

FOLSOM CORDOVA USD
Negotiations with FCEA for the 2023/2024 School Year
August 30, 2023 Session
Update

1. BACKGROUND

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

Each year, the Parties identify topics of discussion also known as a “Sunshine.” For the 2023/2024 school year:

- 1) FCEA Sunshine Correction: October 12, 2022 (Attachment 1)
- 2) FCUSD Sunshine: Anticipated in September 2023,

b. **Negotiation Meetings to Date**

- 1) The parties met to negotiate for the 2023/2024 school year for the first time today.
- 2) The meeting occurred at the ESC and was hosted by the District.

c. **Agenda**

The Parties set agenda for the day is set forth in Attachment 2.

2. DISCUSSION ITEMS

a. **Compensation Offer**

- 1) In the Spring of 2023, FCEA provided a PowerPoint titled FCEA Financial Story and requested a written compensation proposal at the first negotiations meeting for 23-24.
- 2) FCUSD provided a Budget Negotiation Presentation to provide a framework and context for the compensation proposal (Attachment 3).
- 3) FCUSD & FCEA discussed the importance of negotiations occurring in a context with a greater scope than salary (Attachment 4). The list of items described by FCEA in the FCEA Financial Story is compared with district priorities. The district informed FCEA that the District plans to open the evaluation (Article 12) and calendar Article 8) for 2023-24.
 - a) Attachment 4 shows all of the Priorities/issues
 - i. Yellow is a supposal (Items that would have to come from one-time money and will be discussed this year).
 - ii. Green are items that are already implemented in 2023-34.
 - iii. Blue is the FCUSD proposal

- 4) FCUSD compensation proposal (Attachment 5) as requested by FCEA was offered.
 - a) Attachment 5 is the FCUSD proposal. It is a contingency offer.
 - i. Percentage formal offer 2% ongoing applied to salary schedule.
 - ii. Contingency is based upon the ADA & a May COLA of 3.94% in the Governor's budget. If FCUSD attains the two metrics, the salary schedule would be increased in increments of 1% to a max of 3% in addition to the 2%. (The table on Attachment 5 is an example of the contingency.)

b. **Updated Sunshine**

- 1) FCEA resubmitted sunshine to correct a date error. No change otherwise. (Attachment 1)

c. **Alternative Education**

- 1) FCEA plans to bring a proposal to the September meeting. It is a mutual interest to create an umbrella MOU that covers Alternative Education programs. The MOU will have the flexibility for sites to determine individual changes that will be appropriate for the Alternative Education program.

d. **Professional Development Days**

- 1) FCUSD plans to bring a proposal to the September meeting. It is in the mutual interest to create a calendar that includes professional development days. The current MOU with 3 optional professional development days will sunset after June 30, 2024. The teams discussed options for a two-year plan (24-25 & 25-26).

3. **MEMORANDUMS OF UNDERSTANDING**

a. **Employee Referral Incentive**

The parties signed MOU #1 earlier this month. This MOU provided an incentive for current employees to refer candidates to attend the August job fair. (Attachment 6.)

b. **Classroom Observations and Post-Observation Conferences**

An MOU was signed on January 18, 2023, which makes modifications to the observations for temporary and probationary teachers. FCUSD would like to consider updating the MOU (Attachment 7). It is in the mutual interest to extend the MOU by another year to the 2024-2025 school year. In addition, the Parties would focus evaluations on Probationary, temporary, and third-year teachers. Principals would have the discretion to evaluate permanent teachers as necessary.

2) **INFORMATION PROVIDED**

c. **FCEA Collective Bargaining Agreement**

The FCEA CBA has been updated to reflect all MOUs ratified by the parties to date. This document, signed today by lead negotiators, will be posted on the District's website. Twenty-Five (25) copies provided to FCEA.

d. **Budget Data Requested by FCEA**

The District produced a J-90 per FCEA request (Attachment 8). The J-90 is a scattergram showing teacher salaries.

The District produced the Adopted Budget per FCEA request (Not Attached).

4. FUTURE BARGAINING DATES

- a. September 13, 2023
 - 1) FCEA-
 - a) Compensation Offer Response
 - b) Alt Ed MOU Proposal
 - 2) FCUSD
 - a) Work Year Proposal
- b. October 11, 2023
 - 1) FCUSD
 - a) Sunshine Openers
- c. November 8, 2023
- d. January 10, 2024
- e. February 7, 2024
- f. April 10, 2024
- g. May 8, 2024



FOLSOM CORDOVA EDUCATION ASSOCIATION

Folsom Cordova Education Association
850 Iron Point Road Suite 118 Folsom, CA 95630
Mobile: (916)291-4828 email: fceaxo@gmail.com
Website: <http://www.fcea.com>

August 10, 2023

Don Ogden
Associate Superintendent, Human Resources
Folsom Cordova Unified School District
1965 Birkmont Drive
Rancho Cordova, CA 95742-6407

Dear Mr. Ogden,

Folsom Cordova Education Association ["Association"] sunshine's the following articles for the **2023-24** school year: 2, 6, 8-12, 15-16, Appendix D and a new article labeled "Community Schools". The Association would like to bargain with the Folsom Cordova Unified School District ["District"] the impacts of MOUs expiring on June 30, 2023, as well.

Issues to pursue:

- Article 2 - update the language
- Article 6 - binding arbitration for grievances
- Article 8 - increase work year (buy back days would become PD days in calendar), adjust middle school minutes to meet student needs, clean up class size reduction language to meet current ed code, evaluate common planning time for elementary and renegotiate if there is a need, paid time for attending after hour IEPs and support services covering subs, look at another minimum day for PPLCs for elementary since common planning time minutes were paid for by increasing the days, define adjunctive vs. supervisory time in schools and put a limit on them for equity
- Article 9 - reassess personal necessity/sick days, COVID absences, maternity/paternity/family/medical/bereavement leaves language
- Article 10 - class size for remedial classes and Title 1 schools
- Article 11 - address hard to fill positions and transfers
- Article 12 - update evaluations process
- Article 15 - update safety language to include the districts safety manual, include classroom safety language for classroom support with students who pose safety issues in the classroom
- Article 16 - compensation
- Within all the articles above include non-traditional schools in the language
- Appendix D - define the differences in cheer between the sport and the club, look at championship game(s) compensation for all sports
- Create an article for community schools

Currently we have language bargained for the following items:

- MOU #1 Elimination of Friday Elementary Prep Time Schedule Restriction
- MOU #2 Agriculture and Culinary Stipend
- MOU #3 Innovations Academy transfer to Mangini Ranch
- MOU #4 CTE Stipend

The Association is formally Sunshining the previous items to be in compliance with the Education Employment Relations Act.

Sincerely,

A handwritten signature in black ink, appearing to read "Tracy Suter". The signature is fluid and cursive, with a horizontal line extending from the end.

Tracy Suter
FCEA Executive Officer



Wednesday, August 30, 2023
9:00 AM - 2:00 PM
ESC 103 A & B
Host/Lunch: FCUSD



Present: Don Ogden, Lori Emmington, Aaron Storey, Janelle Reuter, Howard Cadenhead, Amy Strawn, Sara Parenzin, Sean Martin, Kim Bogard, Tracy Suter, Meg Hanley, Kristina Messersmith, Mike Lobitz, Peter Lane, Amy Wallace, Stacie Albay, Dona Jess, Kevin Wheeler, Jeannette Sansenbach, Elena Cabrera, and Emma Erbach. Guests: Angi Carlomagno, Charity Pelz

Icebreaker: FCUSD [5 minutes]

1. Discussion Items:

- a. Compensation Offer: FCUSD [3 hour] - Sean
- b. Review updated Sunshine Letter from FCEA/October 2022 [10 min] - Tracy
- c. Supposal - Alternative Ed [45 min] - Tracy

2. MOUs:

- a. MOU #1 [10 min]- Don
- b. MOU #2 [45 min] - Don

3. Information:

- a. Hard copy of contract [5 min]
- b. Annual Request for District Budget Data
 - B1. J-90
 - B2. Adopted Budget (PDF and DAT)

Next Meeting:

September 13th 9 - 2 at ESC
Host: FCEA



Attachment 3



Folsom Cordova Unified School District

2023-2024

Budget Negotiations

Presentation

FCEA – August 30, 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
- Discussion of Priorities for FCEA
 - ✦ Cost of 1%
 - ✦ Cost for FCEA Proposal – 10% COLA - MYP
 - ✦ FCEA Examples of Comparisons
 - ✦ What are the comparable items that are important to FCEA?

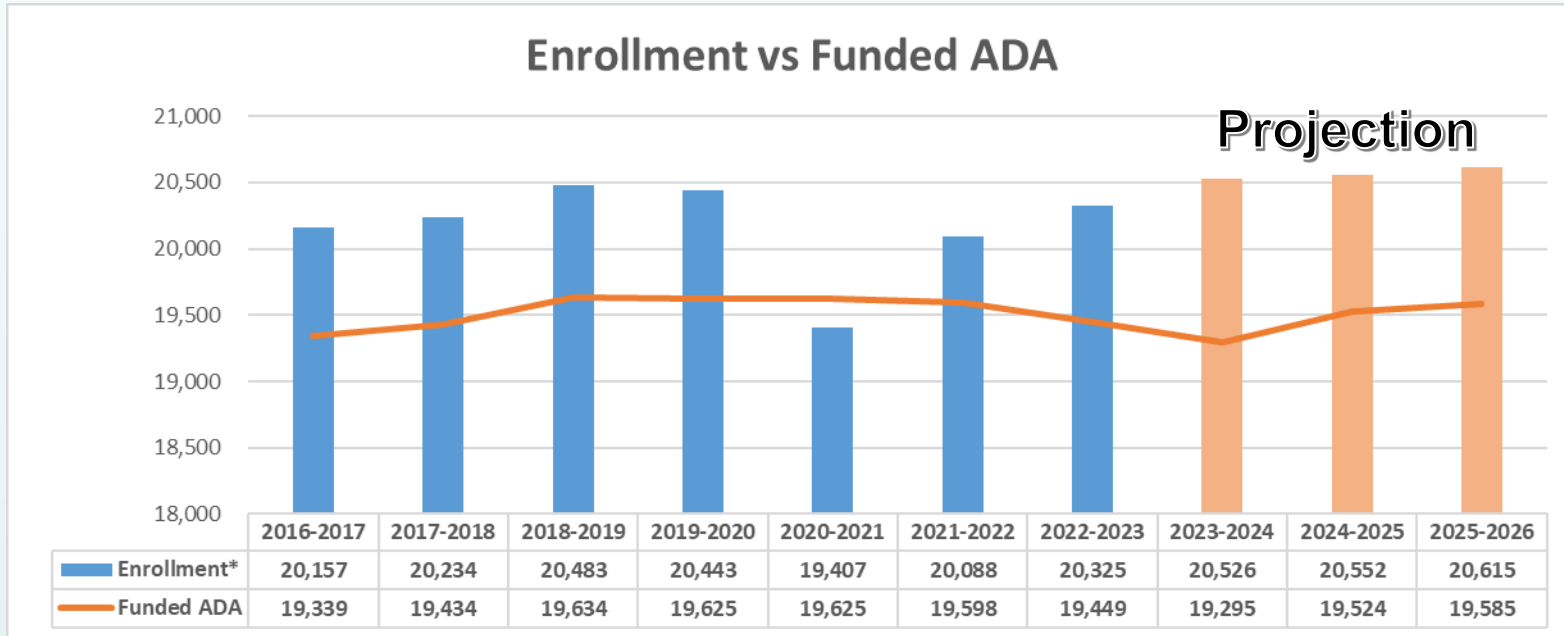


Building the Adopted Budget

- 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.



Deeper Dive into Areas of Interest Services and Other Operating Expenses



■ \$32.6 million is budgeted for 2023– Object 5XXX (10.35% of the budget)

⊕ Other Services and Operating Expenses – \$19 million - 58%

- Special Education Services, Software and other items (See next slide)

⊕ Utilities - \$7.1 million – 22%

- Electricity, water, sewer, gas, communications

⊕ Rentals, Leases, & Repairs - \$ 2.9 million – 9%

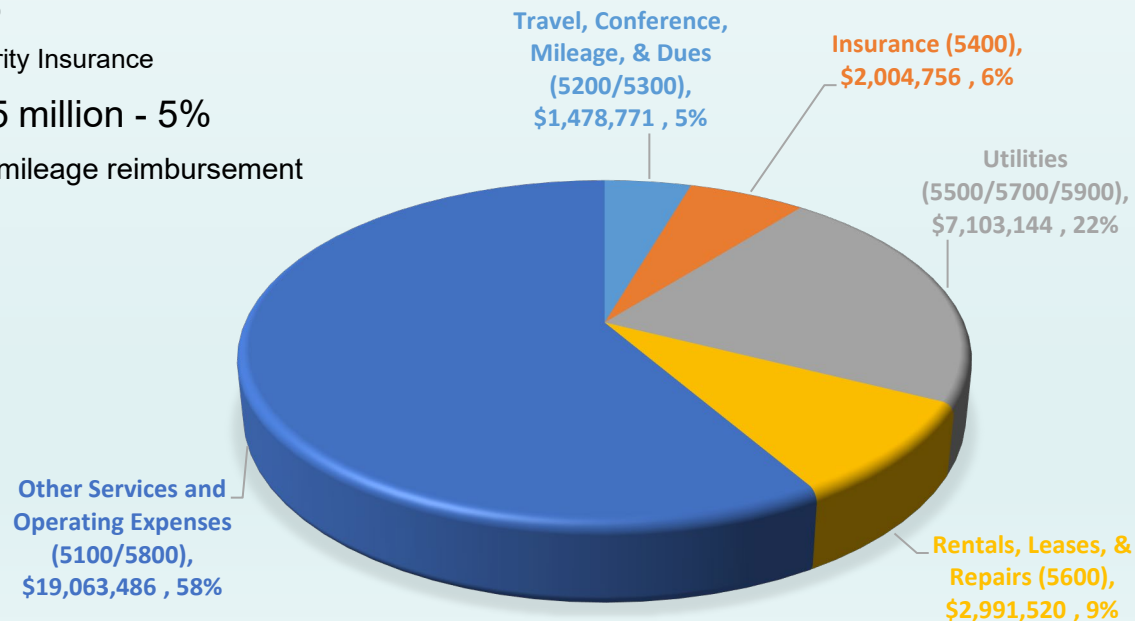
- Copiers, Printshop, elevator maintenance, HVAC, postage machine

⊕ Insurance - \$2 million – 6%

- Property, Liability, Cyber Security Insurance

⊕ Travel & Conference – \$1.5 million - 5%

- Professional Development, mileage reimbursement



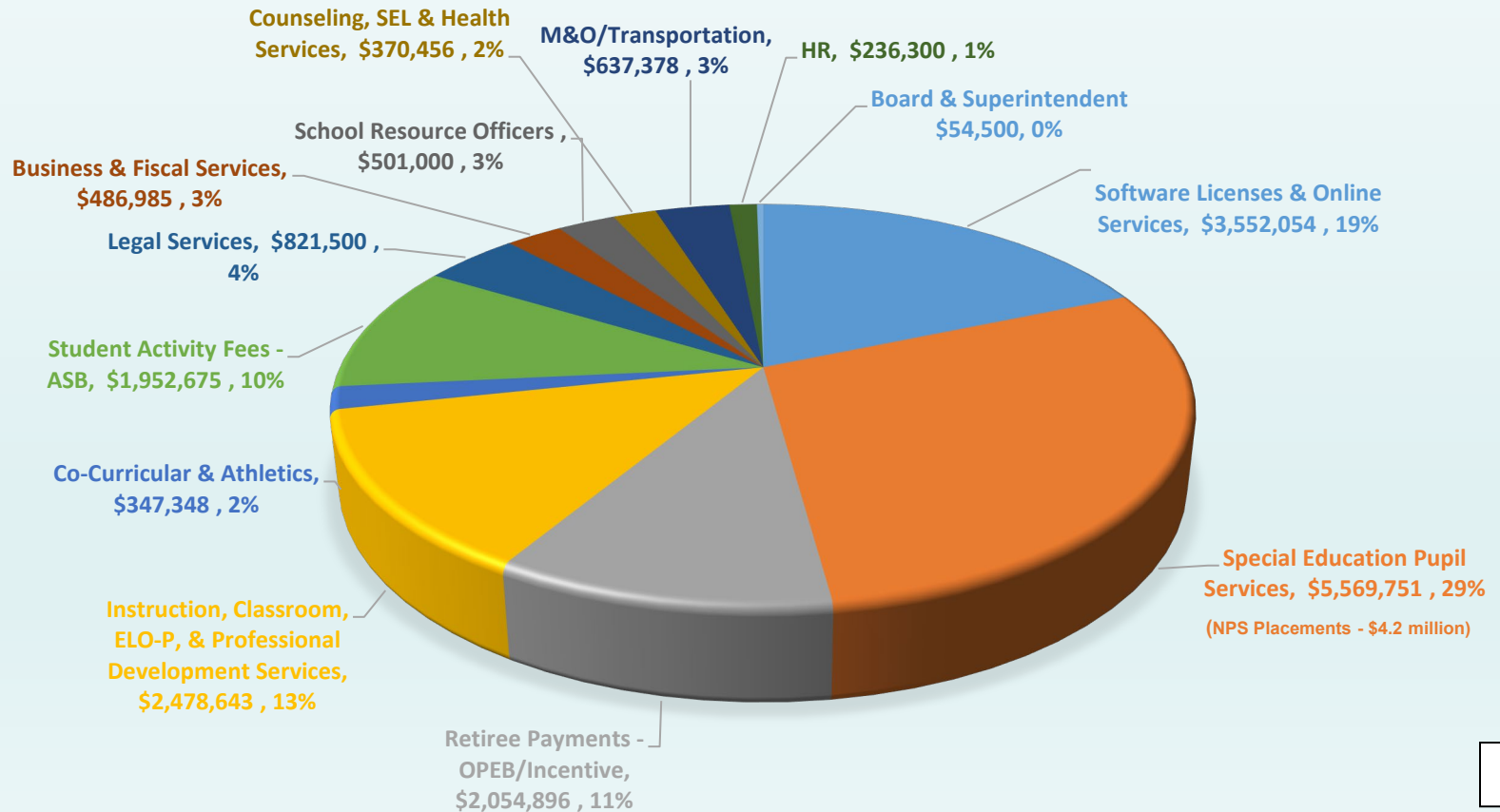


Deeper Dive into Areas of Interest

Professional/Consulting Services 2023-2024

- \$19 million is budgeted for Professional/Consulting Services – Object 51XX/58XX (6.05% of the budget)

⊕ Includes software, Special Education services, payments for current year OPEB and retirement incentives, and other services





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	-
<i>Total Revenues</i>	\$ 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 \$695k
- Additionally, Board approved lowering Counselor ratios for secondary sites by 50 students – Additional cost of \$385k (3.5 additional FTE)
 - ⊕ Middle School 550:1 to 500:1
 - ⊕ High School 500:1 to 450:1
- Change in Substitute Teacher Rates - \$700k
- 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

	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

Adjustments to June Budget Excluding Negotiations

Beginning Fund Balance	44,875,925		32,938,883		28,521,645	
Increase in School Counselor Ratios	(385,000)		(392,700)		(400,554)	
Increase in Substitute Teacher Rate	(700,000)		(700,000)		(700,000)	
Position Control Changes Since Adoption	(695,000)		(708,900)		(723,078)	
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	

- Updated the 2023-2024 Beginning Balance with estimate from Unaudited Actuals
- No Adjustment to ADA until CBEDs
- Expenses adjusted for approved changes including school counselors; substitute rate of pay; and position control changes for additional students



DISCUSSION OF PRIORITIES FOR FCEA



Priorities for FCEA

■ 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 H&W)			



FCEA Proposal Impact

■ Cost for proposal request – Cost of FCEA Proposal

- ⊕ 10% On-going certificated salary increase
- ⊕ Assumes no cost increases for other groups
- ⊕ Assumes no additional negotiations for 2024-2025 or 2025-2026, but includes LCFF COLA
- ⊕ District does not meet 3% EUR in 2024-2025 and is in receivership in 2025-2026

	2023-2024		2024-2025		2025-2026	
Adjustments to June Budget Including Negotiations						
Beginning Fund Balance	44,875,925		19,706,643		1,792,520	
Updated Deficit to Fund Balance	(11,937,042)		(4,417,238)		(297,529)	
10% On-going Salary Increase	(13,232,240)		(13,496,885)		(13,766,822)	
Ending Fund Balance	19,706,643		1,792,520		(12,271,832)	
Ratios School Counselors 400:1 (4.13 FTE)	(455,000)		(464,100)		(473,382)	
Two-Hours of Paraprofessional for K	Done		Done		Done	
One Primary and One Intermediate Intervention Teacher - 2 x 21 = 42	(3,570,000)		(3,641,400)		(3,714,228)	
Additional Nurses - How Many?	Unknown		Unknown		Unknown	
Cap K-2 at 24:1 Ratio	Unknown		Unknown		Unknown	
Additional Health Benefits Increase	Unknown		Unknown		Unknown	



FCEA Examples



EVEN SCHOOL SERVICES RECOGNIZES THAT PEOPLE SHOULD BE 85 TO 90% OF A DISTRICT'S BUDGET.

School Year	% of FCUSD Budget Spent on FCEA-represented Staff	FCUSD's Declining Investment in Staff Overall
2017-18	42%	84%
2018-19	39%	83%
2019-20	39%	84%
2020-21	38%	78%
2021-22	38%	80%
2022-23 (2nd interim budget report)	36%	79%

FCUSD needs to invest in educators who directly impact students!



Sources: District's SACS Financial Data Filed with the CA Dept. of Education. Second Interim Report 2021/22 and Unaudited Actual Reports 2015/16 through 2020/21 (Fund 01)



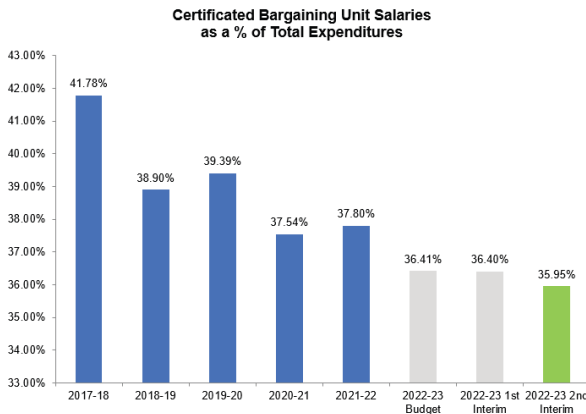
- Certificated non-management salaries ONLY as a percentage of total expenses is projected to be 37.8% for 2022-2023
 - ⊕ Salaries ONLY, do not account for the additional statutory costs related to FCEA staff including 22.02% on salaries and \$9,241 to \$15,937 for Health and Welfare per FTE, and retiree health benefit costs
- Updated for 2022-2023 total salaries and benefits is projected to be 82.75% of the total budget
- Schools Services recommendation of 85 to 90% of expenses assumes on-going activities which excludes one-time activities



FCEA Examples



FCEA share of budget decreasing more than other units



FCEA has seen the share of the budget going towards teacher, psychologist, speech pathologist, nurse salaries and positions decrease significantly over time and at a faster rate than other bargaining units.

Between 2017-18 and 2022-23, the % of budget being spent on FCEA members decreased 5.83%.

During the same time period, the share of the budget going towards **Classified positions increased by .3%**
The share of the budget going towards **Administrators and Management decreased by only .41%**

Effective date	CalSTRS Funding Plan increases	
	Rate	Year-over-year change
July 1, 2013	8.25%	No increase since 1986
July 1, 2014	8.88%	0.63%
July 1, 2015	10.73%	1.85%
July 1, 2016	12.58%	1.85%
July 1, 2017	14.43%	1.85%
July 1, 2018	16.28%	1.85%
July 1, 2019	17.10% ²	0.82%
July 1, 2020	16.15% ³	-0.95%
July 1, 2021	16.92% ⁴	0.77%
July 1, 2022	19.10%	2.18%
July 1, 2023	19.10%	0.00%

- Base Year of 2017-18 was during deficit spending and prior to one-time additional funding so budget had significant cuts to staff, supplies, trainings, etc. which overall increased the percentage allocated to staffing
- This information is based on percentage of salaries ONLY and does not reflect the cost increases related to STRS (increased 6.52% since 17/18), Health and Welfare Benefits (increased 8% for single and 34.44% for family since 17/18) , and other statutory costs - Total Compensation
- Staffing increases for CSEA have increased over FCEA due to categorical funding, program changes, and FCEA requests including: Aide Support, Yard Duty, ELO-P, Special Education 1:1, safety positions, community schools, mental health, TK staffing ratios, etc.



What are the comparable items that are important to FCEA?

■ Comparison to Districts?

- ⊕ If so, which ones and why?
- ⊕ Are they similar in funding, type (Unified), demographics, etc.?
- ⊕ What is the contract language and what is the cost difference for this language?

■ Comparison to previous FCUSD Budget?

- ⊕ If so, what year and why?
- ⊕ If based off salary only, it does not reflect true cost and allocation of funds.
- ⊕ If based off a particular year, need to compare what were the factors impacting the budget, exclude one-time activities, and look at comparable services.

■ Compensation based upon COLA?

- ⊕ COLA does not apply to all funding.
- ⊕ Costs related to Step/Column and Attrition need to be added
- ⊕ Pension and statutory benefits costs need to be included
- ⊕ Program growth/needs (SPED) need to be accounted for

Summary of Priorities Being Considered in 2023-24 Negotiations

FCEA Priorities**Salary – Competitive**

10% (\$13.2M)

** Requested written compensation offer

On 8/30/23

Health Benefits- keep up with rising costs**Academic Support**

K-2 CAP of 24:1 Early Literacy (\$?)

2 Hours of Para Support K (\$1.1M)

2 Intervention Teachers all sites (\$5.6M)

Health Services- More Counselors and Nurses

Counselor 400:1 HS/MS (\$?)

Counselor 375:1 Alt Ed (\$?)

Additional Nurse Allocation (\$?)

Safety

Clear Communication for SIP & Lockdown

Protection for staff facing threats/ violence

Mental Health/ Emotional Support

Community Schools- Shared Decision-making**Professional Development**

185 Paid days

Common Planning TimeFCUSD Priorities**Salary – Competitive & Sustainable**

2% -5% (\$2.6M- \$6.6M)

2% Ongoing & Contingency

Additional % based on ADA in P3 & Governor's

Budget

Health Benefits- Zero cost option**Academic Support**

Class size for early literacy/ MTSS/ Inclusion (\$?)

2 Hours of Para Support K (\$1.1M)

1 Intervention Teachers all sites (\$2.8M)

Health Services- Sustainable support

Counselor 500-450:1 HS (\$200K)

Counselor 550-500:1 MS(\$200K)

Counselor below 377:1 Alt Ed

Nurses added 3.6 FTE (\$465K)

Safety

Clear Communication for SIP & Lockdown

Protection for staff facing threats/ violence

Mental Health/ Emotional Support

EAP(\$) Care Solace (\$300K)

Additional Staffing (\$?)

Additional Cost in Security Measures

Fencing, Cyber Security, Raptor, SROs

Community Schools- Shared Decision-making**Professional Development (Supposal)**

184-> 185 Day Calendar (\$.5M)

181-> 180 Instructional Days

2 Work Days- non-student

3 Professional Development Day

(Aug (2) & Oct)

1 Optional PD/PLC Day (Aug)(\$.5M)

Common Planning Time

Blue- Current Proposal Yellow- Supposal for September Negotiations Green- Implemented 23-34

TENTATIVE AGREEMENT
between
FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
and
FOLSOM CORDOVA EDUCATION ASSOCIATION
08/30/23

This is an Agreement made and entered into between The Folsom Cordova Unified School District (District) and the Folsom Cordova Education Association (FCEA), an affiliate of the California Teachers Association/ National Education Association. This agreement covers the period of July 1, 2023 to June 30, 2024.

1. COMPENSATION

a. Salary

1) 2023/2024 School Year

Effective July 1, 2023, each cell of the salary schedule, stipends, and rates of pay shall be increased by 2% (two percent).

2) Contingency for 2023/2024 School Year

If Average Daily Attendance at P-2 (April) for grades TK-12 (not including charter and Non-pubic schools) is greater than 19,300 ADA, each cell of the salary schedule, stipends, and rates of pay shall be increased by 1% (one percent) for every 215 ADA over 19,300. This language is contingent on the Governor's May Budget proposal for 2024-25 including full funding of state COLA of 3.94%. (Example below)

8/21/23 Enrollment	20,768	Increase in ADA	Additional Increase	Base Increase	Total Increase
94%	19,521	222	1.00%	2.00%	3.00%
95%	19,729	430	2.00%	2.00%	4.00%
96%	19,937	638	3.00%	2.00%	5.00%

This resolves all monetary bargaining for the 2023-24 School year. The Parties agree that all other provisions of the collective bargaining agreement remain in full force and effect.

FOR THE FOLSOM CORDOVA
EDUCATION ASSOCIATION

FOR THE FOLSOM CORDOVA
UNIFIED SCHOOL DISTRICT

By: _____

By: _____

Date: _____

Date: _____



FCUSD Proposal 2% Impact



	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

	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
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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

Adjustments to June Budget Including Negotiations

Beginning Fund Balance	44,875,925		30,292,435		23,175,820	
Updated Deficit to Fund Balance	(11,937,042)		(4,417,238)		(297,529)	
2% On-going Salary Increase - FCEA Only	(2,646,448)		(2,699,377)		(2,753,364)	
Revised Ending Fund Balance (FCEA)	30,292,435		23,175,820		20,124,926	
2% On-going Salary Increase - All Others	(2,045,154)		(2,086,057)		(2,127,778)	
Ending Fund Balance (All Groups)	28,247,281		19,044,608		13,865,937	

August 3, 2023 Final.

MEMORANDUM OF UNDERSTANDING
between the
FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT ("DISTRICT")
and
FOLSOM CORDOVA EDUCATION ASSOCIATION ("FCEA")
Employee Referral Incentive
August 3, 2023

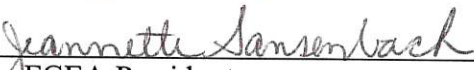
This Memorandum of Understanding ("MOU") is agreed between the Folsom Cordova Unified School District ("District") and the Folsom Cordova Education Association (FCEA).

1. The District will pay a \$250 Referral Incentive under the following conditions:
 - a. A current District certificated employee ("Employee") refers a Candidate to the Classified Hiring Fair on August 17, 2023 ("Fair"); and
 - b. The Candidate acknowledges on job application that they were referred by Employee; and
 - c. The Candidate is hired during the Fair and successfully completes the six (6) month probationary period.
2. If the conditions in Section 1, above, are met, both the Employee and Candidate will receive a one-time \$250 dollar incentive payment.
3. This MOU shall fully and finally resolve all bargaining for the Employee Referral Program Incentive.

FOR THE FOLSOM CORDOVA
EDUCATION ASSOCIATION

By: 
FCEA, Lead Negotiator

Date: August 3, 2023

By: 
FCEA President

Date: August 3, 2023

FOR THE FOLSOM CORDOVA UNIFIED
SCHOOL DISTRICT

By: 
Associate Superintendent, Human Resources

Date: August 8, 2023

FCUSD Board Ratified: _____

FCEA Ratified: _____

MEMORANDUM OF UNDERSTANDING
between the
FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
and the
FOLSOM CORDOVA EDUCATION ASSOCIATION
(Evaluation Modifications)

The Folsom Cordova Education Association ("Association") and the Folsom Cordova Unified School District ("District") are parties to a collective bargaining agreement ("CBA") that expired on June 30, 2023. Due to the high volume of temporary and probationary teachers currently employed by the District, the Parties agree to the following modifications for the 2023/2024 and 2024/2025 school years.

1. Temporary and Probation Evaluations

- a. Article 12.6.2 of the CBA requires temporary and probationary members to receive four (4) observations in the course of their evaluation. The Parties agree to temporarily modify Section 12.6.2 as follows:

For temporary and probationary unit members, the first (1st) formal classroom observation shall be conducted no later than the end of the third (3rd) week of October, and the second (2nd) will be conducted by the end of the first (1st) week of December. The third (3rd) formal observation shall be conducted by the end of the first (1st) week in April.

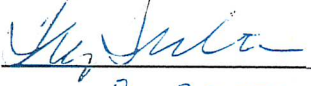
- b. Bargaining unit members notified by January 20th of non-reelection will not be required to complete the 3rd formal observation.

2. Specified Employee Evaluations Placed In Abeyance

- a. The Parties agree that for the term of this MOU, administrators shall focus on evaluations of temporary, probationary and first year permanent teachers. All other evaluations shall be placed in abeyance. Notwithstanding, a Principal may choose to evaluate a permanent teacher when deemed necessary.
- b. The Parties will commence a subcommittee to discuss the development of a meaningful evaluation instrument. This subcommittee will report to the negotiation teams in January 2024.

Effective July 1, 2025, Evaluations shall be reinstated as originally drafted/scheduled.

FOR THE FOLSOM CORDOVA
EDUCATION ASSOCIATION

By: 

Date: 8-30-23

FOR THE FOLSOM CORDOVA
UNIFIED SCHOOL DISTRICT

By: 

Date: 8/30/23

06/20/2023



If you ever want to give up your day job, you could play the leading role in the Walt Disney classic *Mary Poppins* since you're practically perfect in every way --or at least your J-90 is! Please electronically initial the confirmation page, send it back to me, and you are all done. Thank you! Chloe

Charity Pelz
FOLSOM-CORDOVA UNIFIED

Re: Data Confirmation Request for the 2022-23 Certificated Teachers
Salary and Benefits (Form J-90)

Dear Charity:

On behalf of the California Department of Education, School Services of California (SSC) thanks you for completing your 2022-23 Salary and Benefits Schedule for the Certificated Bargaining Unit (Form J-90).

Attached is a summary report of your district's teacher salaries with personnel distribution and health and welfare contributions as reported on the Form J-90. Please review the enclosed data. **Note: It's important that you answer any questions we have regarding your data in order to have an accurate teachers' salary and benefit information database.**

Please make corrections on the enclosed pages and fax or mail back ASAP. If no questions were asked, all you need to do is initial the confirmation page and fax or send that page back.

Thank you for your early response.

Warmest regards,

CHLOE LUM
Systems Data Specialist

2022-23 J-90

Data Confirmation Request

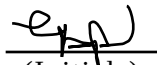
For

FOLSOM-CORDOVA UNIFIED

3467330

Please review your J-90 information and answer any questions we have regarding your data. Then either confirm that the data is correct as submitted or will be after edits are made.

All information is correct: 
(Initials)

All information will be correct after edits are made: 
(Initials)

Please mail or fax to:

School Services of California
1121 L Street, Suite 1060
Sacramento, CA 95814

Phone: (916) 446-7517 ext. 1200
email: chloel@sscal.com

CERTIFICATED TEACHER SALARY SCHEDULE WITH PLACEMENT, 2022-23 (FORM J-90)

AGENCY CODE	AGENCY NAME		TOTAL SALARIES		TOTAL F.T.E.		AVERAGE SALARY FROM SALARY SCHEDULE			
3467330	FOLSOM-CORDOVA UNIFIED		90,445,227		1,029.12		87,886			
CLASS I			CLASS II		CLASS III		CLASS IV		CLASS V	
INTERN/ EMERG			BA+CRED		BA+45 OR MA		BA+60 OR MA+10		BA+75 OR BA+60+MA OR MA+20	
STEP	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E
1	46,849	25.40	53,694	2.00	55,582	12.00	58,360	4.00	64,567	2.60
2	48,541	5.00	54,839	15.82	57,582	29.00	60,462	4.00	66,887	10.60
3	48,541	1.00	56,810	6.00	59,658	8.00	62,638	2.00	69,297	10.00
4	48,541	1.00	58,857	2.00	61,804	9.00	64,887	5.00	71,788	23.20
5	0	0.00	60,979	5.20	64,030	7.70	67,225	5.50	74,374	12.90
6	0	0.00	63,177	3.60	66,331	4.00	69,646	6.00	77,053	26.00
7	0	0.00	65,448	3.20	68,720	7.00	72,155	3.00	79,827	25.40
8	0	0.00	67,802	4.00	71,195	4.00	74,751	4.00	82,702	26.00
9	0	0.00	70,243	1.00	73,760	2.50	77,446	5.10	85,681	19.20
10	0	0.00	70,243	8.00	76,418	11.00	80,232	7.00	88,764	56.70
11	0	0.00	70,243	2.10	79,167	3.67	83,120	4.50	91,961	24.90
12	0	0.00	70,243	1.00	79,167	5.00	86,057	4.50	95,268	20.40
13	0	0.00	70,243	0.00	79,167	0.00	86,057	1.80	95,268	31.20
14	0	0.00	70,243	1.00	79,167	3.00	86,057	0.00	95,268	30.50
15	0	0.00	70,243	2.00	79,167	2.00	86,057	2.00	98,700	17.73
16	0	0.00	70,243	2.00	79,167	2.00	86,057	3.00	98,700	30.20
17	0	0.00	70,243	0.00	79,167	2.00	86,057	2.20	102,251	33.30
18	0	0.00	70,243	0.00	79,167	2.80	86,057	3.50	102,251	30.60
19	0	0.00	70,243	1.00	79,167	2.00	86,057	1.00	102,251	23.80
20	0	0.00	70,243	0.00	79,167	0.00	86,057	2.50	102,251	18.07
21	0	0.00	70,243	1.00	79,167	1.00	86,057	1.00	105,930	19.20
22	0	0.00	70,243	0.00	79,167	1.00	86,057	0.00	105,930	19.00
23	0	0.00	70,243	1.00	79,167	2.00	86,057	1.40	105,930	16.90
24	0	0.00	70,243	0.00	79,167	0.00	86,057	0.00	109,743	23.00
25	0	0.00	70,243	0.00	79,167	1.00	86,057	1.00	109,743	33.27
26	0	0.00	70,243	1.00	79,167	0.00	86,057	2.00	109,743	18.20
27	0	0.00	70,243	0.00	79,167	0.00	86,057	0.00	109,743	26.20
28	0	0.00	0	0.00	79,167	0.00	86,057	0.00	109,743	18.96
29	0	0.00	0	0.00	79,167	1.00	86,057	0.00	109,743	16.00
30	0	0.00	0	0.00	79,167	2.00	86,057	4.00	109,743	56.90
31	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
32	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
33	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
34	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
35	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
36	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
37	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
38	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
39	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

CERTIFICATED TEACHER SALARY SCHEDULE WITH PLACEMENT, 2022-23 (FORM J-90)

AGENCY CODE	AGENCY NAME		TOTAL SALARIES		TOTAL F.T.E.		AVERAGE SALARY FROM SALARY SCHEDULE			
3467330	FOLSOM-CORDOVA UNIFIED		90,445,227		1,029.12		87,886			
CLASS VI			CLASS VII		CLASS VIII		CLASS IX		CLASS X	
PHD										
STEP	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E	ANNUAL SALARY	F.T.E
1	67,795	0.00	0	0.00	0	0.00	0	0.00	0	0.00
2	70,231	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3	72,762	0.00	0	0.00	0	0.00	0	0.00	0	0.00
4	75,377	0.00	0	0.00	0	0.00	0	0.00	0	0.00
5	78,093	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6	80,906	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7	83,818	1.00	0	0.00	0	0.00	0	0.00	0	0.00
8	86,837	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9	89,965	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	93,202	0.00	0	0.00	0	0.00	0	0.00	0	0.00
11	96,559	2.00	0	0.00	0	0.00	0	0.00	0	0.00
12	100,031	0.00	0	0.00	0	0.00	0	0.00	0	0.00
13	100,031	0.00	0	0.00	0	0.00	0	0.00	0	0.00
14	100,031	1.20	0	0.00	0	0.00	0	0.00	0	0.00
15	103,635	0.00	0	0.00	0	0.00	0	0.00	0	0.00
16	103,635	1.00	0	0.00	0	0.00	0	0.00	0	0.00
17	103,635	0.00	0	0.00	0	0.00	0	0.00	0	0.00
18	107,364	1.00	0	0.00	0	0.00	0	0.00	0	0.00
19	107,364	0.00	0	0.00	0	0.00	0	0.00	0	0.00
20	107,364	0.00	0	0.00	0	0.00	0	0.00	0	0.00
21	111,227	0.00	0	0.00	0	0.00	0	0.00	0	0.00
22	111,227	0.00	0	0.00	0	0.00	0	0.00	0	0.00
23	111,227	1.00	0	0.00	0	0.00	0	0.00	0	0.00
24	115,230	0.00	0	0.00	0	0.00	0	0.00	0	0.00
25	115,230	1.00	0	0.00	0	0.00	0	0.00	0	0.00
26	115,230	0.00	0	0.00	0	0.00	0	0.00	0	0.00
27	115,230	0.00	0	0.00	0	0.00	0	0.00	0	0.00
28	115,230	0.00	0	0.00	0	0.00	0	0.00	0	0.00
29	115,230	0.00	0	0.00	0	0.00	0	0.00	0	0.00
30	115,230	0.00	0	0.00	0	0.00	0	0.00	0	0.00
31	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
32	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
33	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
34	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
35	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
36	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
37	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
38	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
39	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

CERTIFICATED BARGAINING UNIT BENEFIT SCHEDULE (ACTIVE EMPLOYEES), 2022-23

AGENCY CODE	AGENCY NAME
3467330	FOLSOM-CORDOVA UNIFIED

Benefit Plans:	Single Party Plan	Two-Party Plan	Three-Party Plan	Family Plan	Composite Plan
MEDICAL					
Kaiser: \$20 Copay Plan					
Annual Cost of Plan:	11,039.20	0.00	0.00	25,390.44	0.00
District Contribution:	8,100.00	0.00	0.00	14,799.96	0.00
Number of FTE's:	129.00	0.00	0.00	64.00	0.00
Kaiser Hospital Copay					
Annual Cost of Plan:	10,546.68	0.00	0.00	24,257.52	0.00
District Contribution:	8,100.00	0.00	0.00	14,799.96	0.00
Number of FTE's:	25.00	0.00	0.00	4.00	0.00
Kaiser HDHP 1400					
Annual Cost of Plan:	8,421.24	0.00	0.00	19,368.84	0.00
District Contribution:	8,100.00	0.00	0.00	14,799.96	0.00
Number of FTE's:	65.00	0.00	0.00	63.00	0.00
Sutter ML54					
Annual Cost of Plan:	10,140.00	0.00	0.00	23,325.60	0.00
District Contribution:	8,100.00	0.00	0.00	14,799.96	0.00
Number of FTE's:	85.00	0.00	0.00	19.00	0.00
Sutter HDHP 19					
Annual Cost of Plan:	7,958.40	0.00	0.00	18,304.80	0.00
District Contribution:	7,958.40	0.00	0.00	14,799.96	0.00
Number of FTE's:	26.00	0.00	0.00	22.00	0.00
WHA \$20 Copay Plan					
Annual Cost of Plan:	9,864.20	0.00	0.00	22,714.92	0.00
District Contribution:	8,100.00	0.00	0.00	14,799.96	0.00
Number of FTE's:	59.00	0.00	0.00	23.00	0.00
WHA Hospital Copay					
Annual Cost of Plan:	9,279.60	0.00	0.00	21,361.44	0.00
District Contribution:	8,100.00	0.00	0.00	14,799.96	0.00
Number of FTE's:	12.00	0.00	0.00	9.00	0.00

WHA HDHP

Annual Cost of Plan:	7,530.72	0.00	0.00	17,320.68	0.00
District Contribution:	7,530.72	0.00	0.00	14,799.96	0.00
Number of FTE's:	53.00	0.00	0.00	40.00	0.00

KAISER HDHP 2800

Annual Cost of Plan:	8,040.00	0.00	0.00	18,492.00	0.00
District Contribution:	8,040.00	0.00	0.00	14,799.96	0.00
Number of FTE's:	8.00	0.00	0.00	13.00	0.00

SUTTER HDHP 08

Annual Cost of Plan:	7,412.40	0.00	0.00	17,048.40	0.00
District Contribution:	7,412.40	0.00	0.00	14,799.96	0.00
Number of FTE's:	2.00	0.00	0.00	17.00	0.00

DENTAL

Delta Care DHMO

Annual Cost of Plan:	247.08	408.00	0.00	603.48	0.00
District Contribution:	247.08	408.00	0.00	603.48	0.00
Number of FTE's:	43.00	14.00	0.00	80.00	0.00

Delta Dental PPO (SIA)

Annual Cost of Plan:	785.04	1,491.48	0.00	2,276.52	0.00
District Contribution:	785.04	785.04	0.00	785.04	0.00
Number of FTE's:	460.00	108.00	0.00	223.00	0.00

VISION

C. Vision VSP

Annual Cost of Plan:	0.00	0.00	0.00	0.00	206.88
District Contribution:	0.00	0.00	0.00	0.00	206.88
Number of FTE's:	0.00	0.00	0.00	0.00	939.00

LIFE

D Life (UNUM)

Annual Cost of Plan:	0.00	0.00	0.00	0.00	110.88
District Contribution:	0.00	0.00	0.00	0.00	110.88
Number of FTE's:	0.00	0.00	0.00	0.00	1,155.00

OTHER

E. Other EAP/SIA

Annual Cost of Plan:	0.00	0.00	0.00	0.00	34.44
District Contribution:	0.00	0.00	0.00	0.00	34.44
Number of FTE's:	0.00	0.00	0.00	0.00	1,155.00

CERTIFICATED BARGAINING UNIT BENEFIT SCHEDULE (RETIRED EMPLOYEES, 65 OR YOUNGER), 2022-23

AGENCY CODE	AGENCY NAME
3467330	FOLSOM-CORDOVA UNIFIED

Benefit Plans:	Single Party Plan	Two-Party Plan	Three-Party Plan	Family Plan	Composite Plan
MEDICAL					
Kaiser \$20 Copay					
Annual Cost of Plan:	14,409.00	28,818.00	0.00	40,777.44	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	4.00	0.00	0.00	0.00	0.00
Kaiser \$20 Hospital					
Annual Cost of Plan:	13,765.68	27,531.36	0.00	38,956.80	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	0.00	0.00	0.00	0.00	0.00
Kaiser 1400 HDHP					
Annual Cost of Plan:	10,748.28	21,496.68	0.00	30,417.72	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	4.00	1.00	0.00	0.00	0.00
Kaiser HDHP 2800					
Annual Cost of Plan:	10,248.12	20,496.24	0.00	29,002.20	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	0.00	0.00	0.00	0.00	0.00
Sutter ML54					
Annual Cost of Plan:	12,585.60	25,172.40	0.00	35,622.00	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	4.00	0.00	0.00	0.00	0.00
SUTTER HDHP19					
Annual Cost of Plan:	10,102.80	20,205.60	0.00	28,591.20	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	2.00	0.00	0.00	0.00	0.00
Sutter HDHP 08					
Annual Cost of Plan:	9,409.20	18,818.40	0.00	26,628.00	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	0.00	0.00	0.00	0.00	0.00
WHA \$20 Copay					
Annual Cost of Plan:	9,014.64	18,029.64	0.00	27,044.28	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	10.00	2.00	0.00	1.00	0.00

WHA Hospital

Annual Cost of Plan:	8,475.36	16,950.96	0.00	24,426.44	0.00
District Contribution:	8,100.00	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	3.00	0.00	0.00	0.00	0.00

WHA HDHP

Annual Cost of Plan:	6,958.68	13,917.60	0.00	20,876.04	0.00
District Contribution:	6,958.68	8,100.00	0.00	8,100.00	0.00
Number of FTE's:	4.00	3.00	0.00	0.00	0.00

AGENCY NAME: FOLSOM-CORDOVA UNIFIED (3467330)

- Percentage of regular salary schedule change for 2022-23: 8%
- One-time or "Off the Schedule" Across the Board Bonus: \$2,500
- Any Contingency Language in your Collective Bargaining Agreement that could Retroactively Increase/Decrease your 2022-23 Teachers Salary Schedule? (Yes/No): N
- Number of Scheduled/Required Service or Work Days for Returning Teachers: 184
- Number of Teacher Instructional Days: 181
- Does Your District's Salary Schedule Include Health & Welfare Benefits Amounts? N
- Effective Date of the 2022-23 Certificated Salary Schedule: 07/01/2022
- Highest Entry Level Step for an Experienced Teacher: Step 10 Column 5
- Highest Entry Level Step for an Emergency / Credential Teacher: Step 2 Column 1
- Number of FTEs with an Emergency or Intern Credential: 30.4
- Summer School Classroom Teacher Pay Rate:
 Hourly \$0 Daily \$0 Session \$0
 Summer School Teacher Pay Rate Explanation:
 Various stipends for credit recovery and ESY
- Number of Charter School FTE included on the Salary Schedule: 7.60
- Other Professionals Paid from the Same Salary Schedule:
 Counselor N Psychologist N Nurse N Librarian N
- Certificated Bargaining Unit Salary Enhancements:

	% or Amount	FTE
Masters Degree	0	0
Doctorate Degree	0	0
Special Education Assignment	3%	154.962
Bilingual Assignment	0	0
CLAD Certificate	0	0
BCLAD Certificate	0	0
National Teacher Certification	0	0
- Do these bonuses increase automatically as across-the-board increases are applied to the salary schedule?: Y
- Other Salary and Service Day Information:

	Salary	Days
Elementary School Principals	\$145,508	208
Middle School Principals	\$154,898	220
High School Principals	\$163,025	223
Superintendent	\$349,440	247
Percent for less than full-time Superintendent:		0%
- Name of the agency if the district purchases health plans through a joint powers authority or trust:
 School Insurance Authority - Dental PPO & EAP
- Age or Number of Years a Retiree Receives Health and Welfare Benefits: 65 years of age
- Retires with any Health and Welfare Benefits Provided for Life? (Yes/No): N
- Health and Welfare Benefit Maximums for Active FTEs:

Maximum Contribution for a Cafeteria Plan	0
Maximum Contribution for a Employee Only Plan	9,237
Maximum Contribution for a Two-Party Plan	0
Maximum Contribution for a Three-Party Plan	0
Maximum Contribution for a Family Plan	15,937
Indicate whether the Health and Welfare Benefit Maximums are Hard Caps or Soft Caps:	HARD
- Date of latest actuarial study for its post-employment benefits: 02/24/2023
- Unfunded liability amount as reported in the study: 21,089,272

J-90 Validation Checks

3467330

FOLSOM-CORDOVA UNIFIED

	BA30COL (TSAL1 - BA30 Col)	Matching TS2 COLUMN	TS1_BACOL (TSAL1 - BA60 Col)	Matching TS2 COLUMN
	2	BA+CRED	4	BA+60
	2021-22	2022-23	Difference	Percent Difference
Stated Percent Change	3%	8%		
Instructional Days (NDays)	181	181	0	
Required Days (RDays)	184	184	0	
Minimum Teachers' Salary	43,379	46,849	3,470	8.00
Maximum Teachers' Salary	101,614	115,230	13,616	13.40
Salary Schedule FTE	996	1,029	33	3.35
Elementary Principal Salary	133,273	145,508	12,235	9.18
Elementary Principal Days	208	208	0	
Middle Principal Salary	143,251	154,898	11,647	8.13
Middle Principal Days	220	220	0	
High Principal Salary	148,555	163,025	14,470	9.74
High Principal Days	223	223	0	
Superintendent Salary	320,000	349,440	29,440	9.20
Superintendent Days	247	247	0	
Charter Schools				
	Folsom Cordova K-8 Community Charter	Y		Y