



Source: Sacramento Unified's audited financial statements for fiscal years 2013–14 through 2017–18, unaudited actuals for the fiscal year 2018–19, and budget documentation for fiscal years 2019–20 through 2021–22.

Note: To better understand Sacramento Unified's financial condition, the amounts above include only operating revenues and expenditures, as they represent what the district spends to run its schools and the revenue it receives based on the services it provides. We have removed one-time revenues received from the State from the revenues presented. As we discuss later in the report, these one-time funds cannot be expected in future years and should not be relied upon to pay for ongoing costs. We also do not include revenues and expenditures from financing sources, such as transfers from other funds, as they generally do not reflect costs or revenues incurred in the operation of the district.

Source: State Auditor Report, page 10, figure 2

While we must address the District's structural deficit, **educating students remains** . The District will strive to avoid making cuts that negatively impact students' essential educational experiences.

What We Are Trying to Protect

instructional opportunities for students.

Source: State Audit, page 19

The current health care plan provides 100% coverage for SCTA staff and their dependents – whether the employee chose the most expensive plan, HealthNet, or more moderately priced plan, Kaiser. The District has proposed to continue covering 100% of health plan costs for all employees at the rate of the low-cost health plan offered by the District (for SCTA currently Kaiser plan rate), and 75% of health plan costs at the low-cost plan rate for emplomd d Đ

Table 2

Source: State Audit Report, page 20, Table 2

Changes to the employee health care plan must be negotiated with employee unions.

It is important to note that the District is **not proposing changes to the salary schedules** currently in place, which currently [provides for the highest average salaries and total compensation in the region](#) after a substantial restructuring of the salary schedule was completed last year. And under the District's proposal to modify health benefits, total employee compensation would remain among the highest in the region.

Source: State Audit Report, page15, Table 1

The District has put forth a plan that:

Maintains existing salary schedule for teachers;

