

FOLSOM CORDOVA USD
Negotiations with CSEA for the 2023/2024 School Year
August 31, 2023 Session
Negotiations Update

1. BACKGROUND

a. **Topics of Discussion for the Year**

Each year, the Parties identify topics of discussion also known as a “Sunshine”. Neither Party has sunshined for the 2023/2024 school year. FCUSD will sunshine openers at the 9/21/23 Board Meeting and CSEA will sunshine openers at the 10/5/23 Board Meeting.

b. **Negotiation Meetings to Date**

The parties met to open the dialogue for the 2023/2024 school year for the first time today. The meeting occurred at the ESC and was hosted by the District.

c. **Agenda**

The Parties set agenda for the day is set forth at Attachment 1.

2. DISCUSSION ITEMS

a. **Compensation Discussion**

- i. FCUSD provided an in-depth review of the FCUSD 2023/2024 Budget (Attachment 2).
 - 1. FCUSD will provide a formal offer at the October 25 negotiations meeting. The upcoming Successor Agreement is planned for FCUSD and CSEA from 23/24-25/26. Per the contract, teams can’t begin negotiations without sunshining.

b. **Requests by CSEA**

- 1. Transportation Training: FCUSD described the “Optional” training for drivers who wanted training for treating a student with a seizure.
- 2. Transportation Bidding Process: FCUSD described the current process used for bus drivers to bid on routes based on seniority. This is done twice a year.
- 3. Notice of Waiver, Removal of Differential Pay: FCUSD and CSEA discussed the current practice for addressing differential pay per CSEA’s Collective Bargaining Agreement. CSEA requested both parties sign a tolling agreement to allow time for a resolution prior to moving into legal action. (Attachment 3). Both parties signed the tolling agreement.
- 4. 5-1-23 Incident report: FCUSD: Provided a report requested by CSEA regarding 5-1-23 incident. CSEA has no further questions on this topic.

3. Action Items

- a. Juneteenth and July 4th pay for classified staff.
 - 1. FCUSD: working to determine who worked summer school and ensure payment was properly processed. Teams will revisit this at the next meeting.
- ii. Staff Issue for additional hours.
 - 1. FCUSD: Presented the hours that an employee worked and FCUSD is determining what is needed to properly pay the employee.

- iii. **Mandatory Training**
 - 1. FCUSD: Provided training matrix for existing employees and new hires. These are mandated training sessions that vary by group and are completed online using the Public-School Works platform. A message to all staff was sent via email and Talent-ed Records. CSEA members are allowed to take the training on paid time during the workday or on the October 9th professional development day.
- iv. **Overpayment Letter**
 - 1. FCUSD and CSEA collaborated on an overpayment letter to align with the new Ed Code. Teams will continue to discuss how this applies when an employee exceeds accrued leave allotment at the next meeting.

4. CONTRACT UPDATE: MEMORANDUMS OF UNDERSTANDING

- a. **Contract Update**

The CSEA Collective Bargaining Agreement has been updated to reflect all MOUs ratified by the parties to date. Printed copies were distributed. This document can be found on the District's website.
- b. **Restorative Specialist**

FCUSD: Proposed an MOU. It describes a process for providing a position for current in-school suspension staff. In-school suspension is no longer a program. The MOU provides the option that the In-school suspension employee may apply for the new position, Restorative Specialist, or be transferred to campus monitor. The CSEA team would like further discussion on this resolution.
- c. **Reclassify/ Rebench Middle School Clerks**

FCUSD: Presented a reclassification recommendation. Teams will revisit this at the next meeting.
- d. **October 9th Professional Development**

FCUSD & CSEA desire an MOU to provide optional training for classified employees on October 9th. Teams discussed several training opportunities that will be available including the mandated training. Nov 10th will be the payday for attendees. Staff will be paid for the hours worked on the day. (Attachment 5)

5. JOB DESCRIPTIONS

- a. **Health Assistant Job Description:**

FCUSD: Presented proposed changes to the Job Description that included toileting and an increase in pay to align with other classifications/ job descriptions that include toileting. Both teams agreed to the new language in the Job Description and new placement at Range 4. The position may be posted prior to the October 5th board meeting with the "Job Description under review" in the posting.
- b. **Bus Driver Instructor**

FCUSD & CSEA: Discussed a proposed job description. Teams will revisit this at the next meeting.
- c. **Expanded Learning Site Lead**

FCUSD: Proposed changes to Job Description. Teams will revisit this at the next meeting.
- d. **Expanded Learning Assistant**

FCUSD: Proposed changes to Job Description. Teams will revisit this at the next meeting.

6. FUTURE ITEMS FOR DISCUSSION

- Meals – Per Diem
- FCUSD Openers
- Preschool Teacher- Job Description

- Juneteenth and 4th of July Pay for 22-23
- CBI Scheduling at CHS
- Transportation Mechanic Footwear
- Overpayment letter
- Restorative Specialist MOU
- Reclassify/ Rebench Middle School Clerks
- Remuneration of Transportation Salary Schedule
- Lead Behavior Support Assistant- Job Description
- Association Leave
- Expanded Learning Site Lead- Job Description
- Expanded Learning Assistant- Job Description

7. FUTURE BARGAINING DATES

- a. September 20, 2023

CSEA Agenda

8-31-23

- 1) Approved MOUs- Board Approved 8-10-23
 - a. #1 Association Leave
 - b. #2 Renumeration
 - c. #4 Lead BSA
- 2) CHS Incident Report (5-1-23)
 - a. DT Report
- 3) Successor Agreement Information (7-13-23)
 - a. CSEA Scattergram
 - b. Benefits Projection
 - c. Position Control
 - d. Benefits
 - e. 4-7 Spreadsheet
 - f. Cost of 1%
 - g. 2022/23 and 2023/24 LCFF
- 4) Notice of Waiver Removal Differential Pay (8-1-23)
 - a. List provided by FCUSD
- 5) Mandatory Training (8-15-23)
 - a. List Provided by FCUSD
- 6) Juneteenth and July 4th (8-15-23)
- 7) SPED MOU for ...
 - a. Summer Assistance
 - i. Total Number Participants: 249
 - ii. Total Match @ 100%: \$578,722.25
 - iii. District Benefit Cost for match: \$55,113.70
 - b. October 9th PD (Christy Wilkerson- Survey Results)



Folsom Cordova Unified School District 2023-2024 Budget Negotiations Presentation

CSEA – August 31, 2023



Overview

- Review Adopted FCUSD 2023-2024 Budget
 - ⊕ Assumptions that Build the Budget
 - ⊕ COLA of 8.22% - Where did it go?
 - ⊕ Multi-Year Projection (MYP)
- Revisions Since Budget Adoption
 - ⊕ 45-day Revision – State Budget Approval
 - ⊕ Updated Enrollment Information
 - ⊕ Close of 2022-2023 Unaudited Actuals
 - ⊕ Updated MYP
 - ⊕ Cost of 1%



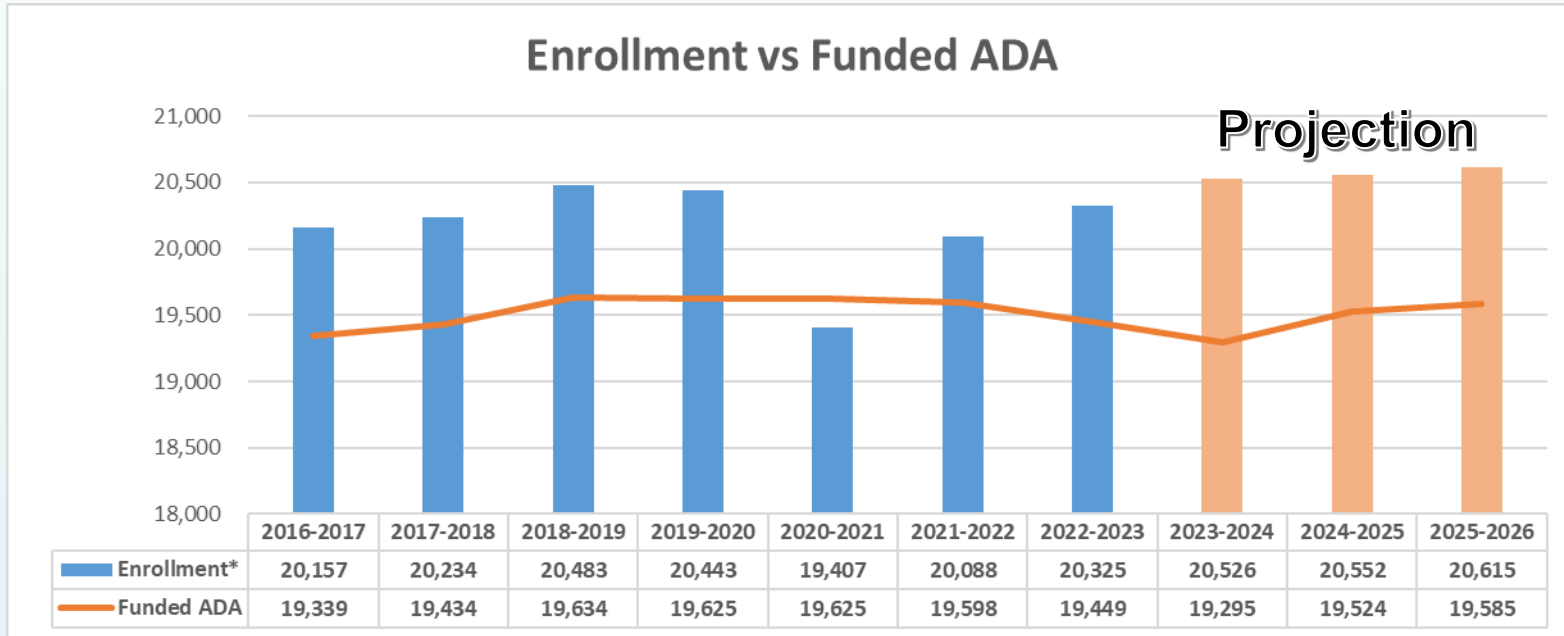
Building the Adopted Budget



- The District bases its budget on the guidelines document reviewed by the Budget Advisory Committee and approved by the FCUSD Board on May 19, 2023, and by using the best information available
 - ⊕ The budget, therefore, should be considered a “financial snapshot” with information known as of May 19, 2023
- This presentation document is showing activities including revenues and expenses from the General Fund (01), unless noted otherwise.
- The FCUSD adopted budget is built upon many assumptions that can and will change during the year, sometimes significantly...Why?
 - ⊕ Enrollment is not known, and attendance rates have not rebounded from Pre-COVID levels
 - Enrollment is the primary driver of the LCFF funding amount which is projected to be 76% of the District’s budget. As current enrollment is projected to be the funding method, not prior year, for LCFF, due to increasing enrollment for 2023-2024, it is even more critical that the projections are met as any reduction will impact funding
 - ⊕ Staffing is projected to be 84% of the 2023-2024 expenditures, and as of May 19th
 - The budget guidelines require that all positions be budgeted even if unfilled, which will impact the revised budget if they remain vacant during the year
 - ⊕ Spending of carry-over from the ending fund balance and revenues from donations/fundraisers from 2022-2023 are not included
 - At 1st interim all carry-over will be budgeted which will increase expenses to spend down ending fund balances
- The adopted budget is used as a compass to determine the direction of the District’s finances and overall health. It will change during the year, and this change will be reflected in the interim budget updates.



FCUSD Enrollment*/ Attendance History



* Enrollment excludes Charter, SCOE, Adult Education, and Preschool Programs

Narrative – The District receives over 76% of revenues from the Local Control Funding Formula (LCFF) which is based upon Average Daily Attendance (ADA). Enrollment is the total number of students enrolled in district schools at Census Day (October); ADA is the Average Daily Attendance of enrolled students. This graph shows the historical enrollment and funded ADA with projections for 2023-2024, 2024-2025, and 2025-2026.

In 2020-2021, due to COVID, enrollment dropped by over one-thousand students. Enrollment is projected to fully rebound in 2023-2024 at 20,526 with continued growth in 2023-2024 and 2024-2025.

The district is funded on the greater of current, prior year, or three-year average ADA. For 2023-2024, the attendance rate is projected at 94% (historical is 95.8%) and current year ADA is used. In 2024-2025 and 2025-2026, the ADA is projected based upon an ADA-to-Enrollment percentage of 95.0%, and current year ADA is projected to be used.



Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d	e	f	g	h
Grade Span	Total Funded ADA (Includes COE)	Base Funding per ADA	TK-3 GSA Add-on	9-12 CTE Add-on	Supplemental Add-On	Funding Per ADA	ADA Funding
			=c * 10.4%	=c * 2.6%	= (c + d + e) * 20% * 36.19%	= c + d + e + f	= b * g
TK - 3	5,621.26	\$ 9,919	\$ 1,032		\$ 793	\$ 11,744	\$ 66,014,016
4 - 6	4,424.76	\$ 10,069			\$ 729	\$ 10,798	\$ 47,777,648
7 - 8	3,110.13	\$ 10,367			\$ 750	\$ 11,117	\$ 34,576,446
9 - 12	6,328.22	\$ 12,015		\$ 312	\$ 892	\$ 13,219	\$ 83,654,185
Total	19,484.37						\$ 232,022,295

1st Step – Determine the Total District ADA – Under LCFF, base funding is segregated into grade spans and includes students that reside in the district but attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE.

2nd Step – Calculate the ADA Funding – The district ADA is now multiplied by the Base Grant with add-ons for Grade Span Adjustment (GSA), 9-12 CTE, and the Supplemental Grant. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, are English Language Learners, or are Foster Youth (this figure is known as the Unduplicated Pupil Percentage (UPP). FCUSD's 3-year average for UPP is 36.19%

3rd Step – Determine the Total Funding – There are three additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation, Transitional Kindergarten (TK) and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total LCFF Funding amount.

Finally, the district transfers funds to Fund 14 Deferred Maintenance and to the COE an agreed amount for ADA that are in COE programs.

i	j	k	l	m	n	o	p
ADA Funding	Add-on Transportation	Add-on TIIG	Add-on TK	Total Amount	Deferred Maintenance (Fund 14) Transfer Out	Adjusted LCFF Funding	COE Transfer for ADA
= h				= i + j + k + l		= m + n	Objt 7142
\$ 232,022,295	\$ 1,057,025	\$ 749,374	\$ 547,961	\$ 234,376,655	\$ (650,566)	\$ 233,726,089	\$ (1,325,915)



Revenue Change Summary



Unrestricted Account Revenue (Resource 0000-1999)	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Change	Significant Changes from Estimated Actuals to Adopted Budget
LCFF Entitlement	217,632,956	233,726,089	16,093,133	Increase in LCFF due to 8.22% COLA offset by loss of 154 ADA
Federal Income	-	-	-	
Other State Income	7,135,317	7,868,776	733,459	Additional increase for 60% transportation funding and reduction in lottery revenues
Local Income	3,183,071	4,062,049	878,978	Increase for one-time Electric Bus Grant, E-Rate Reimbursement, and adjustments for misc. activities
Total	227,951,344	245,656,914	17,705,570	
Restricted Account Revenue (Resource 2000-9999)	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Change	Significant Changes from Estimated Actuals to Adopted Budget
LCFF Taxes	1,011,691	1,011,691	-	Estimated Tax allocated to SELPA AB602 Funding
Federal Income	21,433,306	12,079,180	(9,354,126)	Reduction in funding for Title Program carryover & COVID funding recognized in 2022-2023
Other State Income	63,836,693	43,532,764	(20,303,929)	Decreases for one-time funding including Art, Music, & IM Grant, COVID Funds, and Learning Recovery Grant
Local Income	4,994,383	3,278,308	(1,716,075)	Decrease funding for one-time items Measure H, and Donation/Fundraiser Revenues
Total	91,276,073	59,901,943	(31,374,130)	
Combined Revenue Accounts	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Change	Narrative - A portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency--usually higher levels of government. The balance of the district income is called unrestricted, since it can be expended as determined by the local agency for general educational priorities. Due to the LCFF Funding many categorical programs are now unrestricted including transportation. The largest restricted program is Special Education.
LCFF Entitlement	218,644,647	234,737,780	16,093,133	
Federal Income	21,433,306	12,079,180	(9,354,126)	
Other State Income	70,972,010	51,401,540	(19,570,470)	
Local Income	8,177,454	7,340,357	(837,097)	
Total	319,227,417	305,558,857	(13,668,560)	



Key Expenditure Assumptions

- Objects (1000-3999) Staffing and Benefits are 86.4% of the unrestricted budget and 83.92% of all expenditures which include the following details:
 - ⊕ All open positions are budgeted and step/column are projected in the budget
 - ⊕ PERS rate of 26.68% an increase of 1.31% from prior year
 - ⊕ No negotiated settlement for 2023-2024
- Objects (4000-5999) Books & Supplies and Contracted Services are projected based upon site and department budgeting, contracts, and historical usage
- Objects (6000-6999) Capital Outlay includes purchases of EV and diesel buses, vehicle purchases for M&O, CTE equipment, copiers, and other office equipment
- Objects (7000-7999) Transfer for LCFF funding to County Office of Education



Key Expenditure Assumptions – Special Education

- Special Education contribution from the unrestricted general fund for 2023-2024 is projected to increase \$10.6 million over 2022-2023 estimated actuals
- Thirteen New Special Education Classes for 2023-2024
 - ⊕ Carl Sundahl Elementary - New Intensive Autism
 - ⊕ Cordova Villa Elementary - New Medically fragile
 - ⊕ Gold Ridge Elementary - New Moderate Autism
 - ⊕ Mangini Ranch Elementary - New Moderate Autism
 - ⊕ Sandra J. Gallardo Elementary - New Mild/Moderate
 - ⊕ Theodore Judah Elementary - New Intensive Autism
 - ⊕ Williamson Elementary - New Moderate Autism
 - ⊕ Folsom Middle School - New .6 Mild/Moderate program
 - ⊕ Mills Middle School - New Mild/Moderate program
 - ⊕ Mitchell Middle School - New Mild/Moderate program
 - ⊕ Sutter Middle School - New .4 Mild/Moderate program
 - ⊕ Sutter Middle School - New Moderate/Severe ILS Self-contained
 - ⊕ Vista Del Lago High School - New Counseling Enriched Program
- Assumes all SPED positions will be filled including 96 classified support positions (70 FTE)
- One-time SPED COVID funding finished in 2022-2023 but on-going expenditures continue into 2023-2024
- Assumes an 8% increase in costs for Non-Public School Placements (NPS)



Expenditure Change Summary

Unrestricted Account Expense (Resource 0000-1999)	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Change	Significant Changes from Estimated Actuals to Adopted Budget
Certificated Salaries	94,334,648	96,711,298	2,376,650	Staffing adjustments for budget assumptions of full staffing and costs for Step/Column Increase
Classified Salaries	29,959,553	32,493,406	2,533,853	Staffing adjustments for budget assumptions of full staffing and costs for Step/Column Increase
Employee Benefits	41,480,513	45,244,380	3,763,867	Increases based on salary adjustments including open positions & PERS Rate Increase
Books & Supplies	7,798,535	8,278,366	479,831	Budget increase in 2023-2024 for transportation fuel, ongoing budget for Chromebook replacement
Contract Services	18,595,069	19,316,028	720,959	Budget increase in 2023-2024 for insurance premium, professional development, and utilities.
Capital Outlay	2,845,821	2,170,597	(675,224)	Budget for EV bus purchases and Infrastructure
Other Expenses/Transfer Out	(2,431,270)	(2,364,880)	66,390	Adj. to Indirect cost and Increase in transfers to SCOE, offset by transfers to other funds
Total	192,582,869	201,849,195	9,266,326	

Restricted Account Expense (Resource 2000-9999)	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Change	Significant Changes from Estimated Actuals to Adopted Budget
Certificated Salaries	32,160,546	30,487,005	(1,673,541)	Reduction in 2022-2023 due to one time cost including COVID funded positions; offset by budget assumptions of full staffing, additional special education positions and costs for Step/Column increase
Classified Salaries	22,506,745	25,978,547	3,471,802	Reduction in 2022-2023 due to one time cost including COVID positions; offset by budget assumptions of full staffing for special education, ELO-P and costs for Step/Column increase
Employee Benefits	30,279,829	33,729,651	3,449,822	Increases based on salary adjustments including open positions & PERS Rate Increase
Books & Supplies	5,021,139	3,925,492	(1,095,647)	Decrease of activities for categorical carryover and ESSER II & III activities; offset by increase for ELO-P
Contract Services	15,649,415	13,325,649	(2,323,766)	Decrease of activities for categorical carryover and ESSER II & III activities; offset by increase for ELO-P and Special Education
Capital Outlay	7,148,203	2,364,278	(4,783,925)	Decrease of activities for COVID Funded HVAC activities and ELO-P one-time activities
Other Expenses/Transfer Out	3,717,553	3,694,463	(23,090)	Decrease in Indirect Cost charges related to decrease in budgeted restricted expenses
Total	116,483,430	113,505,085	(2,978,345)	

Combined Expenses Accounts	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Change
Certificated Salaries	126,495,194	127,198,303	703,109
Classified Salaries	52,466,298	58,471,953	6,005,655
Employee Benefits	71,760,342	78,974,031	7,213,689
Books & Supplies	12,819,674	12,203,858	(615,816)
Contract Services	34,244,484	32,641,677	(1,602,807)
Capital Outlay	9,994,024	4,534,875	(5,459,149)
Other Expenses/Transfer Out	1,286,283	1,329,583	43,300
Total	309,066,299	315,354,280	6,287,981

Narrative – For most school districts in the state, the largest portion of expenses is for staffing. Salaries and benefits of staff often account for 80 to 90 percent of the district's budget. For the 2023-2024 budget staffing is projected to be 86.4% of the unrestricted general fund budget, and 83.9% of the total district budget. The majority of these expenses is paid from unrestricted funds, but some salaries are paid from restricted accounts, depending upon the program and duties of the employee. Special Education is usually the largest restricted program. Often, the expenses for these programs are greater than the governmental funding, and they must be supported by a contribution from the district's unrestricted funds.



Budget Summary

	2022-2023 Estimated Actuals			2023-2024 Adopted Budget			Difference Est. Actuals vs. Adopted Budget		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	227,951,344	91,276,073	319,227,417	245,656,914	59,901,943	305,558,857	17,705,570	(31,374,130)	(13,668,560)
Total Expenditures	192,582,870	116,483,429	309,066,299	201,849,195	113,505,085	315,354,280	9,266,325	(2,978,344)	6,287,981
Excess/(Deficiency)	35,368,474	(25,207,356)	10,161,118	43,807,719	(53,603,142)	(9,795,423)	8,439,245	(28,395,786)	(19,956,541)
Other Financing Sources	(43,065,965)	41,981,607	(1,084,358)	(53,964,761)	53,148,716	(816,045)	(10,898,796)	11,167,109	268,313
Net Inc/Dec to Fund Bal	(7,697,491)	16,774,251	9,076,760	(10,157,042)	(454,426)	(10,611,468)	(2,459,551)	(17,228,677)	(19,688,228)
Beginning Balance	46,259,285	19,504,611	65,763,895	38,561,794	36,278,862	74,840,655			
Ending Balance	38,561,794	36,278,862	74,840,655	28,404,752	35,824,436	64,229,187			

Narrative – For 2023-2024, revenues are anticipated to exceed expenditures in the unrestricted general fund in the amount of \$43.8 million; however, there are transfers required (Other Financing Sources) to the restricted general fund to support special education and the routine repair and maintenance (RRM) accounts.

The District is required, as part of the School Facilities Program, to transfer an amount equal to at least 3% of the projected annual expenditures to the RRM account. Special Education requires a contribution to cover all costs associated with providing service to students. For the 2023-2024, the contribution to Special Education is projected to be \$42.3 million and the contribution to RRM is \$9.1 million.

It should be noted that the District has many unfilled positions and currently the budget includes cost related to hiring these positions for 2023-2024 fiscal year, and therefore additional savings to salaries and benefits will most likely occur which will increase the projected surplus at 1st interim budget update.



Where did the LCFF COLA Go?

(Unrestricted Accounts)

- COLA of 8.22% for LCFF is projected to be an increase of \$16.1 million Unrestricted Funds
- Local and State unrestricted revenues decrease of \$1 million
- Expenses that increased from 2022-2023
 - ⊕ Staffing (1xxx-3xxx) - \$8 million increase
 - Assumption of filling open positions
 - PERS Rate Increase
 - Step & Column partial offset by staffing attrition
 - Kindergarten Aides
 - New Staffing Ratios
 - ⊕ Supplies (4xxx) - \$1.8 million increase
 - ⊕ Services (5xxx) - \$2.3 million increase
 - ⊕ Special Education Services Contribution - \$10.6 million increase (Page 8)
 - ⊕ SB820 Mental Health Services Contribution - \$1.3 million increase

Unrestricted Budget (Resc 0000-1999) <i>In Millions</i>	
<i>LCFF Revenue Increase - 8.22% COLA</i>	\$ 16.1
<i>Local Revenues</i>	\$ (1.0)
<i>Staffing (Objt 1xxx-3xxx)</i>	\$ (8.0)
<i>Supplies (Objt 4xxx)</i>	\$ (1.8)
<i>Services (Objt 5xxx)</i>	\$ (2.3)
<i>Special Education Contribution</i>	\$ (10.6)
<i>SB820 Mental Health Services</i>	\$ (1.3)
<i>Unrestricted Deficit from 2022-2023</i>	\$ (1.3)
Balance of Updated Budget 2023-2024	\$ (10.2)



Components of the Ending Fund Balance



Narrative – The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Folsom Cordova Unified School District is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty based upon the District’s enrollment size.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external agencies (i.e. State & Federal programs).

Committed fund balance includes funds that may be used for specific purposes stipulated by formal action of the Board.

Assigned fund balance comprises amounts intended to be used for district defined purposes but no formal action has been taken.

The Assigned and the Economic Reserves cannot exceed 10% of total expenses and transfers out.

Distribution of Ending Fund Balance and Reserves

Adopted Budget 2023-2024

Revolving Cash	\$	75,000
Prepaid Expenses	\$	56,980
Restricted Accounts		\$ 35,824,436
Committed		\$ 16,004,207
<i>Cash with Fiscal Agent - Trust Account PERS/STRS</i>	\$	5,023,573
<i>RESOURCE 0037: Instructional Materials & Curriculum Adoption</i>	\$	3,446,680
<i>RESOURCE 0039: Education Technology & Information Systems</i>	\$	570,932
<i>RESOURCE 0385: District Athletics & PE</i>	\$	147,393
<i>RESOURCE 0485: Medi-Cal Billing Admin</i>	\$	890,834
<i>RESOURCE 0711: Supplemental Funding</i>	\$	3,728,358
<i>RESOURCE 0712: Career and Technical Education</i>	\$	596,837
<i>RESOURCE 0730: Transportation</i>	\$	500,000
<i>Liability - Compensated Absences for 12 Month Employees</i>	\$	1,099,600
Assigned		\$ 2,778,565
<i>Set-aside for Professional Development</i>	\$	1,000,000
<i>Set-aside for Site Safety Needs</i>	\$	1,478,565
<i>Set-aside for Alder Creek Start-up Costs</i>	\$	300,000
<i>Set-aside for Future District Uncertainties</i>	\$	-
Reserve for Economic Uncertainty	\$	9,490,000
% of Expense		3.00%
Undesignated Fund Balance	\$	-
Total Distribution of Ending Fund Balance		\$ 64,229,187



MULTI-YEAR PROJECTION (MYP)



Summary of MYP Revenues

REVENUE PROJECTIONS					
	Adopted Budget 2023 - 2024	Projection 2024 - 2025	Change 23-24 vs. 24-25	Projection 2025 - 2026	Change 24-25 vs 25-26
<i>Total LCFF/Taxes</i>	234,737,780	246,983,315	12,245,535	255,795,459	8,812,144
<i>Federal Revenues</i>	12,079,180	9,119,915	(2,959,265)	9,119,915	-
<i>Other State Revenues</i>	51,401,540	53,001,540	1,600,000	53,001,540	-
<i>Other Local/Financing Rev</i>	7,474,312	6,071,912	(1,402,400)	6,071,912	-
Total Revenues	\$ 305,692,812	\$ 315,176,682	\$ 9,483,870	\$ 323,988,826	\$ 8,812,144
<i>COLA %</i>	8.22%	3.94%	-4.28%	3.29%	-0.65%
<i>Funded Unduplicated %</i>	36.19%	36.98%	0.79%	36.97%	-0.01%
<i>LCFF Enrollment</i>	20,641	20,667	26	20,730	63
<i>Funded ADA</i>	19,484.37	19,714.11	229.74	19,774.44	60.33

Narrative – LCFF funding for 2024-2025 is projected to increase by \$12.2 million due to ADA increases from projected growth from new home construction and a projected COLA of 3.94%. In 2025-2026 LCFF revenues are anticipated to increase by \$8.8 million due to a projected COLA of 3.29%.

Federal and Other Local revenues are projected to decrease in 2024-2025 due to one-time activities being removed.

Other State revenues are projected to increase in 2024-2025 due one-time grant funding for transportation electric buses and other one-time activities being removed.



Summary of MYP Expenses



EXPENSE PROJECTIONS

	Adopted Budget 2023 - 2024	Projection 2024 - 2025	Change 23-24 vs. 24-25	Projection 2025 - 2026	Change 24-25 vs 25-26
Certificated Salaries	127,198,303	128,241,373	1,043,070	131,104,467	2,863,094
Classified Salaries	58,471,953	60,768,776	2,296,823	61,932,325	1,163,549
Employee Benefits	78,974,031	80,341,063	1,367,032	81,701,553	1,360,490
<i>Subtotal Personnel Costs</i>	264,644,287	269,351,212	4,706,925	274,738,345	5,387,133
<i>Books & Supplies</i>	12,203,858	11,630,300	(573,558)	11,480,300	(150,000)
<i>Services & Other Operating</i>	32,641,677	32,084,634	(557,043)	32,084,634	0
<i>Capital Outlay</i>	4,534,875	666,204	(3,868,671)	666,204	-
<i>Other Outgo/Support (7xxx)</i>	2,279,583	1,962,620	(316,963)	1,645,656	(316,964)
Total Expenses	\$ 316,304,280	\$ 315,694,970	\$ (609,310)	\$ 320,615,139	\$ 4,920,169
<i>PERS Rate</i>	26.68%	27.70%	1.02%	28.30%	0.60%
<i>STRS Rate</i>	19.10%	19.10%	0.00%	19.10%	0.00%

Narrative – The largest expense is for personnel costs; projections for 2024-2025 and 2025-2026 include filling of all open positions, teaching positions added for additional enrollment projection, ongoing increases for step & column, and benefit costs adjusted for employer pension rate changes.

In 2024-2025, one-time funded costs are removed from the budget. In 2025-2026, adjustments are adjusted for one-time activities from the prior year.



Multi-Year Projection Summary

	2023-2024	2024-2025	2025-2026
Revenues & Other Financing Sources	305,692,812	315,176,682	323,988,826
Expenditures & Other Financing Uses	316,304,280	315,694,970	320,615,139
Net Increase (Decrease) to Fund Balance	(10,611,468)	(518,288)	3,373,687
Beginning Fund Balance	74,840,655	64,229,187	63,710,899
Ending Fund Balance	64,229,187	63,710,899	67,084,586
Required Economic Reserve of 3%	9,489,128	9,470,849	9,618,454
Projected Unrestricted General Fund Balance as a Percentage of Total General Fund Expenditures, Transfers, and Other Uses	8.98%	8.17%	8.52%

	2023-2024		2024-2025		2025-2026	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	192,242,153	113,450,659	201,323,254	113,853,428	209,031,481	114,957,345
Expenditures & Other Financing Uses	202,399,195	113,905,085	203,938,892	111,756,078	207,505,378	113,109,761
Net Increase (Decrease) to Fund Balance	(10,157,042)	(454,426)	(2,615,638)	2,097,350	1,526,103	1,847,584
Beginning Fund Balance	38,561,794	36,278,862	28,404,752	35,824,436	25,789,114	37,921,786
Ending Fund Balance	28,404,752	35,824,436	25,789,114	37,921,786	27,315,217	39,769,370

Narrative — At Adopted Budget the projected unrestricted deficit for 2024-2025 decreases to approximately \$2.6 million and 2025-2026 the unrestricted balance shows a surplus of \$1.5 million. This is based upon COLAs of 3.94% and 3.29%, continued growth of enrollment, STRS rates that will remain flat, and PERS rates that will increase 1.02% and 0.60%. No salary settlements are included in these projections.

Due to current concerns related to the current projected State budget shortfall and potential recession discussions, it is important to recognize that any potential downturn impact these projections.



UPDATES SINCE THE JUNE BUDGET ADOPTION



Highlights of 45 Day Update

(State Budget Adoption)

- Unrestricted



■ Local Control Funding Formula (LCFF)

- ⊕ Approved COLA of 8.22%, same as adopted budget

■ LCFF Equity Multiplier

- ⊕ Creation of new funding allocation for LEAs with school sites that have prior-year nonstability rates 25% or greater; and 70% or greater of students who are socioeconomically disadvantaged
 - Nonstability Rate: Percentage of students who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior year, or exited from a school between July 1 and June 30 due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school
 - Socioeconomically Disadvantaged:
 - Neither parent has a high school diploma / Eligible for federal free or reduced-price meals / Meets federal “migratory child” definition / Homeless child / Foster youth
- ⊕ Funds must be used for evidence-based services and supports for students
 - Demonstrate increased or improved services and supports at the schools compared to if the schools had not received Equity Multiplier funds
- ⊕ Interest holder feedback for use of funds is incorporated into the Local Control Accountability Plan (LCAP)



Highlights of Changes to FCUSD Adopted Budget - Unrestricted

- **LCFF Equity Multiplier**

- *Based upon 2021-2022 data, Cordova Meadows, Cordova Villa, and Kinney High School would qualify*
- *However, Non-Stability rates for 2022-2023 may change and could impact qualifications for sites*
- *Funding will be in excess of Supplemental and Title I funds these sites receive*

LCFF Equity Multiplier Estimates

Folsom-Cordova Unified Eligible Schools

UPP: 35.59%

School	Non-Stability Rate (percent)	Socioeconomically Disadvantaged (percent)	Adjusted Cumulative Enrollment	Estimated Funding
Cordova Meadows Elementary	27.36%	87.03%	424	\$265,771
Cordova Villa Elementary	25.10%	83.52%	522	\$327,199
Kinney High (Continuation)	86.71%	73.42%	158	\$99,037
Grand Total				\$692,007

Source data: 2021-22 Stability rate data; 2021-22 P-2 Apportionment data

Funding amounts, rates, and list of eligible schools are estimates only and will change as updated data is released.



Updated Enrollment, Staffing & 2022-2023 Ending Fund Balance

- Adopted Budget enrollment was projected at 20,526
 - ⊕ Includes grades TK-12 excluding charter, COE, and NPS
- Assumed a 94% attendance rate which equates to average daily attendance (ADA) of 19,295
- Enrollment as of 8/17 is 20,768
 - ⊕ An increase of 242 students
 - ⊕ At 94% attendance rate equals an increase of 227 ADA
 - ⊕ Or approximately \$2.5 million in additional revenues
- Staffing associated with enrollment increase is projected at \$1.8 million
- Staff is finalizing closing of the 2022-2023 books
 - ⊕ Unrestricted Ending Fund Balance was projected to have a \$7 million decrease
 - ⊕ Final numbers are pending by deficit is projected to be closer to \$1.3 million decrease



Updated Multi-Year Projection



	2023-2024	2024-2025	2025-2026
Revenues & Other Financing Sources	305,692,812	315,176,682	323,988,826
Expenditures & Other Financing Uses	316,304,280	315,694,970	320,615,139
Net Increase (Decrease) to Fund Balance	(10,611,468)	(518,288)	3,373,687
Beginning Fund Balance	81,154,786	70,543,318	70,025,030
Ending Fund Balance	70,543,318	70,025,030	73,398,717
Required Economic Reserve of 3%	9,489,128	9,470,849	9,618,454
Projected Unrestricted General Fund Balance as a Percentage of Total General Fund Expenditures, Transfers, and Other Uses	10.98%	10.17%	10.49%
COLA %	8.22%	3.94%	3.29%
Funded Unduplicated %	36.19%	36.98%	36.97%
LCFF Enrollment (Excludes Charter/NPS)	20,526	20,552	20,615
Attendance/Enrollment %	94%	95%	95%
TK-12 ADA (Excludes COE/NPS/Charter)	19,294.53	19,524.27	19,584.60

Updated the 2023-2024 Beginning Balance with estimate from Unaudited Actuals

No Adjustment to ADA until CBEDs

	2023-2024		2024-2025		2025-2026	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	192,242,153	113,450,659	201,323,254	113,853,428	209,031,481	114,957,345
Expenditures & Other Financing Uses	202,399,195	113,905,085	203,938,892	111,756,078	207,505,378	113,109,761
Net Increase (Decrease) to Fund Balance	(10,157,042)	(454,426)	(2,615,638)	2,097,350	1,526,103	1,847,584
Beginning Fund Balance	44,875,925	36,278,862	34,718,883	35,824,436	32,103,245	37,921,786
Ending Fund Balance	34,718,883	35,824,436	32,103,245	37,921,786	33,629,348	39,769,370

Expenses adjusted for approved changes including position control changes for additional students

Adjustments to June Budget Excluding Negotiations						
Beginning Fund Balance	44,875,925		32,938,883		28,521,645	
Position Control Changes Since Adoption	(1,780,000)		(1,801,600)		(1,823,632)	
Updated Deficit to Fund Balance	(11,937,042)		(4,417,238)		(297,529)	
Ending Fund Balance	32,938,883		28,521,645		28,224,116	



CSEA 1%



■ Cost of 1 % as of Adopted Budget

Cost of 1 %				
	SALARIES	STATUTORY BENEFITS*	TOTAL	
FCEA	1,083,222	240,002	1,323,224	56.4%
CSEA	569,652	224,661	794,313	33.9%
CERTIFICATED MANAGEMENT	132,730	29,293	162,023	6.9%
CLASSIFIED MANAGEMENT	36,078	3,228	39,306	1.7%
CONFIDENTIAL	6,686	613	7,299	0.3%
YARD SUPS	14,454	5,182	19,636	0.8%
TOTAL	1,842,822	502,979	2,345,801	
*(excludes Health & Welfare)				

TOLLING AGREEMENT

This Tolling Agreement ("Agreement") is made and entered into by and between the California School Employees Association and its American River Chapter 528 ("CSEA") and the Folsom-Cordova Unified School District ("District") (collectively referenced herein as the "Parties").

RECITALS

WHEREAS, CSEA alleges that the District has improperly compensated employees accessing differential leave by deducting from their pay the cost of a substitute where no substitute was actually hired to fill the position of the absent employee, in violation of Education Code section 45196.

WHEREAS, the District disputes CSEA's allegations that it improperly deducted from the pay of employees accessing differential the cost of a substitute where no substitute was actually hired to fill the position of the absent employee, in violation of Education Code section 45196.

WHEREAS, the Parties desire to informally resolve this dispute; and

WHEREAS, the Parties desire and agree to toll the applicable statute of limitations applicable to CSEA for filing a lawsuit challenging the District's practices described in the recitals.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual terms, covenants, conditions and promises contained herein, the Parties hereto agree as follows,

1. All of the foregoing recitals are incorporated herein by reference.
2. The statutes of limitations applicable to CSEA for filing a lawsuit challenging the District's alleged practices described in the recitals shall be tolled as of the date that this Agreement is executed by the Parties and shall be tolled until November 30, 2023.
3. All statutes of limitations or laches defenses to any claim or cause of action that may or could be asserted by the District against CSEA based on the allegations described in the recitals shall be suspended for the period agreed to in this Agreement.
4. This Agreement is entered into by all the parties hereto.

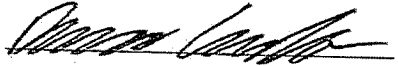
5. This Agreement shall terminate automatically as of midnight on November 30, 2023, unless extended in writing, signed by all the Parties to be bound.

Agreed to on September 5, 2023.

For CSEA:

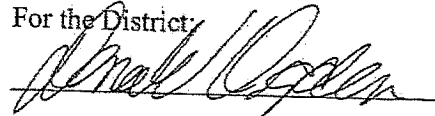


Rob Corn, Chapter #528 President



Dominic Gualco, Labor Representative

For the District:



Don Ogden, Associate Superintendent

MEMORANDUM OF UNDERSTANDING
between the
FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
and
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS AMERICAN RIVER CHAPTER #528
("CSEA")

Optional Professional Development Day for Classified Staff
08/25/2023

The Folsom Cordova Unified School District and the California School Employees Association and its Chapter #528, enter into this Memorandum of Understanding for an optional workday for October 9, 2023.

This Memorandum of Understanding shall be in effect upon ratification.

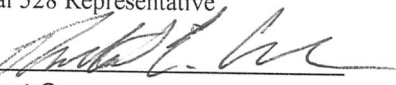
The parties have met, negotiated, and agreed to the following:

- The optional work day for unit members will be on October 9, 2023. Job specific sessions will be offered for bus drivers, campus monitors/yard supervisors, food service, Instructional Assistants, Paraeducators Moderate/Severe, Elementary Paraeducators, Bilingual Instructional Assistants, Expanded Learning Assistants, and Administrative office staff. General sessions for any Classified staff will also be offered including time allocated to complete required Public School Works trainings.
- Attendance is optional. Unit members who choose not to attend will not be paid and do not need to use Aesop for non-attendance.
- A Bargaining Unit Work Day must be performed on campus. (locations TBD).
- Work can be completed in full or partial day increments (for both full time and part time unit members). Unit members shall be paid at their per diem rate.
- Unit members must register in advance in Go Sign Me Up and sign in at sessions attended in order to receive payment.

Absent mutual agreement, this MOU shall sunset on June 30, 2024.

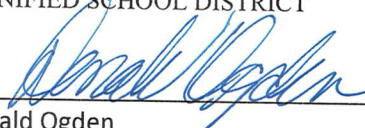
This is a one-time non-precedent setting agreement and shall fully and finally resolve all bargaining related to the impacts and effects of this change.

FOR THE CALIFORNIA SCHOOL
EMPLOYEES ASSOCIATION
Local 528 Representative

By: 
Robert Corn

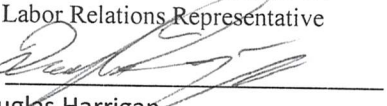
Date: 9/15/23

FOR THE FOLSOM CORDOVA
UNIFIED SCHOOL DISTRICT

By: 
Donald Ogden

Date: 9/15-23

FOR THE CALIFORNIA SCHOOL
EMPLOYEES ASSOCIATION
Labor Relations Representative

By: 
Douglas Harrigan,
CSEA Labor Representative

Date: 9/15/23

FCUSD Board Approved: _____

CSEA Board Ratified: _____