

April 20, 2023

Jorge A. Aguilar, Superintendent  
Sacramento City Unified School District  
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The standards and criteria adopted by the State Board of Education are specified in California Code of Regulations (CCR) sections 15440 through 15451. CCR section 15451 addresses reserves and states that available reserves for any of the budget year or two subsequent fiscal years must not be less than 2% total expenditures for districts with 30,001-400,000 average daily attendance. So, for the district's 2023-2024 budget, this will include the 2023-2024, 2024-2025 and 2025-2026 fiscal years.

We note that the standards and criteria address several other areas including average daily attendance, enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance and deficit spending. In addition to the criteria and standards, CCR sections 15440 and 15451 require the district to identify and the County Superintendent to review additional information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of labor agreements and the local control and accountability plan.

Of particular note, CCR section 15451(b)(8) requires the district to identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements, compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

I hope this answers your question. ti Tc 0 Tw ( )Tj 0.004 Tc 0.158 Tw in on1 f e (t)2 .9 (o)5 ( -610 (