



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.5

Meeting Date: June 6, 2024

Subject: Public Hearing: AB 1200 Public Disclosure of Proposed Salary Improvements for Non-represented, Confidential and Management Employees

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

Division: Labor Relations; Business Services

Recommendation: Approve proposed salary improvements for non-represented, confidential and management employees for the 2023-24 and 2024-25 fiscal years.

Background/Rationale: The below proposed salary improvements are provided for non-represented, confidential and management employees from July 1, 2023 and going forward.

- Four percent (4%) salary increase retroactive July 1, 2023 for all non-represented, confidential and management 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 and management 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 16th year
 - 6% in the 19th year
 - 8% in the 22th year
 - 10% in the 25th year

- Due to an increase in the school year by eight (8) instructional days each for 2024-2025 and 2025-2026, the parties agree that all non-represented, confidential and management employees on a 12-month calendar will receive eight (8) Early Opening Impact Days for the 2024-2025 and 2025-2026 school years that can be used throughout those school years, with prior approval.

Financial Considerations: Retroactive costs for all funds for the 2023-24 school year of approximately \$1.3M, ongoing costs of \$1.9 in 2024-25 school year.

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

Documents Attached:

- AB 1200 Disclosure

<p>Estimated Time of Presentation: 5 Minutes Submitted by: Janea Marking, Chief Business and Operation Officer Approved by: Lisa Allen, Superintendent</p>

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:	Nonrepresented, Confidential and Management
Certificated, Classified, Other:	Classified and Certificated

The proposed agreement covers the period beginning: **July 1, 2023** and ending: **June 30, 2025**
(date) (date)

The Governing Board will act upon this agreement on: **June 6, 2024**
(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement <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)
		2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 24,298,025	\$ 971,921	\$ 1,457,881	\$ 1,457,881
		4.00%	5.77%	5.45%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 76,169	\$ 4,728	\$ 4,728	\$ 4,728
		6.21%	5.84%	5.52%
Description of Other Compensation		0	0	0
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 8,050,160	\$ 323,762	\$ 484,766	\$ 484,766
		4.02%	5.79%	5.47%
4. Health/Welfare Plans	\$ 4,313,990	\$ -	\$ -	\$ -
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 36,738,344	\$ 1,300,411	\$ 1,947,375	\$ 1,947,375
		3.54%	5.12%	4.87%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	217.80			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 168,679	\$ 5,971	\$ 8,941	\$ 8,941
		3.54%	5.12%	4.87%

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

The parties agree to a 4% across the board salary increase retroactive to July 1, 2023 for all unrepresented members. The parties also agree to a 2% salary increase across the board for 2024-2025 school year. All changes will remain until the end of this agreement.

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

No

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

The agreement also includes an increase in the longevity stipend broken down as follow: of 2% in the 10th year, 4% in the 16th year, 6% 19th year, 8% in the 22th year and 10% in the 25th+ year.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes No

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

NA

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The settlement agreement and AB1200 reflect reductions to categorical program budgets for materials/supplies and operating costs to offset the projected increase in salary and benefit costs. Additionally, the district continues strategic planning for future budget adjustments necessary to balance the budget.

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

NA

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

NA

F. Source of Funding for Proposed Agreement:

1. Current Year

The ongoing cost is to be funded with unrestricted and restricted general funds in the current year and subsequent years.

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

The ongoing cost is to be funded with unrestricted and restricted general funds in the current year and subsequent years.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

NA

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Nonrepresented, Confidential and Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (3/7/24)	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	\$ 500,355,264		\$ -	\$ 500,355,264
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,144,270		\$ -	\$ 12,144,270
Other Local Revenue 8600-8799	\$ 7,588,879		\$ -	\$ 7,588,879
TOTAL REVENUES	\$ 520,088,413		\$ -	\$ 520,088,413
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 218,797,664	\$ 146,446	\$ -	\$ 218,944,110
Classified Salaries 2000-2999	\$ 52,646,090	\$ -	\$ 293,916	\$ 52,940,006
Employee Benefits 3000-3999	\$ 139,273,776	\$ 32,653	\$ 108,458	\$ 139,414,887
Books and Supplies 4000-4999	\$ 8,116,981		\$ -	\$ 8,116,981
Services and Other Operating Expenditures 5000-5999	\$ 33,534,652		\$ -	\$ 33,534,652
Capital Outlay 6000-6999	\$ 1,547,177		\$ -	\$ 1,547,177
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (8,610,122)		\$ -	\$ (8,610,122)
TOTAL EXPENDITURES	\$ 446,816,518	\$ 179,099	\$ 402,374	\$ 447,397,991
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses 7600-7699	\$ 107,138	\$ -	\$ -	\$ 107,138
Contributions 8980-8999	\$ (122,013,844)	\$ -		\$ (122,013,844)
OPERATING SURPLUS (DEFICIT)*	\$ (46,373,688)	\$ (179,099)	\$ (402,374)	\$ (46,955,161)
BEGINNING FUND BALANCE				
9791	\$ 135,640,173			\$ 135,640,173
Audit Adjustments/Other Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 89,266,485	\$ (179,099)	\$ (402,374)	\$ 88,685,012
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted 9740				
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 848,577	\$ -	\$ -	\$ 848,577
Reserve for Economic Uncertainties 9789	\$ 17,009,348	\$ -	\$ -	\$ 17,009,348
Unassigned/Unappropriated Amount 9790	\$ 71,083,560	\$ (179,099)	\$ (402,374)	\$ 70,502,087

*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: Nonrepresented, Confidential and Management

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (3/7/24)	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	\$ 2,478,216		\$ -	\$ 2,478,216
Federal Revenue	8100-8299	\$ 148,230,947		\$ -	\$ 148,230,947
Other State Revenue	8300-8599	\$ 115,349,693		\$ -	\$ 115,349,693
Other Local Revenue	8600-8799	\$ 4,064,125		\$ -	\$ 4,064,125
TOTAL REVENUES		\$ 270,122,981		\$ -	\$ 270,122,981
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 91,290,982	\$ 87,827	\$ -	\$ 91,378,809
Classified Salaries	2000-2999	\$ 36,636,048	\$ -	\$ 345,846	\$ 36,981,894
Employee Benefits	3000-3999	\$ 88,493,691	\$ 19,410	\$ 127,617	\$ 88,640,718
Books and Supplies	4000-4999	\$ 46,803,994		\$ -	\$ 46,803,994
Services and Other Operating Expenditures	5000-5999	\$ 112,606,894		\$ -	\$ 112,606,894
Capital Outlay	6000-6999	\$ 22,969,217		\$ -	\$ 22,969,217
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 7,218,308		\$ -	\$ 7,218,308
TOTAL EXPENDITURES		\$ 406,019,133	\$ 107,237	\$ 473,463	\$ 406,599,833
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 122,013,844	\$ -	\$ -	\$ 122,013,844
OPERATING SURPLUS (DEFICIT)*		\$ (13,882,308)	\$ (107,237)	\$ (473,463)	\$ (14,463,008)
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 108,410,253	\$ (107,237)	\$ (473,463)	\$ 107,829,553
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 108,410,253	\$ -	\$ -	\$ 108,410,253
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (107,237)	\$ (473,463)	\$ (580,700)

*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: Nonrepresented, Confidential and Management

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (3/7/24)	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	\$ 502,833,480		\$ -	\$ 502,833,480
Federal Revenue	8100-8299	\$ 148,230,947		\$ -	\$ 148,230,947
Other State Revenue	8300-8599	\$ 127,493,963		\$ -	\$ 127,493,963
Other Local Revenue	8600-8799	\$ 11,653,004		\$ -	\$ 11,653,004
TOTAL REVENUES		\$ 790,211,394		\$ -	\$ 790,211,394
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 310,088,646	\$ 234,273	\$ -	\$ 310,322,919
Classified Salaries	2000-2999	\$ 89,282,138	\$ -	\$ 639,762	\$ 89,921,900
Employee Benefits	3000-3999	\$ 227,767,467	\$ 52,063	\$ 236,075	\$ 228,055,605
Books and Supplies	4000-4999	\$ 54,920,975		\$ -	\$ 54,920,975
Services and Other Operating Expenditures	5000-5999	\$ 146,141,546		\$ -	\$ 146,141,546
Capital Outlay	6000-6999	\$ 24,516,394		\$ -	\$ 24,516,394
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs	7300-7399	\$ (1,391,814)		\$ -	\$ (1,391,814)
TOTAL EXPENDITURES		\$ 852,835,651	\$ 286,336	\$ 875,837	\$ 853,997,824
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses	7600-7699	\$ 107,138	\$ -	\$ -	\$ 107,138
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (60,255,996)	\$ (286,336)	\$ (875,837)	\$ (61,418,169)
BEGINNING FUND BALANCE					
	9791	\$ 257,932,735			\$ 257,932,735
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 197,676,739	\$ (286,336)	\$ (875,837)	\$ 196,514,566
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted	9740	\$ 108,410,253	\$ -	\$ -	\$ 108,410,253
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 848,577	\$ -	\$ -	\$ 848,577
Reserve for Economic Uncertainties	9789	\$ 17,009,348	\$ -	\$ -	\$ 17,009,348
Unassigned/Unappropriated Amount	9790	\$ 71,083,560	\$ (286,336)	\$ (875,837)	\$ 69,921,388

*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: Nonrepresented, Confidential and Management

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 3/7/24)	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	\$ 1,414,904		\$ -	\$ 1,414,904
Other State Revenue	8300-8599	\$ 2,386,205		\$ -	\$ 2,386,205
Other Local Revenue	8600-8799	\$ 3,342,562		\$ -	\$ 3,342,562
TOTAL REVENUES		\$ 7,143,671		\$ -	\$ 7,143,671
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,411,512	\$ 9,158	\$ -	\$ 2,420,670
Classified Salaries	2000-2999	\$ 1,316,412	\$ -	\$ 8,352	\$ 1,324,763
Employee Benefits	3000-3999	\$ 2,394,425	\$ 2,024	\$ 3,082	\$ 2,399,531
Books and Supplies	4000-4999	\$ 475,871		\$ -	\$ 475,871
Services and Other Operating Expenditures	5000-5999	\$ 1,029,743		\$ -	\$ 1,029,743
Capital Outlay	6000-6999	\$ 43,119		\$ -	\$ 43,119
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 75,212		\$ -	\$ 75,212
TOTAL EXPENDITURES		\$ 7,746,293	\$ 11,182	\$ 11,433	\$ 7,768,909
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 107,138	\$ -	\$ -	\$ 107,138
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (495,484)	\$ (11,182)	\$ (11,433)	\$ (518,100)
BEGINNING FUND BALANCE					
	9791	\$ 1,061,008			\$ 1,061,008
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 565,523	\$ (11,182)	\$ (11,433)	\$ 542,908
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 565,523	\$ (11,182)	\$ (11,433)	\$ 542,908

*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: Nonrepresented, Confidential and Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (3/7/24)	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	\$ 7,441,808		\$ -	\$ 7,441,808
Other State Revenue 8300-8599	\$ 11,344,294		\$ -	\$ 11,344,294
Other Local Revenue 8600-8799	\$ 1,420,647		\$ -	\$ 1,420,647
TOTAL REVENUES	\$ 20,206,750		\$ -	\$ 20,206,750
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 4,851,589	\$ 6,033	\$ -	\$ 4,857,622
Classified Salaries 2000-2999	\$ 2,887,855	\$ -	\$ -	\$ 2,887,855
Employee Benefits 3000-3999	\$ 5,890,322	\$ 1,333	\$ -	\$ 5,891,655
Books and Supplies 4000-4999	\$ 4,794,380		\$ -	\$ 4,794,380
Services and Other Operating Expenditures 5000-5999	\$ 330,872		\$ -	\$ 330,872
Capital Outlay 6000-6999	\$ 24,651		\$ -	\$ 24,651
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499			\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 567,320		\$ -	\$ 567,320
TOTAL EXPENDITURES	\$ 19,346,990	\$ 7,366	\$ -	\$ 19,354,356
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 859,760	\$ (7,366)	\$ -	\$ 852,394
BEGINNING FUND BALANCE				
9791	\$ 1,239,859			\$ 1,239,859
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,099,619	\$ (7,366)	\$ -	\$ 2,092,253
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 1,867,106	\$ -	\$ -	\$ 1,867,106
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 232,513	\$ -	\$ -	\$ 232,513
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (7,366)	\$ -	\$ (7,366)

*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: Nonrepresented, Confidential and Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (3/7/24)	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	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 31,045,305		\$ -	\$ 31,045,305
Other State Revenue 8300-8599	\$ 4,177,415		\$ -	\$ 4,177,415
Other Local Revenue 8600-8799	\$ 638,600		\$ -	\$ 638,600
TOTAL REVENUES	\$ 35,861,319		\$ -	\$ 35,861,319
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 11,801,120	\$ 48,396	\$ -	\$ 11,849,516
Employee Benefits 3000-3999	\$ 8,035,567	\$ 17,858	\$ -	\$ 8,053,425
Books and Supplies 4000-4999	\$ 16,228,144		\$ -	\$ 16,228,144
Services and Other Operating Expenditures 5000-5999	\$ 853,081		\$ -	\$ 853,081
Capital Outlay 6000-6999	\$ 801,437		\$ -	\$ 801,437
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 674,012		\$ -	\$ 674,012
TOTAL EXPENDITURES	\$ 38,393,360	\$ 66,255	\$ -	\$ 38,459,615
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (2,532,041)	\$ (66,255)	\$ -	\$ (2,598,296)
BEGINNING FUND BALANCE				
9791	\$ 18,388,342			\$ 18,388,342
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 15,856,301	\$ (66,255)	\$ -	\$ 15,790,047
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 15,629,851	\$ (357,634)	\$ -	\$ 15,272,217
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 226,450	\$ -	\$ -	\$ 226,450
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 0	\$ 291,379	\$ -	\$ 291,380

*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: **Self Insurance Fund**
Bargaining Unit: **Nonrepresented, Confidential and Management**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (3/7/24)	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 Revenue	8600-8799	\$ 15,010,796		\$ -	\$ 15,010,796
TOTAL REVENUES		\$ 15,010,796		\$ -	\$ 15,010,796
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 477,117	\$ 12,945	\$ -	\$ 490,063
Employee Benefits	3000-3999	\$ 340,448	\$ 4,777	\$ -	\$ 345,224
Books and Supplies	4000-4999	\$ 246,000		\$ -	\$ 246,000
Services and Other Operating Expenditures	5000-5999	\$ 15,277,402		\$ -	\$ 15,277,402
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 16,340,967	\$ 17,722	\$ -	\$ 16,358,689
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (1,330,171)	\$ (17,722)	\$ -	\$ (1,347,893)
BEGINNING FUND BALANCE					
	9791	\$ 12,328,878			\$ 12,328,878
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 10,998,707	\$ (17,722)	\$ -	\$ 10,980,985
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 10,998,707	\$ -	\$ -	\$ 10,998,707
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (17,722)	\$ -	\$ (17,722)

*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: **Nonrepresented, Confidential and Management**

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board-Approved Budget Before Settlement (3/7/24)	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	\$ 4,711,219		\$ -	\$ 4,711,219
TOTAL REVENUES		\$ 4,711,219		\$ -	\$ 4,711,219
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 837,386	\$ 17,759	\$ -	\$ 855,145
Employee Benefits	3000-3999	\$ 508,990	\$ 6,553	\$ -	\$ 515,543
Books and Supplies	4000-4999	\$ 2,809,740		\$ -	\$ 2,809,740
Services and Other Operating Expenditures	5000-5999	\$ 2,512,527		\$ -	\$ 2,512,527
Capital Outlay	6000-6999	\$ 172,666,629		\$ -	\$ 172,666,629
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 179,335,272	\$ 24,312	\$ -	\$ 179,359,584
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 1,293,465	\$ -	\$ -	\$ 1,293,465
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (173,330,588)	\$ (24,312)	\$ -	\$ (173,354,900)
BEGINNING FUND BALANCE					
	9791	\$ 277,090,337			\$ 277,090,337
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 103,759,750	\$ (24,312)	\$ -	\$ 103,735,438
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 103,759,750	\$ -	\$ -	\$ 103,759,750
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (24,312)	\$ -	\$ (24,312)

*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	\$ 402,374	Projected total cost of other settlement agreements including UPE, Teams
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 473,463	Reductions to books/operating costs to offset increase in salaries/benefits.
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 11,433	Unrepresented classified staff included in this agreement
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Nonrepresented, Confidential and Management

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 500,355,264	\$ 486,482,344	\$ 487,802,278
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,144,270	\$ 16,034,263	\$ 16,034,263
Other Local Revenue 8600-8799	\$ 7,588,879	\$ 4,400,000	\$ 4,400,000
TOTAL REVENUES	\$ 520,088,413	\$ 506,916,607	\$ 508,236,541
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 218,944,110	\$ 215,793,015	\$ 221,028,532
Classified Salaries 2000-2999	\$ 52,940,006	\$ 48,783,275	\$ 50,157,095
Employee Benefits 3000-3999	\$ 139,414,887	\$ 136,763,184	\$ 147,764,232
Books and Supplies 4000-4999	\$ 8,116,981	\$ 8,736,981	\$ 8,736,981
Services and Other Operating Expenditures 5000-5999	\$ 33,534,652	\$ 31,711,263	\$ 31,711,263
Capital Outlay 6000-6999	\$ 1,547,177	\$ 86,235	\$ 86,235
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (8,610,122)	\$ (6,757,168)	\$ (6,837,869)
Other Adjustments			
TOTAL EXPENDITURES	\$ 447,397,991	\$ 436,627,085	\$ 454,156,769
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ 2,368,261	\$ 2,368,261
Transfers Out and Other Uses 7600-7699	\$ 107,138		
Contributions 8980-8999	\$ (122,013,844)	\$ (124,525,822)	\$ (137,787,851)
OPERATING SURPLUS (DEFICIT)*	\$ (46,955,161)	\$ (51,868,039)	\$ (81,339,818)
BEGINNING FUND BALANCE			
9791	\$ 135,640,173	\$ 88,685,012	\$ 36,816,974
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 88,685,012	\$ 36,816,974	\$ (44,522,844)
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 848,577	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 17,009,348	\$ 15,166,646	\$ 14,784,193
Unassigned/Unappropriated Amount 9790	\$ 70,502,087	\$ 21,325,328	\$ (59,632,037)

*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: Nonrepresented, Confidential and Management

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 2,478,216	\$ 2,478,216	\$ 2,478,216
Federal Revenue 8100-8299	\$ 148,230,947	\$ 39,139,778	\$ 39,139,778
Other State Revenue 8300-8599	\$ 115,349,693	\$ 98,850,518	\$ 98,850,518
Other Local Revenue 8600-8799	\$ 4,064,125	\$ 2,519,507	\$ 2,519,507
TOTAL REVENUES	\$ 270,122,981	\$ 142,988,019	\$ 142,988,019
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 91,378,809	\$ 90,976,900	\$ 72,353,148
Classified Salaries 2000-2999	\$ 36,981,894	\$ 37,613,361	\$ 29,731,184
Employee Benefits 3000-3999	\$ 88,640,718	\$ 94,691,831	\$ 83,285,248
Books and Supplies 4000-4999	\$ 46,803,994	\$ 13,035,699	\$ 13,136,290
Services and Other Operating Expenditures 5000-5999	\$ 112,606,894	\$ 83,731,333	\$ 86,719,153
Capital Outlay 6000-6999	\$ 22,969,217	\$ 4,483,222	\$ 4,483,222
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 7,218,308	\$ 5,365,354	\$ 5,446,055
Other Adjustments		\$ (2,563,999)	\$ (4,473,001)
TOTAL EXPENDITURES	\$ 406,599,833	\$ 327,333,701	\$ 290,681,300
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 122,013,844	\$ 124,525,822	\$ 137,787,851
OPERATING SURPLUS (DEFICIT)*	\$ (14,463,008)	\$ (59,819,860)	\$ (9,905,429)
BEGINNING FUND BALANCE			
9791	\$ 122,292,561	\$ 107,829,553	\$ 48,009,693
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 107,829,553	\$ 48,009,693	\$ 38,104,264
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 108,410,253	\$ 48,009,693	\$ 38,104,264
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (580,700)	\$ -	\$ -

*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: Nonrepresented, Confidential and Management

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 502,833,480	\$ 488,960,560	\$ 490,280,494
Federal Revenue 8100-8299	\$ 148,230,947	\$ 39,139,778	\$ 39,139,778
Other State Revenue 8300-8599	\$ 127,493,963	\$ 114,884,781	\$ 114,884,782
Other Local Revenue 8600-8799	\$ 11,653,004	\$ 6,919,507	\$ 6,919,507
TOTAL REVENUES	\$ 790,211,394	\$ 649,904,626	\$ 651,224,560
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 310,322,919	\$ 306,769,915	\$ 293,381,681
Classified Salaries 2000-2999	\$ 89,921,900	\$ 86,396,636	\$ 79,888,278
Employee Benefits 3000-3999	\$ 228,055,605	\$ 231,455,015	\$ 231,049,480
Books and Supplies 4000-4999	\$ 54,920,975	\$ 21,772,680	\$ 21,873,271
Services and Other Operating Expenditures 5000-5999	\$ 146,141,546	\$ 115,442,596	\$ 118,430,416
Capital Outlay 6000-6999	\$ 24,516,394	\$ 4,569,457	\$ 4,569,457
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (1,391,814)	\$ (1,391,814)	\$ (1,391,814)
Other Adjustments		\$ (2,563,999)	\$ (4,473,001)
TOTAL EXPENDITURES	\$ 853,997,824	\$ 763,960,786	\$ 744,838,069
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ 2,368,261	\$ 2,368,261
Transfers Out and Other Uses 7600-7699	\$ 107,138	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (61,418,169)	\$ (111,687,899)	\$ (91,245,247)
BEGINNING FUND BALANCE			
9791	\$ 257,932,735	\$ 196,514,566	\$ 84,826,667
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 196,514,566	\$ 84,826,667	\$ (6,418,580)
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted 9740	\$ 108,410,253	\$ 48,009,693	\$ 38,104,264
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 848,577	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 17,009,348	\$ 15,166,646	\$ 14,784,193
Unassigned/Unappropriated Amount 9790	\$ 69,921,388	\$ 21,325,328	\$ (59,632,037)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 854,104,962	\$ 763,960,786	\$ 744,838,069
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 854,104,962	\$ 763,960,786	\$ 744,838,069
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)	\$ 17,082,099	\$ 15,279,216	\$ 14,896,761

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 17,009,348	\$ 15,166,646	\$ 14,784,193
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 70,502,087	\$ 21,325,328	\$ (59,632,037)
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	\$ 87,511,435	\$ 36,491,974	\$ (44,847,844)
f.	Reserve for Economic Uncertainties Percentage	10.25%	4.78%	-6.02%

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

2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

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

The district continues to strategically plan on future budget adjustments necessary to balance the budget.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 1,300,411
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (286,336)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (11,182)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (7,366)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (66,255)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (24,312)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (17,722)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (413,173)

Variance \$ 887,238

Variance Explanation:

Variance due to rounding.

6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (60,255,996)	(7.1%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (61,418,169)	(7.2%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	#####	(14.6%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (91,245,247)	(12.3%)	

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	\$ (2,563,999)	Projected reduction to categorical programs to offset salary increases.
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ (4,473,001)	Projected reduction to categorical programs to offset salary increases.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sacramento City Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2022 to June 30, 2023.

Board Actions

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

Current Year

Budget Adjustment Categories:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ 1,300,443
Ending Balance(s) Increase/(Decrease)	\$ (1,300,443)

Subsequent Years

Budget Adjustment Categories:

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

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 January 18, 2024, took action to approve the proposed agreement with the Nonrepresented, Confidential and Management group.

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.