



AB 1200 Disclosure: Approval of Proposed Salary Improvements for Non-Represented Employees

Board Meeting

June 6, 2024

Agenda Item No. 11.5

Presented by:

Janea Marking, Chief Business and Operations Officer

Cancy McArn, Chief HR Officer

Proposed Salary Improvements for Non-Represented/Confidential Employees

- Compensation Items Include:
 - Four percent (4%) salary increase retroactive July 1, 2023 for all non-represented/confidential employees by Sacramento City Unified School District.
 - An additional two percent (2%) salary increase for the 2024-25 school year for all non-represented/confidential employees by Sacramento City Unified School District.
 - An increase in the longevity stipend for all non-represented, confidential and management employees by Sacramento City Unified School District:
 - 2% in the 10th year
 - 4% in the 14th year
 - 6% in the 17th year
 - 8% in the 20th year
 - 10% in the 25th year

Proposed Early Opening Impact Days for Non-Represented/Confidential Employees

Early Opening Impact Days:

- Given the State Board of Education (SBE) approved the waiver requested by the District to increase the school year by eight (8) instructional days in the 2024-2025 and the 2025-2026 school years, all non-represented/confidential employees on a 12-month calendar, will receive eight (8) Early Opening Impact Days for the 2024-2025 and the 2025-2026 school years that can be used throughout those school years, with prior approval.

AB1200 Fiscal Impact

- **FY 2023-24:** estimated retroactive cost of \$1.3M (will be reflected in 2023-24 budget year) for all funds
- **FY 2024-25:** estimated ongoing cost of \$1.9M for all funds

Fiscal Impact – Multi-Year Projections

Sacramento City Unified School District 2023-24 Second Interim Budget

Description	Second Interim Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenue									
Total Revenue	520,088,413	270,122,981	790,211,395	506,916,607	144,741,208	651,657,815	508,096,602	144,741,208	652,837,810
Projected Expenditures	446,816,518	406,019,133	852,835,651	434,440,082	335,372,826	769,812,908	451,878,470	287,200,897	739,079,367
UPE Projected Cost 4% & 6%	801,461	132,398	933,859	1,218,221	201,245	1,419,466	1,218,221	201,245	1,419,466
Teamsters Projected Cost 4% & 6%	264,896	20,310	285,206	397,344	30,465	427,809	397,344	30,465	427,809
TCS Projected Cost 4% & 6%	3,353	80,498	83,851	5,029	120,747	125,776	5,029	120,747	125,776
Nonrep Projected Cost 4% & 6%	581,473	580,700	1,162,173	862,436	828,109	1,690,544	862,436	828,109	1,690,544
Materials/Operating Adjustments offset		(813,906)	(813,906)		(1,180,566)	(1,180,566)		(352,458)	(1,180,566)
Total Expenditures	448,467,701	406,019,133	854,486,834	436,923,112	335,372,826	772,295,938	453,499,063	288,029,005	741,562,396
Deficit/Surplus	71,620,712	(135,896,152)	(64,275,440)	69,993,495	(190,631,618)	(120,638,123)	54,597,539	(142,459,689)	(88,724,586)
Othe Uses	2,368,261	-	2,368,261	2,368,261	-	2,368,261	2,368,261	-	2,368,261
Contributions to Restricted	(122,013,844)	122,013,844	-	(126,299,305)	126,299,305	-	(136,125,709)	136,125,709	-
Net increase (decrease) in Fund Balance	(48,024,871)	(13,882,308)	(61,907,179)	(53,937,549)	(64,332,313)	(118,269,862)	(79,159,909)	(6,333,980)	(86,356,325)
Beginning Balance	135,640,173	122,292,561	257,932,735	87,615,303	108,410,253	196,025,556	33,677,754	44,077,940	77,755,694
Ending Balance	87,615,303	108,410,253	196,025,556	33,677,754	44,077,940	77,755,694	(45,482,155)	37,743,960	(8,600,631)
Revolving/Stores	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ Uncertainty (2%)	17,009,348		17,009,348	15,348,893		15,348,893	14,734,222		14,734,222
Restricted Programs	-	108,410,253	108,410,253	-	44,077,940	44,077,940	-	37,743,960	37,743,960
Unappropriated Fund Balance	69,432,378	-	69,432,378	17,155,284	-	17,155,284	(61,389,954)	-	(62,252,390)
<i>Unappropriated Percent</i>			<i>8.14%</i>			<i>2.23%</i>			<i>-8.42%</i>

*MYP reflects estimated costs of compensation improvement proposals for UPE, Teamsters, TCS and Non-represented employees

AB 1200 Public Disclosure

