



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.4

Meeting Date: June 23, 2022

Subject: Review and Approval of Proposed Salary Improvements for Non-

- Conference/First Reading (Action Anticipated:)
- Conference/Action
- Action
- Public Hearing

Division: Legal Services; Business Services

Recommendation: Approve Proposed Salary Improvements for Non-Represented Employees Effective 2021-2022.

Background/Rationale: The aforementioned proposed salary improvements are provided for non-represented employees for the 2021-2022 school year.

For 2021-2022, non-represented employees will receive a 4% ongoing increase. They will also receive a one-time stipend in the amount of \$1,250.

For 2020-2021 and 2019-2020, non-represented employees will receive a 3% one-time stipend for both years.

Further, non-represented employees (and their families) will be fully covered with respect to the rate for Kaiser's health benefits.

Financial Considerations: One-time costs of \$1,536,927 and ongoing costs of \$1,418,976 in salaries and benefits to be funded with the general fund.

LCAP Goals: Operational Excellence.

Documents Attached:

1. AB 1200 Disclosure

Estimated Time of Presentation: 5 Minutes

Submitted by: Rose Ramos, Chief Business & Operations Officer

Approved by: Jorge A. Aguilar, Superintendent

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\$ 16,174,156	\$ 646,966	\$ 652,760	\$ 658,612
\$ -	\$ 1,161,699	\$ -	\$ -
	One time stipends		
\$ 5,286,440	\$ 542,725	\$ 205,746	\$ 207,475
\$ 1,605,609	\$ -	\$ 563,372	\$ 608,442

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Yes No

[Redacted]

B.

[Redacted]

C.

[Redacted]

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

N/A

E. 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 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?

The ongoing cost is to be funded with urnestricted 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.)

Divisions of the Department of Education

		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)
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
		\$ 401,485,758		\$ -	\$ 401,485,758
Certificated Salaries	1000-1999	\$ 171,937,340	\$ 441,794	\$ -	\$ 172,379,134
Classified Salaries	2000-2999	\$ 52,273,178	\$ 1,139,826	\$ -	\$ 53,413,004
Employee Benefits	3000-3999	\$ 120,485,944	\$ 471,123	\$ -	\$ 120,957,067
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	\$ 1,605,155		\$ -	\$ 1,605,155
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ (10,716,679)		\$ -	\$ (10,716,679)
		\$ 370,462,508	\$ 2,052,743	\$ -	\$ 372,515,251
Transfers In and Other Sources	8900-8979	\$ 2,291,754	\$ -	\$ -	\$ 2,291,754
Transfers Out and Other Uses	7600-7699	\$ 508,579	\$ -	\$ -	\$ 508,579
Contributions	8980-8999	\$ (92,324,656)	\$ -	\$ -	\$ (92,324,656)
		\$ (59,518,231)	\$ (2,052,743)	\$ -	\$ (61,570,974)
BEGINNING FUND BALANCE	9791	\$ 103,708,114			\$ 103,708,114
Audit Adjustments/Other Restatements	9793/9795				\$ -
		\$ 44,189,883	\$ (2,052,743)	\$ -	\$ 42,137,140

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		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	\$ 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
		\$ 672,363,869		\$ -	\$ 672,363,869
Certificated Salaries	1000-1999	\$ 252,055,146	\$ 505,215	\$ -	\$ 252,560,361
Classified Salaries	2000-2999	\$ 80,965,348	\$ 1,303,451	\$ -	\$ 82,268,799
Employee Benefits	3000-3999	\$ 196,800,779	\$ 542,725	\$ -	\$ 197,343,504
Books and Supplies	4000-4999	\$ 72,612,936		\$ (298,648)	\$ 72,314,289
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	\$ 1,605,155		\$ -	\$ 1,605,155
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ (1,374,146)		\$ -	\$ (1,374,146)
		\$ 750,365,498	\$ 2,351,391	\$ (298,648)	\$ 752,418,241
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	\$ -	\$ -	\$ 508,579
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
		\$ (76,218,454)	\$ (2,351,391)	\$ 298,648	\$ (78,271,197)

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ons" entered on Pages 4a through 4h:

Amount	Explanation
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\$ -	
\$ -	

Amount	Explanation
\$ -	
\$ (298,648)	Adjustment in supplies to offset 4% increase in salaries/benefits
\$ -	

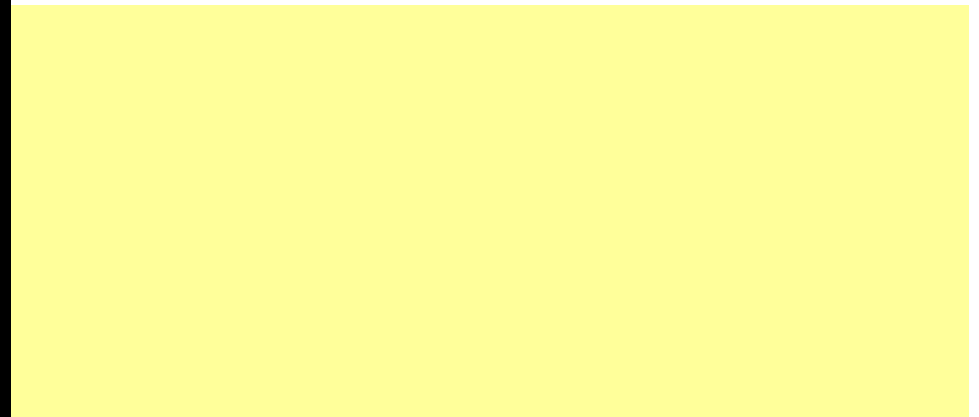
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2021-22 2022-23 2023-24
Total Revised Budget After

Object Code

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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)	\$ 752,926,820	\$ 626,550,240	\$ 640,189,399
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 752,926,820	\$ 626,550,240	\$ 640,189,399
d.	State Standard Minimum Reserve Percentage for this District <div style="text-align: right; margin-right: 20px;">Enter percentage</div>	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)	\$ 15,058,536	\$ 12,531,005	\$ 12,803,788

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 14,971,646	\$ 12,519,840	\$ 12,792,623
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 1,399,482	\$ 0	\$ (0)
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	\$ 12,519,840	\$ 12,792,622
f.	Reserve for Economic Uncertainties Percentage	2.17%	2.00%	2.00%

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 checked="" type="checkbox"/>	No	<input type="checkbox"/>
2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

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	\$ -
Expenditures/Transfers Out and Other Uses	\$ 2,052,743
Ending Balance(s) Increase/(Decrease)	<u>\$ (2,052,743)</u>

Subsequent Years

Budget Adjustment Categories:	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ 1,981,955
Ending Balance(s) Increase/(Decrease)	<u>\$ (1,981,955)</u>

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	Date
(Signature)	

I hereby certify I am unable to certify

_____	_____
Chief Business Official	Date
(Signature)	

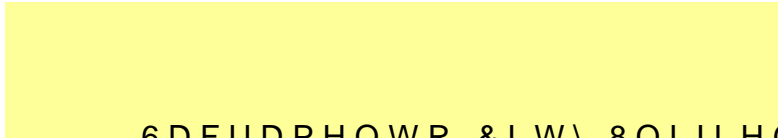
Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

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