# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item#

## **Documents Attached:**

- AB 1200 Disclosure
- •

Yes No x	
10 A	

# Sacramento City Unified School District DiV']W'8]gW'cgifY'cZ'DfcdcgYX'7c"YWh]jY'6Uf[U]b]b['5[fYYaYbh

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D.	What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?
	N/A
Е.	Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.
	N/A
F.	Source of Funding for Proposed Agreement:  1. Current Year
	Unrestricted general fund
	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 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.)

## $\label{lem:condition} D\,i\,V^*]W^*\,8]gW^*\,cg\,i\,fY^*\,cZ^*DfcdcgYX^*\,7\,c~``YWh]\,j\,Y^*\,6\,Uf\,[\,U]b]b\,[\,\,^*5\,[\,fYY\,a\,Ybh\,]$

Object Code		11	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i		Column 4 Total Revised Budget (Columns 1+2+3	
8010-8099	\$	481 819 485		\$	_	\$	481,819,485
		-			_		-
		10 045 417					10,945,417
8600-8799							5,737,786
	\$	498,502,688		\$	-	\$	498,502,688
1000 1000	¢	171 624 420	¢	¢		¢	171,624,430
					-		
					-		40,514,086
3000-3999	\$		\$ 162,437	\$	-	\$	120,314,154
4000-4999	\$	11,237,166		\$	-	\$	11,237,166
5000-5999	\$	25,426,997		\$	-	\$	25,426,997
6000-6999	\$	1,943,622		\$	-	\$	1,943,622
7100-7299 7400-7499	\$	1,540,000		\$	-	\$	1,540,000
7300-7399	\$	(8,445,588)		\$	-	\$	(8,445,588)
	\$	363,529,251	\$ 625,616	\$	-	\$	364,154,867
8900-8979	\$	2,342,426	\$ -	\$	-	\$	2,342,426
	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7399	Object Code  8010-8099 \$ 8100-8299 \$ 8300-8599 \$ 8600-8799 \$ 2000-2999 \$ 3000-3999 \$ 4000-4999 \$ 5000-5999 \$ 7100-7299 \$ 7400-7499 7300-7399 \$ \$	Latest Board-Approved Budget Before Settlement (3/15/23)  Object Code  8010-8099 \$ 481,819,485  8100-8299 \$ - 8300-8599 \$ 10,945,417  8600-8799 \$ 5,737,786  \$ 498,502,688  1000-1999 \$ 171,624,430  2000-2999 \$ 40,050,907  3000-3999 \$ 120,151,717  4000-4999 \$ 11,237,166  5000-5999 \$ 25,426,997  6000-6999 \$ 1,943,622  7100-7299 \$ 1,540,000  7400-7499  7300-7399 \$ (8,445,588)  \$ 363,529,251	Latest Board-Approved Budget Before Settlement (3/15/23)  Object Code  8010-8099 \$ 481,819,485  8100-8299 \$ - 8300-8599 \$ 10,945,417  8600-8799 \$ 5,737,786	Latest Board-Approved Budget Before Settlement (3/15/23)  Object Code  8010-8099 \$ 481,819,485	Latest Board-Approved Budget Before Settlement (3/15/23)	Latest Board-Approved Budget Before Settlement (3/15/23)

Column 1 Column 2 Column 3 Column 4 Latest Board-Object Code

Page 4c

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

#### **Combined General Fund**

Bargaining Unit:

SEIU

Dai	gaining Unit:			SEIU						
			Column 1			Column 3	Column 4			
			Latest Board-		Adjustments as a	Other Revisions	-	Total Revised		
			proved Budget		sult of Settlement	(agreement support		Budget		
		Be	fore Settlement		(compensation)	and/or other unit	(C	olumns 1+2+3)		
			(3/15/23)			agreement)				
	Object Code					Explain on Page 4i				
REVENUES										
LCFF Revenue	8010-8099	\$	484,070,664			\$ -	\$	484,070,664		
Federal Revenue	8100-8299	\$	166,700,664			\$ -	\$	166,700,664		
Other State Revenue	8300-8599	\$	191,468,924			\$ -	\$	191,468,924		
Other Local Revenue	8600-8799	\$	8,467,088			\$ -	\$	8,467,088		
TOTAL REVENUES		\$	850,707,339			\$ -	\$	850,707,339		
EXPENDITURES										
Certificated Salaries	1000-1999	\$	237,126,383	\$	-	\$ -	\$	237,126,383		
Classified Salaries	2000-2999	\$	71,914,854	\$	463,179	\$ -	\$	72,378,033		
Employee Benefits	3000-3999	\$	210,114,511	\$	162,437	\$ -	\$	210,276,948		
Books and Supplies	4000-4999	\$	55,490,617			\$ -	\$	55,490,617		
Services and Other Operating Expenditures	5000-5999	\$	158,044,674			\$ -	\$	158,044,674		
Capital Outlay	6000-6999	\$	38,415,466			\$ -	\$	38,415,466		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	1,540,000			\$ -	\$	1,540,000		
Transfers of Indirect Costs	7300-7399	\$	(1,394,011)			\$ -	\$	(1,394,011)		
TOTAL EXPENDITURES		\$	771,252,493	\$	625,616	\$ -	\$	771,878,109		
OTHER FINANCING SOURCES/USES										
Transfer In and Other Sources	8900-8979	\$	2,342,426	\$	-	\$ -	\$	2,342,426		
Transfers Out and Other Uses	7600-7699	\$	1,125,542	\$	-	\$ -	\$	1,125,542		
Contributions	8980-8999	\$	-	\$	-	\$ -	\$	-		
OPERATING SURPLUS (DEFICIT)*		\$	80,671,730	\$	(625,616)	\$ -	\$	80,046,114		
BEGINNING FUND BALANCE	9791	\$	109,852,797				\$	109,852,797		
Audit Adjustments/Other Restatements	9793/9795	\$	-				\$	-		
ENDING FUND BALANCE		\$	190,524,527	\$	(625,616)	\$ -	\$	189,898,911		
COMPONENTS OF ENDING FUND BALANCE:										
Nonspendable	9711-9719	\$	325,000	\$	-	\$ -	\$	325,000		
Restricted	9740	\$	86,291,134	\$	-	\$ -	\$	86,291,134		
Committed	9750-9760	\$	32,431,681	\$	-	\$ -	\$	32,431,681		
Assigned	9780	\$	5,590,812	\$	-	\$ -	\$	5,590,812		
Reserve for Economic Uncertainties	9789	\$	15,400,712	\$	-	\$ -	\$	15,400,712		
Unassigned/Unappropriated Amount	9790	\$	50,485,188	\$	(625,616)	\$ -	\$	49,859,572		
				•						

<sup>\*</sup>Net Increase (Decrease) in Fund Balance

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# Sacramento City Unified School District DiV']W'8]gW'cgifY'cZ'DfcdcgYX'7c``YWh]jY'6Uf[U]b]b['5[fYYaYbh

Page 4i

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

Page 4a: Unrestricted General Fund	A	mount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4b: Restricted General Fund	Α	mount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4d: Fund 11 - Adult Education Fund	Α	mount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4e: Fund 12 - Child Development Fund	Α	amount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4f: Fund 13/61 - Cafeteria Fund	A	mount	Explanation
Revenues	\$	-	•
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4g: Other	A	mount	Explanation
Revenues	\$	-	-
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4h: Other	A	mount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	

Additional Comments:

		2022-23			2023-24		2024-25		
	Object Code	Total l	Revised Budget After Settlement	Firs	st Subsequent Year After Settlement	Se	econd Subsequent Year After Settlement		
LCFF Revenue	8010-8099	\$	481,819,485	\$	497,966,273	\$	494,708,355		
Federal Revenue	8100-8299	\$	-	\$	-	\$	-		
Other State Revenue	8300-8599	\$	10,945,417	\$	10,945,417	\$	10,945,417		
Other Local Revenue	8600-8799	\$	5,737,786	\$	5,737,786	\$	5,737,786		
		\$	498,502,688	\$	514,649,476	\$	511,391,558		
Certificated Salaries	1000-1999	\$	171,624,430	\$	178,005,578	\$	179,997,232		
Classified Salaries	2000-2999	\$	40,514,086	\$	42,865,070	\$	44,615,165		
Employee		85							

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

## **Restricted General Fund MYP**

Bargaining Unit:

SEIU

Dai	rgaining Unit:		SEIU			
			2023-24	2024-25		
	Object Code	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement		
REVENUES	Object Code					
LCFF Revenue	8010-8099	\$ 2,251,179	\$ 2,251,179	\$ 2,251,179		
Federal Revenue	8100-8299	\$ 166,700,664	\$ 89,533,951	\$ 46,280,971		
Other State Revenue	8300-8599	\$ 180,523,507	\$ 108,612,616	\$ 108,612,616		
Other Local Revenue	8600-8799	\$ 2,729,302	\$ 2,474,029	\$ 2,474,029		
TOTAL REVENUES		\$ 352,204,651	\$ 202,871,775	\$ 159,618,795		
EXPENDITURES						
Certificated Salaries	1000-1999	\$ 65,501,953	\$ 70,296,818	\$ 79,996,649		
Classified Salaries	2000-2999	\$ 31,863,947	\$ 31,240,738	\$ 32,609,801		
Employee Benefits	3000-3999	\$ 89,962,794	\$ 90,704,970	\$ 87,756,217		
Books and Supplies	4000-4999	\$ 44,253,450	\$ 20,757,891	\$ 19,836,393		
Services and Other Operating Expenditures	5000-5999	\$ 132,617,677	\$ 88,789,984	\$ 89,488,147		
Capital Outlay	6000-6999	\$ 36,471,844	\$ 6,553,257	\$ 1,969,923		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	-				
Transfers of Indirect Costs	7300-7399	\$ 7,051,577	\$ 6,590,468	\$ 5,193,048		
Other Adjustments			\$ (1,610,471)	\$ (3,424,848)		
TOTAL EXPENDITURES		\$ 407,723,242	\$ 313,323,656	\$ 313,425,330		
OTHER FINANCING SOURCES/USES						
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -		
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -		
Contributions	8980-8999	\$ 96,991,460	\$ 105,512,812	\$ 114,588,050		
OPERATING SURPLUS (DEFICIT)*		\$ 41,472,870	\$ (4,939,069)	\$ (39,218,485)		
BEGINNING FUND BALANCE	9791	\$ 44,818,264	\$ 86,291,134	\$ 81,352,065		
Audit Adjustments/Other Restatements	9793/9795	\$ -				
ENDING FUND BALANCE		\$ 86,291,134	\$ 81,352,065	\$ 42,133,580		
COMPONENTS OF ENDING FUND BALANG	CE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -		
Restricted	9740	\$ 86,291,134	\$ 81,352,065	\$ 42,133,580		
Committed	9750-9760					
Assigned	9780					
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -		
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -		

<sup>\*</sup>Net Increase (Decrease) in Fund Balance

		2022-23			2023-24		2024-25			
	Object Code	Total Revised Budget After Settlement				C				econd Subsequent Year After Settlement
LCFF Revenue	8010-8099	\$	484,070,664	\$	500,217,452	\$	496,959,534			
Federal Revenue	8100-8299	\$	166,700,664	\$	89,533,951	\$	46,280,971			
Other State Revenue	8300-8599	\$	191,468,924	\$	119,558,033	\$	119,558,033			
Other Local Revenue	8600-8799	\$	8,467,088	\$	8,211,815	\$	8,211,815			
		\$	850,707,339	\$	717,521,251	\$	671,010,353			
Certificated Salaries	1000-1999									

# $Sacramento\ City\ Unified\ School\ District\\ \label{linear} DiV']W'8]gW'cgifY'cZ'DfcdcgYX'7c``YWh]jY'6Uf[U]b]b['5[fYYaYbh]$

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## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2022-23	2023-24	2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 773,003,651	\$ 701,757,741	\$ 713,711,938
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 773,003,651	\$ 701,757,741	\$ 713,711,938
d.	State Standard Minimum Reserve Percentage for → this District Enter percentage	2.00%	2.00%	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)	\$ 15,460,073	\$ 14,035,155	\$ 14,274,239

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

	General Fund Budgeted Unrestricted			
a.	Designated for Economic Uncertainties (9789)	\$ 15,400,712	\$ 13,605,838	\$ 12,954,648
	General Fund Budgeted Unrestricted			
b.	Unassigned/Unappropriated Amount (9790)	\$ 49,859,572	\$ 69,776,532	\$ 69,287,048
	Special Reserve Fund (Fund 17) Budgeted			
c.	Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
	Special Reserve Fund (Fund 17) Budgeted			
d.	Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
	Total Available Reserves	\$ 65,260,284	\$ 83,382,370	\$ 82,241,696
f.	Reserve for Economic Uncertainties Percentage	8.44%	11.88%	11.52%

_						2
3	Do unrestricted	reserves	meet the	state minim	iim reserve	amount?

bo diffestiteted reserves meet the state in	illillialli reserve allioulit.				
	2022-23	Yes	X	No	1
	2023-24	Yes	X	No	1
	2024-25	Yes	X	No	1

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



# Sacramento City Unified School District DiV']W'8]gW'cgifY'cZ'DfcdcgYX'7c"YWh]jY'6Uf[U]b]b['5[fYYaYbh

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## 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 December 1, 2022 through June 30, 2023.

#### **Board Actions**

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

#### Current Year

Budget Adjustment Categories:	U	et Adjustment se/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$	-
Expenditures/Transfers Out and Other Uses	\$	625,616
Ending Balance(s) Increase/(Decrease)	\$	(625,616)
Subsequent Years  Budget Adjustment Categories:	U	et Adjustment se/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$	-
Expenditures/Transfers Out and Other Uses	\$	3,676,434
Ending Balance(s) Increase/(Decrease)	\$	(3,676,434)

#### **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	
	Superintendent Signature)	Date
I hereby certify	I am unable to certify	
	Susiness 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.

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## **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 sum is submitted to the Governing Board for public of the "Public Disclosure of Proposed Collective AB 1200 and Government Code Sections 3540.	disclosure of the Bargaining Agr	major provisio	ons of the agreement (as provided	l in
Sacramento City Unified School I  District Name	District			
District Superintendent (Signature)			Date	
<b>Contact Person</b>			Phone	
After public disclosure of the major provisions _May 4, 2023, took action to approve the propo		•	Governing Board at its meeting	on
President (or Clerk), Governing (Signature)	Board		Date	
<b>Special Note:</b> The Sacramento County Office review the district's compliance with requirement		y request addi	tional information, as necessary	, to

TA April 17, 2023 5 PM

# Memorandum of Understanding Between SEIU Local 1021 and the Sacramento City Unified School District (SCUSD)

This Memorandum of Understanding ("MOU") is entered into between SEIU Local 1021 ("SEIU 1021 or "Union") and the Sacramento City Unified School District ("District") (collectively "Parties") regarding terms agreed to in the 2020-2023 Collective Bargaining Agreement ("CBA"), Article 6.1. The provision requires both Parties to meet as a Special Salary Adjustment committee and discuss the District's ability to retain and recruit Bus Drivers. The Parties have identified factors that could improve the recruitment and retention of Bus Drivers, Delegated Behind-the-Wheel Trainers, and School Bus Driver Instructors. The following provisions will go into effect December 1, 2022.

1. In recognition of the need to provide a competitive salary with competing jurisdictions in the Sacramento region, the District has created a new salary schedule for Bus Drivers, Delegated Behind-the-Wheel Trainers, and School Bus Driver Instructors.

Bus Drivers (0920)				
Step 1	Step 2	Step 3	Step 4	Step 5
Hourits	House	Hourly	Hourly	Hourly

schedule. The District may grant the new hire Bus Driver, Delegated Days Indiana. and so beams obligating