

May 4, 2023

Jorge A. Aguilar, Superintendent
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Sent via email to: JAguilar@scusd.edu

Dear Superintendent Aguilar:

This is in response to your April 27, 2023, email regarding our support and review of Sacramento City Unified School District multi-year budget and interim fiscal report projections and our review of the fiscal impact of the district's collective bargaining agreements. Specifically, your email asked:

- x Is Sac City appropriately including in our multi-year projections possible increased state revenues as well as costs of labor agreements and how do revenues and costs impact SCOE's budget approval process?
- x Are there specific fiscal guidelines that SCOE has for Sac City's Board

These reviews include assessing:

- x The impact of the proposed agreement on unrestricted reserves and whether the district will continue to meet its minimum unrestricted reserve requirement for the current and two subsequent fiscal years.
- x Whether the agreement creates or increases deficit spending in the current or subsequent years and whether the district has a plan to reduce deficit spending.
- x That the Superintendent and Chief Business Official of the district have