 Minutes Submitted by: Rose Ramos, Chief Business & Operations Officer Approved by: Jorge A. Aguilar, Superintendent</p>

Tentative Agreement
Between
the United Professional Educators
and
the Sacramento City Unified School District
May 20, 2022

The Sacramento City Unified School District ("District") and the United Professional Educators ("UPE") hereby agree as follows related to reopener negotiations for the 2021-2022 school year and successor contract negotiations for the 2022-2023 school year.

The Collective Bargaining Agreement will be extended through June 30, 2023, except as noted below related to Article 13, Term of Agreement, with the following changes:

1. Article 8 Salary and Health Benefits

4% Ongoing Salary Increase for 2021-22: UPE salary schedules will be increased by four (4) percent effective at the start of the 2021-2022 school year. This retroactive payment will be paid within ninety (90) days of final approval and ratification of this agreement.

Section 2.1.1 of the Agreement between the District and UPE shall be revised as follows:

Retroactive to the start of the 2016-17-2021-2022 school year, employees will be compensated pursuant to the applicable salary schedule in Appendix B.

Health Insurance: The District shall fully pay the cost of the Kaiser benefit plan rate for eligible employees, and will pay one hundred percent (100%) of the premium cost for those dependents, including domestic partners and spouses covered by the plans as set forth below. In the event that a unit member has a spouse or domestic partner, who is also employed by the District, the District shall pay only for one plan to cover the unit member and their spouse/domestic partner, provided that the benefits for any individual unit member are not reduced.

Section 2.2.1 of the Agreement between the District and UPE shall be revised as follows:

Commencing with the 2023 benefit plan year, the District will contribute the following toward health and welfare benefits to UPE Members:

Employee Only: 100% coverage of the Kaiser Employee Only Health Plan rate

Employee +1: 100% coverage of the Kaiser Two-Party rate

Family: 80% 100% coverage of the Kaiser Family Plan rate

In the event that a unit member has a spouse or domestic partner, who is also employed by the District, the District shall pay only for one plan to cover the unit member and their spouse/domestic partner, provided that the benefits for any individual unit member are not reduced.

One-Time Payment of \$2,000 for 2021-22: Every full-time UPE member employed in the District as of the date of final approval and ratification of this agreement will receive a one-time stipend in the amount of \$2,000. This stipend will be prorated in the event of any part-time employees. This stipend will be paid within ninety (90) days of final approval and ratification of this agreement.

The stipend referenced in this MOU will be subject to all applicable State and Federal statutory taxes, unemployment insurance, worker's compensation and STRS or PERS. Members on an unpaid leave of absence will not be eligible for the stipends.

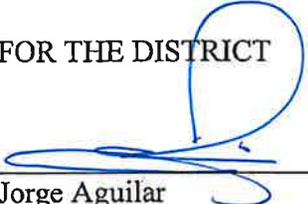
2. Article 13 Term of Agreement

Article 13 of the Agreement between the District and UPE shall be revised as follows:

This Agreement will conclude negotiations for the 2021-2022 and 2022-2023 school years with no reopener for the 2021-2022 school year and a reopener only on Salary (not including health benefits) and one article selected by the District and one article selected by UPE for the 2022-2023 school year. The Agreement shall become effective upon approval by UPE and the District, as evidenced by the signature of the UPE and District designees and by ratification of the UPE unit members and the District Board of Education.

3. All components of all existing unexpired agreements, including side letters, between UPE and the District not addressed by the terms of this MOU shall remain in full effect through the stated duration of the existing Agreement.

FOR THE DISTRICT



Jorge Aguilar
Superintendent

FOR UPE



Judy Fajna
UPE President

**Memorandum of Understanding
Between
UPE
and the
Sacramento City Unified School District**

District Proposal of May 20, 2022

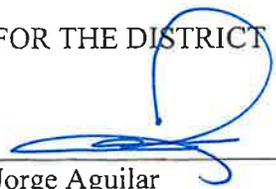
This Memorandum of Understanding ("MOU") is entered into between United Professional Educators ("UPE" or "Union") and the Sacramento City Unified School District ("District") (collectively "Parties") regarding recognition of duties completed above and beyond the scope of UPE members job descriptions in light of the COVID-19 pandemic, shifts into and out of distance learning, the surge of the omicron variant, and unprecedented staffing shortages across campuses.

1. From January 1, 2022 through the expiration of SB 114 (California's New Supplemental Paid Sick Leave Law), the District will provide a total of up to 80 hours of COVID-19 supplemental paid sick leave subject to the exceptions and requirements under SB 114.

Nothing in this MOU shall supersede or conflict with Article 7 – Leaves of Absence in the parties' Collective Bargaining Agreement and specifically, Section 7 ("Quarantine Leave").

2. In recognition of the duties completed by UPE members during the COVID-19 pandemic to date, the District will provide a one-time, off-schedule stipend of \$8,000 to full-time UPE unit members employed in the District as of the date of final approval and ratification of this agreement. This stipend will be prorated for part-time employees. This stipend will be paid within ninety (90) days of final approval and ratification of this agreement.
3. This Agreement is nonprecedential and does not establish a past practice.
4. This Agreement expires on September 30, 2022.

FOR THE DISTRICT



Jorge Aguilar
Superintendent

FOR UPE



Judy Farina
UPE President

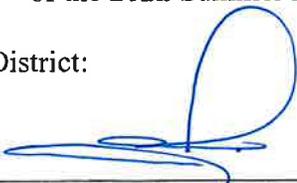
Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
United Professional Educators

**2022 Summer Program
May 20 2022**

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District (District or SCUSD) and the United Professional Educators (UPE), collectively "the Parties", regarding the 2022 Summer Program.

1. There is currently no single established rate for Principals, or other administrators who have the appropriate administrative credentials, who supervise summer school programs in the District.
2. For the 2022 Summer Programs only, UPE represented employees shall be compensated at the rate of \$128.00 per hour.
3. The K-8 Program will run from June 30, 2022 to July 29, 2022 (Freedom Schools will run as determined by the District). The hours for Principals, or other administrators who have the appropriate administrative credentials shall be no more than five hours a day between the hours of 7:30 a.m. to 1:30 p.m. with the specific hours to be determined by District.
4. High School Programs will run within the time frame of June 30, 2022 to July 29, 2022. Summer City Hall will operate as determined by the District. The hours and responsibilities will be determined by the District driven by the particular needs of the site.
5. Extended School Year (ESY) will run within the time frame of June 30, 2022 to July 27, 2022 or other dates as determined by the District. The hours for Principals, or other administrators who have the appropriate administrative credentials, shall be 8 a.m.-12:30 p.m. or other times as determined by the District.
6. In the event there are fewer positions than Principals or other administrators who have the appropriate administrative credentials, and who are interested, assignment will be determined by the District, with preference going to current site Principals, or other UPE unit members who have the appropriate administrative credentials.
7. Non-precedent Setting. This Agreement is limited specifically to the 2022 Summer Program, is non-precedent setting, and does not establish a past practice for any purpose.
8. Expiration Date. This Agreement shall expire in full without precedent on the last day of the 2022 Summer Program.

For the District:



Superintendent, Jorge A. Aguilar

For UPE:



President, Judy Farina

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, 2021** and ending: **June 30, 2022**
 (date) (date)

The Governing Board will act upon this agreement on: **June 9, 2022**
 (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)
		2021-22	2022-23	2023-24
1. Salary Schedule Including Step and Column	\$ 22,112,617	\$ 884,505	\$ 896,888	\$ 909,444
		4.00%	3.90%	3.81%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ 1,300,000	\$ -	\$ -
Description of Other Compensation		One time stipends		
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 4,837,501	\$ 444,984	\$ 202,248	\$ 205,080
		9.20%	3.83%	3.74%
4. Health/Welfare Plans	\$ 2,430,542	\$ 344,388	\$ 371,939	\$ 401,694
		14.17%	13.40%	12.76%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 29,380,660	\$ 2,973,877	\$ 1,471,075	\$ 1,516,218
		10.12%	4.55%	4.48%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	130.00			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 226,005	\$ 22,876	\$ 11,316	\$ 11,663
		10.12%	4.55%	4.48%

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 negotiated change was a 4% salary schedule increase effective beginning July 1, 2021 onward. Additionally, the parties agreed to a \$2,000 one time stipend and a \$8,000 stipend in recognition of duties completed by UPE members during the COVID-19 pandemic. The parties also agreed to increase the health benefit coverage to 100% of the Kaiser rate for Employee +1 and Family tiers commencing with the 2023 benefit plan year.

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

N/A

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

Per the MOU stipends are to be prorated on an FTE basis.

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.)

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 portion of the MOU funded by ESSER III funds will require the ESSER III Plan to be adjusted and funds redirected from program actions to employee salary and benefit costs. Ongoing costs will require an adjustment to balance revenue and expenditures which may have a negative impact on instructional and support programs.

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

Reopeners for compensation for the 2022-23 fiscal year.

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

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted and restricted general fund.

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

This agreement is for the 2021-22 and 2022-23 school year with reopeners for compensation in the 2022-23 year. The ongoing cost of the agreement is to be funded with unrestricted and restricted general funds.

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.)

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 (As of 3/17/2022)	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	\$ 387,962,223		\$ -	\$ 387,962,223
Federal Revenue	8100-8299	\$ 156,000		\$ -	\$ 156,000
Other State Revenue	8300-8599	\$ 7,370,623		\$ -	\$ 7,370,623
Other Local Revenue	8600-8799	\$ 5,996,912		\$ -	\$ 5,996,912
TOTAL REVENUES		\$ 401,485,758		\$ -	\$ 401,485,758
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 171,937,340	\$ 1,887,972	\$ -	\$ 173,825,312
Classified Salaries	2000-2999	\$ 52,273,178	\$ -	\$ -	\$ 52,273,178
Employee Benefits	3000-3999	\$ 120,485,944	\$ 624,716	\$ -	\$ 121,110,660
Books and Supplies	4000-4999	\$ 11,568,398		\$ -	\$ 11,568,398
Services and Other Operating Expenditures	5000-5999	\$ 22,771,581		\$ -	\$ 22,771,581
Capital Outlay	6000-6999	\$ 537,591		\$ -	\$ 537,591
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,605,155		\$ -	\$ 1,605,155
Transfers of Indirect Costs	7300-7399	\$ (10,716,679)		\$ -	\$ (10,716,679)
TOTAL EXPENDITURES		\$ 370,462,508	\$ 2,512,688	\$ -	\$ 372,975,196
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 2,291,754	\$ -	\$ -	\$ 2,291,754
Transfers Out and Other Uses	7600-7699	\$ 508,579	\$ -	\$ 49,677	\$ 558,256
Contributions	8980-8999	\$ (92,324,656)	\$ -	\$ -	\$ (92,324,656)
OPERATING SURPLUS (DEFICIT)*		\$ (59,518,231)	\$ (2,512,688)	\$ (49,677)	\$ (62,080,596)
BEGINNING FUND BALANCE					
	9791	\$ 103,708,114			\$ 103,708,114
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 44,189,883	\$ (2,512,688)	\$ (49,677)	\$ 41,627,518
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 328,869	\$ -	\$ -	\$ 328,869
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 27,489,886	\$ -	\$ (2,562,365)	\$ 24,927,521
Reserve for Economic Uncertainties	9789	\$ 14,971,646	\$ -	\$ -	\$ 14,971,646
Unassigned/Unappropriated Amount	9790	\$ 1,399,482	\$ (2,512,688)	\$ 2,512,688	\$ 1,399,482

*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: **United Professional Educators**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/17/2022)	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	\$ 2,240,374		\$ -	\$ 2,240,374
Federal Revenue 8100-8299	\$ 181,452,450		\$ -	\$ 181,452,450
Other State Revenue 8300-8599	\$ 84,342,427		\$ -	\$ 84,342,427
Other Local Revenue 8600-8799	\$ 2,842,860		\$ -	\$ 2,842,860
TOTAL REVENUES	\$ 270,878,111		\$ -	\$ 270,878,111
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 80,117,806	\$ 255,262	\$ -	\$ 80,373,068
Classified Salaries 2000-2999	\$ 28,692,170	\$ -	\$ -	\$ 28,692,170
Employee Benefits 3000-3999	\$ 76,314,835	\$ 156,249	\$ -	\$ 76,471,084
Books and Supplies 4000-4999	\$ 61,044,538		\$ (411,511)	\$ 60,633,027
Services and Other Operating Expenditures 5000-5999	\$ 109,872,005		\$ -	\$ 109,872,005
Capital Outlay 6000-6999	\$ 14,519,103		\$ -	\$ 14,519,103
Other Outgo (excluding Indirect Costs) 7100-7299			\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 9,342,533		\$ -	\$ 9,342,533
TOTAL EXPENDITURES	\$ 379,902,990	\$ 411,511	\$ (411,511)	\$ 379,902,990
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 92,324,656	\$ -	\$ -	\$ 92,324,656
OPERATING SURPLUS (DEFICIT)*	\$ (16,700,223)	\$ (411,511)	\$ 411,511	\$ (16,700,223)
BEGINNING FUND BALANCE				
9791	\$ 22,198,603			\$ 22,198,603
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 5,498,380	\$ (411,511)	\$ 411,511	\$ 5,498,380
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 5,498,380	\$ -	\$ -	\$ 5,498,380
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 0	\$ (411,511)	\$ 411,511	\$ 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

Combined General Fund

Bargaining Unit:

United Professional Educators

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/17/2022)	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	\$ 390,202,597		\$ -	\$ 390,202,597
Federal Revenue	8100-8299	\$ 181,608,450		\$ -	\$ 181,608,450
Other State Revenue	8300-8599	\$ 91,713,050		\$ -	\$ 91,713,050
Other Local Revenue	8600-8799	\$ 8,839,772		\$ -	\$ 8,839,772
TOTAL REVENUES		\$ 672,363,869		\$ -	\$ 672,363,869
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 252,055,146	\$ 2,143,234	\$ -	\$ 254,198,380
Classified Salaries	2000-2999	\$ 80,965,348	\$ -	\$ -	\$ 80,965,348
Employee Benefits	3000-3999	\$ 196,800,779	\$ 780,965	\$ -	\$ 197,581,744
Books and Supplies	4000-4999	\$ 72,612,936		\$ (411,511)	\$ 72,201,425
Services and Other Operating Expenditures	5000-5999	\$ 132,643,586		\$ -	\$ 132,643,586
Capital Outlay	6000-6999	\$ 15,056,694		\$ -	\$ 15,056,694
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,605,155		\$ -	\$ 1,605,155
Transfers of Indirect Costs	7300-7399	\$ (1,374,146)		\$ -	\$ (1,374,146)
TOTAL EXPENDITURES		\$ 750,365,498	\$ 2,924,199	\$ (411,511)	\$ 752,878,186
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ 2,291,754	\$ -	\$ -	\$ 2,291,754
Transfers Out and Other Uses	7600-7699	\$ 508,579	\$ -	\$ 49,677	\$ 558,256
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (76,218,454)	\$ (2,924,199)	\$ 361,834	\$ (78,780,819)
BEGINNING FUND BALANCE					
	9791	\$ 125,906,717			\$ 125,906,717
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 49,688,263	\$ (2,924,199)	\$ 361,834	\$ 47,125,898
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 328,869	\$ -	\$ -	\$ 328,869
Restricted	9740	\$ 5,498,380	\$ -	\$ -	\$ 5,498,380
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 27,489,886	\$ -	\$ (2,562,365)	\$ 24,927,521
Reserve for Economic Uncertainties	9789	\$ 14,971,646	\$ -	\$ -	\$ 14,971,646
Unassigned/Unappropriated Amount	9790	\$ 1,399,482	\$ (2,924,199)	\$ 2,924,199	\$ 1,399,482

*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 11 - Adult Education Fund

Bargaining Unit:

United Professional Educators

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 3/17/2022)	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					
Federal Revenue	8100-8299	\$ 1,044,843		\$ -	\$ 1,044,843
Other State Revenue	8300-8599	\$ 2,380,534		\$ -	\$ 2,380,534
Other Local Revenue	8600-8799	\$ 3,719,415		\$ -	\$ 3,719,415
TOTAL REVENUES		\$ 7,144,793		\$ -	\$ 7,144,793
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,631,436	\$ -	\$ -	\$ 1,631,436
Classified Salaries	2000-2999	\$ 1,455,440	\$ -	\$ -	\$ 1,455,440
Employee Benefits	3000-3999	\$ 2,250,757	\$ -	\$ -	\$ 2,250,757
Books and Supplies	4000-4999	\$ 471,524		\$ -	\$ 471,524
Services and Other Operating Expenditures	5000-5999	\$ 1,376,977		\$ -	\$ 1,376,977
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 78,231		\$ -	\$ 78,231
TOTAL EXPENDITURES		\$ 7,264,365	\$ -	\$ -	\$ 7,264,365
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (119,572)	\$ -	\$ -	\$ (119,572)
BEGINNING FUND BALANCE					
	9791	\$ 801,095			\$ 801,095
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 681,523	\$ -	\$ -	\$ 681,523
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 681,523	\$ -	\$ -	\$ 681,523

*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 (As of 3/17/2022)	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					
Federal Revenue	8100-8299	\$ 7,836,558		\$ -	\$ 7,836,558
Other State Revenue	8300-8599	\$ 6,114,834		\$ -	\$ 6,114,834
Other Local Revenue	8600-8799	\$ 1,359,559		\$ -	\$ 1,359,559
TOTAL REVENUES		\$ 15,310,951		\$ -	\$ 15,310,951
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 5,105,484	\$ 34,312	\$ -	\$ 5,139,796
Classified Salaries	2000-2999	\$ 2,084,360	\$ -	\$ -	\$ 2,084,360
Employee Benefits	3000-3999	\$ 5,280,872	\$ 6,989	\$ -	\$ 5,287,861
Books and Supplies	4000-4999	\$ 2,302,749		\$ -	\$ 2,302,749
Services and Other Operating Expenditures	5000-5999	\$ 401,110		\$ -	\$ 401,110
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 363,037		\$ -	\$ 363,037
TOTAL EXPENDITURES		\$ 15,537,612	\$ 41,301	\$ -	\$ 15,578,913
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ 41,301	\$ 41,301
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (226,662)	\$ (41,301)	\$ 41,301	\$ (226,662)
BEGINNING FUND BALANCE					
	9791	\$ 413,039			\$ 413,039
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 186,377	\$ (41,301)	\$ 41,301	\$ 186,377
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 186,377	\$ -	\$ -	\$ 186,377
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 0	\$ (41,301)	\$ 41,301	\$ (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

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

United Professional Educators

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/17/2022)	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	\$ 30,000,000		\$ -	\$ 30,000,000
Other State Revenue	8300-8599	\$ 1,386,512		\$ -	\$ 1,386,512
Other Local Revenue	8600-8799	\$ 285,000		\$ -	\$ 285,000
TOTAL REVENUES		\$ 31,671,512		\$ -	\$ 31,671,512
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 7,952,143	\$ -	\$ -	\$ 7,952,143
Employee Benefits	3000-3999	\$ 7,530,244	\$ -	\$ -	\$ 7,530,244
Books and Supplies	4000-4999	\$ 14,228,347		\$ -	\$ 14,228,347
Services and Other Operating Expenditures	5000-5999	\$ 1,729,816		\$ -	\$ 1,729,816
Capital Outlay	6000-6999	\$ 298,322		\$ -	\$ 298,322
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 692,098		\$ -	\$ 692,098
TOTAL EXPENDITURES		\$ 32,430,969	\$ -	\$ -	\$ 32,430,969
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (759,457)	\$ -	\$ -	\$ (759,457)
BEGINNING FUND BALANCE					
	9791	\$ 16,414,434			\$ 16,414,434
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 15,654,977	\$ -	\$ -	\$ 15,654,977
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 15,432,155	\$ -	\$ -	\$ 15,432,155
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 222,822	\$ -	\$ -	\$ 222,822
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*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 (As of 3/17/2022)	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					
Federal Revenue	8100-8299	\$ 1,079,464		\$ -	\$ 1,079,464
Other State Revenue	8300-8599	\$ 19,010,752		\$ -	\$ 19,010,752
Other Local Revenue	8600-8799	\$ 19,159		\$ -	\$ 19,159
TOTAL REVENUES		\$ 20,109,375		\$ -	\$ 20,109,375
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 8,232,090	\$ 6,959	\$ -	\$ 8,239,049
Classified Salaries	2000-2999	\$ 1,087,265	\$ -	\$ -	\$ 1,087,265
Employee Benefits	3000-3999	\$ 6,132,361	\$ 1,418	\$ -	\$ 6,133,779
Books and Supplies	4000-4999	\$ 1,192,359		\$ -	\$ 1,192,359
Services and Other Operating Expenditures	5000-5999	\$ 2,435,099		\$ -	\$ 2,435,099
Capital Outlay	6000-6999	\$ 10,000		\$ -	\$ 10,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 22,772		\$ -	\$ 22,772
TOTAL EXPENDITURES		\$ 19,111,946	\$ 8,376	\$ -	\$ 19,120,322
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 431,000	\$ -	\$ 8,376	\$ 439,376
Transfers Out and Other Uses	7600-7699	\$ 2,291,754	\$ -	\$ -	\$ 2,291,754
OPERATING SURPLUS (DEFICIT)*		\$ (863,325)	\$ (8,376)	\$ 8,376	\$ (863,325)
BEGINNING FUND BALANCE					
	9791	\$ 6,381,614			\$ 6,381,614
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 5,518,290	\$ (8,376)	\$ 8,376	\$ 5,518,289
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 1,117,062	\$ -	\$ -	\$ 1,117,062
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 4,236,228		\$ (259,622)	\$ 3,976,606
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 165,000	\$ (8,376)	\$ 267,998	\$ 424,621

*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: **Building Fund Fund 21**
Bargaining Unit: **United Professional Educators**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/17/2022)	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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 345,671		\$ -	\$ 345,671
TOTAL REVENUES	\$ 345,671		\$ -	\$ 345,671
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 655,778	\$ -	\$ -	\$ 655,778
Employee Benefits 3000-3999	\$ 404,813	\$ -	\$ -	\$ 404,813
Books and Supplies 4000-4999	\$ 9,083		\$ -	\$ 9,083
Services and Other Operating Expenditures 5000-5999	\$ 1,652,002		\$ -	\$ 1,652,002
Capital Outlay 6000-6999	\$ 30,269,167		\$ -	\$ 30,269,167
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 32,990,842	\$ -	\$ -	\$ 32,990,842
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 80,783,875	\$ -	\$ -	\$ 80,783,875
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 48,138,705	\$ -	\$ -	\$ 48,138,705
BEGINNING FUND BALANCE				
9791	\$ 34,418,837			\$ 34,418,837
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 82,557,542	\$ -	\$ -	\$ 82,557,542
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 82,557,542	\$ -	\$ -	\$ 82,557,542
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
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

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ (49,677)	Increase to contribution for other funds increase as a result of 4%.

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (411,511)	Adjustment in supplies to offset 4% 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	\$ 41,301	Increase to contribution for increased 4% cost to fund 09 and fund 12.

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	\$ 8,376	

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		2021-22	2022-23	2023-24
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 387,962,223	\$ 440,697,336	\$ 440,759,756
Federal Revenue	8100-8299	\$ 156,000	\$ 156,000	\$ 156,000
Other State Revenue	8300-8599	\$ 7,370,623	\$ 7,370,623	\$ 7,370,623
Other Local Revenue	8600-8799	\$ 5,996,912	\$ 5,996,912	\$ 5,996,912
TOTAL REVENUES		\$ 401,485,758	\$ 454,220,871	\$ 454,283,291
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 173,825,312	\$ 170,008,840	\$ 168,778,279
Classified Salaries	2000-2999	\$ 52,273,178	\$ 37,973,326	\$ 38,178,344
Employee Benefits	3000-3999	\$ 121,110,660	\$ 126,102,666	\$ 129,761,258
Books and Supplies	4000-4999	\$ 11,568,398	\$ 8,137,338	\$ 12,541,003
Services and Other Operating Expenditures	5000-5999	\$ 22,771,581	\$ 25,612,244	\$ 24,961,910
Capital Outlay	6000-6999	\$ 537,591	\$ 72,200	\$ 72,200
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,605,155	\$ 1,150,000	\$ 1,150,000
Transfers of Indirect Costs	7300-7399	\$ (10,716,679)	\$ (7,067,841)	\$ (7,067,841)
Other Adjustments				\$ -
TOTAL EXPENDITURES		\$ 372,975,196	\$ 361,988,773	\$ 368,375,153
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ 2,291,754	\$ 2,291,754	\$ 2,291,754
Transfers Out and Other Uses	7600-7699	\$ 558,256	\$ 558,256	\$ 558,256
Contributions	8980-8999	\$ (92,324,656)	\$ (96,922,460)	\$ (103,501,459)
OPERATING SURPLUS (DEFICIT)*		\$ (62,080,596)	\$ (2,956,864)	\$ (15,859,823)
BEGINNING FUND BALANCE				
	9791	\$ 103,708,114	\$ 41,627,518	\$ 38,670,654
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 41,627,518	\$ 38,670,654	\$ 22,810,831
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ 328,869	\$ 328,869	\$ 328,869
Restricted	9740			
Committed	9750-9760	\$ -	\$ -	\$ -
Assigned	9780	\$ 24,927,521	\$ 53,656,345	\$ 49,548,219
Reserve for Economic Uncertainties	9789	\$ 14,971,646	\$ 12,521,897	\$ 12,794,626
Unassigned/Unappropriated Amount	9790	\$ 1,399,482	\$ (27,836,457)	\$ (39,860,883)

*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	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 2,240,374	\$ 2,240,374	\$ 2,240,374
Federal Revenue 8100-8299	\$ 181,452,450	\$ 92,877,889	\$ 93,548,973
Other State Revenue 8300-8599	\$ 84,342,427	\$ 71,845,608	\$ 71,845,608
Other Local Revenue 8600-8799	\$ 2,842,860	\$ 219,748	\$ 219,748
TOTAL REVENUES	\$ 270,878,111	\$ 167,183,619	\$ 167,854,703
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 80,373,068	\$ 61,829,737	\$ 64,407,264
Classified Salaries 2000-2999	\$ 28,692,170	\$ 25,405,409	\$ 26,123,447
Employee Benefits 3000-3999	\$ 76,471,084	\$ 70,823,652	\$ 73,394,065
Books and Supplies 4000-4999	\$ 60,633,027	\$ 30,686,661	\$ 31,033,537
Services and Other Operating Expenditures 5000-5999	\$ 109,872,005	\$ 63,447,569	\$ 65,685,111
Capital Outlay 6000-6999	\$ 14,519,103	\$ 8,017,135	\$ 8,017,135
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 9,342,533	\$ 6,547,348	\$ 6,547,348
Other Adjustments		\$ (2,651,432)	\$ (3,851,745)
TOTAL EXPENDITURES	\$ 379,902,990	\$ 264,106,079	\$ 271,356,162
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 92,324,656	\$ 96,922,460	\$ 103,501,459
OPERATING SURPLUS (DEFICIT)*	\$ (16,700,223)	\$ -	\$ -
BEGINNING FUND BALANCE			
9791	\$ 22,198,603	\$ 5,498,380	\$ 5,498,380
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 0	\$ 0	\$ 0

*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	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 390,202,597	\$ 442,937,710	\$ 443,000,130
Federal Revenue 8100-8299	\$ 181,608,450	\$ 93,033,889	\$ 93,704,973
Other State Revenue 8300-8599	\$ 91,713,050	\$ 79,216,231	\$ 79,216,231
Other Local Revenue 8600-8799	\$ 8,839,772	\$ 6,216,660	\$ 6,216,660
TOTAL REVENUES	\$ 672,363,869	\$ 621,404,490	\$ 622,137,994
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 254,198,380	\$ 231,838,577	\$ 233,185,543
Classified Salaries 2000-2999	\$ 80,965,348	\$ 63,378,735	\$ 64,301,791
Employee Benefits 3000-3999	\$ 197,581,744	\$ 196,926,318	\$ 203,155,323
Books and Supplies 4000-4999	\$ 72,201,425	\$ 38,823,999	\$ 43,574,540
Services and Other Operating Expenditures 5000-5999	\$ 132,643,586	\$ 89,059,813	\$ 90,647,021
Capital Outlay 6000-6999	\$ 15,056,694	\$ 8,089,335	\$ 8,089,335
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,605,155	\$ 1,150,000	\$ 1,150,000
Transfers of Indirect Costs 7300-7399	\$ (1,374,146)	\$ (520,493)	\$ (520,493)
Other Adjustments		\$ (2,651,432)	\$ (3,851,745)
TOTAL EXPENDITURES	\$ 752,878,186	\$ 626,094,852	\$ 639,731,315
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,291,754	\$ 2,291,754	\$ 2,291,754
Transfers Out and Other Uses 7600-7699	\$ 558,256	\$ 558,256	\$ 558,256
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (78,780,819)	\$ (2,956,864)	\$ (15,859,823)
BEGINNING FUND BALANCE			
9791	\$ 125,906,717	\$ 47,125,898	\$ 44,169,034
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 47,125,898	\$ 44,169,034	\$ 28,309,211
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 328,869	\$ 328,869	\$ 328,869
Restricted 9740	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 24,927,521	\$ 53,656,345	\$ 49,548,219
Reserve for Economic Uncertainties 9789	\$ 14,971,646	\$ 12,521,897	\$ 12,794,626
Unassigned/Unappropriated Amount 9790	\$ 1,399,482	\$ (27,836,457)	\$ (39,860,883)

*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

		2021-22	2022-23	2023-24
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 753,436,442	\$ 626,653,108	\$ 640,289,571
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 753,436,442	\$ 626,653,108	\$ 640,289,571
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)	\$ 15,068,729	\$ 12,533,062	\$ 12,805,791

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 14,971,646	\$ 12,521,897	\$ 12,794,626
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 1,399,482	\$ (27,836,457)	\$ (39,860,883)
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	\$ 16,371,128	\$ (15,314,560)	\$ (27,066,257)
f.	Reserve for Economic Uncertainties Percentage	2.17%	-2.44%	-4.23%

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

2021-22	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2022-23	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
2023-24	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

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

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	\$ 2,973,877
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (2,924,199)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (41,301)
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	\$ (8,376)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (2,973,876)

Variance \$ 1

Variance Explanation:

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)?	\$(76,218,454)	(10.2%)	Bargaining Unit Agreements
Current FY Surplus/(Deficit) after settlement(s)?	\$(78,780,819)	(10.5%)	Bargaining Unit Agreements
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (2,956,864)	(0.5%)	Bargaining Unit Agreements
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(15,859,823)	(2.5%)	Bargaining Unit Agreements

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	\$ (2,651,432)	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ (3,851,745)	

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, 2021 to June 30, 2022.

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	\$ 49,677
Expenditures/Transfers Out and Other Uses	\$ 2,612,042
Ending Balance(s) Increase/(Decrease)	\$ (2,562,366)

Subsequent Years

Budget Adjustment Categories:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ 2,182,341
Ending Balance(s) Increase/(Decrease)	\$ (2,182,341)

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.

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 June 9, 2022, took action to approve the proposed agreement with the United Professional Educators Bargaining Unit.

**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.