

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Financial Considerations :

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.

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In the event that a unit member has a spouse or domestic partner,

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

[REDACTED]

**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")

for the purpose of "District" reassignment of duties completed above and beyond the scope

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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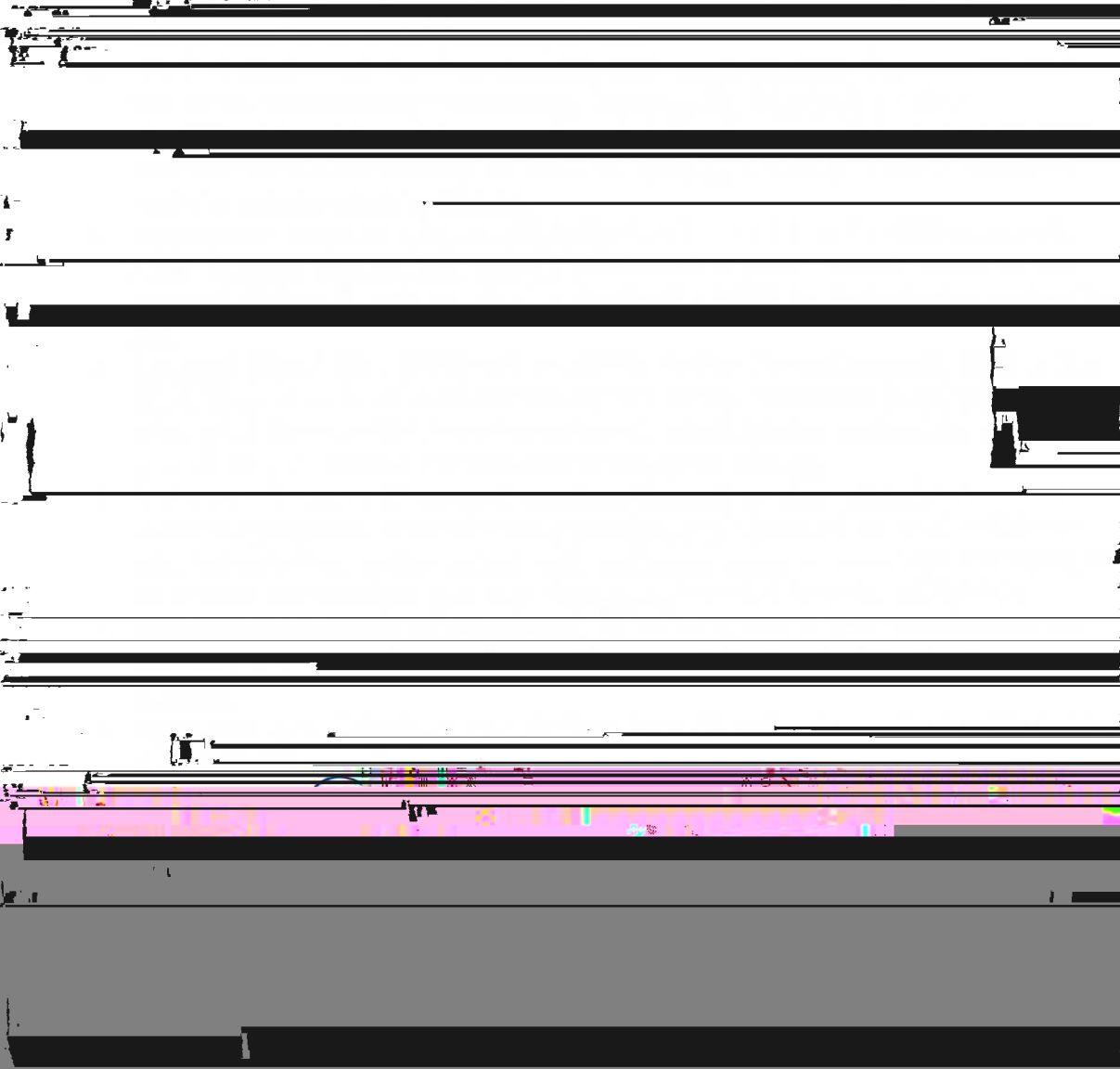
of UPE members job descriptions in light of the COVID-19 pandemic, shifts into and out of distance learning, the surge of the omicron variant, and unprecedented staffing shortages

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.



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 <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)
		2021-22	2022-23	2023-24 <small>FICA, WC</small>
1.	\$ 22,112,617	\$ 884,505 9.20%	\$ 896,888 3.8%	\$ 909,444 3.74%
2.	\$ -	\$ 1,300,000	\$ -	\$ -
	\$ 4,837,501			
4. Health/Welfare Plans	\$ 2,430,542	\$ 344,388 14.17%	\$ 371,939 13.40%	\$ 401,694 12.76%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 29,380,660	\$ 2,973,877 10.12%	\$ 1,471,075 4.55%	\$ 1,516,218 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 10.12%	\$ 11,316 4.55%	\$ 11,663 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:

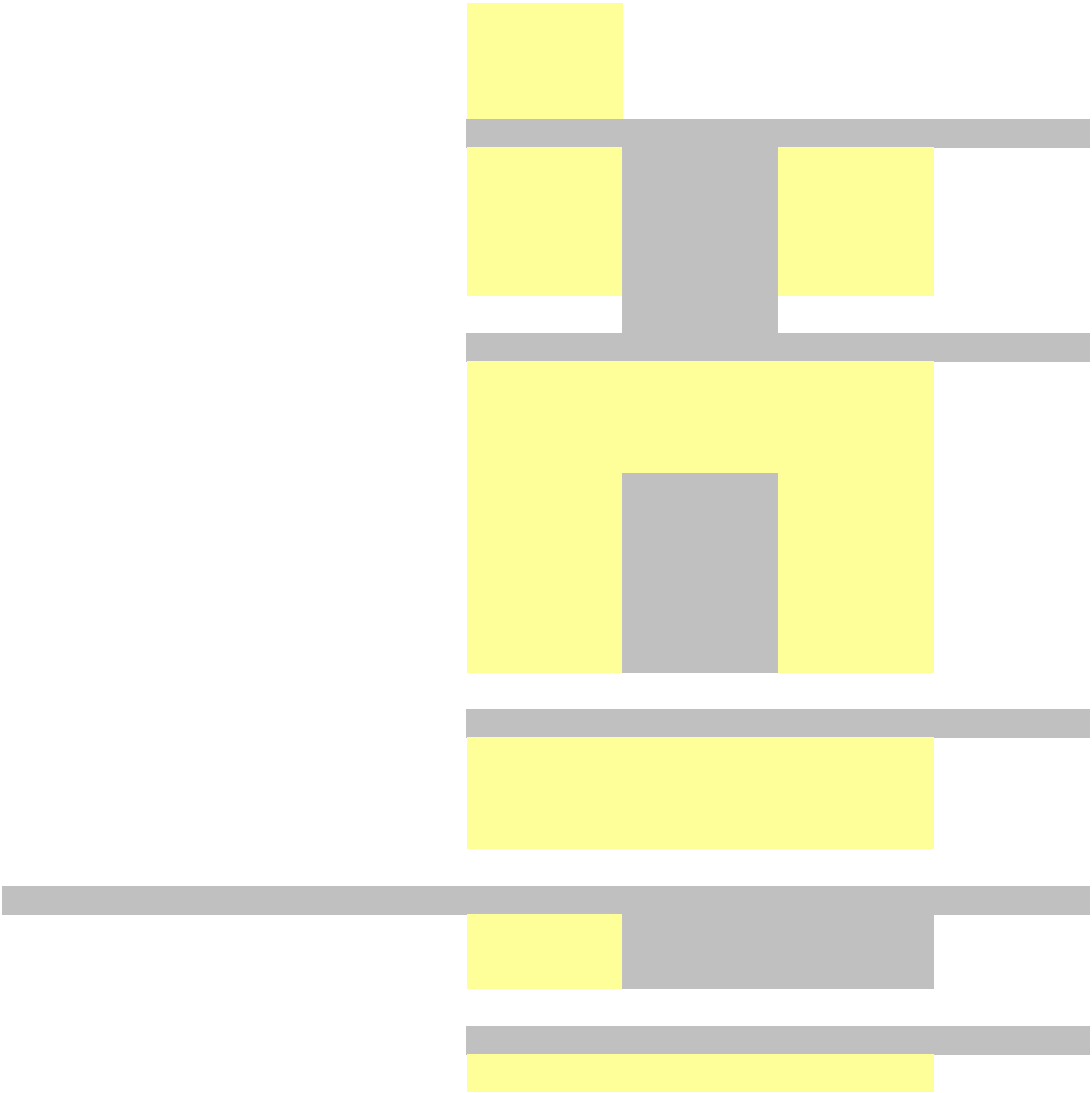
1. Current Year

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

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

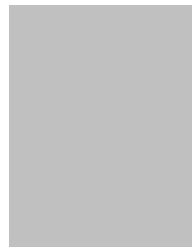
NOTE: 9790 amounts in Columns 1 and 4 must be positive

Column 1

Column 2

Column 3

Column 4



Column 1

Column 2

Column 3

Column 4

Object Code

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

		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)	Total Revised Budget (Columns 1+2+3)
Object Code				Explain on Page 4i	
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
		\$ 31,671,512		\$ -	\$ 31,671,512
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
		\$ 32,430,969	\$ -	\$ -	\$ 32,430,969
Transfers In and Other Sources	8900-8979	\$ -	\$ 76 - 400	\$ 749900 9.40-72 e	\$ 4048 349.12-0 0 -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
		\$ 0	\$ 8.88 48 274.92 LG570-72465	\$ -	\$ 0

		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)	Total Revised Budget (Columns 1+2+3)
Object Code				Explain on Page 4i	
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
		\$ 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
		\$ 19,111,946	\$ 8,376	\$ -	\$ 19,120,322
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
		\$ (863,325)	\$ (8,376)	\$ 8,376	\$ (863,325)
BEGINNING FUND BALANCE	9791	\$ 6,381,614			\$ 6,381,614
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
		\$ 5,518,290	\$ (8,376)	\$ 8,376	\$ 5,518,289
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 ,228 Committed		9750-9.C558,3596,2Od1289			



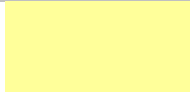
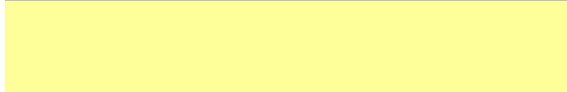
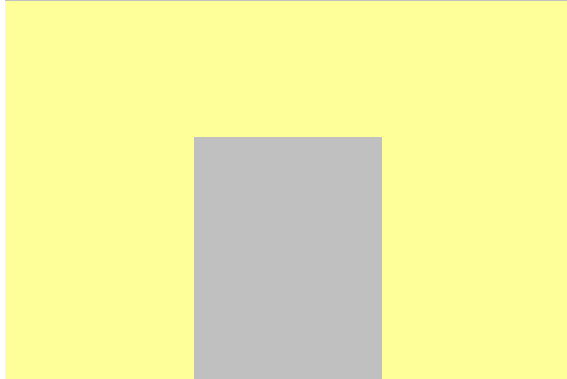
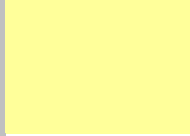
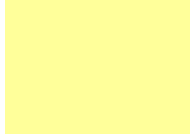
Column 1

Column 2

Column 3

Column 4

Object Code



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	\$ -	

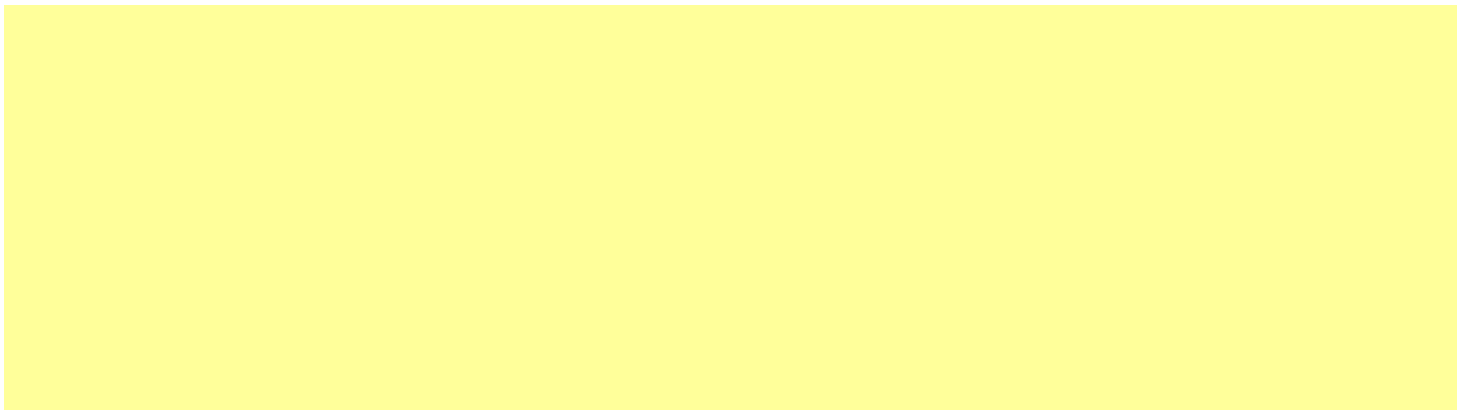
Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ 41,301	Increase to contribution for increased 4% cost to fund 09 and fund 12.

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:



H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Unrestricted General Fund MYP		
		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	\$ 1,605,155	\$ 1,150,000	\$ 1,150,000
	7400-7499			
Transfers of Indirect Costs	7300-7399	\$ (10,716,679)	\$ (7,067,841)	\$ (7,067,841)
Other Adjustments				\$ -
		\$ 372,975,196	\$ 361,988,773	\$ 368,375,153
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)
		\$ (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	\$ -		
		\$ 41,627,518	\$ 38,670,654	\$ 22,810,831
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

Object Code	2021-22			2022-23			2023-24		
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
LCFF Revenue	8010-8099	\$ 2,240,374	\$ 2,240,374	\$ 2,240,374	\$ 2,240,374	\$ 2,240,374	\$ 2,240,374	\$ 2,240,374	\$ 2,240,374
Federal Revenue	8100-8299	\$ 181,452,450	\$ 92,877,889	\$ 92,877,889	\$ 92,877,889	\$ 92,877,889	\$ 92,877,889	\$ 92,877,889	\$ 92,877,889
Other State Revenue	8300-8599	\$ 84,342,427	\$ 71,845,608	\$ 71,845,608	\$ 71,845,608	\$ 71,845,608	\$ 71,845,608	\$ 71,845,608	\$ 71,845,608
Other Local Revenue	8600-8799	\$ 2,842,860	\$ 219,748	\$ 219,748	\$ 219,748	\$ 219,748	\$ 219,748	\$ 219,748	\$ 219,748
		\$ 270,878,111	\$ 167,183,619	\$ 167,183,619	\$ 167,183,619	\$ 167,183,619	\$ 167,183,619	\$ 167,183,619	\$ 167,183,619
EXPENDITURES									
Certificated Salaries	1000-1999	\$ 80,373,068	\$ 61,829,737	\$ 61,829,737	\$ 61,829,737	\$ 61,829,737	\$ 61,829,737	\$ 61,829,737	\$ 61,829,737
Classified Salaries	2000-2999	\$ 28,692,170	\$ 25,405,409	\$ 25,405,409	\$ 25,405,409	\$ 25,405,409	\$ 25,405,409	\$ 25,405,409	\$ 25,405,409
Employee Benefits	3000-3999	\$ 76,471,084	\$ 70,823,652	\$ 70,823,652	\$ 70,823,652	\$ 70,823,652	\$ 70,823,652	\$ 70,823,652	\$ 70,823,652
Books and Supplies	4000-4999	\$ 60,633,027	\$ 30,686,661	\$ 30,686,661	\$ 30,686,661	\$ 30,686,661	\$ 30,686,661	\$ 30,686,661	\$ 30,686,661
Services and Other Operating Expenditures	5000-5999	\$ 109,872,005	\$ 63,447,569	\$ 63,447,569	\$ 63,447,569	\$ 63,447,569	\$ 63,447,569	\$ 63,447,569	\$ 63,447,569
Capital Outlay	6000-6999	\$ 14,519,103	\$ 8,017,135	\$ 8,017,135	\$ 8,017,135	\$ 8,017,135	\$ 8,017,135	\$ 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	\$ 6,547,348	\$ 6,547,348	\$ 6,547,348	\$ 6,547,348	\$ 6,547,348
Other Adjustments			\$ (2,651,432)	\$ (2,651,432)	\$ (2,651,432)	\$ (2,651,432)	\$ (2,651,432)	\$ (2,651,432)	\$ (2,651,432)
		\$ 379,902,990	\$ 264,106,079	\$ 264,106,079	\$ 264,106,079	\$ 264,106,079	\$ 264,106,079	\$ 264,106,079	\$ 264,106,079
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 92,324,656	\$ 96,922,460	\$ 96,922,460	\$ 96,922,460	\$ 96,922,460	\$ 96,922,460	\$ 96,922,460	\$ 96,922,460
		\$ (16,700,223)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE									
BEGINNING FUND BALANCE	9791	\$ 22,198,603	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380
Audit Adjustments/Other Restatements	9793/9795	\$ -							
		\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 5,498,380	\$ 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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

*Net Increase (Decrease) in Fund Balance

1.

2021-22

Total Expenditures, Transfers Out, and Uses	
a. (Including Cost of Proposed Agreement)	\$ 753,436,442
b. Less: Special Education Pass-Through Funds	
c. Net Expenditures, Transfers Out, and Uses	\$ 753,436,442
State Standard Minimum Reserve Percentage for	
d. this District Enter percentage	2.00%
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	
e. \$50,000)	\$ 15,068,729

2.

General Fund Budgeted Unrestricted	
a. Designated for Economic Uncertainties (9789)	\$ 14,971,646
General Fund Budgeted Unrestricted	
b.	

Sacramento City Un
Public Disclosure of Proposed Collective Bargaining Agreement

5.

	\$ 2,973,877
	\$ (2,924,199)
	\$ -
	\$ (41,301)
	\$ -
	\$ -
	\$ (8,376)
	\$ (2,973,876)
	\$ 1



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.



J.



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)

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

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 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.