

**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:	Lodi Unified Supervisors Group (LUSG)
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: November 19, 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) 2024-25	Year 2 Increase/(Decrease) 2025-26	Year 3 Increase/(Decrease) 2026-27
1 <b>Salary Schedule</b> Ongoing Increase (Decrease)	\$ 3,814,169	\$ 40,812		
	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>	\$ 1,531,174	\$ 20,551		
4 <b>Health/Welfare Benefits</b>	\$ 389,570	\$ 100,800		
5 <b>Total Compensation -</b> Increase (Decrease) (Total Lines 1-4)	\$ 5,734,913	\$ 162,163	\$ -	\$ -
6 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	44.00			
7 <b>Total Compensation Average Cost per Employee</b>	\$ 130,339	\$ 3,686	\$ -	\$ -
	Year-over-year change	2.83%	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: Lodi Unified Supervisors Group (LUSG)

#### B. SUMMARY

##### FISCAL EFFECTS

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

1) Effective July 1st, 2024, the salary schedule shall be increased by 1.07% on-going for LUSG bargaining group. 2) Health and welfare premiums have increased for 2024/25 school year. To mitigate these increases, the District shall provide a one-time supplemental allocation to LUSG for distribution to unit members. The allocation shall be \$100,800.

###### 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)

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*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.

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*President (or Clerk), Governing Board*

*Date signed*

*Date of Board Action*

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

Enter Bargaining Unit:		<b>Unrestricted General Fund</b>		
		Lodi Unified Supervisors Group ( LUSG)		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  Adopted	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)	\$ 369,417,998	\$ -		\$ 369,417,998
Remaining Revenues (8100-8799)	\$ 10,956,613	\$ -	\$ -	\$ 10,956,613
<b>TOTAL REVENUES</b>	<b>\$ 380,374,611</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,374,611</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 144,987,834			\$ 144,987,834
Classified Salaries (2000-2999)	\$ 45,125,897	\$ 16,932	\$ 401,748	\$ 45,544,577
Employee Benefits (3000-3999)	\$ 74,185,460	\$ 109,181	\$ 4,304,603	\$ 78,599,244
Books & Supplies (4000-4999)	\$ 16,646,779	\$ -	\$ -	\$ 16,646,779
Services & Operating Expenses (5000-5999)	\$ 39,657,220	\$ -	\$ -	\$ 39,657,220
Capital Outlay (6000-6999)	\$ 1,083,870	\$ -	\$ -	\$ 1,083,870
Other Outgo (7100-7299) (7400- 7499)	\$ 1,152,888	\$ -	\$ -	\$ 1,152,888
Direct support/Indirect Costs (7300- 7399)	\$ (5,048,194)	\$ -	\$ -	\$ (5,048,194)
<b>TOTAL EXPENDITURES</b>	<b>\$ 317,791,754</b>	<b>\$ 126,113</b>	<b>\$ 4,706,351</b>	<b>\$ 322,624,219</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 62,582,857</b>	<b>\$ (126,113)</b>	<b>\$ (4,706,351)</b>	<b>\$ 57,750,392</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)		\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (74,600,400)		\$ -	\$ (74,600,400)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (12,017,543)</b>	<b>\$ (126,113)</b>	<b>\$ (4,706,351)</b>	<b>\$ (16,850,008)</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>\$ 168,406,487</b>	<b>\$ (126,113)</b>	<b>\$ (4,706,351)</b>	<b>\$ 163,574,023</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 976,272	\$ -	\$ -	\$ 976,272
Committed Amounts (9750-9760)	\$ 117,981,038	\$ (126,113)	\$ (4,706,351)	\$ 113,148,574
Reserve for Economic Uncertainties (9789)	\$ 15,243,299			\$ 15,243,299
Other Assignments (9780)	\$ 34,205,878			\$ 34,205,878
Unassigned/Unappropriated (9790)	\$ 0	\$ (0)	\$ -	\$ (0)

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

**Restricted General Fund**

Enter Bargaining Unit:

Lodi Unified Supervisors Group ( LUSG)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Adopted	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)	\$ 113,522,176	\$ -	\$ -	\$ 113,522,176
<b>TOTAL REVENUES</b>	<b>\$ 113,522,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,522,176</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 45,021,248			\$ 45,021,248
Classified Salaries (2000-2999)	\$ 29,722,646	\$ 23,879	\$ 365,324	\$ 30,111,849
Employee Benefits (3000-3999)	\$ 50,857,978	\$ 12,171	\$ 254,645	\$ 51,124,794
Books & Supplies (4000-4999)	\$ 22,376,853	\$ -	\$ -	\$ 22,376,853
Services & Operating Expenses (5000-5999)	\$ 30,115,780	\$ -	\$ -	\$ 30,115,780
Capital Outlay (6000-6999)	\$ 3,057,132	\$ -	\$ -	\$ 3,057,132
Other Outgo (7100-7299) (7400- 7499)	\$ 23,069	\$ -	\$ -	\$ 23,069
Direct support/Indirect Costs (7300- 7399)	\$ 3,655,033	\$ -	\$ -	\$ 3,655,033
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,829,739</b>	<b>\$ 36,050</b>	<b>\$ 619,969</b>	<b>\$ 185,485,758</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (71,307,563)</b>	<b>\$ (36,050)</b>	<b>\$ (619,969)</b>	<b>\$ (71,963,582)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 74,600,400		\$ -	\$ 74,600,400
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 3,292,837</b>	<b>\$ (36,050)</b>	<b>\$ (619,969)</b>	<b>\$ 2,636,818</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>\$ 108,670,794</b>	<b>\$ (36,050)</b>	<b>\$ (619,969)</b>	<b>\$ 108,014,775</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 108,670,794	\$ (36,050)	\$ (619,969)	\$ 108,014,775
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:

Lodi Unified Supervisors Group ( LUSG)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Adopted	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)	\$ 369,417,998	\$ -	\$ -	\$ 369,417,998
Remaining Revenues (8100-8799)	\$ 124,478,789	\$ -	\$ -	\$ 124,478,789
<b>TOTAL REVENUES</b>	<b>\$ 493,896,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 493,896,787</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 190,009,082	\$ -	\$ -	\$ 190,009,082
Classified Salaries (2000-2999)	\$ 74,848,543	\$ 40,811	\$ 767,072	\$ 75,656,426
Employee Benefits (3000-3999)	\$ 125,043,438	\$ 121,352	\$ 4,559,248	\$ 129,724,038
Books & Supplies (4000-4999)	\$ 39,023,632	\$ -	\$ -	\$ 39,023,632
Services & Operating Expenses (5000-5999)	\$ 69,773,000	\$ -	\$ -	\$ 69,773,000
Capital Outlay (6000-6999)	\$ 4,141,002	\$ -	\$ -	\$ 4,141,002
Other Outgo (7100-7299) (7400- 7499)	\$ 1,175,957	\$ -	\$ -	\$ 1,175,957
Direct support/Indirect Costs (7300- 7399)	\$ (1,393,161)	\$ -	\$ -	\$ (1,393,161)
<b>TOTAL EXPENDITURES</b>	<b>\$ 502,621,493</b>	<b>\$ 162,163</b>	<b>\$ 5,326,320</b>	<b>\$ 508,109,977</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (8,724,706)</b>	<b>\$ (162,163)</b>	<b>\$ (5,326,320)</b>	<b>\$ (14,213,190)</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>\$ (8,724,706)</b>	<b>\$ (162,163)</b>	<b>\$ (5,326,320)</b>	<b>\$ (14,213,190)</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>\$ 277,077,281</b>	<b>\$ (162,163)</b>	<b>\$ (5,326,320)</b>	<b>\$ 271,588,798</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 109,647,066	\$ (36,050)	\$ (619,969)	\$ 108,991,047
Committed Amounts (9750-9760)	\$ 117,981,038	\$ (126,113)	\$ (4,706,351)	\$ 113,148,574
Reserve for Economic Uncertainties (9789)	\$ 15,243,299	\$ -	\$ -	\$ 15,243,299
Other Assignments (9780)	\$ 34,205,878	\$ -	\$ -	\$ 34,205,878
Unassigned/Unappropriated (9790)	\$ 0	\$ (0)	\$ -	\$ (0)

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

**Unrestricted General Fund**

Enter Bargaining Unit:

Lodi Unified Supervisors Group (LUSG)

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)	\$ 369,417,998	\$ (189,062)	\$ 369,228,936	\$ 6,742,013	\$ 375,970,949
Remaining Revenues (8100-8799)	\$ 10,956,613	\$ -	\$ 10,956,613	\$ -	\$ 10,956,613
<b>TOTAL REVENUES</b>	<b>\$ 380,374,611</b>	<b>\$ (189,062)</b>	<b>\$ 380,185,549</b>	<b>\$ 6,742,013</b>	<b>\$ 386,927,562</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 144,987,834	\$ 2,319,805	\$ 147,307,639	\$ 2,460,037	\$ 149,767,676
Classified Salaries (2000-2999)	\$ 45,544,577	\$ 771,748	\$ 46,316,325	\$ 773,483	\$ 47,089,808
Employee Benefits (3000-3999)	\$ 78,599,244	\$ (2,656,022)	\$ 75,943,222	\$ 1,268,252	\$ 77,211,474
Books & Supplies (4000-4999)	\$ 16,646,779	\$ 257,682	\$ 16,904,461	\$ 676,178	\$ 17,580,639
Services & Operating Expenses (5000-5999)	\$ 39,657,220	\$ 3,172,577	\$ 42,829,797	\$ 3,426,383	\$ 46,256,180
Capital Outlay (6000-6999)	\$ 1,083,870	\$ -	\$ 1,083,870	\$ -	\$ 1,083,870
Other Outgo (7100-7299) (7400-7499)	\$ 1,152,888	\$ -	\$ 1,152,888	\$ -	\$ 1,152,888
Direct support/Indirect Costs (7300-7399)	\$ (5,048,194)	\$ -	\$ (5,048,194)	\$ -	\$ (5,048,194)
<b>TOTAL EXPENDITURES</b>	<b>\$ 322,624,219</b>	<b>\$ 3,865,789</b>	<b>\$ 326,490,008</b>	<b>\$ 8,604,333</b>	<b>\$ 335,094,341</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 57,750,392</b>	<b>\$ (4,054,851)</b>	<b>\$ 53,695,541</b>	<b>\$ (1,862,320)</b>	<b>\$ 51,833,221</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (74,600,400)	\$ (5,968,029)	\$ (80,568,429)	\$ (6,445,471)	\$ (87,013,900)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (16,850,008)</b>	<b>\$ (10,022,880)</b>	<b>\$ (26,872,888)</b>	<b>\$ (8,307,791)</b>	<b>\$ (35,180,679)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 180,424,030</b>	<b>\$ (16,850,008)</b>	<b>\$ 163,574,023</b>	<b>\$ (26,872,888)</b>	<b>\$ 136,701,135</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 163,574,023</b>	<b>\$ (26,872,888)</b>	<b>\$ 136,701,135</b>	<b>\$ (35,180,679)</b>	<b>\$ 101,520,456</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 976,272	\$ (0)	\$ 976,272	\$ -	\$ 976,272
Committed Amounts (9750-9760)	\$ 113,148,574	\$ (29,016,732)	\$ 84,131,842	\$ (34,532,773)	\$ 49,599,069
Reserve for Economic Uncertainties (9789)	\$ 15,243,299	\$ 280,207	\$ 15,523,506	\$ 428,486	\$ 15,951,992
Other Assignments (9780)	\$ 34,205,878	\$ 1,863,637	\$ 36,069,515	\$ (1,076,392)	\$ 34,993,123
Unassigned/Unappropriated (9790)	\$ (0)	\$ 0	\$ (0)	\$ -	\$ (0)

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

**Restricted General Fund**

Enter Bargaining Unit:

Lodi Unified Supervisors Group (LUSG)

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)	\$ 113,522,176	\$ -	\$ 113,522,176	\$ -	\$ 113,522,176
<b>TOTAL REVENUES</b>	<b>\$ 113,522,176</b>	<b>\$ -</b>	<b>\$ 113,522,176</b>	<b>\$ -</b>	<b>\$ 113,522,176</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 45,021,248	\$ 751,854	\$ 45,773,102	\$ 764,410	\$ 46,537,512
Classified Salaries (2000-2999)	\$ 30,111,849	\$ 517,163	\$ 30,629,012	\$ 511,505	\$ 31,140,517
Employee Benefits (3000-3999)	\$ 51,124,794	\$ 861,070	\$ 51,985,864	\$ 868,164	\$ 52,854,028
Books & Supplies (4000-4999)	\$ 22,376,853	\$ 935,074	\$ 23,311,927	\$ 932,477	\$ 24,244,404
Services & Operating Expenses (5000-5999)	\$ 30,115,780	\$ 2,409,262	\$ 32,525,042	\$ 2,602,003	\$ 35,127,045
Capital Outlay (6000-6999)	\$ 3,057,132	\$ -	\$ 3,057,132	\$ -	\$ 3,057,132
Other Outgo (7100-7299) (7400- 7499)	\$ 23,069	\$ -	\$ 23,069	\$ -	\$ 23,069
Direct support/Indirect Costs (7300- 7399)	\$ 3,655,033	\$ -	\$ 3,655,033	\$ -	\$ 3,655,033
<b>TOTAL EXPENDITURES</b>	<b>\$ 185,485,758</b>	<b>\$ 5,474,423</b>	<b>\$ 190,960,181</b>	<b>\$ 5,678,559</b>	<b>\$ 196,638,740</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (71,963,582)</b>	<b>\$ (5,474,423)</b>	<b>\$ (77,438,005)</b>	<b>\$ (5,678,559)</b>	<b>\$ (83,116,564)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -		\$ -	
Contributions (8980-8999)	\$ 74,600,400	\$ 5,968,029	\$ 80,568,429	\$ 6,445,471	\$ 87,013,900
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 2,636,818</b>	<b>\$ 493,606</b>	<b>\$ 3,130,424</b>	<b>\$ 766,912</b>	<b>\$ 3,897,336</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 105,377,957</b>	<b>\$ 2,636,818</b>	<b>\$ 108,014,775</b>	<b>\$ 3,130,424</b>	<b>\$ 111,145,199</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -		\$ -	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 108,014,775</b>	<b>\$ 3,130,424</b>	<b>\$ 111,145,199</b>	<b>\$ 3,897,336</b>	<b>\$ 115,042,535</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 108,014,775	\$ 3,130,424	\$ 111,145,199	\$ 3,897,336	\$ 115,042,535
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:

Lodi Unified Supervisors Group (LUSG)

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)	\$ 369,417,998	\$ (189,062)	\$ 369,228,936	\$ 6,742,013	\$ 375,970,949
Remaining Revenues (8100-8799)	\$ 124,478,789	\$ -	\$ 124,478,789	\$ -	\$ 124,478,789
<b>TOTAL REVENUES</b>	\$ 493,896,787	\$ (189,062)	\$ 493,707,725	\$ 6,742,013	\$ 500,449,738
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 190,009,082	\$ 3,071,659	\$ 193,080,741	\$ 3,224,447	\$ 196,305,188
Classified Salaries (2000-2999)	\$ 75,656,426	\$ 1,288,911	\$ 76,945,337	\$ 1,284,988	\$ 78,230,325
Employee Benefits (3000-3999)	\$ 129,724,038	\$ (1,794,952)	\$ 127,929,086	\$ 2,136,416	\$ 130,065,502
Books & Supplies (4000-4999)	\$ 39,023,632	\$ 1,192,756	\$ 40,216,388	\$ 1,608,655	\$ 41,825,043
Services & Operating Expenses (5000-5999)	\$ 69,773,000	\$ 5,581,839	\$ 75,354,839	\$ 6,028,386	\$ 81,383,225
Capital Outlay (6000-6999)	\$ 4,141,002	\$ -	\$ 4,141,002	\$ -	\$ 4,141,002
Other Outgo (7100-7299) (7400-7499)	\$ 1,175,957	\$ -	\$ 1,175,957	\$ -	\$ 1,175,957
Direct support/Indirect Costs (7300-7399)	\$ (1,393,161)	\$ -	\$ (1,393,161)	\$ -	\$ (1,393,161)
<b>TOTAL EXPENDITURES</b>	\$ 508,109,977	\$ 9,340,212	\$ 517,450,189	\$ 14,282,892	\$ 531,733,081
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (14,213,190)	\$ (9,529,274)	\$ (23,742,464)	\$ (7,540,879)	\$ (31,283,343)
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>	\$ (14,213,190)	\$ (9,529,274)	\$ (23,742,464)	\$ (7,540,879)	\$ (31,283,343)
<b>BEGINNING BALANCE (9791)</b>	\$ 285,801,987	\$ (14,213,190)	\$ 271,588,798	\$ (23,742,464)	\$ 247,846,334
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 271,588,798	\$ (23,742,464)	\$ 247,846,334	\$ (31,283,343)	\$ 216,562,991
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 108,991,047	\$ 3,130,424	\$ 112,121,471	\$ 3,897,336	\$ 116,018,807
Committed Amounts (9750-9760)	\$ 113,148,574	\$ (29,016,732)	\$ 84,131,842	\$ (34,532,773)	\$ 49,599,069
Reserve for Economic Uncertainties (9789)	\$ 15,243,299	\$ 280,207	\$ 15,523,506	\$ 428,486	\$ 15,951,992
Other Assignments (9780)	\$ 34,205,878	\$ 1,863,637	\$ 36,069,515	\$ (1,076,392)	\$ 34,993,123
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)	\$ 508,109,977	\$ 517,450,189	\$ 531,733,081
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)	\$ 15,243,299	\$ 15,523,506	\$ 15,951,992

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

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 15,243,299	\$ 15,523,506	\$ 15,951,992
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	\$ 15,243,299	\$ 15,523,506	\$ 15,951,992
f.	Reserves in Excess of State Reserve Standard	\$ (1)	\$ 0	\$ (1)