

July 22, 2022

Dr. Lamont A. Jackson
Superintendent
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103

Dear Dr. Jackson:

We have received the San Diego Unified School District's Disclosure of Collective Bargaining Agreement, which is required as part of AB 1200 (Statutes of 1991, Chapter 1213) and Government Code 3547.5. The agreement is for the San Diego Education Association (SDEA), and the terms of the salary increase are extended to all of the district's bargaining units based on equity clauses contained in each respective agreement. The agreements are scheduled to be acted upon by the governing board at its meeting on July 26, 2022.

Based on the agreements with all bargaining units, all salaried employees will receive a one-time, off-schedule bonus of 4.5% of the employee's annual base salary in effect on September 30, 2022. The bonus will be paid in ten equal installments from September 2022 through June 2023.

In addition, the agreement with SDEA offers a \$10,000 incentive for unit members who transfer from a general education assignment to a special education assignment between May 1, 2022 and November 30, 2022. All new unit members hired in to special education or school nursing assignments for the 2022-23 school year will also receive a \$10,000 incentive. The incentives will be paid in 20 monthly payments ending September 2024.

The district estimates the total cost of salaries and statutory benefits for these agreements to be \$63 million in fiscal year 2022-23 and \$2 million in 2023-24. The district plans to use federal ESSER II and ESSER III funding for these costs, which are included in the district's 2022-23 adopted budget. We recommend reviewing the planned expenditures from ESSER sources with the external auditors.

The district superintendent and chief business official have certified that the cost of the collective bargaining agreement can be met during the term of the agreement. Furthermore, Education Code Section 42142 requires school districts to incorporate necessary budget revisions in the current year

Dr. Lamont Jackson, Interim Superintendent

July 22, 2022

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budget within 45 days of board approval of a collective bargaining agreement. Please forward a copy of the budget revisions to our office upon board approval of the collective bargaining agreement.

This letter can be found on our website at: <https://www.sdcoe.net/administrative-services/business-services/district-financial-services/business-advisory-services>.

Sincerely,



Brent Watson
Executive Director
District Financial Services

cc: Drew Rowlands, Chief Business Officer, San Diego Unified School District
Jodie Macalos, Executive Director, Finance, San Diego Unified School District

Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213);
GC § 3547.5 (Statutes of 2004, Chapter 52)

San Diego Unified School District

Name of Bargaining Unit: SDEA, AASD, OSS, OTBS, PARA, & POA Certificated: 6,724 Classified: 4,710

The proposed agreement covers the period: Beginning: 7/1/2022 Ending: 9/30/2024

This agreement will be acted upon by the Governing Board at its meeting on: 7/26/2022
Date

A. Proposed Change in Compensation

Compensation	Cost Prior to Proposed Agreement 2022-23 Adopted Budget (a) \$	Fiscal Impact of Proposed Agreement					
		Current Year 2022 - 2023		Year 2 2023 - 2024		Year 3 2024 - 2025	
		(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1. Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$15,510,288.00		0.00%		0.00%		0.00%
2. Salary Schedule - Increase (Decrease)	\$1,002,660,571.00		0.00%		0.00%		0.00%
3. Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.		\$49,072,950.00		\$1,500,000.00			
4. Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$282,792,416.00	\$13,999,142.00	4.95%	\$427,908.00	0.14%		0.00%
5. Health/Welfare Benefits - Increase (Decrease)	\$223,543,869.00		0.00%		0.00%		0.00%
6. Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$1,524,507,144.00	\$63,072,092.00	4.14%	\$1,927,908.00	0.12%	\$0.00	0.00%
7. Total Number of Represented Employees	11,433.88	11,433.88		11,433.88		11,433.88	
8. Total Compensation Cost for Average Employee - Increase (Decrease)	\$133,332.44	\$5,516.25	4.14%	\$168.61	0.12%	\$0.00	0.00%

Impact on other Funds:

There is no impact on other funds.

Note:

There is zero dollar impact to the budget.

- A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:**

All salaried employees shall receive a one-time, off schedule bonus of 4.5% of the employee's annual base salary in effect on September 30, 2022. This bonus shall be paid in 10 equal installments (September-June).

Current unit members who hold both a general education and a special education credential who transfer from a general education assignment to a special education assignment between May 1, 2022 through November 30, 2022 shall receive a \$10,000 incentive. All newly salaried unit members hired for the 2022-23 school year into special education or school nursing assignments shall receive a \$10,000 incentive. The incentive shall be paid in 20 payments, for unit members who have payments remaining after September 2024, the District reserves the right to pay remaining balance lump sum by September 24, 2024.

- B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)**

There are no changes in non-compensation items.

- C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.**

The Parties recognize the importance of hiring and retaining high quality educators to avoid staffing shortages. All other bargaining units contain an equity clause that requires the same increase for their respective members that are provided to another bargaining unit.

D. What contingency language is included in the proposed agreement?

Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

This Agreement shall expire in full without precedent on September 30, 2024.

E. Source of Funding for Proposed Agreement

1. Current Year

ESSER II and ESSER III Funding.

2. How will the ongoing cost of the proposed agreement be funded in future years?

This is a one-time cost.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

ESSER III funding will be used for remaining payments for incentive payment.

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard

a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$1,846,143,326
b. State Standard Minimum Reserve Percentage for this District	2.00%
c. Projected P-2 ADA	87,944.29
d. State Standard Minimum Reserve Amount for this District <i>(Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)</i>	\$36,922,866.52

2. Budgeted Unrestricted Reserve (After In 6/15/2022)

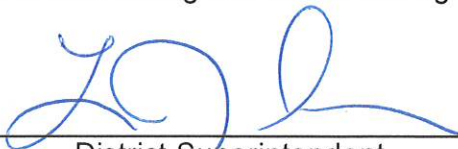
a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$36,923,000.00
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$0.00
c. Special Reserve Fund 17-Budgeted Designated for Economic Uncertainties	\$0.00
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0.00
e. Total District Budgeted Unrestricted Reserves	\$36,923,000.00

3. Do unrestricted reserves meet the state standard minimum reserve amount? Yes No

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.



District Superintendent
(Signature)

7-21-2022

Date



Chief Business Official
(Signature)

7/20/22

Date

Contact Person: W. Drew Rowlands Telephone No.: (619) 260-5460

Supplement

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2: 7/26/2022
 in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of 7/1/2022	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	1,107,434,878			1,107,434,878
Remaining Revenues (8100-8799)	654,036,078			654,036,078
TOTAL REVENUES	1,761,470,956		0	1,761,470,956
EXPENDITURES:				0
1000 Certificated Salaries	742,988,747	31,000,000	(31,000,000)	742,988,747
2000 Classified Salaries	291,754,292	18,072,950	(18,072,950)	291,754,292
3000 Employee Benefits	607,626,293	13,999,142	(13,999,142)	607,626,293
4000 Books and Supplies	62,354,880			62,354,880
5000 Services and Operating Expenses	125,275,286			125,275,286
6000 Capital Outlay	5,003,352			5,003,352
7000 Other	1,783,608			1,783,608
TOTAL EXPENDITURES	1,836,786,458	63,072,092	(63,072,092)	1,836,786,458
OPERATING SURPLUS (DEFICIT)	(75,315,502)	(63,072,092)	63,072,092	(75,315,502)
OTHER SOURCES AND TRANSFERS IN	22,734,680			22,734,680
OTHER USES AND TRANSFERS OUT	9,356,868			9,356,868
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(61,937,690)	(63,072,092)	63,072,092	(61,937,690)
BEGINNING BALANCE	195,942,147			195,942,147
CURRENT YEAR-ENDING BALANCE	134,004,457	(63,072,092)	63,072,092	134,004,457
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	2,582,028			2,582,028
Restricted (9740)	77,754,921			77,754,921
Committed (9750/9760)				0
Assigned (9780)	16,744,512			16,744,512
Reserve Economic Uncertainties (9789)	36,923,000			36,923,000
Unassigned/Unappropriated (9790)	(4)	(63,072,092)	63,072,092	(4)

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

Total cost was built in FY22/23 Original Budget- expenses can be absorbed within current operating budget.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

GENERAL INSTRUCTIONS

- Please submit this form to the county superintendent of schools and make available to the public for review at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreement.
- Separate documents must be completed for each collective bargaining agreement, but if more than one agreement is discussed at the same time, you may summarize the financial impact of "all" agreements on page 4 (supplement).
- Include, as applicable, *Cost Prior to Proposed Agreement, Current Year, Year 2 and Year 3* information for the period covered in the proposed agreement. For example, for a 2-year multi-year agreement, complete *Cost Prior to Proposed Agreement, Current Year and Year 2*.
- Any time a contract is reopened with a financial impact on "any area of compensation," a disclosure of the proposed agreement must be made.
- The specific manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the local district.
- The governing board shall adopt revisions to its budget needed in the current fiscal year to fulfill the terms of the collective bargaining agreement within 45 days of adoption (EC § 42142). Provide a copy of the board-approved budget revisions and board minutes to the county office. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.
- All revisions to the budget needed in the current fiscal year to meet the costs of the collective bargaining agreement shall be adopted no later than the statutory deadline for certification of the next interim report by the county superintendent of schools (GC § 3547.5, EC § 42131).

SPECIFIC INSTRUCTIONS FOR COMPLETION

PROPOSED CHANGE IN COMPENSATION

1. Step and Column

- a. Cost Prior to Proposed Agreement: Enter the total annual cost of all salaries for the bargaining unit prior to the proposed agreement. Remove any "one-time" bonuses or payments that were paid in prior year, if applicable.
- b. \$: Enter the annual increase cost of *Step and Column* movement on the *Salary Schedule* for the affected bargaining unit.
- c. %: Divide the annual cost of *Step and Column*, Line 1(b), by the *Cost Prior to Proposed Agreement*, Line 1(a).

2. Salary Schedule

- a. Cost Prior to Proposed Agreement: Enter the amount from Line 1(a) plus Line 1(b).
- b. \$: Enter the annual \$ amount of the proposed change in the *Salary Schedule*.
- c. %: Divide Line 2(b) by the *Cost Prior to the Proposed Agreement*, Line 2(a).

3. Other Compensation

Description: Indicate specific changes in *Other Compensation* for the current year. For example: 1% off schedule or \$200/employee. For Year 2 and Year 3, explain in "Comments" section, if applicable.

- a. Cost Prior to Proposed Agreement: Enter the amount from Line 2(a).
- b. \$: Enter the annual amount of the proposed change in *Other Compensation*.
- c. %: Divide the amount by the *Cost Prior to the Proposed Agreement*, Line 3(a).

4. Statutory Benefits

- a. Cost Prior to Proposed Agreement: Enter the total prior year cost of *Statutory Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" benefit costs that would not carry over to current year.
- b. \$: Enter the amount of the proposed change in *Statutory Benefits* resulting from changes in *Salary Schedule, Step and Column*, and *Other Compensation* reported on Line 1(b) through Line 3(b).
- c. %: Divide Line 4(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement*, Line 4(a).

5. Health/Welfare Benefits

- a. Cost Prior to Proposed Agreement: Enter the total annual cost of *Health/Welfare Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" costs that would not carry over to current year.
- b. \$: Enter the amount of the proposed change in *Health/Welfare Benefits*, resulting from the affected bargaining unit agreement.
- c. %: Divide Line 5(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement* Line 5(a).

6. Total Compensation

- a. Cost Prior to Proposed Agreement: Total Lines 3(a), 4(a), and 5(a).
- b. \$: Total Lines 1(b), 2(b), 3(b), 4(b), and 5(b).
- c. %: Divide the total by *Cost Prior to Proposed Agreement*, Line 6(a).

7. Total Number of Represented Employees

Enter the total full-time equivalent (FTE) employees for the affected bargaining unit for each applicable year.

8. Total Compensation Cost for Average Employee

- a. Cost Prior to Proposed Agreement: Divide *Cost Prior to Proposed Agreement*, Line 6(a) by Prior Year FTE Employees, Line 7.
- b. \$: Divide *Total Compensation*, Line 6(b) by FTE employees, Line 7, for each applicable year.
- c. %: Divide *Total Compensation Cost for Average Employee*, Line 8(b) by *Cost Prior to Proposed Agreement*, Line 8(a).

September 13, 2022

Dr. Lamont A. Jackson
Superintendent
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103

Dear Dr. Jackson:

We have received the San Diego Unified School District's Disclosure of Collective Bargaining Agreement, which is required as part of AB 1200 (Statutes of 1991, Chapter 1213) and Government Code 3547.5. The disclosure is for the Administrators Association San Diego City Schools (AASD) bargaining unit and is scheduled to be acted upon by the governing board at its meeting on September 13, 2022.

Memorandum of Understanding (MOU) with AASD regarding Principal Coaching Stipends dated August 25, 2022

This MOU establishes two coaching opportunities and stipends in lieu of the Principal Coaching Stipend outlined in Section 9, Appendix C of the existing collective bargaining agreement. The new coaching stipends are as follows:

- New Principal Coaching Stipend of \$1,250 per semester
 - Site principals appointed as New Principal Coaches will receive a stipend for assisting and coaching one new principal while continuing to manage a school site
- Area Leadership Coach Stipend of \$3,000 per semester
 - Experienced principals appointed as Area Leadership Coaches will receive a stipend for supporting up to six leaders at elementary school sites in their area

This MOU is non-precedent setting and expires at the end of the 2022-23 school year. The total estimated increase in salaries and statutory benefits for this agreement is \$226,000, which will be paid from Title II funding. The district has already incorporated these costs in the current operating budget, so no budget revision will be necessary for this MOU.

Dr. Lamont Jackson, Superintendent

September 13, 2022

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Pursuant to Government Code Section 3547.5, the district superintendent and chief business official have certified that the cost of the collective bargaining agreement can be met during the term of the agreement.

This letter can be found on our website at: <https://www.sdcoe.net/administrative-services/business-services/district-financial-services/business-advisory-services>.

Sincerely,



Brent Watson
Executive Director
District Financial Services

cc: Drew Rowlands, Chief Business Officer, San Diego Unified School District
Jodie Macalos, Executive Director, Finance, San Diego Unified School District

Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213);
GC § 3547.5 (Statutes of 2004, Chapter 52)

San Diego Unified School District

Name of Bargaining Unit: Administrators Association San Diego (AASD) Certificated: 358 Classified: 172

The proposed agreement covers the period: Beginning: 7/1/2022 Ending: 6/30/2023

This agreement will be acted upon by the Governing Board at its meeting on: 9/13/2022
Date

A. Proposed Change in Compensation

Compensation	Cost Prior to Proposed Agreement 2022-23 Adopted Budget (a) \$	Fiscal Impact of Proposed Agreement					
		Current Year 2022 - 2023		Year 2 2023 - 2024		Year 3 2024 - 2025	
		(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1. Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$1,071,947.73		0.00%		0.00%		0.00%
2. Salary Schedule - Increase (Decrease)	\$68,127,626.27		0.00%		0.00%		0.00%
3. Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.		\$182,000.00		\$0.00			
4. Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$19,089,297.37	\$44,184.14	0.23%	\$0.00	0.00%		0.00%
5. Health/Welfare Benefits - Increase (Decrease)	\$10,342,635.41		0.00%		0.00%		0.00%
6. Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$98,631,506.77	\$226,184.14	0.23%	\$0.00	0.00%	\$0.00	0.00%
7. Total Number of Represented Employees	529.01	529.01		529.01		529.01	
8. Total Compensation Cost for Average Employee - Increase (Decrease)	\$186,445.45	\$427.56	0.23%	\$0.00	0.00%	\$0.00	0.00%

Impact on other Funds: There is no impact on other funds.
Note: There is zero dollar impact to the budget.

- A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:**

For 2022-23 school year site principals appointed as a new principal coach will receive a stipend of \$1,250 per semester and site principals appointed as an area leadership coach will receive a stipend of \$3,000 per semester.

- B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)**

There are no changes in non-compensation items.

- C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.**

There are no specific impacts on instructional/support programs to accommodate the settlement.

D. What contingency language is included in the proposed agreement?

Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

This Agreement may be amended, extended, and/or incorporated into

the successor collective bargaining agreement after the conclusion of

2022-2023 school year by mutual agreement between the parties.

E. Source of Funding for Proposed Agreement

1. Current Year

Title II funding.

2. How will the ongoing cost of the proposed agreement be funded in future years?

There is no impact.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

This is not a multi-year agreement.

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard

a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$1,846,143,326
b. State Standard Minimum Reserve Percentage for this District	2.00%
c. Projected P-2 ADA	87,944.29
d. State Standard Minimum Reserve Amount for this District <i>(Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)</i>	\$36,922,866.52

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

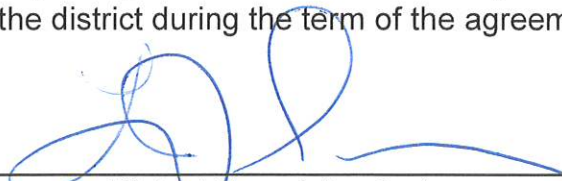
a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$36,923,000.00
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$0.00
c. Special Reserve Fund 17-Budgeted Designated for Economic Uncertainties	\$0.00
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0.00
e. Total District Budgeted Unrestricted Reserves	\$36,923,000.00

3. Do unrestricted reserves meet the state standard minimum reserve amount? Yes No

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.



 District Superintendent
 (Signature)

9/8/2022

 Date



 Chief Business Official
 (Signature)

9/7/22

 Date

Contact Person: W. Drew Rowlands Telephone No.: (619) 260-5460

Supplement

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2: 9/13/2022
 in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of 7/1/2022	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	1,107,434,878			1,107,434,878
Remaining Revenues (8100-8799)	654,036,078			654,036,078
TOTAL REVENUES	1,761,470,956		0	1,761,470,956
EXPENDITURES:				0
1000 Certificated Salaries	742,988,747	182,000	(182,000)	742,988,747
2000 Classified Salaries	291,754,292			291,754,292
3000 Employee Benefits	607,626,293	44,184	(44,184)	607,626,293
4000 Books and Supplies	62,354,880			62,354,880
5000 Services and Operating Expenses	125,275,286			125,275,286
6000 Capital Outlay	5,003,352			5,003,352
7000 Other	1,783,608			1,783,608
TOTAL EXPENDITURES	1,836,786,458	226,184	(226,184)	1,836,786,458
OPERATING SURPLUS (DEFICIT)	(75,315,502)	(226,184)	226,184	(75,315,502)
OTHER SOURCES AND TRANSFERS IN	22,734,680			22,734,680
OTHER USES AND TRANSFERS OUT	9,356,868			9,356,868
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(61,937,690)	(226,184)	226,184	(61,937,690)
BEGINNING BALANCE	195,942,147			195,942,147
CURRENT YEAR-ENDING BALANCE	134,004,457	(226,184)	226,184	134,004,457
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	2,582,028			2,582,028
Restricted (9740)	77,754,921			77,754,921
Committed (9750/9760)				0
Assigned (9780)	16,744,512			16,744,512
Reserve Economic Uncertainties (9789)	36,923,000			36,923,000
Unassigned/Unappropriated (9790)	(4)	(226,184)	226,184	(4)

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

Total cost was built in FY22/23 Original Budget- expenses can be absorbed within current operating budget.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

GENERAL INSTRUCTIONS

- Please submit this form to the county superintendent of schools and make available to the public for review at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreement.
- Separate documents must be completed for each collective bargaining agreement, but if more than one agreement is discussed at the same time, you may summarize the financial impact of "all" agreements on page 4 (supplement).
- Include, as applicable, *Cost Prior to Proposed Agreement, Current Year, Year 2 and Year 3* information for the period covered in the proposed agreement. For example, for a 2-year multi-year agreement, complete *Cost Prior to Proposed Agreement, Current Year and Year 2*.
- Any time a contract is reopened with a financial impact on "any area of compensation," a disclosure of the proposed agreement must be made.
- The specific manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the local district.
- The governing board shall adopt revisions to its budget needed in the current fiscal year to fulfill the terms of the collective bargaining agreement within 45 days of adoption (EC § 42142). Provide a copy of the board-approved budget revisions and board minutes to the county office. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.
- All revisions to the budget needed in the current fiscal year to meet the costs of the collective bargaining agreement shall be adopted no later than the statutory deadline for certification of the next interim report by the county superintendent of schools (GC § 3547.5, EC § 42131).

SPECIFIC INSTRUCTIONS FOR COMPLETION

PROPOSED CHANGE IN COMPENSATION

1. Step and Column

- a. Cost Prior to Proposed Agreement: Enter the total annual cost of all salaries for the bargaining unit prior to the proposed agreement. Remove any "one-time" bonuses or payments that were paid in prior year, if applicable.
- b. \$: Enter the annual increase cost of *Step and Column* movement on the *Salary Schedule* for the affected bargaining unit.
- c. %: Divide the annual cost of *Step and Column*, Line 1(b), by the *Cost Prior to Proposed Agreement*, Line 1(a).

2. Salary Schedule

- a. Cost Prior to Proposed Agreement: Enter the amount from Line 1(a) plus Line 1(b).
- b. \$: Enter the annual \$ amount of the proposed change in the *Salary Schedule*.
- c. %: Divide Line 2(b) by the *Cost Prior to the Proposed Agreement*, Line 2(a).

3. Other Compensation

Description: Indicate specific changes in *Other Compensation* for the current year. For example: 1% off schedule or \$200/employee. For Year 2 and Year 3, explain in "Comments" section, if applicable.

- a. Cost Prior to Proposed Agreement: Enter the amount from Line 2(a).
- b. \$: Enter the annual amount of the proposed change in *Other Compensation*.
- c. %: Divide the amount by the *Cost Prior to the Proposed Agreement*, Line 3(a).

4. Statutory Benefits

- a. Cost Prior to Proposed Agreement: Enter the total prior year cost of *Statutory Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" benefit costs that would not carry over to current year.
- b. \$: Enter the amount of the proposed change in *Statutory Benefits* resulting from changes in *Salary Schedule, Step and Column*, and *Other Compensation* reported on Line 1(b) through Line 3(b).
- c. %: Divide Line 4(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement*, Line 4(a).

5. Health/Welfare Benefits

- a. Cost Prior to Proposed Agreement: Enter the total annual cost of *Health/Welfare Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" costs that would not carry over to current year.
- b. \$: Enter the amount of the proposed change in *Health/Welfare Benefits*, resulting from the affected bargaining unit agreement.
- c. %: Divide Line 5(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement* Line 5(a).

6. Total Compensation

- a. Cost Prior to Proposed Agreement: Total Lines 3(a), 4(a), and 5(a).
- b. \$: Total Lines 1(b), 2(b), 3(b), 4(b), and 5(b).
- c. %: Divide the total by *Cost Prior to Proposed Agreement*, Line 6(a).

7. Total Number of Represented Employees

Enter the total full-time equivalent (FTE) employees for the affected bargaining unit for each applicable year.

8. Total Compensation Cost for Average Employee

- a. Cost Prior to Proposed Agreement: Divide *Cost Prior to Proposed Agreement*, Line 6(a) by Prior Year FTE Employees, Line 7.
- b. \$: Divide *Total Compensation*, Line 6(b) by FTE employees, Line 7, for each applicable year.
- c. %: Divide *Total Compensation Cost for Average Employee*, Line 8(b) by *Cost Prior to Proposed Agreement*, Line 8(a).

October 25, 2022

Lamont A. Jackson, Ph.D.
Superintendent
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103

Dear Dr. Jackson:

We have received the San Diego Unified School District's Disclosure of Collective Bargaining Agreement, which is required as part of AB 1200 (Statutes of 1991, Chapter 1213) and Government Code 3547.5. The disclosure is for the Classified School Employee Association and its Chapter #724 on behalf of the Operations Support Services (CSEA/OSS) bargaining unit and is scheduled to be acted upon by the governing board at its meeting on October 25, 2022.

Memorandum of Understanding (MOU) with CSEA/OSS regarding a New Hire Incentive dated June 17, 2022

This MOU establishes incentives for all new district employees hired into certain CSEA/OSS positions in the 2022-23 school year as follows:

- Custodian or Landscape Technician II job classifications will receive a \$1,000 new hire incentive
 - \$500 will be paid with the employee's first monthly payroll
 - \$500 will be paid in the month the employee completes one continuous calendar year of service in the position

- Food Service Worker I job classifications will receive a \$500 new hire incentive
 - \$250 will be paid with the employee's first monthly payroll
 - \$250 will be paid in the month the employee completes one continuous calendar year of service in the position

- School Bus Driver job classifications will receive a \$2,500 new hire incentive
 - \$500 will be paid with the employee's first monthly payroll following submission of required DMV paperwork
 - \$500 will be paid in the month the employee completes six months of continuous service in the position
 - \$1,500 will be paid in the month the employee completes one continuous calendar year of service in the position

Lamont Jackson, Ph.D., Superintendent

October 25, 2022

Page 2 of 2

This MOU is non-precedent setting and expires on June 30, 2024. The total estimated increase in salaries and statutory benefits for this agreement is \$252,000 in each of the next two fiscal years. The district plans to use ESSER funding for these additional costs, which are already incorporated in the current operating budget; therefore, no budget revision will be necessary for this MOU.

Pursuant to Government Code Section 3547.5, the district superintendent and chief business official have certified that the cost of the collective bargaining agreement can be met during the term of the agreement.

This letter can be found on our website at: <https://www.sdcoe.net/administrative-services/business-services/district-financial-services/business-advisory-services>.

Sincerely,



Brent Watson
Executive Director
District Financial Services

cc: Drew Rowlands, Chief Business Officer, San Diego Unified School District
Jodie Macalos, Executive Director, Finance, San Diego Unified School District

Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213);
GC § 3547.5 (Statutes of 2004, Chapter 52)

San Diego Unified School District

Name of Bargaining Unit: Operations Support Services (OSS) Certificated: _____ Classified: 1,105

The proposed agreement covers the period: Beginning: 7/1/2022 Ending: 6/30/2023

This agreement will be acted upon by the Governing Board at its meeting on: 10/25/2022
Date

A. Proposed Change in Compensation

Compensation	Cost Prior to Proposed Agreement 2022-23 Adopted Budget (a) \$	Fiscal Impact of Proposed Agreement					
		Current Year 2022 - 2023		Year 2 2023 - 2024		Year 3 2024 - 2025	
		(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1. Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$492,217.41		0.00%		0.00%		0.00%
2. Salary Schedule - Increase (Decrease)	\$67,427,042.59		0.00%		0.00%		0.00%
3. Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.		\$185,000.00		\$185,000.00			
4. Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$24,742,986.42	\$67,395.50	0.27%	\$66,526.00	0.27%		0.00%
5. Health/Welfare Benefits - Increase (Decrease)	\$21,803,855.00		0.00%		0.00%		0.00%
6. Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$114,266,101.42	\$252,395.50	0.22%	\$251,526.00	0.22%	\$0.00	0.00%
7. Total Number of Represented Employees	1,105.00	1,105.00		1,105.00		1,105.00	
8. Total Compensation Cost for Average Employee - Increase (Decrease)	\$103,408.24	\$228.41	0.22%	\$227.63	0.22%	\$0.00	0.00%

Impact on other Funds: There is no impact on other funds.
 Note: There is zero dollar impact to the budget.

A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

All new District employees hired for the 2022-23 school year into the Custodian or Landscape Technician II job classification shall receive a one-thousand dollar new hire incentive to be paid in the following manner:

- a. Five hundred dollars (\$500) to be paid with the employee's first monthly payroll;
- b. Five hundred dollars (\$500) to be paid in the month the unit member completes one (1) continuous calendar year of monthly salaried service in a Custodian or Landscape Technician II position.

All new District employees hired for 2022-23 school year into the Food Service Worker I job classifications shall receive a five hundred dollar new hire incentive to be paid in the following manner.

- a. Two hundred-fifty dollars (\$250) to be paid to the employee with their first payroll as a monthly salaried Food Service Worker I; and
- b. Two hundred-fifty dollars (\$250) to be paid in the month the employee completes one (1) continuous calendar year of monthly salaried service as a Food Service Worker I in the District.

All new District employees hired for 2022-23 school year into the School Bus Driver job classifications shall receive a two thousand, five hundred dollar new hire incentive to be paid in the following manner:

- a. Five hundred dollars (\$500) in the payroll month following the submission to and approval by the District of the Commercial Drivers License (CDL) Permit or current valid Commercial Driver's License with valid DMV medical certificate;
- b. Five hundred dollars (\$500) to be paid in the month the unit member completes six (6) months of continuous service in the School Bus Driver position;
- c. One thousand five hundred dollars (\$1,500) to be paid in the month the unit member completes one (1) continuous calendar year of monthly salaried service in the School Bus Driver position.

B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)

There are no changes in non-compensation items.

C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

There are no specific impacts on instructional/support programs to accommodate settlement.

D. What contingency language is included in the proposed agreement?

Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

All components of the current Collective Bargaining Agreement between the District and CSEA/OSS not addressed by the terms of this Agreement shall remain in full effect. This agreement is a non-precedent setting. This agreement shall expire in full without precedent on June 30, 2024.

E. Source of Funding for Proposed Agreement

1. Current Year

ESSER II Funding.

2. How will the ongoing cost of the proposed agreement be funded in future years?

There is no impact.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

Remaining payments for 2022-23 school year incentive to be paid in fiscal year 2023-24 with ESSER III Funding.

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard

a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$1,846,143,326
b. State Standard Minimum Reserve Percentage for this District	2.00%
c. Projected P-2 ADA	87,944.29
d. State Standard Minimum Reserve Amount for this District <i>(Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)</i>	\$36,922,866.52

2. Budgeted Unrestricted Reserve (After Im 6/15/2022)

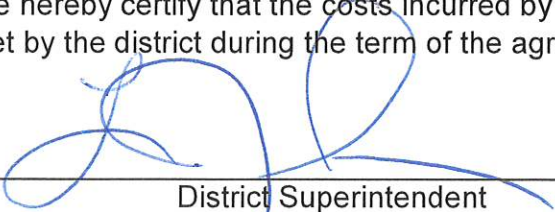
a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$36,923,000.00
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$0.00
c. Special Reserve Fund 17-Budgeted Designated for Economic Uncertainties	\$0.00
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0.00
e. Total District Budgeted Unrestricted Reserves	\$36,923,000.00

3. Do unrestricted reserves meet the state standard minimum reserve amount? Yes No

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.



 District Superintendent
 (Signature)

10.24.2022

 Date



 Chief Business Official
 (Signature)

10/18/22

 Date

Contact Person: W. Drew Rowlands Telephone No.: (619) 260-5460

Supplement

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2: 10/25/2022
 in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of 7/1/2022	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	1,107,434,878			1,107,434,878
Remaining Revenues (8100-8799)	654,036,078			654,036,078
TOTAL REVENUES	1,761,470,956		0	1,761,470,956
EXPENDITURES:				0
1000 Certificated Salaries	742,988,747			742,988,747
2000 Classified Salaries	291,754,292	185,000	(185,000)	291,754,292
3000 Employee Benefits	607,626,293	67,396	(67,396)	607,626,293
4000 Books and Supplies	62,354,880			62,354,880
5000 Services and Operating Expenses	125,275,286			125,275,286
6000 Capital Outlay	5,003,352			5,003,352
7000 Other	1,783,608			1,783,608
TOTAL EXPENDITURES	1,836,786,458	252,396	(252,396)	1,836,786,458
OPERATING SURPLUS (DEFICIT)	(75,315,502)	(252,396)	252,396	(75,315,502)
OTHER SOURCES AND TRANSFERS IN	22,734,680			22,734,680
OTHER USES AND TRANSFERS OUT	9,356,868			9,356,868
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(61,937,690)	(252,396)	252,396	(61,937,690)
BEGINNING BALANCE	195,942,147			195,942,147
CURRENT YEAR-ENDING BALANCE	134,004,457	(252,396)	252,396	134,004,457
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	2,582,028			2,582,028
Restricted (9740)	77,754,921			77,754,921
Committed (9750/9760)				0
Assigned (9780)	16,744,512			16,744,512
Reserve Economic Uncertainties (9789)	36,923,000			36,923,000
Unassigned/Unappropriated (9790)	(4)	(252,396)	252,396	(4)

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:
 Total cost was built in FY22/23 Original Budget- expenses can be absorbed within current operating budget.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

GENERAL INSTRUCTIONS

- Please submit this form to the county superintendent of schools and make available to the public for review at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreement.
- Separate documents must be completed for each collective bargaining agreement, but if more than one agreement is discussed at the same time, you may summarize the financial impact of "all" agreements on page 4 (supplement).
- Include, as applicable, *Cost Prior to Proposed Agreement, Current Year, Year 2 and Year 3* information for the period covered in the proposed agreement. For example, for a 2-year multi-year agreement, complete *Cost Prior to Proposed Agreement, Current Year and Year 2*.
- Any time a contract is reopened with a financial impact on "any area of compensation," a disclosure of the proposed agreement must be made.
- The specific manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the local district.
- The governing board shall adopt revisions to its budget needed in the current fiscal year to fulfill the terms of the collective bargaining agreement within 45 days of adoption (EC § 42142). Provide a copy of the board-approved budget revisions and board minutes to the county office. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.
- All revisions to the budget needed in the current fiscal year to meet the costs of the collective bargaining agreement shall be adopted no later than the statutory deadline for certification of the next interim report by the county superintendent of schools (GC § 3547.5, EC § 42131).

SPECIFIC INSTRUCTIONS FOR COMPLETION

PROPOSED CHANGE IN COMPENSATION

1. Step and Column

- a. Cost Prior to Proposed Agreement: Enter the total annual cost of all salaries for the bargaining unit prior to the proposed agreement. Remove any "one-time" bonuses or payments that were paid in prior year, if applicable.
- b. \$: Enter the annual increase cost of *Step and Column* movement on the *Salary Schedule* for the affected bargaining unit.
- c. %: Divide the annual cost of *Step and Column*, Line 1(b), by the *Cost Prior to Proposed Agreement*, Line 1(a).

2. Salary Schedule

- a. Cost Prior to Proposed Agreement: Enter the amount from Line 1(a) plus Line 1(b).
- b. \$: Enter the annual \$ amount of the proposed change in the *Salary Schedule*.
- c. %: Divide Line 2(b) by the *Cost Prior to the Proposed Agreement*, Line 2(a).

3. Other Compensation

Description: Indicate specific changes in *Other Compensation* for the current year. For example: 1% off schedule or \$200/employee. For Year 2 and Year 3, explain in "Comments" section, if applicable.

- a. Cost Prior to Proposed Agreement: Enter the amount from Line 2(a).
- b. \$: Enter the annual amount of the proposed change in *Other Compensation*.
- c. %: Divide the amount by the *Cost Prior to the Proposed Agreement*, Line 3(a).

4. Statutory Benefits

- a. Cost Prior to Proposed Agreement: Enter the total prior year cost of *Statutory Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" benefit costs that would not carry over to current year.
- b. \$: Enter the amount of the proposed change in *Statutory Benefits* resulting from changes in *Salary Schedule, Step and Column*, and *Other Compensation* reported on Line 1(b) through Line 3(b).
- c. %: Divide Line 4(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement*, Line 4(a).

5. Health/Welfare Benefits

- a. Cost Prior to Proposed Agreement: Enter the total annual cost of *Health/Welfare Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" costs that would not carry over to current year.
- b. \$: Enter the amount of the proposed change in *Health/Welfare Benefits*, resulting from the affected bargaining unit agreement.
- c. %: Divide Line 5(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement* Line 5(a).

6. Total Compensation

- a. Cost Prior to Proposed Agreement: Total Lines 3(a), 4(a), and 5(a).
- b. \$: Total Lines 1(b), 2(b), 3(b), 4(b), and 5(b).
- c. %: Divide the total by *Cost Prior to Proposed Agreement*, Line 6(a).

7. Total Number of Represented Employees

Enter the total full-time equivalent (FTE) employees for the affected bargaining unit for each applicable year.

8. Total Compensation Cost for Average Employee

- a. Cost Prior to Proposed Agreement: Divide *Cost Prior to Proposed Agreement*, Line 6(a) by Prior Year FTE Employees, Line 7.
- b. \$: Divide *Total Compensation*, Line 6(b) by FTE employees, Line 7, for each applicable year.
- c. %: Divide *Total Compensation Cost for Average Employee*, Line 8(b) by *Cost Prior to Proposed Agreement*, Line 8(a).

January 24, 2023

Lamont A. Jackson, Ph.D.
Superintendent
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103

Dear Dr. Jackson:

We have received the San Diego Unified School District's Disclosure of Collective Bargaining Agreement, which is required as part of AB 1200 (Statutes of 1991, Chapter 1213) and Government Code 3547.5. The disclosure is for the Classified School Employee Association and its Chapter #788 on behalf of the Office-Technical Business Services (OTBS) bargaining unit and is scheduled to be acted upon by the governing board at its meeting on January 24, 2023.

Memorandum of Understanding (MOU) with CSEA/OTBS regarding a New Hire Incentive dated October 27, 2022

This MOU establishes incentives for new district employees hired into certain CSEA/OTBS positions in the 2022-23 school year as follows:

- Network Systems-Media & Support Technician and Architectural Drafting Technician job classifications will receive a \$1,000 new hire incentive
 - \$500 will be paid with the employee's first monthly payroll
 - \$500 will be paid in the month the employee completes one continuous calendar year of service in the position

- Senior Systems Analyst, Senior Systems Analyst-Programmer, Educational Research Specialist, Data Communications Analyst, Data Communications Specialist, Data Communications Technician II, Software Systems Analyst III, or Facilities Development Project Manager II job classifications will receive a \$2,500 new hire incentive
 - \$500 will be paid with the employee's first monthly payroll
 - \$1,000 will be paid in the month the employee completes six months of continuous service in the position
 - \$1,000 will be paid in the month the employee completes one continuous calendar year of service in the position

Lamont Jackson, Ph.D., Superintendent

January 24, 2023

Page 2 of 2

- Senior Facilities Development Project Manager, Information Systems Architect – Cyber Security, Information Systems Architect – Network Engineer, and Occupational Therapy Specialist job classifications will receive a \$5,000 new hire incentive
 - Paid in ten equal monthly installments for the months the unit member works in the position

This MOU is non-precedent setting and expires on June 30, 2024. The total estimated increase in salaries and statutory benefits for this agreement is \$35,000 and \$16,000 in fiscal years 2022-23 and 2023-24, respectively. The district plans to use ESSER II and III funding for these additional costs, which are already incorporated in the current operating budget; therefore, no budget revision will be necessary for this MOU.

Pursuant to Government Code Section 3547.5, the district superintendent and chief business official have certified that the cost of the collective bargaining agreement can be met during the term of the agreement.

This letter can be found on our website at: <https://www.sdcoe.net/administrative-services/business-services/district-financial-services/business-advisory-services>.

Sincerely,



Brent Watson
Executive Director
District Financial Services

cc: Drew Rowlands, Chief Business Officer, San Diego Unified School District
Jodie Macalos, Executive Director, Finance, San Diego Unified School District

San Diego County Office of Education

**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:	San Diego Unified School District
Name of Bargaining Unit:	Office-Technical and Business Services (OTBS)
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning:	July 1, 2022	and ending:	June 30, 2024
	(date)		(date)

If this agreement is part of a multi-year agreement, indicate all fiscal years covered by the agreement.
Enter the on-schedule % increase for each fiscal year. (Do not report off-schedule increases in this section)

Fiscal Year			
% Increase			

The Governing Board will act upon this agreement on:	January 24, 2023
	(date)

Budget Revisions to be input by: (no later than 45 days after approval) No budget adjustments are required as existing budget covers any fiscal impact.

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	Fund 01- General Fund	Fiscal Impact of Proposed Agreement			
		Annual Cost Prior to Proposed Settlement	(Complete Years 2 and 3 for ongoing costs, multiyear and overlapping agreements)		
			Year 1 Increase/(Decrease) 2022-23	Year 2 Increase/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25
1. Salary Schedule	\$ 81,658,391	-	-	-	
On-Schedule increase		0.00%	0.00%	0.00%	
2. Step & Column	\$ 600,490				
Increase or decrease in the cost of step & column as a result of the settlement		0.00%	0.00%	0.00%	
3. Other Compensation		\$25,500	\$11,500		
Stipends, Off-schedule payments, Longevity, Overtime, Differential, one-time bonuses, etc.					
4. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 30,105,928	\$ 9,333	\$ 4,189		
		0.03%	0.01%	0.00%	
5. Health/Welfare Plans	\$ 23,982,478				
		0.00%	0.00%	0.00%	
6. Total Bargaining Unit Compensation	\$ 136,347,287	\$ 34,833	\$ 15,689	\$ -	
Add Items 1 through 5 to equal 6		0.03%	0.01%	0.00%	
7. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	1,226.66				
8. Total Compensation Average Cost per Bargaining Unit Employee	\$ 111,153	\$ 28	\$ 13	\$ -	
		0.03%	0.01%	0.00%	

Will this agreement trigger a "Me Too" agreement with another bargaining unit? No

Impact on Other Funds

Will this agreement have an impact on any other funds?	Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2022-23	Year 2 Increase/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25
No Adult Education Fund		-	-	-
No Child Development Fund		-	-	-
No Cafeteria Fund		-	-	-
No Other Enterprise Fund		-	-	-
No Other Fund		-	-	-

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

9. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and other comments and explanations as necessary.

All new District employees hired for the 2022-23 school year into the Network Systems- Media & Support Technician and Architectural Drafting Technician shall receive a one-thousand dollar new hire incentive to be paid in the following manner:

- a. Five-hundred dollars (\$500) to be paid with the employee's first monthly payroll;
- b. Five-hundred dollars (\$500) to be paid in the month the unit member completes one (1) continuous calendar year of monthly salaried service in a qualifying position.

All new District employees hired for the 2022-23 school year into the Senior Systems Analyst, Senior Systems Analyst-Programmer, Educational Research Specialist, Data Communications Analyst, Data Communications Specialist, Data Communications Technician II, Software Systems Analyst III, or Facilities Development Project Manager II job classifications shall receive a two-thousand five-hundred dollar new hire incentive to be paid in the following manner:

- a. Five-hundred dollars (\$500) to be paid with the employee's first monthly payroll;
- b. One-thousand dollars (\$1,000) to be paid in the month the unit member completes six (6) months of continuous service in a qualifying position.
- c. One-thousand dollars (\$1,000) to be paid in the month the unit member completes one (1) continuous calendar year of monthly salaried service in a qualifying position.

All new District employees hired for the 2022-23 school year into the Senior Facilities Development Project Manager, Information Systems Architect - Cyber Security, Information Systems Architect - Network Engineer, or Occupational Therapy Specialist job classifications shall receive a five-thousand dollar new hire incentive to be paid in the following manner:

- a. Ten (10) equal monthly installments for the months the unit member works in the qualifying assignment, regardless of the number of days worked in the month.

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

There were no additional steps, columns, or ranges added to the salary schedule.

B. Proposed Negotiated Changes in Non-Compensation items (class size adjustments, staff development days, teacher prep time, etc.)

There are no changes in non-compensation items.

C. What are the specific impacts 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.)

There are no specific impacts on instructional and support programs to accommodate the settlement.

Will the increase in costs as a result of the agreement necessitate budget reductions in the current or subsequent two fiscal years?

YES NO

If yes, please specify the amount of the budget reductions necessary for each fiscal year

2022-23

2023-24

2024-25

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District
Office-Technical and Business Services (OTBS)

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

All components of the current Collective Bargaining Agreement between the District and CSEA/OTBS not addressed by the terms of this Agreement shall remain in full effect. This Agreement is a non-precedent setting. This Agreement shall expire in full without precedent on June 30, 2024.

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

There are no major provisions that do not directly affect the district's costs.

F. Source of Funding for Proposed Agreement:

1. Current Year

ESSER II Funding

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

There are no ongoing costs.

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.)

2022-23 school year new hire incentive remaining payments paid in fiscal year 2023-24 will be paid with ESSER III funding.

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Office-Technical and Business Services (OTBS)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 10/31/2022)	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	\$ 1,187,775,530			\$ 1,187,775,530
Federal Revenue 8100-8299	\$ 10,000,000		\$ -	\$ 10,000,000
Other State Revenue 8300-8599	\$ 35,793,959			\$ 35,793,959
Other Local Revenue 8600-8799	\$ 18,915,366		\$ -	\$ 18,915,366
TOTAL REVENUES	\$ 1,252,484,855		\$ -	\$ 1,252,484,855
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 465,779,243			\$ 465,779,243
Classified Salaries 2000-2999	\$ 116,572,236			\$ 116,572,236
Employee Benefits 3000-3999	\$ 292,944,557			\$ 292,944,557
Books and Supplies 4000-4999	\$ 20,320,475		\$ -	\$ 20,320,475
Services and Other Operating Expenditures 5000-5999	\$ 47,801,375		\$ -	\$ 47,801,375
Capital Outlay 6000-6999	\$ 813,915		\$ -	\$ 813,915
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,738,600			\$ 2,738,600
Transfers of Indirect Costs 7300-7399	\$ (18,228,297)		\$ -	\$ (18,228,297)
TOTAL EXPENDITURES	\$ 928,742,104	\$ -	\$ -	\$ 928,742,104
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 23,569,680	\$ -	\$ -	\$ 23,569,680
Transfers Out and Other Uses 7600-7699	\$ 9,356,868	\$ -		\$ 9,356,868
Contributions 8980-8999	\$ (307,462,664)	\$ -	\$ -	\$ (307,462,664)
OPERATING SURPLUS (DEFICIT)*	\$ 30,492,899	\$ -	\$ -	\$ 30,492,899
BEGINNING FUND BALANCE				
9791	\$ 117,367,524			\$ 117,367,524
Audit Adjustments/Other Restatements 9793/9795	\$ 177,360			\$ 177,360
ENDING FUND BALANCE	\$ 148,037,783	\$ -	\$ -	\$ 148,037,783
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 2,582,028	\$ -	\$ -	\$ 2,582,028
Restricted 9740				
Committed 9750-9760		\$ -	\$ -	\$ -
Assigned 9780	\$ 107,142,755		\$ -	\$ 107,142,755
Reserve for Economic Uncertainties 9789	\$ 38,313,000		\$ -	\$ 38,313,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: Office-Technical and Business Services (OTBS)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 10/31/2022)	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	\$ 6,500,000		\$ -	\$ 6,500,000
Federal Revenue 8100-8299	\$ 498,787,119		\$ -	\$ 498,787,119
Other State Revenue 8300-8599	\$ 502,949,688		\$ -	\$ 502,949,688
Other Local Revenue 8600-8799	\$ 14,505,417			\$ 14,505,417
TOTAL REVENUES	\$ 1,022,742,224		\$ -	\$ 1,022,742,224
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 285,214,548		\$ -	\$ 285,214,548
Classified Salaries 2000-2999	\$ 169,528,356	\$ 25,500	\$ (25,500)	\$ 169,528,356
Employee Benefits 3000-3999	\$ 313,849,294	\$ 9,333	\$ (9,333)	\$ 313,849,294
Books and Supplies 4000-4999	\$ 67,762,011		\$ -	\$ 67,762,011
Services and Other Operating Expenditures 5000-5999	\$ 117,983,092			\$ 117,983,092
Capital Outlay 6000-6999	\$ 5,942,278			\$ 5,942,278
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,335,748		\$ -	\$ 1,335,748
Transfers of Indirect Costs 7300-7399	\$ 15,912,923		\$ -	\$ 15,912,923
TOTAL EXPENDITURES	\$ 977,528,250	\$ 34,833	\$ (34,833)	\$ 977,528,250
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -		\$ -
Contributions 8980-8999	\$ 307,462,664	\$ -	\$ -	\$ 307,462,664
OPERATING SURPLUS (DEFICIT)*	\$ 352,676,638	\$ (34,833)	\$ 34,833	\$ 352,676,638
BEGINNING FUND BALANCE				
9791	\$ 98,855,876			\$ 98,855,876
Audit Adjustments/Other Restatements 9793/9795	\$ (177,362)			\$ (177,362)
ENDING FUND BALANCE	\$ 451,355,152	\$ (34,833)	\$ 34,833	\$ 451,355,152
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 451,355,152	\$ -	\$ -	\$ 451,355,152
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (34,833)	\$ 34,833	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit:

Office-Technical and Business Services (OTBS)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 10/31/2022)	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	\$ 1,194,275,530		\$ -	\$ 1,194,275,530
Federal Revenue 8100-8299	\$ 508,787,119		\$ -	\$ 508,787,119
Other State Revenue 8300-8599	\$ 538,743,647		\$ -	\$ 538,743,647
Other Local Revenue 8600-8799	\$ 33,420,783		\$ -	\$ 33,420,783
TOTAL REVENUES	\$ 2,275,227,079		\$ -	\$ 2,275,227,079
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 750,993,791	\$ -	\$ -	\$ 750,993,791
Classified Salaries 2000-2999	\$ 286,100,592	\$ 25,500	\$ (25,500)	\$ 286,100,592
Employee Benefits 3000-3999	\$ 606,793,851	\$ 9,333	\$ (9,333)	\$ 606,793,851
Books and Supplies 4000-4999	\$ 88,082,486		\$ -	\$ 88,082,486
Services and Other Operating Expenditures 5000-5999	\$ 165,784,467		\$ -	\$ 165,784,467
Capital Outlay 6000-6999	\$ 6,756,193		\$ -	\$ 6,756,193
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 4,074,348		\$ -	\$ 4,074,348
Transfers of Indirect Costs 7300-7399	\$ (2,315,374)		\$ -	\$ (2,315,374)
TOTAL EXPENDITURES	\$ 1,906,270,354	\$ 34,833	\$ (34,833)	\$ 1,906,270,354
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 23,569,680	\$ -	\$ -	\$ 23,569,680
Transfers Out and Other Uses 7600-7699	\$ 9,356,868	\$ -	\$ -	\$ 9,356,868
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 383,169,537	\$ (34,833)	\$ 34,833	\$ 383,169,537
BEGINNING FUND BALANCE				
9791	\$ 216,223,400			\$ 216,223,400
Audit Adjustments/Other Restatements 9793/9795	\$ (2)			\$ (2)
ENDING FUND BALANCE	\$ 599,392,935	\$ (34,833)	\$ 34,833	\$ 599,392,935
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 2,582,028	\$ -	\$ -	\$ 2,582,028
Restricted 9740	\$ 451,355,152	\$ -	\$ -	\$ 451,355,152
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 107,142,755	\$ -	\$ -	\$ 107,142,755
Reserve for Economic Uncertainties 9789	\$ 38,313,000	\$ -	\$ -	\$ 38,313,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ (34,833)	\$ 34,833	\$ -

*Net Increase (Decrease) in Fund Balance

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

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	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (34,833)	Total cost was built in FY22/23 Original Budget- expenses can be absorbed within current operating budget
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	\$ -	

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

Page 4g: Fund 63 - Other Enterprise Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

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

Additional Comments:

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Office-Technical and Business Services (OTBS)

Object Code	2022-23	2023-24	2024-25
	Total 1st Interim Projection After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,187,775,530	\$ 1,200,171,981	\$ 1,186,319,743
Federal Revenue 8100-8299	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Other State Revenue 8300-8599	\$ 35,207,799	\$ 35,292,273	\$ 34,694,916
Other Local Revenue 8600-8799	\$ 21,497,867	\$ 21,531,702	\$ 21,531,702
TOTAL REVENUES	\$ 1,254,481,196	\$ 1,266,995,956	\$ 1,252,546,361
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 466,244,967	\$ 470,636,155	\$ 532,574,472
Classified Salaries 2000-2999	\$ 117,120,040	\$ 121,050,923	\$ 142,301,592
Employee Benefits 3000-3999	\$ 281,348,355	\$ 300,235,852	\$ 344,565,372
Books and Supplies 4000-4999	\$ 19,435,939	\$ 24,115,758	\$ 32,372,290
Services and Other Operating Expenditures 5000-5999	\$ 47,931,446	\$ 51,630,905	\$ 53,907,741
Capital Outlay 6000-6999	\$ 810,746	\$ 813,915	\$ 813,915
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,738,600	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (16,344,854)	\$ (18,228,297)	\$ (18,228,297)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 919,285,239	\$ 950,255,211	\$ 1,088,307,085
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 23,569,680	\$ 22,734,680	\$ 21,734,680
Transfers Out and Other Uses 7600-7699	\$ 9,356,868	\$ 9,506,868	\$ 9,506,868
Contributions 8980-8999	\$ (274,178,239)	\$ (292,563,057)	\$ (321,611,785)
OPERATING SURPLUS (DEFICIT)*	\$ 75,230,530	\$ 37,405,500	\$ (145,144,697)
BEGINNING FUND BALANCE			
9791	\$ 117,565,848	\$ 192,796,378	\$ 230,201,878
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 192,796,378	\$ 230,201,878	\$ 85,057,181
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,582,028	\$ 2,582,028	\$ 2,582,028
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 153,695,350	\$ 190,715,850	\$ 45,424,153
Reserve for Economic Uncertainties 9789	\$ 36,519,000	\$ 36,904,000	\$ 37,051,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Office-Technical and Business Services (OTBS)

Object Code	2022-23	2023-24	2024-25
	Total 1st Interim Projection After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000
Federal Revenue 8100-8299	\$ 306,697,167	\$ 271,874,110	\$ 95,301,807
Other State Revenue 8300-8599	\$ 488,171,495	\$ 250,525,277	\$ 253,589,398
Other Local Revenue 8600-8799	\$ 14,436,738	\$ 14,014,878	\$ 13,697,643
TOTAL REVENUES	\$ 815,805,400	\$ 542,914,265	\$ 369,088,848
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 254,297,219	\$ 240,463,793	\$ 184,040,792
Classified Salaries 2000-2999	\$ 149,937,262	\$ 152,976,094	\$ 134,083,152
Employee Benefits 3000-3999	\$ 269,483,390	\$ 292,818,623	\$ 260,473,902
Books and Supplies 4000-4999	\$ 61,035,790	\$ 64,379,585	\$ 56,547,717
Services and Other Operating Expenditures 5000-5999	\$ 139,071,866	\$ 115,889,468	\$ 101,003,665
Capital Outlay 6000-6999	\$ 8,212,123	\$ 1,927,665	\$ 1,928,004
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,315,000	\$ 1,280,045	\$ 1,338,894
Transfers of Indirect Costs 7300-7399	\$ 13,951,863	\$ 15,661,088	\$ 15,316,705
Other Adjustments			
TOTAL EXPENDITURES	\$ 897,304,513	\$ 885,396,361	\$ 754,732,831
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 274,178,239	\$ 292,563,057	\$ 321,611,785
OPERATING SURPLUS (DEFICIT)*	\$ 192,679,126	\$ (49,919,039)	\$ (64,032,198)
BEGINNING FUND BALANCE			
9791	\$ 98,657,525	\$ 291,336,651	\$ 241,417,612
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 291,336,651	\$ 241,417,612	\$ 177,385,414
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 291,336,651	\$ 241,417,612	\$ 177,385,414
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Office-Technical and Business Services (OTBS)

Object Code	2022-23	2023-24	2024-25
	Total 1st Interim Projection After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,194,275,530	\$ 1,206,671,981	\$ 1,192,819,743
Federal Revenue 8100-8299	\$ 316,697,167	\$ 281,874,110	\$ 105,301,807
Other State Revenue 8300-8599	\$ 523,379,294	\$ 285,817,550	\$ 288,284,314
Other Local Revenue 8600-8799	\$ 35,934,605	\$ 35,546,580	\$ 35,229,345
TOTAL REVENUES	\$ 2,070,286,596	\$ 1,809,910,221	\$ 1,621,635,209
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 720,542,186	\$ 711,099,948	\$ 716,615,264
Classified Salaries 2000-2999	\$ 267,057,302	\$ 274,027,017	\$ 276,384,744
Employee Benefits 3000-3999	\$ 550,831,745	\$ 593,054,475	\$ 605,039,274
Books and Supplies 4000-4999	\$ 80,471,729	\$ 88,495,343	\$ 88,920,007
Services and Other Operating Expenditures 5000-5999	\$ 187,003,312	\$ 167,520,373	\$ 154,911,406
Capital Outlay 6000-6999	\$ 9,022,869	\$ 2,741,580	\$ 2,741,919
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 4,053,600	\$ 1,280,045	\$ 1,338,894
Transfers of Indirect Costs 7300-7399	\$ (2,392,991)	\$ (2,567,209)	\$ (2,911,592)
Other Adjustments	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,816,589,752	\$ 1,835,651,572	\$ 1,843,039,916
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 23,569,680	\$ 22,734,680	\$ 21,734,680
Transfers Out and Other Uses 7600-7699	\$ 9,356,868	\$ 9,506,868	\$ 9,506,868
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 267,909,656	\$ (12,513,539)	\$ (209,176,895)
BEGINNING FUND BALANCE			
9791	\$ 216,223,373	\$ 484,133,029	\$ 471,619,490
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 484,133,029	\$ 471,619,490	\$ 262,442,595
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,582,028	\$ 2,582,028	\$ 2,582,028
Restricted 9740	\$ 291,336,651	\$ 241,417,612	\$ 177,385,414
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 153,695,350	\$ 190,715,850	\$ 45,424,153
Reserve for Economic Uncertainties 9789	\$ 36,519,000	\$ 36,904,000	\$ 37,051,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District
Office-Technical and Business Services (OTBS)

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)	\$ 1,825,946,620	\$ 1,845,158,440	\$ 1,852,546,784
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 1,825,946,620	\$ 1,845,158,440	\$ 1,852,546,784
d.	Projected P-2 ADA	85,427	84,145	82,883
e.	State Standard Minimum Reserve Percentage for this District	2.00%	2.00%	2.00%
f.	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 e, or \$69,000)	\$ 36,518,932	\$ 36,903,169	\$ 37,050,936

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 36,519,000	\$ 36,904,000	\$ 37,051,000
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
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	\$ 36,519,000	\$ 36,904,000	\$ 37,051,000
f.	Reserve for Economic Uncertainties Percentage	2.00%	2.00%	2.00%

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

2022-23	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

J. 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.

Board Actions

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

Current Year-All Funds

Budget Adjustment Categories:

Revenues/Other Financing Sources
 Expenditures/Other Financing Uses
 Ending Balance(s) Increase/(Decrease)

	Budget Adjustment Increase/(Decrease)
\$	-
\$	(0)
\$	0

Subsequent Years- All Funds

Budget Adjustment Categories:

Revenues/Other Financing Sources
 Expenditures/Other Financing Uses
 Ending Balance(s) Increase/(Decrease)

	Budget Adjustment Increase/(Decrease)
\$	0
\$	(0)

Budget Revisions

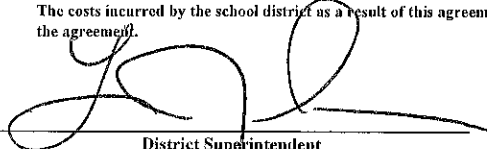
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Certifications

I hereby certify I am unable to certify

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.

The costs incurred by the school district as a result of this agreement can be met by the district during the term of the agreement.



 District Superintendent
 (Signature)

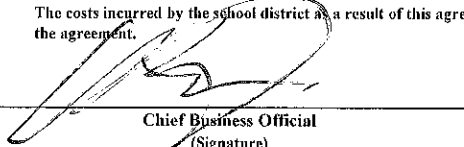
1-18-2023

 Date

hereby certify am unable to certify

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.

The costs incurred by the school district as a result of this agreement can be met by the district during the term of the agreement.



 Chief Business Official
 (Signature)

1/18/23

 Date

Contact Person:

Zandy Macasinag

Telephone Number:

(619) 725-7508

Parent/Teacher Organization Contact Name

This does not apply

email address:

June 20, 2023

Lamont A. Jackson, Ph.D.
Superintendent
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103

Dear Dr. Jackson:

We have received the San Diego Unified School District’s Disclosure of Collective Bargaining Agreement, which is required as part of AB 1200 (Statutes of 1991, Chapter 1213) and Government Code 3547.5. The agreement is for the San Diego Education Association (SDEA), and the terms of the salary increase are extended to all of the district’s bargaining units based on equity clauses contained in each respective agreement. The SDEA agreement is scheduled to be acted upon by the governing board at its meeting on June 20, 2023.

The new collective bargaining agreement with SDEA is effective from July 1, 2022 through June 30, 2025 and makes changes to several articles and appendices, and incorporates previously approved side letters and memoranda of understanding.

The negotiated salary increases extended to all employee groups based on equity clauses are as follows:

- 10% salary schedule increase, retroactive to July 1, 2022
- 5% salary schedule increase, effective July 1, 2023

The district has prepared a disclosure for the costs associated with the SDEA bargaining agreement, as well as salary increases for the remaining employee groups. The district estimates total costs for all employees as follows:

Fund	2022-23	2023-24	2024-25
Unrestricted General Fund	\$ 74,558,851	\$162,346,743	\$162,346,743
Restricted General Fund	48,775,433	34,447,946	34,447,946
Adult Education Fund	122,586	190,241	190,241
Child Development Fund	322,059	499,876	499,876
Cafeteria Fund	3,367,397	5,244,756	5,244,756
Other Enterprise Fund	295,534	458,083	458,083
Capital Project Funds (21, 25, 40)	3,084,823	4,783,854	4,783,854
Totals	\$130,526,683	\$207,971,499	\$207,971,499

Lamont Jackson, Ph.D., Superintendent

June 20, 2023

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The district has incorporated the above costs in the 2023-24 Adopted Budget, which will be presented to the board for public hearing on June 20, 2023, and for action on June 27, 2023. If this agreement is approved, the district will immediately begin deficit spending in fiscal year 2023-24. Based on the current budget assumptions, **the district will need to make budget reductions of approximately \$129 million by fiscal year 2024-25 and an additional \$53 million in 2025-26 in order to remain fiscally solvent and meet the required minimum reserve.** These reductions represent approximately 7% and 9%, respectively, of the district's General Fund operating budget. Continued deficit spending will erode the ending fund balance and will minimize the district's ability to address unforeseen circumstances. We encourage the district to identify and implement ongoing expenditure reductions to eliminate the structural deficit and sustain long-term fiscal solvency.

In accordance with Government Code 3547.5(b), the district superintendent and chief business official have certified that the cost of the collective bargaining agreement can be met during the term of the agreement, including the estimated amount of budget reductions necessary in future years. **The First Interim Report must include a board approved plan to maintain required reserve levels in fiscal year 2024-25.**

This letter can be found on our website at: <https://www.sdcoe.net/administrative-services/business-services/district-financial-services/business-advisory-services>.

Sincerely,



Brent Watson
Executive Director
District Financial Services

cc: Drew Rowlands, Chief Business Officer, San Diego Unified School District
Jodie Macalos, Executive Director, Finance, San Diego Unified School District

San Diego County Office of Education

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:	San Diego Unified School District
Name of Bargaining Unit:	San Diego Education Association (SDEA)
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning:	July 1, 2022	and ending:	June 30, 2025
	(date)		(date)

If this agreement is part of a multi-year agreement, indicate all fiscal years covered by the agreement.
Enter the on-schedule % increase for each fiscal year. (Do not report off-schedule increases in this section)

Fiscal Year	2022-23	2023-24	2024-25
% Increase	10.00%	5.00%	0.00%

The Governing Board will act upon this agreement on:	June 20, 2023
	(date)

Budget Revisions to be input by: (no later than 45 days after approval)	No budget adjustments are required as budget reflects any fiscal impact.
	(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	Fiscal Impact of Proposed Agreement			
	(Complete Years 2 and 3 for ongoing costs, multiyear and overlapping agreements)			
	Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2022-23	Year 2 Increase/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25
Fund 01- General Fund				
1. Salary Schedule On-Schedule increase	\$ 646,283,176	64,668,832	100,216,433	100,216,433
		10.01%	14.10%	12.35%
2. Step & Column Increase or decrease in the cost of step & column as a result of the settlement	\$ 13,223,707			
		0.00%	0.00%	0.00%
3. Other Compensation Stipends, Off-schedule payments, Longevity, Overtime, Differential, one-time bonuses, etc.			16,657,843	16,657,843
4. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 160,279,958	\$ 15,691,077	\$ 28,822,544	\$ 28,822,544
		9.79%	16.38%	14.07%
5. Health/Welfare Plans	\$ 121,404,235		1,994,092	1,994,092
		0.00%	1.64%	1.62%
6. Total Bargaining Unit Compensation Add Items 1 through 5 to equal 6	\$ 941,191,076	\$ 80,359,909	\$ 131,033,069	\$ 131,033,069
		8.54%	12.83%	11.37%
7. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	6,342.96			
8. Total Compensation Average Cost per Bargaining Unit Employee	\$ 148,384	\$ 12,669	\$ 20,658	\$ 20,658
		8.54%	12.83%	11.37%

Will this agreement trigger a "Me Too" agreement with another bargaining unit? Yes

Impact on Other Funds

Will this agreement have an impact on any other funds?	Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2022-23	Year 2 Increase/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25
Yes Adult Education Fund	795,076	79,424	123,149.01	123,149
Yes Child Development Fund	1,886,506	187,916	291,637.10	291,637
N/A Cafeteria Fund				
N/A Other Enterprise Fund				
N/A Other Fund				

San Diego County Office of Education

**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:	San Diego Unified School District
Name of Bargaining Unit:	AASD, OSS, OTBS, PARA, POA, & NON-REP
Certificated, Classified, Other:	Other

The proposed agreement covers the period beginning:	July 1, 2022	and ending:	June 30, 2025
	(date)		(date)

If this agreement is part of a multi-year agreement, indicate all fiscal years covered by the agreement.
Enter the on-schedule % increase for each fiscal year. (Do not report off-schedule increases in this section)

Fiscal Year	2022-23	2023-24	2024-25
% Increase	10.00%	5.00%	0.00%

The Governing Board will act upon this agreement on:	June 20, 2023
	(date)

Budget Revisions to be input by: (no later than 45 days after approval) No budget adjustments are required as budget reflects any fiscal impact.

(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 Fund 01- General Fund		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for ongoing costs, multiyear and overlapping agreements)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2022-23	Year 2 Increase/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25
		1. Salary Schedule On-Schedule increase	\$ 320,433,412	32,041,297 10.00%	49,665,032 14.09%
2. Step & Column Increase or decrease in the cost of step & column as a result of the settlement	\$ 3,459,972	0.00%	0.00%	0.00%	
3. Other Compensation Stipends, Off-schedule payments, Longevity, Overtime, Differential, one-time bonuses, etc.					
4. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 179,753,845	\$ 10,933,078 6.08%	\$ 16,096,588	\$ 16,096,588 7.78%	
5. Health/Welfare Plans	\$ 85,019,417	0.00%	0.00%	0.00%	
6. Total Bargaining Unit Compensation Add Items 1 through 5 to equal 6	\$ 588,666,646	\$ 42,974,375 7.30%	\$ 65,761,620 10.41%	\$ 65,761,620 9.43%	
7. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	4,761.79				
8. Total Compensation Average Cost per Bargaining Unit Employee	\$ 123,623	\$ 9,025 7.30%	\$ 13,810 10.41%	\$ 13,810 9.43%	

Impact on Other Funds

Will this agreement have an impact on any other funds?	Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2022-23	Year 2 Increase/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25
Yes Adult Education Fund	435,426	43,163	67,092	67,092
Yes Child Development Fund	1,347,805	134,142	208,239.35	208,239
Yes Cafeteria Fund	34,179,994	3,367,387	5,244,756.05	5,244,756
Yes Other Enterprise Fund	2,955,451	295,534	458,083.25	458,083
Yes Other Fund	30,895,825	3,084,822	4,783,854.35	4,783,854

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

9. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and other comments and explanations as necessary.

Please see attached tentative agreement between San Diego Unified School District and San Diego Education Association (SDEA). Included is the equity clause impact for all other bargaining units: 10% wage increase retroactive to July 1, 2022 and 5% increase effective July 1, 2023.

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

Please see Appendice B and C of the tentative agreement.

B. Proposed Negotiated Changes in Non-Compensation items (class size adjustments, staff development days, teacher prep time, etc.)

Please see attached tentative agreement.

C. What are the specific impacts 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.)

Please see attached tentative agreement.

Will the increase in costs as a result of the agreement necessitate budget reductions in the current or subsequent two fiscal years?

YES NO

If yes, please specify the amount of the budget reductions necessary for each fiscal year

	2022-23	2023-24	2024-25
\$	-	\$ -	\$ 128,947,004.00

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District
San Diego Education Association (SDEA)

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

Please see attached tentative agreement.

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

Please see attached tentative agreement.

F. Source of Funding for Proposed Agreement:

1. Current Year

General Fund- Unrestricted and Restricted as well as other funds.

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

This is a multiyear agreement.

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.)

The District is committed to maintaining a balanced budget and is currently working on solutions to solve for shortfalls in the out-years. Solutions include advocacy efforts and program adjustments/efficiencies. Restricted programs and other funds adjustments may be needed to accommodate additional costs.

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 1,194,256,728			\$ 1,194,256,728
Federal Revenue 8100-8299	\$ 20,788,307		\$ -	\$ 20,788,307
Other State Revenue 8300-8599	\$ 33,200,737			\$ 33,200,737
Other Local Revenue 8600-8799	\$ 34,143,110		\$ -	\$ 34,143,110
TOTAL REVENUES	\$ 1,282,388,882		\$ -	\$ 1,282,388,882
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 504,652,220	\$ 46,865,585	\$ (46,865,585)	\$ 504,652,220
Classified Salaries 2000-2999	\$ 131,176,045	\$ 11,967,620	\$ (11,967,620)	\$ 131,176,045
Employee Benefits 3000-3999	\$ 297,824,780	\$ 15,725,646	\$ (15,725,646)	\$ 297,824,780
Books and Supplies 4000-4999	\$ 15,191,730		\$ -	\$ 15,191,730
Services and Other Operating Expenditures 5000-5999	\$ 41,397,941		\$ -	\$ 41,397,941
Capital Outlay 6000-6999	\$ 1,910,132		\$ -	\$ 1,910,132
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,819,257			\$ 1,819,257
Transfers of Indirect Costs 7300-7399	\$ (17,798,681)		\$ -	\$ (17,798,681)
TOTAL EXPENDITURES	\$ 976,173,424	\$ 74,558,851	\$ (74,558,851)	\$ 976,173,424
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 30,325,450	\$ -	\$ -	\$ 30,325,450
Transfers Out and Other Uses 7600-7699	\$ 14,357,368	\$ -		\$ 14,357,368
Contributions 8980-8999	\$ (296,924,635)	\$ -	\$ -	\$ (296,924,635)
OPERATING SURPLUS (DEFICIT)*	\$ 25,258,905	\$ (74,558,851)	\$ 74,558,851	\$ 25,258,905
BEGINNING FUND BALANCE				
9791	\$ 117,367,527			\$ 117,367,527
Audit Adjustments/Other Restatements 9793/9795	\$ 198,321			\$ 198,321
ENDING FUND BALANCE	\$ 142,824,753	\$ (74,558,851)	\$ 74,558,851	\$ 142,824,753
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 2,582,028	\$ -	\$ -	\$ 2,582,028
Restricted 9740				
Committed 9750-9760		\$ -	\$ -	\$ -
Assigned 9780	\$ 101,802,725	\$ (76,049,851)	\$ 76,049,851	\$ 101,802,725
Reserve for Economic Uncertainties 9789	\$ 38,440,000	\$ 1,491,000	\$ (1,491,000)	\$ 38,440,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 6,920,531		\$ -	\$ 6,920,531
Federal Revenue 8100-8299	\$ 322,538,519		\$ -	\$ 322,538,519
Other State Revenue 8300-8599	\$ 400,520,781		\$ -	\$ 400,520,781
Other Local Revenue 8600-8799	\$ 18,042,345			\$ 18,042,345
TOTAL REVENUES	\$ 748,022,176		\$ -	\$ 748,022,176
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 286,299,405	\$ 23,839,960	\$ (23,839,960)	\$ 286,299,405
Classified Salaries 2000-2999	\$ 157,982,726	\$ 14,036,963	\$ (14,036,963)	\$ 157,982,726
Employee Benefits 3000-3999	\$ 263,610,753	\$ 10,898,510	\$ (10,898,510)	\$ 263,610,753
Books and Supplies 4000-4999	\$ 53,514,823		\$ -	\$ 53,514,823
Services and Other Operating Expenditures 5000-5999	\$ 149,194,099			\$ 149,194,099
Capital Outlay 6000-6999	\$ 4,172,999			\$ 4,172,999
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,315,000		\$ -	\$ 1,315,000
Transfers of Indirect Costs 7300-7399	\$ 15,336,734		\$ -	\$ 15,336,734
TOTAL EXPENDITURES	\$ 931,426,539	\$ 48,775,433	\$ (48,775,433)	\$ 931,426,539
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -		\$ -
Contributions 8980-8999	\$ 296,924,635	\$ -	\$ -	\$ 296,924,635
OPERATING SURPLUS (DEFICIT)*	\$ 113,520,272	\$ (48,775,433)	\$ 48,775,433	\$ 113,520,272
BEGINNING FUND BALANCE				
Audit Adjustments/Other Restatements 9791	\$ 98,855,867			\$ 98,855,867
9793/9795	\$ (198,321)			\$ (198,321)
ENDING FUND BALANCE	\$ 212,177,818	\$ (48,775,433)	\$ 48,775,433	\$ 212,177,818
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 212,177,818	\$ (48,775,433)	\$ 48,775,433	\$ 212,177,818
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit:

San Diego Education Association (SDEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 1,201,177,259		\$ -	\$ 1,201,177,259
Federal Revenue 8100-8299	\$ 343,326,826		\$ -	\$ 343,326,826
Other State Revenue 8300-8599	\$ 433,721,518		\$ -	\$ 433,721,518
Other Local Revenue 8600-8799	\$ 52,185,455		\$ -	\$ 52,185,455
TOTAL REVENUES	\$ 2,030,411,058		\$ -	\$ 2,030,411,058
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 790,951,625	\$ 70,705,545	\$ (70,705,545)	\$ 790,951,625
Classified Salaries 2000-2999	\$ 289,158,771	\$ 26,004,583	\$ (26,004,583)	\$ 289,158,771
Employee Benefits 3000-3999	\$ 561,435,533	\$ 26,624,156	\$ (26,624,156)	\$ 561,435,533
Books and Supplies 4000-4999	\$ 68,706,553		\$ -	\$ 68,706,553
Services and Other Operating Expenditures 5000-5999	\$ 190,592,040		\$ -	\$ 190,592,040
Capital Outlay 6000-6999	\$ 6,083,131		\$ -	\$ 6,083,131
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 3,134,257		\$ -	\$ 3,134,257
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ (2,461,947)		\$ -	\$ (2,461,947)
TOTAL EXPENDITURES	\$ 1,907,599,963	\$ 123,334,284	\$ (123,334,284)	\$ 1,907,599,963
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 30,325,450	\$ -	\$ -	\$ 30,325,450
Transfers Out and Other Uses 7600-7699	\$ 14,357,368	\$ -	\$ -	\$ 14,357,368
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 138,779,177	\$ (123,334,284)	\$ 123,334,284	\$ 138,779,177
BEGINNING FUND BALANCE				
9791	\$ 216,223,394			\$ 216,223,394
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 355,002,571	\$ (123,334,284)	\$ 123,334,284	\$ 355,002,571
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 2,582,028	\$ -	\$ -	\$ 2,582,028
Restricted 9740	\$ 212,177,818	\$ (48,775,433)	\$ 48,775,433	\$ 212,177,818
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 101,802,725	\$ (76,049,851)	\$ 76,049,851	\$ 101,802,725
Reserve for Economic Uncertainties 9789	\$ 38,440,000	\$ 1,491,000	\$ (1,491,000)	\$ 38,440,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ 148,835		\$ -	\$ 148,835
Other State Revenue 8300-8599	\$ 1,452,674			\$ 1,452,674
Other Local Revenue 8600-8799	\$ 5,000		\$ -	\$ 5,000
TOTAL REVENUES	\$ 1,606,509		\$ -	\$ 1,606,509
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 861,038	\$ 78,387	\$ (78,387)	\$ 861,038
Classified Salaries 2000-2999	\$ 207,216	\$ 18,474	\$ (18,474)	\$ 207,216
Employee Benefits 3000-3999	\$ 521,808	\$ 25,725	\$ (25,725)	\$ 521,808
Books and Supplies 4000-4999	\$ 22,762		\$ -	\$ 22,762
Services and Other Operating Expenditures 5000-5999	\$ 57,051		\$ -	\$ 57,051
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 67,241		\$ -	\$ 67,241
TOTAL EXPENDITURES	\$ 1,737,116	\$ 122,586	\$ (122,586)	\$ 1,737,116
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -		\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (130,607)	\$ (122,586)	\$ 122,586	\$ (130,607)
BEGINNING FUND BALANCE				
9791	\$ 793,711			\$ 793,711
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 663,104	\$ (122,586)	\$ 122,586	\$ 663,104
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 663,104	\$ (122,586)	\$ 122,586	\$ 663,104
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 4,002,115			\$ 4,002,115
Other Local Revenue 8600-8799	\$ 161,035		\$ -	\$ 161,035
TOTAL REVENUES	\$ 4,163,150		\$ -	\$ 4,163,150
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 2,102,403	\$ 189,596	\$ (189,596)	\$ 2,102,403
Classified Salaries 2000-2999	\$ 690,713	\$ 63,453	\$ (63,453)	\$ 690,713
Employee Benefits 3000-3999	\$ 1,422,235	\$ 69,010	\$ (69,010)	\$ 1,422,235
Books and Supplies 4000-4999	\$ 134,507		\$ -	\$ 134,507
Services and Other Operating Expenditures 5000-5999	\$ 30,224		\$ -	\$ 30,224
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7400-7499 7300-7399	\$ 195,769		\$ -	\$ 195,769
TOTAL EXPENDITURES	\$ 4,575,851	\$ 322,059	\$ (322,059)	\$ 4,575,851
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -		\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (412,701)	\$ (322,059)	\$ 322,059	\$ (412,701)
BEGINNING FUND BALANCE				
9791	\$ 1,768,969			\$ 1,768,969
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,356,268	\$ (322,059)	\$ 322,059	\$ 1,356,268
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 1,342,319	\$ (322,059)	\$ 322,059	\$ 1,342,319
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 13,951	\$ -	\$ -	\$ 13,951
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (2)	\$ -	\$ -	\$ (2)

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13 - Cafeteria Fund

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099			\$ -	\$ -
Federal Revenue 8100-8299	\$ 55,643,317			\$ 55,643,317
Other State Revenue 8300-8599	\$ 28,500,664			\$ 28,500,664
Other Local Revenue 8600-8799	\$ 3,211,373		\$ -	\$ 3,211,373
TOTAL REVENUES	\$ 87,355,354		\$ -	\$ 87,355,354
EXPENDITURES				
Certificated Salaries 1000-1999		\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 27,492,325	\$ 2,467,162	\$ (2,467,162)	\$ 27,492,325
Employee Benefits 3000-3999	\$ 16,369,296	\$ 900,235	\$ (900,235)	\$ 16,369,296
Books and Supplies 4000-4999	\$ 22,932,831		\$ -	\$ 22,932,831
Services and Other Operating Expenditures 5000-5999	\$ 2,569,544		\$ -	\$ 2,569,544
Capital Outlay 6000-6999	\$ 95,695		\$ -	\$ 95,695
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 2,198,937		\$ -	\$ 2,198,937
TOTAL EXPENDITURES	\$ 71,658,628	\$ 3,367,397	\$ (3,367,397)	\$ 71,658,628
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -		\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 15,696,726	\$ (3,367,397)	\$ 3,367,397	\$ 15,696,726
BEGINNING FUND BALANCE	\$ 52,960,100			\$ 52,960,100
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 68,656,826	\$ (3,367,397)	\$ 3,367,397	\$ 68,656,826
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 68,656,826	\$ (3,367,397)	\$ 3,367,397	\$ 68,656,826
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 67 - Other Enterprise Fund

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -			\$ -
Other Local Revenues 8600-8799	\$ 48,537,227		\$ -	\$ 48,537,227
TOTAL REVENUES	\$ 48,537,227		\$ -	\$ 48,537,227
EXPENDITURES				
Certificated Salaries 1000-1999		\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 2,379,680	\$ 216,335	\$ (216,335)	\$ 2,379,680
Employee Benefits 3000-3999	\$ 1,540,042	\$ 79,199	\$ (79,199)	\$ 1,540,042
Books and Supplies 4000-4999	\$ 3,990		\$ -	\$ 3,990
Services and Other Operating Expenditures 5000-5999	\$ 39,043,652		\$ -	\$ 39,043,652
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 42,967,364	\$ 295,534	\$ (295,534)	\$ 42,967,364
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 13,670,000	\$ -	\$ -	\$ 13,670,000
Transfers Out and Other Uses 7600-7699	\$ 835,000	\$ -		\$ 835,000
OPERATING SURPLUS (DEFICIT)*	\$ 18,404,863	\$ (295,534)	\$ 295,534	\$ 18,404,863
BEGINNING FUND BALANCE				
9791	\$ 69,836,685			\$ 69,836,685
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 88,241,548	\$ (295,534)	\$ 295,534	\$ 88,241,548
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 88,241,548	\$ (295,534)	\$ 295,534	\$ 88,241,548
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 21, 25 and 40**
 Bargaining Unit: **San Diego Education Association (SDEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	2023 Estimated Actuals	Adjustments as a Result of Settlement	Other Revisions	Total Estimated Actuals (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,606			\$ 12,606
Other Local Revenue 8600-8799	\$ 134,344,187		\$ -	\$ 134,344,187
TOTAL REVENUES	\$ 134,356,793		\$ -	\$ 134,356,793
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 24,873,956	\$ 2,258,892	\$ (2,258,892)	\$ 24,873,956
Employee Benefits 3000-3999	\$ 13,991,107	\$ 825,931	\$ (825,931)	\$ 13,991,107
Books and Supplies 4000-4999	\$ 15,069,894			\$ 15,069,894
Services and Other Operating Expenditures 5000-5999	\$ 34,854,769		\$ -	\$ 34,854,769
Capital Outlay 6000-6999	\$ 426,219,524		\$ -	\$ 426,219,524
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 515,009,250	\$ 3,084,823	\$ (3,084,823)	\$ 515,009,250
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 600,947,365	\$ -		\$ 600,947,365
Transfers Out and Other Uses 7600-7699	\$ 25,518,168	\$ -	\$ -	\$ 25,518,168
OPERATING SURPLUS (DEFICIT)*	\$ 194,776,740	\$ (3,084,823)	\$ 3,084,823	\$ 194,776,740
BEGINNING FUND BALANCE				
9791	\$ 1,081,549,049			\$ 1,081,549,049
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,276,325,789	\$ (3,084,823)	\$ 3,084,823	\$ 1,276,325,789
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 1,261,077,799	\$ (3,084,823)	\$ 3,084,823	\$ 1,261,077,799
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 15,247,990			\$ 15,247,990
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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	\$ (74,558,851)	Amounts are included in the proposed adopted budget.
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (48,775,433)	Amounts are included in the proposed adopted budget.
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (122,586)	Amounts are included in the proposed adopted budget.
Other Financing Sources/Uses	\$ -	

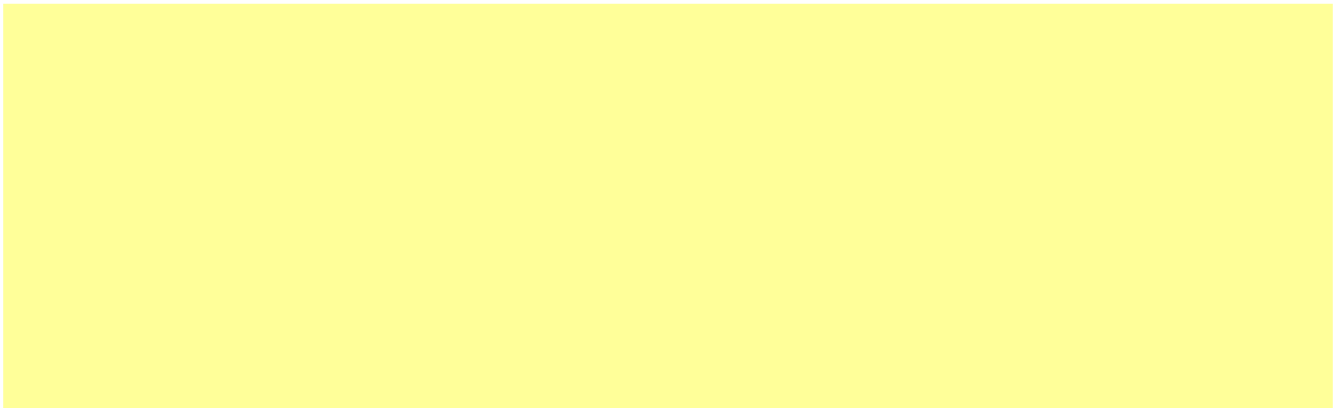
Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (322,059)	Amounts are included in the proposed adopted budget.
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (3,367,397)	Amounts are included in the proposed adopted budget.
Other Financing Sources/Uses	\$ -	

Page 4g: Fund 63 - Other Enterprise Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (295,534)	Amounts are included in the proposed adopted budget.
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (3,084,823)	Amounts are included in the proposed adopted budget.
Other Financing Sources/Uses	\$ -	

Additional Comments:



Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	2022-23	2023-24	2024-25
	Total Estimated Actuals After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,194,256,728	\$ 1,246,291,358	\$ 1,248,148,402
Federal Revenue 8100-8299	\$ 20,788,307	\$ 10,000,000	\$ 10,000,000
Other State Revenue 8300-8599	\$ 33,200,737	\$ 33,638,503	\$ 33,623,300
Other Local Revenue 8600-8799	\$ 34,143,110	\$ 22,076,162	\$ 22,681,702
TOTAL REVENUES	\$ 1,282,388,882	\$ 1,312,006,023	\$ 1,314,453,404
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 504,652,220	\$ 532,960,651	\$ 548,909,348
Classified Salaries 2000-2999	\$ 131,176,045	\$ 145,368,368	\$ 150,640,112
Employee Benefits 3000-3999	\$ 297,824,780	\$ 330,512,026	\$ 342,872,846
Books and Supplies 4000-4999	\$ 15,191,730	\$ 18,058,364	\$ 18,474,742
Services and Other Operating Expenditures 5000-5999	\$ 41,397,941	\$ 46,781,474	\$ 51,429,329
Capital Outlay 6000-6999	\$ 1,910,132	\$ 611,781	\$ 611,781
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,819,257	\$ 2,738,600	\$ -
Transfers of Indirect Costs 7300-7399	\$ (17,798,681)	\$ (12,137,936)	\$ (12,137,936)
Other Adjustments			\$ (128,947,004)
TOTAL EXPENDITURES	\$ 976,173,424	\$ 1,064,893,328	\$ 971,853,218
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 30,325,450	\$ 30,513,560	\$ 24,513,560
Transfers Out and Other Uses 7600-7699	\$ 14,357,368	\$ 11,681,096	\$ 11,598,791
Contributions 8980-8999	\$ (296,924,635)	\$ (356,739,257)	\$ (360,819,955)
OPERATING SURPLUS (DEFICIT)*	\$ 25,258,905	\$ (90,794,098)	\$ (5,305,000)
BEGINNING FUND BALANCE			
9791	\$ 117,367,527	\$ 142,824,753	\$ 52,030,655
Audit Adjustments/Other Restatements 9793/9795	\$ 198,321		
ENDING FUND BALANCE	\$ 142,824,753	\$ 52,030,655	\$ 46,725,655
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,582,028	\$ 2,582,028	\$ 2,582,028
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 101,802,725	\$ 8,757,627	\$ 8,757,627
Reserve for Economic Uncertainties 9789	\$ 38,440,000	\$ 40,691,000	\$ 35,386,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: San Diego Education Association (SDEA)

Object Code	2022-23	2023-24	2024-25
	Total Estimated Actuals After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,920,531	\$ 6,500,000	\$ 6,500,000
Federal Revenue 8100-8299	\$ 322,538,519	\$ 237,784,092	\$ 95,311,684
Other State Revenue 8300-8599	\$ 400,520,781	\$ 259,163,598	\$ 245,600,875
Other Local Revenue 8600-8799	\$ 18,042,345	\$ 14,321,205	\$ 15,414,643
TOTAL REVENUES	\$ 748,022,176	\$ 517,768,895	\$ 362,827,202
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 286,299,405	\$ 301,889,784	\$ 222,955,615
Classified Salaries 2000-2999	\$ 157,982,726	\$ 175,970,325	\$ 153,033,140
Employee Benefits 3000-3999	\$ 263,610,753	\$ 306,503,213	\$ 267,836,845
Books and Supplies 4000-4999	\$ 53,514,823	\$ 54,497,493	\$ 40,145,928
Services and Other Operating Expenditures 5000-5999	\$ 149,194,099	\$ 107,073,962	\$ 94,981,129
Capital Outlay 6000-6999	\$ 4,172,999	\$ 719,483	\$ 719,936
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,315,000	\$ 1,329,517	\$ 1,014,457
Transfers of Indirect Costs 7300-7399	\$ 15,336,734	\$ 9,982,526	\$ 5,149,251
Other Adjustments			
TOTAL EXPENDITURES	\$ 931,426,539	\$ 957,966,303	\$ 785,836,301
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 296,924,635	\$ 356,739,257	\$ 360,819,955
OPERATING SURPLUS (DEFICIT)*	\$ 113,520,272	\$ (83,458,151)	\$ (62,189,144)
BEGINNING FUND BALANCE			
9791	\$ 98,855,867	\$ 212,177,818	\$ 128,719,667
Audit Adjustments/Other Restatements 9793/9795	\$ (198,321)		
ENDING FUND BALANCE	\$ 212,177,818	\$ 128,719,667	\$ 66,530,523
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 212,177,818	\$ 128,719,667	\$ 66,530,523
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit:

San Diego Education Association (SDEA)

Object Code	2022-23	2023-24	2024-25
	Total Estimated Actuals After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,201,177,259	\$ 1,252,791,358	\$ 1,254,648,402
Federal Revenue 8100-8299	\$ 343,326,826	\$ 247,784,092	\$ 105,311,684
Other State Revenue 8300-8599	\$ 433,721,518	\$ 292,802,101	\$ 279,224,175
Other Local Revenue 8600-8799	\$ 52,185,455	\$ 36,397,367	\$ 38,096,345
TOTAL REVENUES	\$ 2,030,411,058	\$ 1,829,774,918	\$ 1,677,280,606
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 790,951,625	\$ 834,850,435	\$ 771,864,963
Classified Salaries 2000-2999	\$ 289,158,771	\$ 321,338,693	\$ 303,673,252
Employee Benefits 3000-3999	\$ 561,435,533	\$ 637,015,239	\$ 610,709,691
Books and Supplies 4000-4999	\$ 68,706,553	\$ 72,555,857	\$ 58,620,670
Services and Other Operating Expenditures 5000-5999	\$ 190,592,040	\$ 153,855,436	\$ 146,410,458
Capital Outlay 6000-6999	\$ 6,083,131	\$ 1,331,264	\$ 1,331,717
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 3,134,257	\$ 4,068,117	\$ 1,014,457
Transfers of Indirect Costs 7300-7399	\$ (2,461,947)	\$ (2,155,410)	\$ (6,988,685)
Other Adjustments	\$ -	\$ -	\$ (128,947,004)
TOTAL EXPENDITURES	\$ 1,907,599,963	\$ 2,022,859,631	\$ 1,757,689,519
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 30,325,450	\$ 30,513,560	\$ 24,513,560
Transfers Out and Other Uses 7600-7699	\$ 14,357,368	\$ 11,681,096	\$ 11,598,791
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 138,779,177	\$ (174,252,249)	\$ (67,494,144)
BEGINNING FUND BALANCE			
9791	\$ 216,223,394	\$ 355,002,571	\$ 180,750,322
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 355,002,571	\$ 180,750,322	\$ 113,256,178
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,582,028	\$ 2,582,028	\$ 2,582,028
Restricted 9740	\$ 212,177,818	\$ 128,719,667	\$ 66,530,523
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 101,802,725	\$ 8,757,627	\$ 8,757,627
Reserve for Economic Uncertainties 9789	\$ 38,440,000	\$ 40,691,000	\$ 35,386,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

San Diego Unified School District
San Diego Education Association (SDEA)

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)	\$ 1,921,957,331	\$ 2,034,540,727	\$ 1,769,288,310
b. Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c. Net Expenditures, Transfers Out, and Uses	\$ 1,921,957,331	\$ 2,034,540,727	\$ 1,769,288,310
d. Projected P-2 ADA	86,369	86,059	85,701
e. State Standard Minimum Reserve Percentage for this District	2.00%	2.00%	2.00%
f. 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 e, or \$69,000)	\$ 38,439,147	\$ 40,690,815	\$ 35,385,766

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

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 38,440,000	\$ 40,691,000	\$ 35,386,000
b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
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	\$ 38,440,000	\$ 40,691,000	\$ 35,386,000
f. Reserve for Economic Uncertainties Percentage	2.00%	2.00%	2.00%

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

2022-23	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

Public Disclosure of Proposed Collective Bargaining Agreement

J. 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.

Board Actions

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

Current Year-All Funds

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)	
\$	-
\$	0
\$	0

Subsequent Years- All Funds

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)	
\$	0
\$	0

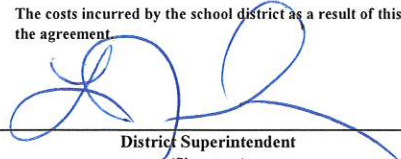
Budget Revisions

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.

Certifications

I hereby certify I am unable to certify

- 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.
- The costs incurred by the school district as a result of this agreement can be met by the district during the term of the agreement.



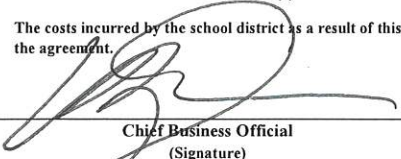
District Superintendent
(Signature)

06/16/23

Date

I hereby certify I am unable to certify

- 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.
- The costs incurred by the school district as a result of this agreement can be met by the district during the term of the agreement.



Chief Business Official
(Signature)

06/16/23

Date

Contact Person: _____
Zandy Macasinag

Telephone Number: _____
(619) 725-7508

Parent/Teacher Organization Contact Name

This does not apply

email address:

