

**Public Disclosure of Collective Bargaining Agreement**  
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

Name of School District:	LODI UNIFIED SCHOOL DISTRICT
Name of Bargaining/Represented Unit:	CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA)
Certificated, Classified, Other:	CLASSIFIED

The proposed agreement covers the period beginning: July 1, 2024 and ending June 30, 2025  
(date) (date)

The Governing Board will act upon this agreement on: March 4, 2025  
(date)

**A. Proposed Change in Compensation**

Compensation	Annual Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only.		
		Year 1 Increase/(Decrease) 2024-25	Year 2 Increase/(Decrease) 2025-26	Year 3 Increase/(Decrease) 2026-27
1 <b>Salary Schedule</b> Ongoing Increase (Decrease)	\$ 24,137,495	\$ 803,997		
	On-going year-over-year change			
2 <b>Other Compensation -</b>  Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ -			
	Description	One-time, off-schedule payment		
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.</b>	\$ 9,445,002	\$ 314,604		
4 <b>Health/Welfare Benefits</b>	\$ 4,858,718			
5 <b>Total Compensation -</b> Increase (Decrease) (Total Lines 1-4)	\$ 38,441,215	\$ 1,118,601	\$ -	\$ -
6 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	538.78			
7 <b>Total Compensation <u>Average</u> Cost per Employee</b>	\$ 71,349	\$ 2,076	\$ -	\$ -
	Year-over-year change	2.91%	0.00%	0.00%

If the agreement increases or decreases costs, a multiyear projection must be attached.

### Public Disclosure of Collective Bargaining Agreement

Name of Bargaining/Represented Unit: CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA)

#### B. SUMMARY

##### FISCAL EFFECTS

###### CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

1) Effective July 1, 2024, the tentative agreement to re-range certain existing jobs classifications may be approved by the Board on March 4, 2025. Therefore, the salary schedule will change for CSEA and will have fiscal effect for the current and on-going years.

###### OTHER FISCAL EFFECTS

n/a

###### FUNDING SOURCES

1. District's general fund revenue and reserves, including other appropriate fund revenues, will be used to pay for the increased costs.

##### OTHER CHANGES

n/a

##### CERTIFICATION

In accordance with Government Code Section 3547.5(b), I hereby certify that the costs incurred by the school district under this agreement can be met by the district during the agreement's term. The budget revisions necessary to meet the costs of the agreement are described above. (Must be signed in the copy presented to the board)

<i>District Superintendent</i>	<i>Date</i>	<i>Chief Business Official</i>	<i>Date</i>

After public disclosure of the major provisions contained in this summary, the Governing Board took action to approve the proposed agreement and acknowledges that any budget revisions described above are necessary to meet the costs of the agreement.

<i>President (or Clerk), Governing Board</i>	<i>Date signed</i>	<i>Date of Board Action</i>

**C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**Unrestricted General Fund**

Enter Bargaining Unit: California School Employees Association (CSEA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  1st Interim	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 368,175,319	\$ -		\$ 368,175,319
Remaining Revenues (8100-8799)	\$ 12,676,126	\$ -	\$ -	\$ 12,676,126
<b>TOTAL REVENUES</b>	<b>\$ 380,851,445</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,851,445</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 149,437,529		\$ 257,807	\$ 149,695,336
Classified Salaries (2000-2999)	\$ 45,485,254	\$ 669,477	\$ 453,328	\$ 46,608,059
Employee Benefits (3000-3999)	\$ 75,182,875	\$ 273,705	\$ 4,334,111	\$ 79,790,691
Books & Supplies (4000-4999)	\$ 29,196,185	\$ -	\$ -	\$ 29,196,185
Services & Operating Expenses (5000-5999)	\$ 40,224,390	\$ -	\$ -	\$ 40,224,390
Capital Outlay (6000-6999)	\$ 2,227,261	\$ -	\$ -	\$ 2,227,261
Other Outgo (7100-7299) (7400-7499)	\$ 1,152,936	\$ -	\$ -	\$ 1,152,936
Direct support/Indirect Costs (7300-7399)	\$ (11,356,803)	\$ -	\$ -	\$ (11,356,803)
<b>TOTAL EXPENDITURES</b>	<b>\$ 331,549,627</b>	<b>\$ 943,182</b>	<b>\$ 5,045,246</b>	<b>\$ 337,538,055</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 49,301,818</b>	<b>\$ (943,182)</b>	<b>\$ (5,045,246)</b>	<b>\$ 43,313,390</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)		\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (76,174,431)		\$ -	\$ (76,174,431)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (26,872,613)</b>	<b>\$ (943,182)</b>	<b>\$ (5,045,246)</b>	<b>\$ (32,861,041)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 180,424,030</b>			<b>\$ 180,424,030</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 153,551,417</b>	<b>\$ (943,182)</b>	<b>\$ (5,045,246)</b>	<b>\$ 147,562,989</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 1,279,984	\$ -	\$ -	\$ 1,279,984
Committed Amounts (9750-9760)	\$ 97,434,020	\$ (976,739)	\$ (5,163,223)	\$ 91,294,058
Reserve for Economic Uncertainties (9789)	\$ 19,087,742	\$ 33,557	\$ 117,977	\$ 19,239,276
Other Assignments (9780)	\$ 35,749,672			\$ 35,749,672
Unassigned/Unappropriated (9790)	\$ 0	\$ -	\$ -	\$ 0

**C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**Restricted General Fund**

Enter Bargaining Unit:

California School Employees Association (CSEA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  1st Interim	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 136,522,777	\$ -	\$ -	\$ 136,522,777
<b>TOTAL REVENUES</b>	<b>\$ 136,522,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,522,777</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 46,177,653		\$ 173,459	\$ 46,351,112
Classified Salaries (2000-2999)	\$ 28,891,832	\$ 134,520	\$ 391,833	\$ 29,418,185
Employee Benefits (3000-3999)	\$ 50,637,970	\$ 40,899	\$ 435,817	\$ 51,114,686
Books & Supplies (4000-4999)	\$ 112,499,145	\$ -	\$ -	\$ 112,499,145
Services & Operating Expenses (5000-5999)	\$ 40,652,597	\$ -	\$ -	\$ 40,652,597
Capital Outlay (6000-6999)	\$ 13,978,751	\$ -	\$ -	\$ 13,978,751
Other Outgo (7100-7299) (7400-7499)	\$ 23,069	\$ -	\$ -	\$ 23,069
Direct support/Indirect Costs (7300-7399)	\$ 9,733,601	\$ -	\$ -	\$ 9,733,601
<b>TOTAL EXPENDITURES</b>	<b>\$ 302,594,618</b>	<b>\$ 175,419</b>	<b>\$ 1,001,109</b>	<b>\$ 303,771,146</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (166,071,841)</b>	<b>\$ (175,419)</b>	<b>\$ (1,001,109)</b>	<b>\$ (167,248,369)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 76,174,431		\$ -	\$ 76,174,431
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (89,897,410)</b>	<b>\$ (175,419)</b>	<b>\$ (1,001,109)</b>	<b>\$ (91,073,938)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 105,377,957</b>			<b>\$ 105,377,957</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 15,480,547</b>	<b>\$ (175,419)</b>	<b>\$ (1,001,109)</b>	<b>\$ 14,304,019</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 15,480,547	\$ (175,419)	\$ (1,001,109)	\$ 14,304,019
Committed Amounts (9750-9760)			\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -		\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

**C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**Combined General Fund**

Enter Bargaining Unit:

California School Employees Association (CSEA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  1st Interim	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 368,175,319	\$ -	\$ -	\$ 368,175,319
Remaining Revenues (8100-8799)	\$ 149,198,903	\$ -	\$ -	\$ 149,198,903
<b>TOTAL REVENUES</b>	<b>\$ 517,374,222</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 517,374,222</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 195,615,182	\$ -	\$ 431,266	\$ 196,046,448
Classified Salaries (2000-2999)	\$ 74,377,086	\$ 803,997	\$ 845,161	\$ 76,026,244
Employee Benefits (3000-3999)	\$ 125,820,845	\$ 314,604	\$ 4,769,928	\$ 130,905,377
Books & Supplies (4000-4999)	\$ 141,695,330	\$ -	\$ -	\$ 141,695,330
Services & Operating Expenses (5000-5999)	\$ 80,876,987	\$ -	\$ -	\$ 80,876,987
Capital Outlay (6000-6999)	\$ 16,206,012	\$ -	\$ -	\$ 16,206,012
Other Outgo (7100-7299) (7400-7499)	\$ 1,176,005	\$ -	\$ -	\$ 1,176,005
Direct support/Indirect Costs (7300-7399)	\$ (1,623,202)	\$ -	\$ -	\$ (1,623,202)
<b>TOTAL EXPENDITURES</b>	<b>\$ 634,144,245</b>	<b>\$ 1,118,601</b>	<b>\$ 6,046,355</b>	<b>\$ 641,309,201</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (116,770,023)</b>	<b>\$ (1,118,601)</b>	<b>\$ (6,046,355)</b>	<b>\$ (123,934,979)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (116,770,023)</b>	<b>\$ (1,118,601)</b>	<b>\$ (6,046,355)</b>	<b>\$ (123,934,979)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 285,801,987</b>			<b>\$ 285,801,987</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 169,031,964</b>	<b>\$ (1,118,601)</b>	<b>\$ (6,046,355)</b>	<b>\$ 161,867,008</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 16,760,531	\$ (175,419)	\$ (1,001,109)	\$ 15,584,003
Committed Amounts (9750-9760)	\$ 97,434,020	\$ (976,739)	\$ (5,163,223)	\$ 91,294,058
Reserve for Economic Uncertainties (9789)	\$ 19,087,742	\$ 33,557	\$ 117,977	\$ 19,239,276
Other Assignments (9780)	\$ 35,749,672	\$ -	\$ -	\$ 35,749,672
Unassigned/Unappropriated (9790)	\$ 0	\$ -	\$ -	\$ 0

**D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

**Unrestricted General Fund**

Enter Bargaining Unit:

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA)

Fiscal Year	Column A	Column B	Column C	Column D	Column E
	Current Year Budget After Settlement 2024-25	Change from Current Year to First Subsequent	First Subsequent Year After Settlement 2025-26	Change from First Subsequent to Second Subsequent	Second Subsequent Year After Settlement 2026-27
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ 368,175,319	\$ 4,667,649	\$ 372,842,968	\$ 8,220,258	\$ 381,063,226
Remaining Revenues (8100-8799)	\$ 12,676,126	\$ (324,543)	\$ 12,351,583	\$ (36,265)	\$ 12,315,318
<b>TOTAL REVENUES</b>	<b>\$ 380,851,445</b>	<b>\$ 4,343,106</b>	<b>\$ 385,194,551</b>	<b>\$ 8,183,993</b>	<b>\$ 393,378,544</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 149,695,336	\$ 2,237,800	\$ 151,933,136	\$ 2,537,284	\$ 154,470,420
Classified Salaries (2000-2999)	\$ 46,608,059	\$ 778,355	\$ 47,386,414	\$ 791,353	\$ 48,177,767
Employee Benefits (3000-3999)	\$ 79,790,691	\$ 1,332,505	\$ 81,123,196	\$ 1,354,758	\$ 82,477,954
Books & Supplies (4000-4999)	\$ 29,196,185	\$ 835,011	\$ 30,031,196	\$ 843,876	\$ 30,875,072
Services & Operating Expenses (5000-5999)	\$ 40,224,390	\$ 1,150,417	\$ 41,374,807	\$ 1,162,632	\$ 42,537,439
Capital Outlay (6000-6999)	\$ 2,227,261	\$ -	\$ 2,227,261	\$ -	\$ 2,227,261
Other Outgo (7100-7299) (7400-7499)	\$ 1,152,936	\$ -	\$ 1,152,936	\$ -	\$ 1,152,936
Direct support/Indirect Costs (7300-7399)	\$ (11,356,803)	\$ 1,623,202	\$ (9,733,601)	\$ -	\$ (9,733,601)
<b>TOTAL EXPENDITURES</b>	<b>\$ 337,538,055</b>	<b>\$ 7,957,290</b>	<b>\$ 345,495,345</b>	<b>\$ 6,689,903</b>	<b>\$ 352,185,248</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 43,313,390</b>	<b>\$ (3,614,184)</b>	<b>\$ 39,699,206</b>	<b>\$ 1,494,090</b>	<b>\$ 41,193,296</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (76,174,431)	\$ -	\$ (76,174,431)	\$ -	\$ (76,174,431)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (32,861,041)</b>	<b>\$ (3,614,184)</b>	<b>\$ (36,475,225)</b>	<b>\$ 1,494,090</b>	<b>\$ (34,981,135)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 180,424,030</b>	<b>\$ (32,861,041)</b>	<b>\$ 147,562,989</b>	<b>\$ (36,475,225)</b>	<b>\$ 111,087,764</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 147,562,989</b>	<b>\$ (36,475,225)</b>	<b>\$ 111,087,764</b>	<b>\$ (34,981,135)</b>	<b>\$ 76,106,629</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 1,279,984	\$ -	\$ 1,279,984	\$ -	\$ 1,279,984
Committed Amounts (9750-9760)	\$ 91,294,058	\$ (33,016,516)	\$ 58,277,542	\$ (34,752,712)	\$ 23,524,830
Reserve for Economic Uncertainties (9789)	\$ 19,239,276	\$ (3,395,295)	\$ 15,843,981	\$ (228,423)	\$ 15,615,558
Other Assignments (9780)	\$ 35,749,672	\$ (63,415)	\$ 35,686,257	\$ -	\$ 35,686,257
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0	\$ -	\$ 0

**D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

**Restricted General Fund**

Enter Bargaining Unit:

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA)

Fiscal Year	Column A Current Year Budget After Settlement 2024-25	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2025-26	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2026-27
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 136,522,777	\$ (44,363,852)	\$ 92,158,925	\$ -	\$ 92,158,925
<b>TOTAL REVENUES</b>	<b>\$ 136,522,777</b>	<b>\$ (44,363,852)</b>	<b>\$ 92,158,925</b>	<b>\$ -</b>	<b>\$ 92,158,925</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 46,351,112	\$ 597,708	\$ 46,948,820	\$ 784,045	\$ 47,732,865
Classified Salaries (2000-2999)	\$ 29,418,185	\$ 491,284	\$ 29,909,469	\$ 499,488	\$ 30,408,957
Employee Benefits (3000-3999)	\$ 51,114,686	\$ 853,615	\$ 51,968,301	\$ 867,871	\$ 52,836,172
Books & Supplies (4000-4999)	\$ 112,499,145	\$ (92,769,217)	\$ 19,729,928	\$ (8,821,676)	\$ 10,908,252
Services & Operating Expenses (5000-5999)	\$ 40,652,597	\$ (16,328,410)	\$ 24,324,187	\$ (7,633,747)	\$ 16,690,440
Capital Outlay (6000-6999)	\$ 13,978,751	\$ (13,978,751)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 23,069	\$ -	\$ 23,069	\$ -	\$ 23,069
Direct support/Indirect Costs (7300-7399)	\$ 9,733,601	\$ -	\$ 9,733,601	\$ -	\$ 9,733,601
<b>TOTAL EXPENDITURES</b>	<b>\$ 303,771,146</b>	<b>\$ (121,133,771)</b>	<b>\$ 182,637,375</b>	<b>\$ (14,304,019)</b>	<b>\$ 168,333,356</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (167,248,369)</b>	<b>\$ 76,769,919</b>	<b>\$ (90,478,450)</b>	<b>\$ 14,304,019</b>	<b>\$ (76,174,431)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 76,174,431	\$ -	\$ 76,174,431	\$ -	\$ 76,174,431
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (91,073,938)</b>	<b>\$ 76,769,919</b>	<b>\$ (14,304,019)</b>	<b>\$ 14,304,019</b>	<b>\$ -</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 105,377,957</b>	<b>\$ (91,073,938)</b>	<b>\$ 14,304,019</b>	<b>\$ (14,304,019)</b>	<b>\$ -</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 14,304,019</b>	<b>\$ (14,304,019)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 14,304,019	\$ (14,304,019)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

**D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

**Combined General Fund**

Enter Bargaining Unit:

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA)

Fiscal Year	Column A Current Year Budget After Settlement  2024-25	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement  2025-26	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement  2026-27
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ 368,175,319	\$ 4,667,649	\$ 372,842,968	\$ 8,220,258	\$ 381,063,226
Remaining Revenues (8100-8799)	\$ 149,198,903	\$ (44,688,395)	\$ 104,510,508	\$ (36,265)	\$ 104,474,243
<b>TOTAL REVENUES</b>	\$ 517,374,222	\$ (40,020,746)	\$ 477,353,476	\$ 8,183,993	\$ 485,537,469
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 196,046,448	\$ 2,835,508	\$ 198,881,956	\$ 3,321,329	\$ 202,203,285
Classified Salaries (2000-2999)	\$ 76,026,244	\$ 1,269,639	\$ 77,295,883	\$ 1,290,841	\$ 78,586,724
Employee Benefits (3000-3999)	\$ 130,905,377	\$ 2,186,120	\$ 133,091,497	\$ 2,222,629	\$ 135,314,126
Books & Supplies (4000-4999)	\$ 141,695,330	\$ (91,934,206)	\$ 49,761,124	\$ (7,977,800)	\$ 41,783,324
Services & Operating Expenses (5000-5999)	\$ 80,876,987	\$ (15,177,993)	\$ 65,698,994	\$ (6,471,115)	\$ 59,227,879
Capital Outlay (6000-6999)	\$ 16,206,012	\$ (13,978,751)	\$ 2,227,261	\$ -	\$ 2,227,261
Other Outgo (7100-7299) (7400-7499)	\$ 1,176,005	\$ -	\$ 1,176,005	\$ -	\$ 1,176,005
Direct support/Indirect Costs (7300-7399)	\$ (1,623,202)	\$ 1,623,202	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 641,309,201	\$ (113,176,481)	\$ 528,132,720	\$ (7,614,116)	\$ 520,518,604
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (123,934,979)	\$ 73,155,735	\$ (50,779,244)	\$ 15,798,109	\$ (34,981,135)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (123,934,979)	\$ 73,155,735	\$ (50,779,244)	\$ 15,798,109	\$ (34,981,135)
<b>BEGINNING BALANCE (9791)</b>	\$ 285,801,987	\$ (123,934,979)	\$ 161,867,008	\$ (50,779,244)	\$ 111,087,764
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 161,867,008	\$ (50,779,244)	\$ 111,087,764	\$ (34,981,135)	\$ 76,106,629
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 15,584,003	\$ (14,304,019)	\$ 1,279,984	\$ -	\$ 1,279,984
Committed Amounts (9750-9760)	\$ 91,294,058	\$ (33,016,516)	\$ 58,277,542	\$ (34,752,712)	\$ 23,524,830
Reserve for Economic Uncertainties (9789)	\$ 19,239,276	\$ (3,395,295)	\$ 15,843,981	\$ (228,423)	\$ 15,615,558
Other Assignments (9780)	\$ 35,749,672	\$ (63,415)	\$ 35,686,257	\$ -	\$ 35,686,257
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0	\$ -	\$ 0



**E. Reserves**

**State Reserve Standard**

Fiscal Year		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 641,309,201	\$ 528,132,720	\$ 520,518,604
b.	State Standard Minimum Reserve Percentage for this District	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a times Line b, or \$50,000)	\$ 19,239,276	\$ 15,843,982	\$ 15,615,558

**Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)**

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 19,239,276	\$ 15,843,981	\$ 15,615,558
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 19,239,276	\$ 15,843,981	\$ 15,615,558
f.	Reserves in Excess of State Reserve Standard	\$ (0)	\$ (0)	\$ 0