

**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:	CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION-CSEA
Certificated, Classified, Other:	CLASSIFIED

The proposed agreement covers the period beginning: July 1, 2023 and ending June 30, 2024  
(date) (date)

The Governing Board will act upon this agreement on: April 16, 2024  
(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) 2023-24	Year 2 Increase/(Decrease) 2024-25	Year 3 Increase/(Decrease) 2025-26
1 <b>Salary Schedule</b> Ongoing Increase (Decrease)	\$ 65,215,997	\$ 3,976,779		
	On-going year-over-year change	5.00%		
2 <b>Other Compensation -</b> Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ 7,097,903	\$ 3,858,645		
	Description	One-time, off-schedule payment		
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.</b>	\$ 26,826,412	\$ 1,768,885		
4 <b>Health/Welfare Benefits</b>	\$ 14,207,118			
5 <b>Total Compensation -</b> Increase (Decrease) (Total Lines 1-4)	\$ 113,347,430	\$ 9,604,308	\$ -	\$ -
6 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	1,555.10			
7 <b>Total Compensation Average Cost per Employee</b>	\$ 72,888	\$ 6,176	\$ -	\$ -
	Year-over-year change	8.47%	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: CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION-CSEA

#### B. SUMMARY

##### FISCAL EFFECTS

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

1. Effective July 1, 2023, the salary schedule shall be increased by five percent (5%) on-going for CSEA bargaining group.
2. An additional \$3,858,645 in one-time funds is available for CSEA. A one-time off salary schedule payment will be made to each bargaining unit member who is employed on the date of execution of this Agreement. Each eligible employee shall receive \$3,104.00 prorated based on FTE. If there are remaining funds, CSEA will revisit and redistribute.
3. Effective July 1st, 2023, the following classifications will be re-ranged as set forth below. The re-range will occur prior to the application of the 5% increase set forth in A.1 above.
  - a. School Bus Driver: from Range 38 to Range 41.
  - b. Paraeducator Additional Support: from Range 28 to Range 31.

###### OTHER FISCAL EFFECTS

n/a

###### FUNDING SOURCES

1. District's general fund revenue and reserves, including other appropriate fund 11, fund 12, fund 13 and fund 67 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)

*District Superintendent*

*Date*

*Chief Business Official*

*Date*

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.

*President (or Clerk), Governing Board*

*Date signed*

*Date of Board Action*

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

**Unrestricted General Fund**

Enter Bargaining Unit:		CSEA		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  2nd 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)	\$ 372,314,040	\$ -		\$ 372,314,040
Remaining Revenues (8100-8799)	\$ 15,438,501	\$ -	\$ -	\$ 15,438,501
<b>TOTAL REVENUES</b>	<b>\$ 387,752,541</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 387,752,541</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 133,108,553		\$ 2,661,011	\$ 135,769,564
Classified Salaries (2000-2999)	\$ 41,402,663	\$ 3,835,777	\$ 203,538	\$ 45,441,978
Employee Benefits (3000-3999)	\$ 71,782,139	\$ 861,957	\$ 341,475	\$ 72,985,571
Books & Supplies (4000-4999)	\$ 23,993,648	\$ -	\$ -	\$ 23,993,648
Services & Operating Expenses (5000-5999)	\$ 39,201,970	\$ -	\$ -	\$ 39,201,970
Capital Outlay (6000-6999)	\$ 1,615,207	\$ -	\$ -	\$ 1,615,207
Other Outgo (7100-7299) (7400- 7499)	\$ 939,602	\$ -	\$ -	\$ 939,602
Direct support/Indirect Costs (7300- 7399)	\$ (13,232,794)	\$ -	\$ -	\$ (13,232,794)
<b>TOTAL EXPENDITURES</b>	<b>\$ 298,810,988</b>	<b>\$ 4,697,734</b>	<b>\$ 3,206,024</b>	<b>\$ 306,714,746</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 88,941,553</b>	<b>\$ (4,697,734)</b>	<b>\$ (3,206,024)</b>	<b>\$ 81,037,795</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)		\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (60,723,395)	\$ -	\$ -	\$ (60,723,395)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 28,218,158</b>	<b>\$ (4,697,734)</b>	<b>\$ (3,206,024)</b>	<b>\$ 20,314,400</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 155,540,626</b>			<b>\$ 155,540,626</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 183,758,784</b>	<b>\$ (4,697,734)</b>	<b>\$ (3,206,024)</b>	<b>\$ 175,855,026</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 90,013,722			\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000			\$ 18,300,000
Other Assignments (9780)	\$ 74,850,062	\$ (4,697,734)	\$ (3,206,024)	\$ 66,946,304
Unassigned/Unappropriated (9790)	\$ -	\$ (0)	\$ -	\$ (0)

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

**Restricted General Fund**

Enter Bargaining Unit:

CSEA

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  2nd 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)	\$ 161,131,196	\$ -	\$ -	\$ 161,131,196
<b>TOTAL REVENUES</b>	<b>\$ 161,131,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,131,196</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 46,916,800		\$ 1,089,493	\$ 48,006,293
Classified Salaries (2000-2999)	\$ 27,286,215	\$ 3,999,646	\$ -	\$ 31,285,861
Employee Benefits (3000-3999)	\$ 45,061,298	\$ 906,928	\$ 125,639	\$ 46,093,865
Books & Supplies (4000-4999)	\$ 94,660,086	\$ -	\$ -	\$ 94,660,086
Services & Operating Expenses (5000-5999)	\$ 59,182,092	\$ -	\$ -	\$ 59,182,092
Capital Outlay (6000-6999)	\$ 25,105,607	\$ -	\$ -	\$ 25,105,607
Other Outgo (7100-7299) (7400- 7499)	\$ 10,775	\$ -	\$ -	\$ 10,775
Direct support/Indirect Costs (7300- 7399)	\$ 11,828,953	\$ -	\$ -	\$ 11,828,953
<b>TOTAL EXPENDITURES</b>	<b>\$ 310,051,826</b>	<b>\$ 4,906,574</b>	<b>\$ 1,215,132</b>	<b>\$ 316,173,532</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (148,920,630)</b>	<b>\$ (4,906,574)</b>	<b>\$ (1,215,132)</b>	<b>\$ (155,042,336)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ (334,000)	\$ -	\$ -	\$ (334,000)
Contributions (8980-8999)	\$ 60,723,395	\$ -	\$ -	\$ 60,723,395
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (87,863,235)</b>	<b>\$ (4,906,574)</b>	<b>\$ (1,215,132)</b>	<b>\$ (93,984,941)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 96,844,015</b>			<b>\$ 96,844,015</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 8,980,780</b>	<b>\$ (4,906,574)</b>	<b>\$ (1,215,132)</b>	<b>\$ 2,859,074</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 8,312,780	\$ (4,906,574)	\$ (1,215,132)	\$ 2,191,074
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -		\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 668,000	\$ (0)	\$ -	\$ 668,000

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

Enter Bargaining Unit:		Combined General Fund		
		CSEA		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  2nd 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)	\$ 372,314,040	\$ -	\$ -	\$ 372,314,040
Remaining Revenues (8100-8799)	\$ 176,569,697	\$ -	\$ -	\$ 176,569,697
<b>TOTAL REVENUES</b>	<b>\$ 548,883,737</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 548,883,737</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 180,025,353	\$ -	\$ 3,750,504	\$ 183,775,857
Classified Salaries (2000-2999)	\$ 68,688,878	\$ 7,835,424	\$ 203,538	\$ 76,727,840
Employee Benefits (3000-3999)	\$ 116,843,437	\$ 1,768,885	\$ 467,114	\$ 119,079,436
Books & Supplies (4000-4999)	\$ 118,653,734	\$ -	\$ -	\$ 118,653,734
Services & Operating Expenses (5000-5999)	\$ 98,384,062	\$ -	\$ -	\$ 98,384,062
Capital Outlay (6000-6999)	\$ 26,720,814	\$ -	\$ -	\$ 26,720,814
Other Outgo (7100-7299) (7400-7499)	\$ 950,377	\$ -	\$ -	\$ 950,377
Direct support/Indirect Costs (7300-7399)	\$ (1,403,841)	\$ -	\$ -	\$ (1,403,841)
<b>TOTAL EXPENDITURES</b>	<b>\$ 608,862,814</b>	<b>\$ 9,604,309</b>	<b>\$ 4,421,156</b>	<b>\$ 622,888,279</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (59,979,077)</b>	<b>\$ (9,604,309)</b>	<b>\$ (4,421,156)</b>	<b>\$ (74,004,542)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ (334,000)	\$ -	\$ -	\$ (334,000)
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (59,645,077)</b>	<b>\$ (9,604,309)</b>	<b>\$ (4,421,156)</b>	<b>\$ (73,670,542)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 252,384,641</b>			<b>\$ 252,384,641</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 192,739,564</b>	<b>\$ (9,604,309)</b>	<b>\$ (4,421,156)</b>	<b>\$ 178,714,100</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 8,907,780	\$ (4,906,574)	\$ (1,215,132)	\$ 2,786,074
Committed Amounts (9750-9760)	\$ 90,013,722	\$ -	\$ -	\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ -	\$ -	\$ 18,300,000
Other Assignments (9780)	\$ 74,850,062	\$ (4,697,734)	\$ (3,206,024)	\$ 66,946,304
Unassigned/Unappropriated (9790)	\$ 668,000	\$ (1)	\$ -	\$ 667,999

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

**Unrestricted General Fund**

Enter Bargaining Unit:

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION-CSEA

Fiscal Year	Column A	Column B	Column C	Column D	Column E
	Current Year Budget After Settlement	Change from Current Year to First Subsequent	First Subsequent Year After Settlement	Change from First Subsequent to Second Subsequent	Second Subsequent Year After Settlement
	2023-24		2024-25		2025-26
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ 372,314,040	\$ (9,001,737)	\$ 363,312,303	\$ (1,108,665)	\$ 362,203,638
Remaining Revenues (8100-8799)	\$ 15,438,501	\$ 1,893,331	\$ 17,331,832	\$ -	\$ 17,331,832
<b>TOTAL REVENUES</b>	<b>\$ 387,752,541</b>	<b>\$ (7,108,406)</b>	<b>\$ 380,644,135</b>	<b>\$ (1,108,665)</b>	<b>\$ 379,535,470</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 135,769,564	\$ 10,975,733	\$ 146,745,297	\$ 2,347,924	\$ 149,093,221
Classified Salaries (2000-2999)	\$ 45,441,978	\$ 4,911,596	\$ 50,353,574	\$ 805,657	\$ 51,159,231
Employee Benefits (3000-3999)	\$ 72,985,571	\$ 725,045	\$ 73,710,616	\$ 1,179,370	\$ 74,889,986
Books & Supplies (4000-4999)	\$ 23,993,648	\$ 3,777,046	\$ 27,770,694	\$ 1,108,028	\$ 28,878,722
Services & Operating Expenses (5000-5999)	\$ 39,201,970	\$ (2,058,989)	\$ 37,142,981	\$ 2,971,438	\$ 40,114,419
Capital Outlay (6000-6999)	\$ 1,615,207	\$ (440,207)	\$ 1,175,000	\$ -	\$ 1,175,000
Other Outgo (7100-7299) (7400-7499)	\$ 939,602	\$ 4,744	\$ 944,346	\$ -	\$ 944,346
Direct support/Indirect Costs (7300-7399)	\$ (13,232,794)	\$ 8,021,669	\$ (5,211,125)	\$ -	\$ (5,211,125)
<b>TOTAL EXPENDITURES</b>	<b>\$ 306,714,746</b>	<b>\$ 25,916,637</b>	<b>\$ 332,631,383</b>	<b>\$ 8,412,417</b>	<b>\$ 341,043,800</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 81,037,795</b>	<b>\$ (33,025,043)</b>	<b>\$ 48,012,752</b>	<b>\$ (9,521,082)</b>	<b>\$ 38,491,670</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (60,723,395)	\$ (6,931,340)	\$ (67,654,735)	\$ (7,157,520)	\$ (74,812,255)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 20,314,400</b>	<b>\$ (39,956,383)</b>	<b>\$ (19,641,983)</b>	<b>\$ (16,678,602)</b>	<b>\$ (36,320,585)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 155,540,626</b>	<b>\$ 20,314,400</b>	<b>\$ 175,855,026</b>	<b>\$ (19,641,983)</b>	<b>\$ 156,213,043</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 175,855,026</b>	<b>\$ (19,641,983)</b>	<b>\$ 156,213,043</b>	<b>\$ (36,320,585)</b>	<b>\$ 119,892,458</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ 595,000	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (0)	\$ 90,013,722	\$ -	\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ (3,448,439)	\$ 14,851,561	\$ 450,084	\$ 15,301,645
Other Assignments (9780)	\$ 66,946,304	\$ (16,193,544)	\$ 50,752,760	\$ (36,770,669)	\$ 13,982,091
Unassigned/Unappropriated (9790)	\$ (0)	\$ 0	\$ 0	\$ -	\$ 0

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

**Restricted General Fund**

Enter Bargaining Unit:

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION-CSEA

Fiscal Year	Column A Current Year Budget After Settlement 2023-24	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2024-25	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2025-26
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 161,131,196	\$ (58,949,560)	\$ 102,181,636	\$ 1,825,041	\$ 104,006,677
<b>TOTAL REVENUES</b>	<b>\$ 161,131,196</b>	<b>\$ (58,949,560)</b>	<b>\$ 102,181,636</b>	<b>\$ 1,825,041</b>	<b>\$ 104,006,677</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 48,006,293	\$ (7,969,311)	\$ 40,036,982	\$ 640,591	\$ 40,677,573
Classified Salaries (2000-2999)	\$ 31,285,861	\$ (6,133,615)	\$ 25,152,246	\$ 1,605,949	\$ 26,758,195
Employee Benefits (3000-3999)	\$ 46,093,865	\$ (2,915,208)	\$ 43,178,657	\$ 923,677	\$ 44,102,334
Books & Supplies (4000-4999)	\$ 94,660,086	\$ (57,874,438)	\$ 36,785,648	\$ 1,471,426	\$ 38,257,074
Services & Operating Expenses (5000-5999)	\$ 59,182,092	\$ (40,661,286)	\$ 18,520,806	\$ 1,481,664	\$ 20,002,470
Capital Outlay (6000-6999)	\$ 25,105,607	\$ (21,293,250)	\$ 3,812,357	\$ 180	\$ 3,812,537
Other Outgo (7100-7299) (7400-7499)	\$ 10,775	\$ -	\$ 10,775	\$ -	\$ 10,775
Direct support/Indirect Costs (7300-7399)	\$ 11,828,953	\$ (6,296,979)	\$ 5,531,974	\$ -	\$ 5,531,974
<b>TOTAL EXPENDITURES</b>	<b>\$ 316,173,532</b>	<b>\$ (143,144,087)</b>	<b>\$ 173,029,445</b>	<b>\$ 6,123,487</b>	<b>\$ 179,152,932</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (155,042,336)</b>	<b>\$ 84,194,527</b>	<b>\$ (70,847,809)</b>	<b>\$ (4,298,446)</b>	<b>\$ (75,146,255)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ (334,000)	\$ -	\$ (334,000)	\$ -	\$ (334,000)
Contributions (8980-8999)	\$ 60,723,395	\$ 6,931,340	\$ 67,654,735	\$ 7,157,520	\$ 74,812,255
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (93,984,941)</b>	<b>\$ 91,125,867</b>	<b>\$ (2,859,074)</b>	<b>\$ 2,859,074</b>	<b>\$ -</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 96,844,015</b>	<b>\$ (93,984,941)</b>	<b>\$ 2,859,074</b>	<b>\$ (2,859,074)</b>	<b>\$ (0)</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 2,859,074</b>	<b>\$ (2,859,074)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 2,191,074	\$ (2,191,074)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 668,000	\$ (668,000)	\$ (0)	\$ -	\$ (0)

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

**Combined General Fund**

Enter Bargaining Unit:

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION-CSEA

	Column A Current Year Budget After Settlement	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement
Fiscal Year	2023-24		2024-25		2025-26
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ 372,314,040	\$ (9,001,737)	\$ 363,312,303	\$ (1,108,665)	\$ 362,203,638
Remaining Revenues (8100-8799)	\$ 176,569,697	\$ (57,056,229)	\$ 119,513,468	\$ 1,825,041	\$ 121,338,509
<b>TOTAL REVENUES</b>	\$ 548,883,737	\$ (66,057,966)	\$ 482,825,771	\$ 716,376	\$ 483,542,147
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 183,775,857	\$ 3,006,422	\$ 186,782,279	\$ 2,988,515	\$ 189,770,794
Classified Salaries (2000-2999)	\$ 76,727,840	\$ (1,222,020)	\$ 75,505,820	\$ 2,411,606	\$ 77,917,426
Employee Benefits (3000-3999)	\$ 119,079,436	\$ (2,190,163)	\$ 116,889,273	\$ 2,103,047	\$ 118,992,320
Books & Supplies (4000-4999)	\$ 118,653,734	\$ (54,097,392)	\$ 64,556,342	\$ 2,579,454	\$ 67,135,796
Services & Operating Expenses (5000-5999)	\$ 98,384,062	\$ (42,720,275)	\$ 55,663,787	\$ 4,453,102	\$ 60,116,889
Capital Outlay (6000-6999)	\$ 26,720,814	\$ (21,733,457)	\$ 4,987,357	\$ 180	\$ 4,987,537
Other Outgo (7100-7299) (7400-7499)	\$ 950,377	\$ 4,744	\$ 955,121	\$ -	\$ 955,121
Direct support/Indirect Costs (7300-7399)	\$ (1,403,841)	\$ 1,724,690	\$ 320,849	\$ -	\$ 320,849
<b>TOTAL EXPENDITURES</b>	\$ 622,888,279	\$ (117,227,451)	\$ 505,660,828	\$ 14,535,904	\$ 520,196,732
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (74,004,542)	\$ 51,169,485	\$ (22,835,057)	\$ (13,819,528)	\$ (36,654,585)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ (334,000)	\$ -	\$ (334,000)	\$ -	\$ (334,000)
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (73,670,542)	\$ 51,169,485	\$ (22,501,057)	\$ (13,819,528)	\$ (36,320,585)
<b>BEGINNING BALANCE (9791)</b>	\$ 252,384,641	\$ (73,670,542)	\$ 178,714,100	\$ (22,501,057)	\$ 156,213,043
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 178,714,100	\$ (22,501,057)	\$ 156,213,043	\$ (36,320,585)	\$ 119,892,458
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 2,786,074	\$ (2,191,074)	\$ 595,000	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (0)	\$ 90,013,722	\$ -	\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ (3,448,439)	\$ 14,851,561	\$ 450,084	\$ 15,301,645
Other Assignments (9780)	\$ 66,946,304	\$ (16,193,544)	\$ 50,752,760	\$ (36,770,669)	\$ 13,982,091
Unassigned/Unappropriated (9790)	\$ 667,999	\$ (668,000)	\$ (0)	\$ -	\$ (0)



**E. Reserves**

**State Reserve Standard**

Fiscal Year		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 622,554,279	\$ 505,326,828	\$ 519,862,732
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)	\$ 18,676,628	\$ 15,159,805	\$ 15,595,882

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

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ 14,851,561	\$ 15,301,645
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	\$ 18,300,000	\$ 14,851,561	\$ 15,301,645
f.	Reserves in Excess of State Reserve Standard	\$ (376,629)	\$ (308,244)	\$ (294,237)