

**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:	Tracy Unified School District
Name of Bargaining/Represented Unit:	CSEA
Certificated, Classified, Other:	Other

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: March 26, 2024  
(date)

**A. Proposed Change in Compensation**

Compensation	Annual Cost Prior to Proposed Agreement 2023-24	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)	\$ 35,083,698	\$ 2,192,731	\$ -	\$ -
	On-going year-over-year change	6.25%	0.00%	0.00%
2 <b>Other Compensation -</b> Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ -	\$ 745,529	\$ -	\$ -
	Description	2.00%	Off Schedule Bonus	
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.</b>	\$ 12,173,908	\$ 862,525	\$ -	\$ -
4 <b>Health/Welfare Benefits</b>	\$ 4,197,597		\$ -	\$ -
5 <b>Total Compensation -</b> Increase (Decrease) (Total Lines 1-4)	\$ 51,455,203	\$ 3,800,784	\$ -	\$ -
6 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	623.90			
7 <b>Total Compensation Average Cost per Employee</b>	\$ 82,473	\$ 6,092	\$ -	\$ -
	Year-over-year change	7.39%	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: CSEA

**B. SUMMARY**

**FISCAL EFFECTS**

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

A percentage increase to the 2023-24 salary schedule of 6.25%, retroactive to July 1, 2023. Additionally, a 2.0% one-time (lump sum) of schedule payment based on 2023-24 earnings for unit members.

**OTHER FISCAL EFFECTS**

Not Applicable

**FUNDING SOURCES**

The on-going increase of 6.25% will be funded with unrestricted general fund dollars. The one-time 2.0% (lump sum) amount will be paid with ESSER III Grant fund dollars.

**OTHER CHANGES**

None.

**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: CSEA

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1/31/2024	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)	\$ 180,284,681	\$ -	\$ -	\$ 180,284,681
Remaining Revenues (8100-8799)	\$ 11,571,762	\$ -	\$ -	\$ 11,571,762
<b>TOTAL REVENUES</b>	<b>\$ 191,856,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 191,856,443</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 66,519,759	\$ -	\$ 5,213,566	\$ 71,733,324
Classified Salaries (2000-2999)	\$ 23,295,852	\$ 1,985,340	\$ 159,691	\$ 25,440,883
Employee Benefits (3000-3999)	\$ 32,838,310	\$ 717,194	\$ 1,276,640	\$ 34,832,145
Books & Supplies (4000-4999)	\$ 9,802,804	\$ -	\$ -	\$ 9,802,804
Services & Operating Expenses (5000-5999)	\$ 15,949,628	\$ -	\$ -	\$ 15,949,628
Capital Outlay (6000-6999)	\$ 3,472,568	\$ -	\$ -	\$ 3,472,568
Other Outgo (7100-7299) (7400- 7499)	\$ 2,377,355	\$ -	\$ -	\$ 2,377,355
Direct support/Indirect Costs (7300- 7399)	\$ (1,262,717)	\$ -	\$ -	\$ (1,262,717)
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,993,558</b>	<b>\$ 2,702,535</b>	<b>\$ 6,649,896</b>	<b>\$ 162,345,989</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 38,862,885</b>	<b>\$ (2,702,535)</b>	<b>\$ (6,649,896)</b>	<b>\$ 29,510,454</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (30,281,452)	\$ -	\$ -	\$ (30,281,452)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 8,581,433</b>	<b>\$ (2,702,535)</b>	<b>\$ (6,649,896)</b>	<b>\$ (770,998)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 45,136,585</b>			<b>\$ 45,136,585</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 53,718,018</b>	<b>\$ (2,702,535)</b>	<b>\$ (6,649,896)</b>	<b>\$ 44,365,587</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 869,623	\$ -	\$ -	\$ 869,623
Committed Amounts (9750-9760)	\$ 22,981,481	\$ -	\$ -	\$ 22,981,481
Reserve for Economic Uncertainties (9789)	\$ 7,829,102	\$ -	\$ -	\$ 7,829,102
Other Assignments (9780)	\$ 22,037,812	\$ (2,702,535)	\$ (6,649,896)	\$ 12,685,381
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

**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  1/31/2024	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)	\$ 42,427,351	\$ -	\$ -	\$ 42,427,351
<b>TOTAL REVENUES</b>	<b>\$ 42,427,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,427,351</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 16,897,289	\$ -	\$ 1,763,369	\$ 18,660,658
Classified Salaries (2000-2999)	\$ 11,024,644	\$ 675,016	\$ 63,538	\$ 11,763,198
Employee Benefits (3000-3999)	\$ 15,833,537	\$ 21,901	\$ 59,274	\$ 15,914,712
Books & Supplies (4000-4999)	\$ 35,971,495	\$ (696,917)	\$ (1,886,181)	\$ 33,388,397
Services & Operating Expenses (5000-5999)	\$ 17,021,235	\$ -	\$ -	\$ 17,021,235
Capital Outlay (6000-6999)	\$ 662,036	\$ -	\$ -	\$ 662,036
Other Outgo (7100-7299) (7400- 7499)	\$ 329,477	\$ -	\$ -	\$ 329,477
Direct support/Indirect Costs (7300- 7399)	\$ 884,358	\$ -	\$ -	\$ 884,358
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,624,072</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 98,624,072</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (56,196,721)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (56,196,721)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 30,281,452	\$ -	\$ -	\$ 30,281,452
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (25,915,269)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (25,915,269)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 41,668,974</b>			<b>\$ 41,668,974</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 15,753,705</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 15,753,705</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 15,753,705	\$ -	\$ -	\$ 15,753,705
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ 0	\$ (0)	\$ (0)

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

**Combined General Fund**

Enter Bargaining Unit:

CSEA

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of  1/31/2024	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)	\$ 180,284,681	\$ -	\$ -	\$ 180,284,681
Remaining Revenues (8100-8799)	\$ 53,999,113	\$ -	\$ -	\$ 53,999,113
<b>TOTAL REVENUES</b>	<b>\$ 234,283,794</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,283,794</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 83,417,048	\$ -	\$ 6,976,935	\$ 90,393,983
Classified Salaries (2000-2999)	\$ 34,320,496	\$ 2,660,356	\$ 223,229	\$ 37,204,081
Employee Benefits (3000-3999)	\$ 48,671,847	\$ 739,095	\$ 1,335,914	\$ 50,746,857
Books & Supplies (4000-4999)	\$ 45,774,299	\$ (696,917)	\$ (1,886,181)	\$ 43,191,201
Services & Operating Expenses (5000-5999)	\$ 32,970,863	\$ -	\$ -	\$ 32,970,863
Capital Outlay (6000-6999)	\$ 4,134,604	\$ -	\$ -	\$ 4,134,604
Other Outgo (7100-7299) (7400- 7499)	\$ 2,706,832	\$ -	\$ -	\$ 2,706,832
Direct support/Indirect Costs (7300- 7399)	\$ (378,359)	\$ -	\$ -	\$ (378,359)
<b>TOTAL EXPENDITURES</b>	<b>\$ 251,617,630</b>	<b>\$ 2,702,534</b>	<b>\$ 6,649,896</b>	<b>\$ 260,970,061</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (17,333,836)</b>	<b>\$ (2,702,534)</b>	<b>\$ (6,649,896)</b>	<b>\$ (26,686,267)</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>\$ (17,333,836)</b>	<b>\$ (2,702,534)</b>	<b>\$ (6,649,896)</b>	<b>\$ (26,686,267)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 86,805,559</b>			<b>\$ 86,805,559</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 69,471,723</b>	<b>\$ (2,702,534)</b>	<b>\$ (6,649,896)</b>	<b>\$ 60,119,292</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 16,623,328	\$ -	\$ -	\$ 16,623,328
Committed Amounts (9750-9760)	\$ 22,981,481	\$ -	\$ -	\$ 22,981,481
Reserve for Economic Uncertainties (9789)	\$ 7,829,102	\$ -	\$ -	\$ 7,829,102
Other Assignments (9780)	\$ 22,037,812	\$ (2,702,535)	\$ (6,649,896)	\$ 12,685,381
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ (0)	\$ (0)

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

**Unrestricted General Fund**

Enter Bargaining Unit:

CSEA

Fiscal Year	Column A	Column B	Column C	Column D	Column E
	Current Year Budget After Settlement 2023-24	Change from Current Year to First Subsequent	First Subsequent Year After Settlement 2024-25	Change from First Subsequent to Second Subsequent	Second Subsequent Year After Settlement 2025-26
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ 180,284,681	\$ 921,820	\$ 181,206,501	\$ 5,129,642	\$ 186,336,143
Remaining Revenues (8100-8799)	\$ 11,571,762	\$ (1,674,622)	\$ 9,897,140	\$ (48,478)	\$ 9,848,662
<b>TOTAL REVENUES</b>	<b>\$ 191,856,443</b>	<b>\$ (752,802)</b>	<b>\$ 191,103,641</b>	<b>\$ 5,081,164</b>	<b>\$ 196,184,805</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 71,733,324	\$ 395,628	\$ 72,128,952	\$ 392,405	\$ 72,521,358
Classified Salaries (2000-2999)	\$ 25,440,883	\$ 494,442	\$ 25,935,325	\$ 389,030	\$ 26,324,355
Employee Benefits (3000-3999)	\$ 34,832,145	\$ 267,016	\$ 35,099,160	\$ 232,573	\$ 35,331,734
Books & Supplies (4000-4999)	\$ 9,802,804	\$ (1,215,428)	\$ 8,587,376	\$ -	\$ 8,587,376
Services & Operating Expenses (5000-5999)	\$ 15,949,628	\$ 109,370	\$ 16,058,998	\$ -	\$ 16,058,998
Capital Outlay (6000-6999)	\$ 3,472,568	\$ (1,512,902)	\$ 1,959,666	\$ -	\$ 1,959,666
Other Outgo (7100-7299) (7400-7499)	\$ 2,377,355	\$ 104,402	\$ 2,481,757	\$ 135,143	\$ 2,616,900
Direct support/Indirect Costs (7300-7399)	\$ (1,262,717)	\$ -	\$ (1,262,717)	\$ -	\$ (1,262,717)
<b>TOTAL EXPENDITURES</b>	<b>\$ 162,345,989</b>	<b>\$ (1,357,471)</b>	<b>\$ 160,988,517</b>	<b>\$ 1,149,151</b>	<b>\$ 162,137,669</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 29,510,454</b>	<b>\$ 604,669</b>	<b>\$ 30,115,124</b>	<b>\$ 3,932,013</b>	<b>\$ 34,047,136</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (30,281,452)	\$ (2,102,882)	\$ (32,384,334)	\$ -	\$ (32,691,765)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (770,998)</b>	<b>\$ (1,498,213)</b>	<b>\$ (2,269,210)</b>	<b>\$ 3,624,582</b>	<b>\$ 1,355,371</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 45,136,585</b>	<b>\$ (770,998)</b>	<b>\$ 44,365,587</b>	<b>\$ (2,269,210)</b>	<b>\$ 42,096,377</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 44,365,587</b>	<b>\$ (2,269,210)</b>	<b>\$ 42,096,377</b>	<b>\$ 1,355,371</b>	<b>\$ 43,451,748</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 869,623	\$ (478,386)	\$ 391,237	\$ -	\$ 391,237
Committed Amounts (9750-9760)	\$ 22,981,481	\$ -	\$ 22,981,481	\$ (9,879,923)	\$ 13,101,558
Reserve for Economic Uncertainties (9789)	\$ 7,829,102	\$ (1,279,984)	\$ 6,549,118	\$ 42,999	\$ 6,592,117
Other Assignments (9780)	\$ 12,685,381	\$ (510,840)	\$ 12,174,541	\$ 11,192,295	\$ 23,366,836
Unassigned/Unappropriated (9790)	\$ 0	\$ (0)	\$ -	\$ -	\$ -

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

**Restricted General Fund**

Enter Bargaining Unit:

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)	\$ 42,427,351	\$ (17,496,254)	\$ 24,931,097	\$ (23,295)	\$ 24,907,802
<b>TOTAL REVENUES</b>	<b>\$ 42,427,351</b>	<b>\$ (17,496,254)</b>	<b>\$ 24,931,097</b>	<b>\$ (23,295)</b>	<b>\$ 24,907,802</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 18,660,658	\$ (649,176)	\$ 18,011,482	\$ 270,172	\$ 18,281,654
Classified Salaries (2000-2999)	\$ 11,763,198	\$ (913,083)	\$ 10,850,115	\$ 174,421	\$ 11,024,536
Employee Benefits (3000-3999)	\$ 15,914,712	\$ 226,260	\$ 16,140,972	\$ 202,502	\$ 16,343,474
Books & Supplies (4000-4999)	\$ 33,388,397	\$ (27,498,722)	\$ 5,889,675	\$ (362,959)	\$ 5,526,716
Services & Operating Expenses (5000-5999)	\$ 17,021,235	\$ (11,811,883)	\$ 5,209,352	\$ -	\$ 5,209,352
Capital Outlay (6000-6999)	\$ 662,036	\$ (662,036)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400- 7499)	\$ 329,477	\$ -	\$ 329,477	\$ -	\$ 329,477
Direct support/Indirect Costs (7300- 7399)	\$ 884,358	\$ -	\$ 884,358	\$ -	\$ 884,358
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,624,072</b>	<b>\$ (41,308,641)</b>	<b>\$ 57,315,431</b>	<b>\$ 284,136</b>	<b>\$ 57,599,567</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (56,196,721)</b>	<b>\$ 23,812,387</b>	<b>\$ (32,384,334)</b>	<b>\$ (307,431)</b>	<b>\$ (32,691,765)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 30,281,452	\$ 2,102,882	\$ 32,384,334	\$ 307,431	\$ 32,691,765
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (25,915,269)</b>	<b>\$ 25,915,269</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 41,668,974</b>	<b>\$ (25,915,269)</b>	<b>\$ 15,753,705</b>	<b>\$ (0)</b>	<b>\$ 15,753,705</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 15,753,705</b>	<b>\$ (0)</b>	<b>\$ 15,753,705</b>	<b>\$ (0)</b>	<b>\$ 15,753,704</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 15,753,705	\$ (0)	\$ 15,753,705	\$ (0)	\$ 15,753,704
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ (0)	\$ 0	\$ -	\$ -	\$ -

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

**Combined General Fund**

Enter Bargaining Unit:

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)	\$ 180,284,681	\$ 921,820	\$ 181,206,501	\$ 5,129,642	\$ 186,336,143
Remaining Revenues (8100-8799)	\$ 53,999,113	\$ (19,170,876)	\$ 34,828,237	\$ (71,773)	\$ 34,756,464
<b>TOTAL REVENUES</b>	\$ 234,283,794	\$ (18,249,056)	\$ 216,034,738	\$ 5,057,869	\$ 221,092,607
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 90,393,983	\$ (253,548)	\$ 90,140,435	\$ 662,577	\$ 90,803,012
Classified Salaries (2000-2999)	\$ 37,204,081	\$ (418,641)	\$ 36,785,440	\$ 563,451	\$ 37,348,891
Employee Benefits (3000-3999)	\$ 50,746,857	\$ 493,276	\$ 51,240,132	\$ 435,075	\$ 51,675,208
Books & Supplies (4000-4999)	\$ 43,191,201	\$ (28,714,150)	\$ 14,477,051	\$ (362,959)	\$ 14,114,092
Services & Operating Expenses (5000-5999)	\$ 32,970,863	\$ (11,702,513)	\$ 21,268,350	\$ -	\$ 21,268,350
Capital Outlay (6000-6999)	\$ 4,134,604	\$ (2,174,938)	\$ 1,959,666	\$ -	\$ 1,959,666
Other Outgo (7100-7299) (7400-7499)	\$ 2,706,832	\$ 104,402	\$ 2,811,234	\$ 135,143	\$ 2,946,377
Direct support/Indirect Costs (7300-7399)	\$ (378,359)	\$ -	\$ (378,359)	\$ -	\$ (378,359)
<b>TOTAL EXPENDITURES</b>	\$ 260,970,061	\$ (42,666,112)	\$ 218,303,949	\$ 1,433,287	\$ 219,737,236
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (26,686,267)	\$ 24,417,056	\$ (2,269,211)	\$ 3,624,582	\$ 1,355,371
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ 307,431	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (26,686,267)	\$ 24,417,056	\$ (2,269,211)	\$ 3,624,582	\$ 1,355,371
<b>BEGINNING BALANCE (9791)</b>	\$ 86,805,559	\$ (26,686,267)	\$ 60,119,292	\$ (2,269,211)	\$ 57,850,081
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 60,119,292	\$ (2,269,211)	\$ 57,850,081	\$ 1,355,371	\$ 59,205,452
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 16,623,328	\$ (478,386)	\$ 16,144,942	\$ (0)	\$ 16,144,941
Committed Amounts (9750-9760)	\$ 22,981,481	\$ -	\$ 22,981,481	\$ (9,879,923)	\$ 13,101,558
Reserve for Economic Uncertainties (9789)	\$ 7,829,102	\$ (1,279,984)	\$ 6,549,118	\$ 42,999	\$ 6,592,117
Other Assignments (9780)	\$ 12,685,381	\$ (510,840)	\$ 12,174,541	\$ 11,192,295	\$ 23,366,836
Unassigned/Unappropriated (9790)	\$ (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)	\$ 260,970,061	\$ 218,303,949	\$ 219,737,236
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)	\$ 7,829,102	\$ 6,549,118	\$ 6,592,117

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

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 7,829,102	\$ 6,549,118	\$ 6,592,117
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	\$ 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	\$ 7,829,102	\$ 6,549,118	\$ 6,592,117
f.	Reserves in Excess of State Reserve Standard	\$ 0	\$ (0)	\$ (0)