

**Los Angeles County Office of Education  
Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT  
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District:	COVINA-VALLEY UNIFIED SCHOOL DISTRICT
Name of Bargaining Unit:	COMBINED (CSEA & C-VASP)
Certificated, Classified, Other:	CLASSIFIED & CERTIFICATED

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 11, 2024  
(date)

**Note:** This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2023-24	2024-25	2025-26
1. <b>Salary Schedule</b> Including Step and Column	\$ 25,873,033	\$ 1,617,065		
		6.25%	0.00%	0.00%
2. <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 717,242	\$ 483,371		
		67.39%	0.00%	0.00%
<b>Description of Other Compensation</b>		See Tentative Agreement		
3. <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 8,620,435	\$ 732,362		
		8.50%	0.00%	0.00%
4. <b>Health/Welfare Plans</b>	\$ 6,444,787	\$ -		
		0.00%	0.00%	0.00%
5. <b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 41,655,497	\$ 2,832,798	\$ -	\$ -
		6.80%	0.00%	0.00%
6. <b>Total Number of Bargaining Unit Employees</b> (Use FTEs if appropriate)	555.76			
7. <b>Total Compensation Average Cost per Bargaining Unit Employee</b>	\$ 74,952	\$ 5,097	\$ -	\$ -
		6.80%	0.00%	0.00%

**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**COMBINED (CSEA & C-VASP)**

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8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

The tentative agreement includes a 6.25% on schedule salary increase for the 2023-24 school year retroactive to July 1, 2023. In addition the agreement includes a 1.25% off schedule one-time bonus off of base salary.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No additional steps, columns, or ranges were added to salary schedules.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☒ No ☐

If yes, please describe the cap amount.

Please see attached.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

N/A

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**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

N/A

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

N/A

**F. Source of Funding for Proposed Agreement:**

**1. Current Year**

LCFF Base, LCFF Supplemental & Concentration, General Fund Restricted Resources, Child Nutrition Special Revenue Fund, Child Development Fund, and Adult Education Fund

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?**

LCFF Base, LCFF Supplemental & Concentration, General Fund Restricted Resources, Child Nutrition Special Revenue Fund, Child Development Fund, and Adult Education Fund

**3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)**

N/A

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

Bargaining Unit:		Unrestricted General Fund COMBINED (CSEA & C-VASP)			
	Object Code	Column 1 Latest Board- Approved Budget Before Settlement (As of March 11, 2024)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 154,224,983		\$ -	\$ 154,224,983
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 3,539,213		\$ -	\$ 3,539,213
Other Local Revenue	8600-8799	\$ 6,567,699		\$ -	\$ 6,567,699
<b>TOTAL REVENUES</b>		\$ 164,331,895		\$ -	\$ 164,331,895
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 63,342,450	\$ 106,715		\$ 63,449,165
Classified Salaries	2000-2999	\$ 17,831,053	\$ 1,473,544		\$ 19,304,597
Employee Benefits	3000-3999	\$ 33,103,039	\$ 549,289		\$ 33,652,328
Books and Supplies	4000-4999	\$ 7,575,128		\$ (80,543)	\$ 7,494,585
Services and Other Operating Expenditures	5000-5999	\$ 14,741,998		\$ -	\$ 14,741,998
Capital Outlay	6000-6999	\$ 134,257		\$ -	\$ 134,257
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 848,148		\$ -	\$ 848,148
Transfers of Indirect Costs	7300-7399	\$ (1,955,391)		\$ -	\$ (1,955,391)
<b>TOTAL EXPENDITURES</b>		\$ 135,620,682	\$ 2,129,548	\$ (80,543)	\$ 137,669,687
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ 80,000	\$ -	\$ -	\$ 80,000
Transfers Out and Other Uses	7600-7699	\$ 550,000	\$ -	\$ -	\$ 550,000
Contributions	8980-8999	\$ (23,182,727)	\$ -	\$ -	\$ (23,182,727)
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ 5,058,486	\$ (2,129,548)	\$ 80,543	\$ 3,009,481
<b>BEGINNING FUND BALANCE</b>					
Audit Adjustments/Other Restatements	9791 9793/9795	\$ 30,888,455 \$ -			\$ 30,888,455 \$ -
<b>ENDING FUND BALANCE</b>		\$ 35,946,941	\$ (2,129,548)	\$ 80,543	\$ 33,897,936
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ 213,661	\$ -	\$ -	\$ 213,661
Restricted	9740				
Committed	9750-9760	\$ 8,500,000	\$ -	\$ -	\$ 8,500,000
Assigned	9780	\$ 2,417,775	\$ (1,999,452)	\$ 80,543	\$ 498,866
Reserve for Economic Uncertainties	9789	\$ 7,264,371	\$ 70,900	\$ -	\$ 7,335,271
Unassigned/Unappropriated Amount	9790	\$ 17,551,134	\$ (200,996)	\$ -	\$ 17,350,138

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**



**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**

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

Bargaining Unit:		Restricted General Fund COMBINED (CSEA & C-VASP)			
	Object Code	Column 1 Latest Board- Approved Budget Before Settlement (As of March 11, 2024)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 28,688,729		\$ -	\$ 28,688,729
Other State Revenue	8300-8599	\$ 42,830,492		\$ -	\$ 42,830,492
Other Local Revenue	8600-8799	\$ 6,550,673		\$ -	\$ 6,550,673
<b>TOTAL REVENUES</b>		\$ 78,069,894		\$ -	\$ 78,069,894
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 22,562,890	\$ 18,710	\$ -	\$ 22,581,600
Classified Salaries	2000-2999	\$ 10,061,479	\$ 214,844	\$ -	\$ 10,276,323
Employee Benefits	3000-3999	\$ 20,465,719	\$ 80,779	\$ -	\$ 20,546,498
Books and Supplies	4000-4999	\$ 7,696,956		\$ -	\$ 7,696,956
Services and Other Operating Expenditures	5000-5999	\$ 15,745,866		\$ -	\$ 15,745,866
Capital Outlay	6000-6999	\$ 22,699,349		\$ -	\$ 22,699,349
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 4,449,324		\$ -	\$ 4,449,324
Transfers of Indirect Costs	7300-7399	\$ 1,293,432		\$ -	\$ 1,293,432
<b>TOTAL EXPENDITURES</b>		\$ 104,975,015	\$ 314,333	\$ -	\$ 105,289,348
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Contributions	8980-8999	\$ 23,182,727	\$ -	\$ -	\$ 23,182,727
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (4,722,394)	\$ (314,333)	\$ -	\$ (5,036,727)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 37,800,067			\$ 37,800,067
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 33,077,673	\$ (314,333)	\$ -	\$ 32,763,340
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 33,077,673	\$ (314,333)	\$ -	\$ 32,763,340
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**

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

Bargaining Unit:		Combined General Fund COMBINED (CSEA & C-VASP)			
Object Code		Column 1 Latest Board- Approved Budget Before Settlement (As of March 11, 2024)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 154,224,983		\$ -	\$ 154,224,983
Federal Revenue	8100-8299	\$ 28,688,729		\$ -	\$ 28,688,729
Other State Revenue	8300-8599	\$ 46,369,705		\$ -	\$ 46,369,705
Other Local Revenue	8600-8799	\$ 13,118,372		\$ -	\$ 13,118,372
<b>TOTAL REVENUES</b>		\$ 242,401,789		\$ -	\$ 242,401,789
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 85,905,340	\$ 125,425	\$ -	\$ 86,030,765
Classified Salaries	2000-2999	\$ 27,892,532	\$ 1,688,388	\$ -	\$ 29,580,920
Employee Benefits	3000-3999	\$ 53,568,758	\$ 630,068	\$ -	\$ 54,198,826
Books and Supplies	4000-4999	\$ 15,272,084		\$ (80,543)	\$ 15,191,541
Services and Other Operating Expenditures	5000-5999	\$ 30,487,864		\$ -	\$ 30,487,864
Capital Outlay	6000-6999	\$ 22,833,606		\$ -	\$ 22,833,606
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 5,297,472		\$ -	\$ 5,297,472
Transfers of Indirect Costs	7300-7399	\$ (661,959)		\$ -	\$ (661,959)
<b>TOTAL EXPENDITURES</b>		\$ 240,595,697	\$ 2,443,881	\$ (80,543)	\$ 242,959,035
<b>OTHER FINANCING SOURCES/USES</b>					
Transfer In and Other Sources	8900-8979	\$ 80,000	\$ -	\$ -	\$ 80,000
Transfers Out and Other Uses	7600-7699	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ 336,092	\$ (2,443,881)	\$ 80,543	\$ (2,027,246)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 68,688,521			\$ 68,688,521
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 69,024,613	\$ (2,443,881)	\$ 80,543	\$ 66,661,275
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ 213,661	\$ -	\$ -	\$ 213,661
Restricted	9740	\$ 33,077,673	\$ (314,333)	\$ -	\$ 32,763,340
Committed	9750-9760	\$ 8,500,000	\$ -	\$ -	\$ 8,500,000
Assigned	9780	\$ 2,417,775	\$ (1,999,452)	\$ 80,543	\$ 498,866
Reserve for Economic Uncertainties	9789	\$ 7,264,371	\$ 70,900	\$ -	\$ 7,335,271
Unassigned/Unappropriated Amount	9790	\$ 17,551,134	\$ (200,996)	\$ -	\$ 17,350,138

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

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

**Fund 11 - Adult Education Fund**

Bargaining Unit:

**COMBINED (CSEA & C-VASP)**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of March 11, 2024)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ 512,969		\$ -	\$ 512,969
Other State Revenue	8300-8599	\$ 3,920,743		\$ -	\$ 3,920,743
Other Local Revenue	8600-8799	\$ 882,313		\$ -	\$ 882,313
<b>TOTAL REVENUES</b>		\$ 5,316,025		\$ -	\$ 5,316,025
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 1,870,336	\$ -	\$ -	\$ 1,870,336
Classified Salaries	2000-2999	\$ 1,020,539	\$ 65,894	\$ -	\$ 1,086,433
Employee Benefits	3000-3999	\$ 1,188,620	\$ 22,384	\$ -	\$ 1,211,004
Books and Supplies	4000-4999	\$ 570,146		\$ -	\$ 570,146
Services and Other Operating Expenditures	5000-5999	\$ 565,860		\$ -	\$ 565,860
Capital Outlay	6000-6999	\$ 70,000		\$ -	\$ 70,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 331,199		\$ -	\$ 331,199
<b>TOTAL EXPENDITURES</b>		\$ 5,616,700	\$ 88,278	\$ -	\$ 5,704,978
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (300,675)	\$ (88,278)	\$ -	\$ (388,953)
<b>BEGINNING FUND BALANCE</b>					
Audit Adjustments/Other Restatements	9791 9793/9795	\$ 4,577,081			\$ 4,577,081
<b>ENDING FUND BALANCE</b>		\$ 4,276,406	\$ (88,278)	\$ -	\$ 4,188,128
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 4,276,406	\$ (88,278)	\$ -	\$ 4,188,128
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

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Business Advisory Services  
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**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**Fund 12 - Child Development Fund**

Bargaining Unit:

COMBINED (CSEA & C-VASP)

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of March 11, 2024)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ 261,765		\$ -	\$ 261,765
Other State Revenue	8300-8599	\$ 3,276,447		\$ -	\$ 3,276,447
Other Local Revenue	8600-8799	\$ 1,853,341		\$ -	\$ 1,853,341
<b>TOTAL REVENUES</b>		\$ 5,391,553		\$ -	\$ 5,391,553
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 925,109	\$ -	\$ -	\$ 925,109
Classified Salaries	2000-2999	\$ 1,803,973	\$ 102,462	\$ -	\$ 1,906,435
Employee Benefits	3000-3999	\$ 1,135,226	\$ 36,569	\$ -	\$ 1,171,795
Books and Supplies	4000-4999	\$ 542,526		\$ -	\$ 542,526
Services and Other Operating Expenditures	5000-5999	\$ 140,310		\$ -	\$ 140,310
Capital Outlay	6000-6999	\$ 516,275		\$ -	\$ 516,275
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 166,344		\$ -	\$ 166,344
<b>TOTAL EXPENDITURES</b>		\$ 5,229,763	\$ 139,031	\$ -	\$ 5,368,794
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 80,000	\$ -	\$ -	\$ 80,000
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ 81,790	\$ (139,031)	\$ -	\$ (57,241)
<b>BEGINNING FUND BALANCE</b>		9791	\$ 1,565,454		\$ 1,565,454
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 1,647,244	\$ (139,031)	\$ -	\$ 1,508,213
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,647,244	\$ (139,031)	\$ -	\$ 1,508,213
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

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Business Advisory Services  
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**Public Disclosure of Proposed Collective Bargaining Agreement**  
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**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**Fund 13/61 - Cafeteria Fund**  
**COMBINED (CSEA & C-VASP)**

Bargaining Unit:

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of March 11, 2024)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 6,266,599		\$ -	\$ 6,266,599
Other State Revenue 8300-8599	\$ 3,399,000		\$ -	\$ 3,399,000
Other Local Revenue 8600-8799	\$ 124,525		\$ -	\$ 124,525
<b>TOTAL REVENUES</b>	\$ 9,790,124		\$ -	\$ 9,790,124
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 2,718,412	\$ 119,101	\$ -	\$ 2,837,513
Employee Benefits 3000-3999	\$ 1,238,353	\$ 42,507	\$ -	\$ 1,280,860
Books and Supplies 4000-4999	\$ 4,739,800		\$ -	\$ 4,739,800
Services and Other Operating Expenditures 5000-5999	\$ 231,801		\$ -	\$ 231,801
Capital Outlay 6000-6999	\$ 1,517,014		\$ -	\$ 1,517,014
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 164,416		\$ -	\$ 164,416
<b>TOTAL EXPENDITURES</b>	\$ 10,609,796	\$ 161,608	\$ -	\$ 10,771,404
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (819,672)	\$ (161,608)	\$ -	\$ (981,280)
<b>BEGINNING FUND BALANCE</b> 9791	\$ 7,742,286			\$ 7,742,286
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 6,922,614	\$ (161,608)	\$ -	\$ 6,761,006
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 6,922,614	\$ (161,608)	\$ -	\$ 6,761,006
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles County Office of Education  
Business Advisory Services  
Revised 06/11/2021

## COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## COMBINED (CSEA &amp; C-VASP)

## Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	Revision is due to District fully budgeting the S/C
Expenditures	\$ (80,543)	budget, therefore with the salary increase the S/C budgeted expenditures
Other Financing Sources/Uses	\$ -	will be reduced for the S/C salary increase

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**

Page 5a

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

**Unrestricted General Fund MYP  
 COMBINED (CSEA & C-VASP)**

Bargaining Unit:

Object Code		2023-24	2024-25	2025-26
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>				
LCFF Revenue	8010-8099	\$ 154,224,983	\$ 152,702,725	\$ 154,953,612
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 3,539,213	\$ 3,623,586	\$ 3,683,252
Other Local Revenue	8600-8799	\$ 6,567,699	\$ 775,724	\$ 777,124
<b>TOTAL REVENUES</b>		\$ 164,331,895	\$ 157,102,035	\$ 159,413,988
<b>EXPENDITURES</b>				
Certificated Salaries	1000-1999	\$ 63,449,165	\$ 64,041,516	\$ 64,456,214
Classified Salaries	2000-2999	\$ 19,304,597	\$ 19,798,142	\$ 20,029,362
Employee Benefits	3000-3999	\$ 33,652,328	\$ 34,526,121	\$ 35,277,689
Books and Supplies	4000-4999	\$ 7,494,585	\$ 7,924,340	\$ 6,412,154
Services and Other Operating Expenditures	5000-5999	\$ 14,741,998	\$ 14,229,560	\$ 14,617,821
Capital Outlay	6000-6999	\$ 134,257	\$ 305,115	\$ 100,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 848,148	\$ 848,007	\$ 848,007
Transfers of Indirect Costs	7300-7399	\$ (1,955,391)	\$ (1,798,453)	\$ (1,488,806)
Other Adjustments			\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 137,669,687	\$ 139,874,348	\$ 140,252,441
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources	8900-8979	\$ 80,000	\$ 80,000	\$ 80,000
Transfers Out and Other Uses	7600-7699	\$ 550,000	\$ 550,000	\$ 550,000
Contributions	8980-8999	\$ (23,182,727)	\$ (26,370,015)	\$ (27,061,934)
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ 3,009,481	\$ (9,612,328)	\$ (8,370,387)
<b>BEGINNING FUND BALANCE</b>				
	9791	\$ 30,888,455	\$ 33,897,936	\$ 24,285,608
Audit Adjustments/Other Restatements	9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>		\$ 33,897,936	\$ 24,285,608	\$ 15,915,221
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Nonspendable	9711-9719	\$ 213,661	\$ 35,000	\$ 35,000
Restricted	9740			
Committed	9750-9760	\$ 8,500,000	\$ 2,630,000	\$ -
Assigned	9780	\$ 498,866	\$ 498,866	\$ 498,866
Reserve for Economic Uncertainties	9789	\$ 7,335,271	\$ 6,607,099	\$ 6,371,404
Unassigned/Unappropriated Amount	9790	\$ 17,350,138	\$ 14,514,643	\$ 9,009,951

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**

Page 5b

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

**Restricted General Fund MYP**  
**COMBINED (CSEA & C-VASP)**

Bargaining Unit:

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 28,688,729	\$ 8,127,969	\$ 6,384,267
Other State Revenue 8300-8599	\$ 42,830,492	\$ 30,742,769	\$ 30,841,564
Other Local Revenue 8600-8799	\$ 6,550,673	\$ 6,082,964	\$ 6,082,964
<b>TOTAL REVENUES</b>	\$ 78,069,894	\$ 44,953,702	\$ 43,308,795
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 22,581,600	\$ 22,731,307	\$ 19,704,957
Classified Salaries 2000-2999	\$ 10,276,323	\$ 11,023,902	\$ 11,151,587
Employee Benefits 3000-3999	\$ 20,546,498	\$ 21,729,555	\$ 20,975,699
Books and Supplies 4000-4999	\$ 7,696,956	\$ 3,364,498	\$ 1,448,490
Services and Other Operating Expenditures 5000-5999	\$ 15,745,866	\$ 13,898,658	\$ 12,733,251
Capital Outlay 6000-6999	\$ 22,699,349	\$ 1,185,299	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 4,449,324	\$ 3,796,400	\$ 3,796,400
Transfers of Indirect Costs 7300-7399	\$ 1,293,432	\$ 1,082,679	\$ 767,309
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 105,289,348	\$ 78,812,298	\$ 70,577,693
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Contributions 8980-8999	\$ 23,182,727	\$ 26,370,015	\$ 27,061,934
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (5,036,727)	\$ (8,488,581)	\$ (1,206,964)
<b>BEGINNING FUND BALANCE</b> 9791	\$ 37,800,067	\$ 32,763,340	\$ 24,274,759
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 32,763,340	\$ 24,274,759	\$ 23,067,795
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 32,763,340	\$ 24,274,759	\$ 23,067,795
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (0)	\$ (0)

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**



**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**

Page 5c

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

**Bargaining Unit: Combined General Fund MYP  
 COMBINED (CSEA & C-VASP)**

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 154,224,983	\$ 152,702,725	\$ 154,953,612
Federal Revenue 8100-8299	\$ 28,688,729	\$ 8,127,969	\$ 6,384,267
Other State Revenue 8300-8599	\$ 46,369,705	\$ 34,366,355	\$ 34,524,816
Other Local Revenue 8600-8799	\$ 13,118,372	\$ 6,858,688	\$ 6,860,088
<b>TOTAL REVENUES</b>	\$ 242,401,789	\$ 202,055,737	\$ 202,722,783
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 86,030,765	\$ 86,772,823	\$ 84,161,171
Classified Salaries 2000-2999	\$ 29,580,920	\$ 30,822,044	\$ 31,180,949
Employee Benefits 3000-3999	\$ 54,198,826	\$ 56,255,676	\$ 56,253,388
Books and Supplies 4000-4999	\$ 15,191,541	\$ 11,288,838	\$ 7,860,644
Services and Other Operating Expenditures 5000-5999	\$ 30,487,864	\$ 28,128,218	\$ 27,351,072
Capital Outlay 6000-6999	\$ 22,833,606	\$ 1,490,414	\$ 100,000
Other Outgo (excuding Indirect Costs) 7100-7299	\$ 5,297,472	\$ 4,644,407	\$ 4,644,407
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (661,959)	\$ (715,774)	\$ (721,497)
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 242,959,035	\$ 218,686,646	\$ 210,830,134
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ 80,000	\$ 80,000	\$ 80,000
Transfers Out and Other Uses 7600-7699	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000
Contributions 8980-8999	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (2,027,246)	\$ (18,100,909)	\$ (9,577,351)
<b>BEGINNING FUND BALANCE</b> 9791	\$ 68,688,521	\$ 66,661,275	\$ 48,560,366
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 66,661,275	\$ 48,560,366	\$ 38,983,015
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ 213,661	\$ 35,000	\$ 35,000
Restricted 9740	\$ 32,763,340	\$ 24,274,759	\$ 23,067,795
Committed 9750-9760	\$ 8,500,000	\$ 2,630,000	\$ -
Assigned 9780	\$ 498,866	\$ 498,866	\$ 498,866
Reserve for Economic Uncertainties 9789	\$ 7,335,271	\$ 6,607,099	\$ 6,371,404
Unassigned/Unappropriated Amount 9790	\$ 17,350,138	\$ 14,514,642	\$ 9,009,950

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**COMBINED (CSEA & C-VASP)**

**I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES**

**1. State Reserve Standard**

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 244,509,035	\$ 220,236,646	\$ 212,380,134
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 244,509,035	\$ 220,236,646	\$ 212,380,134
d.	State Standard Minimum Reserve Percentage for this District <b>Enter percentage</b> →	3.00%	3.00%	3.00%
e.	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)	\$ 7,335,271	\$ 6,607,099	\$ 6,371,404

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 7,335,271	\$ 6,607,099	\$ 6,371,404
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 17,350,138	\$ 14,514,643	\$ 9,009,951
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 24,685,409	\$ 21,121,742	\$ 15,381,355
f.	Reserve for Economic Uncertainties Percentage	10.10%	9.59%	7.24%

**3. Do unrestricted reserves meet the state minimum reserve amount?**

2023-24

Yes

☒

No

☐

2024-25

Yes

☒

No

☐

2025-26

Yes

☒

No

☐

**4. If no, how do you plan to restore your reserves?**

**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**COMBINED (CSEA & C-VASP)**

Page 7

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 2,832,798
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (2,443,881)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (88,278)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (139,031)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (161,608)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (2,832,798)

**Variance** \$ -

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 336,092	0.1%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (2,027,246)	(0.8%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (18,100,909)	(8.2%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (9,577,351)	(4.5%)	

**Deficit Reduction Plan (as necessary):**

Current FY - Deficit spend is due to spending down one-time grant allocations. 1st & 2nd subsequent deficit spend is primarily due to spending down one-time grant allocations and Governor's decreased COLA projections. District is currently reviewing budgets for savings.

**7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

## J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Covina-Valley Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2023 to July 1, 2024.

### Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

#### Current Year

##### Budget Adjustment Categories:

Revenues/Other Financing Sources  
Expenditures/Other Financing Uses  
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)	
\$	-
\$	2,752,255
\$	(2,752,255)

#### Subsequent Years

##### Budget Adjustment Categories:

Revenues/Other Financing Sources  
Expenditures/Other Financing Uses  
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)	
\$	-
\$	-
\$	-

### Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

### Assumptions

See attached page for a list of the assumptions upon which this certification is based.


### Certifications

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
District Superintendent  
(Signature)

3/26/2024  
\_\_\_\_\_  
Date

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
Chief Business Official  
(Signature)

3/26/24  
\_\_\_\_\_  
Date

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.



COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
COMBINED (CSEA & C-VASP)

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

See attached.

Concerns regarding affordability of agreement in subsequent years (if any):

**K. CERTIFICATION NO. 2**

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

**District Name**

**District Superintendent  
(Signature)**

**Date**

**Contact Person**

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on April 11, 2024, took action to approve the proposed agreement with the Classified School Employees Association Bargaining Unit(s).

**President (or Clerk), Governing Board  
(Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

**Los Angeles County Office of Education  
Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT  
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District:	COVINA-VALLEY UNIFIED SCHOOL DISTRICT
Name of Bargaining Unit:	COVINA-VALLEY ASSOCIATION OF SCHOOL PSYCHOLOGISTS
Certificated, Classified, Other:	CERTIFICATED

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 11, 2024  
(date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined		Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 1,654,826	\$ 103,427			
		6.25%	0.00%	0.00%	
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 21,025	\$ 21,999			
		104.63%	0.00%	0.00%	
Description of Other Compensation		See Tentative Agreement			
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 378,648	\$ 27,481			
		7.26%	0.00%	0.00%	
4. Health/Welfare Plans	\$ 279,517	\$ -			
		0.00%	0.00%	0.00%	
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 2,334,016	\$ 152,907	\$ -	\$ -	
		6.55%	0.00%	0.00%	
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		14.50			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 160,967	\$ 10,545	\$ -	\$ -	
		6.55%	0.00%	0.00%	

**Public Disclosure of Proposed Collective Bargaining Agreement**  
**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**COVINA-VALLEY ASSOCIATION OF SCHOOL PSYCHOLOGISTS**

Page 2

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

The tentative agreement includes a 6.25% on schedule salary increase for the 2023-24 school year retroactive to July 1, 2023. In addition the agreement includes a 1.25% off schedule one-time bonus off of base salary.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No additional steps, columns, or ranges were added to salary schedules.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☒ No ☐

If yes, please describe the cap amount.

Please see attached.

- B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

N/A



**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

N/A

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

N/A

**F. Source of Funding for Proposed Agreement:**

**1. Current Year**

LCFF Base and General Fund Restricted Resources

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?**

LCFF Base and General Fund Restricted Resources

**3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)**

N/A

**Los Angeles County Office of Education  
Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT  
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District:	COVINA-VALLEY UNIFIED SCHOOL DISTRICT
Name of Bargaining Unit:	CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION
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 11, 2024  
(date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined		Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2023-24	2024-25	2025-26
1. <b>Salary Schedule</b> Including Step and Column	\$ 24,218,207	\$ 1,513,638			
		6.25%	0.00%	0.00%	
2. <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 696,217	\$ 461,372			
		66.27%	0.00%	0.00%	
<b>Description of Other Compensation</b>		See Tentative Agreement			
3. <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 8,241,787	\$ 704,881			
		8.55%	0.00%	0.00%	
4. <b>Health/Welfare Plans</b>	\$ 6,165,270	\$ -			
		0.00%	0.00%	0.00%	
5. <b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 39,321,481	\$ 2,679,891	\$ -	\$ -	
		6.82%	0.00%	0.00%	
6. <b>Total Number of Bargaining Unit Employees (Use FTEs if appropriate)</b>		541.26			
7. <b>Total Compensation <u>Average</u> Cost per Bargaining Unit Employee</b>	\$ 72,648	\$ 4,951	\$ -	\$ -	
		6.82%	0.00%	0.00%	

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

The tentative agreement includes a 6.25% on schedule salary increase for the 2023-24 school year retroactive to July 1, 2023. In addition the agreement includes a 1.25% off schedule one-time bonus off of base salary.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No additional steps, columns, or ranges were added to salary schedules.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☒ No ☐

If yes, please describe the cap amount.

Please see attached.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

N/A

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

N/A

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

N/A

**F. Source of Funding for Proposed Agreement:**

1. Current Year

LCFF Base, LCFF Supplemental & Concentration, General Fund Restricted Resources, Child Nutrition Special Revenue Fund, Child Development Fund, and Adult Education Fund

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

LCFF Base, LCFF Supplemental & Concentration, General Fund Restricted Resources, Child Nutrition Special Revenue Fund, Child Development Fund, and Adult Education Fund

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

N/A





Khristyne Tat &lt;ktat@c-vusd.org&gt;

**C-VASP and District Tentative Agreement for 2023-2024**

1 message

Michele Doll &lt;mdoll@c-vusd.org&gt;

Mon, Mar 18, 2024 at 10:45 AM

To: Michele Doll &lt;mdoll@c-vusd.org&gt;

Bcc: alldistrictemergency@c-vusd.org

**C-VASP and District Tentative Agreement for 2023-2024**

The bargaining teams for the Covina-Valley Association of School Psychologists and the Covina-Valley Unified School District (C-VUSD) are pleased to announce that they have reached a tentative agreement resolving all articles for the 2023-2024 contract year.

**Articles that remained status quo:**

Article 1, 3, 4, 5, 7, 10, 11, 14, 15, 16, 17 and 18

**Articles with changes:****Article 2 - Recognition**

- Added BCBA's as part of the unit members

**Article 6 - Hours of Employment**

- Revised primary function for School Psychologist and BCBA

**Article 8: - Probationary Period**

- Added the word "unit members" in the article

**Article 9: - Evaluations**

- Updated language under the 5-year cycle
- Updated the performance evaluation and timeline
- Created new forms to be utilized by the unit member and administrator during the evaluation process

**Article 12 - Salaries**

- Salary Increase of 6.25% retroactive to July 1, 2023, inclusive of all salary schedules and stipends
- One-time bonus of 1.25% of base salary
- New job description for a Bilingual School Psychologist will be created

**Article 13 - Health and Welfare Benefits**

- Unit members no longer need to be enrolled in a C-VUSD Health and Welfare benefits plan a year prior to retirement. Unit members not in a benefit plan may enroll at the time of retirement as this is a qualifying life event.
- Increase of District retiree contribution on Level I and II. Level I increases to \$7,000.00 and Level II increases to \$8,000.00.

Attached are the articles with all the specific changes. Once voted and approved by unit membership, the agreement will go to the April Board meeting for approval.

Thank you,

Martha Engle  
C-VASP President

and

Michele Doll  
Assistant Superintendent, Personnel Services

\*\*\*  
Michele Doll  
Assistant Superintendent, Personnel Services  
Title IX Coordinator



**C-VASP Articles.pdf**  
1310K



Khristyne Tat &lt;ktat@c-vusd.org&gt;

---

**CSEA and District Tentative Agreement**

1 message

Michele Doll <mdoll@c-vusd.org>  
To: Michele Doll <mdoll@c-vusd.org>  
Bcc: alldistrictemergency@c-vusd.org

Thu, Feb 22, 2024 at 3:38 PM

**CSEA and District Tentative Agreement for 2023-2024**

The bargaining teams for the California School Employees Association and its Covina-Valley Chapter #49 (CSEA) and the Covina-Valley Unified School District (C-VUSD) are pleased to announce that they have reached a tentative agreement resolving all reopener negotiations for the 2023-2024 contract year. Provisions of the tentative agreement include:

**Article 5 - Leaves:**

- New wording, "does not need to be consecutive days..." for bereavement leave, article 5, number 4, section 4.1

**Article 10 - Salaries:**

- Salary Increase of 6.25% retroactive to July 1, 2023, inclusive of all salary schedules and stipends
- One-time bonus of 1.25% of base salary
- Increases to Night Shift Stipend and Bilingual Stipends
- Additional stipend for any employee who has a Doctoral Degree

**Article 11 - Health and Welfare Benefits:**

- Unit members no longer need to be enrolled in a C-VUSD Health and Welfare benefits plan a year prior to retirement. Unit members not in a benefit plan may enroll at the time of retirement as this is a qualifying life event.
- Increase of District retiree contribution on Level I and II. Level I increases to \$7,000.00 and Level II increases to \$8,000.00.

Attached are the three articles with all the specific changes. Once voted and approved by chapter membership, the agreement will go to the April Board meeting for approval. Tentatively, pay increases will be seen on the May paycheck. The one-time 1.25% bonus check will be issued in May, and the additional retro check for the 6.25% will be issued in June.

Thank you,

Angelina Cabrera  
CSEA Chapter #49 President

and

Michele Doll

Assistant Superintendent, Personnel Services

Michele Doll  
Assistant Superintendent, Personnel Services  
Title IX Coordinator

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**3 attachments**

 **CSEA\_Article 10 Salaries\_2.22.2024.pdf**  
912K

 **CSEA\_Article 11 Health & Welfare\_2.22.2024.pdf**  
641K

 **CSEA\_Article 5 Leaves\_10.13.2023.pdf**  
905K

# **1 GENERAL INFORMATION**

## **1.1 BUDGET CALENDAR**

The following dates represent key budgetary information dates for the 2023-24 fiscal year:

June 13, 2023	Public Hearing on Proposed Budget
June 27, 2023	Adopt Budget Report
June 30, 2023	District Adopted Budget Report Due to LACOE
December 15, 2023	District First Interim Report Due to LACOE
March 17, 2024	District Second Interim Report Due to LACOE

## **1.2 FUND CLASSIFICATION**

### **General Fund – Unrestricted – Fund 01.0**

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

### **General Fund – Restricted – Fund 01.0**

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

### **Student Activity Special Revenue Fund – Fund 08.0**

This fund is to account for revenues and expenditures incurred by the Associated Student Bodies of the District.

### **Special Education Pass-Through Fund – Fund 10.0**

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

### **Adult Education Fund – Fund 11.0**

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.



### **Child Development Fund – Fund 12.0**

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

### **Cafeteria Special Revenue Fund – Fund 13.0**

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

### **Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0**

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

### **Building Fund – Fund 21.2**

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

### **Capital Facilities – Fund 25.0**

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

### **Special Reserve Fund for Capital Outlay Projects – Fund 40.0**

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

### **Bond Interest and Redemption – Fund 51.0**

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

### **Self-Insurance (Workers Compensation) - Fund 67.1**

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

**Self-Insurance (Property and Liability) – Fund 67.2**

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

**Self-Insurance (Health and Welfare) - Fund 67.3**

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

**Self-Insurance (Retiree Health and Welfare) – Fund 67.4**

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

## 2 BUDGET ASSUMPTIONS

### 2.1 GENERAL FUND REVENUES

The major classifications for revenues in the General Fund are:

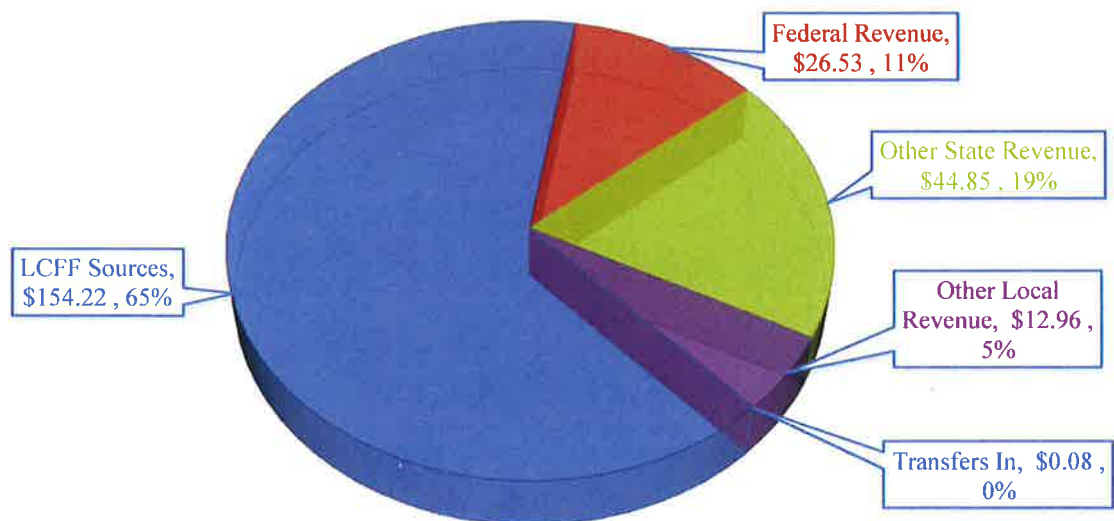
**LCFF Revenues** are used to record state aid apportionment for both base and supplemental/concentration funding, county, and District local property taxes.

**Federal Revenues** record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

**Other State Revenue** is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

**Local Revenues** include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.

GENERAL FUND - EXCLUDES SELPA OPERATING BUDGET  
(IN MILLIONS)

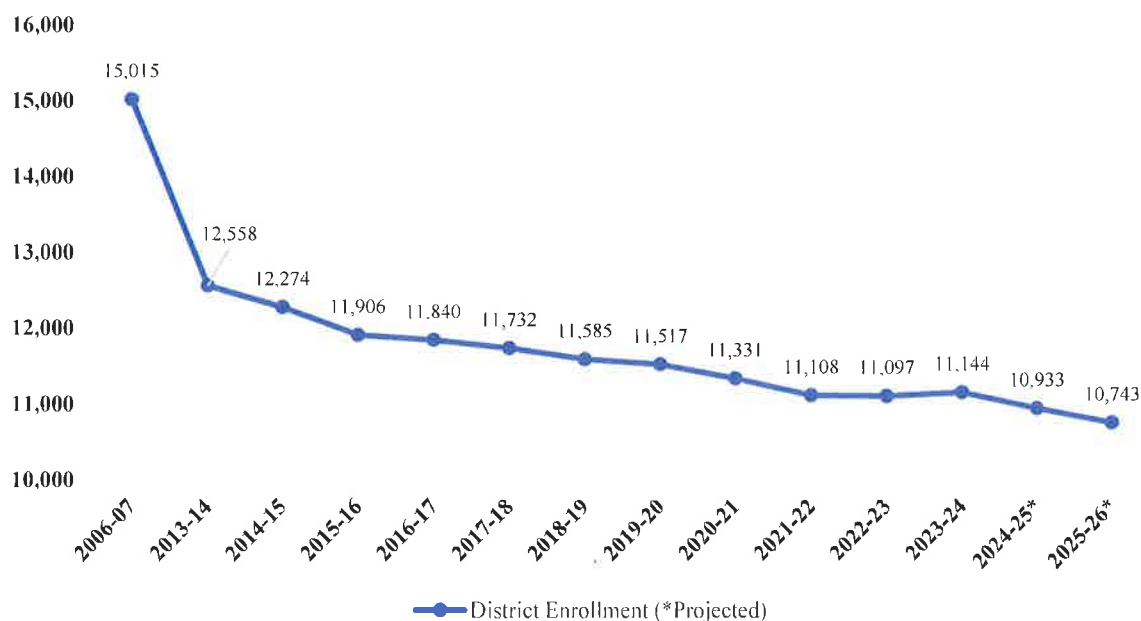


### 2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 65% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

Enrollment for the 2023-24 school year is 11,144. Enrollment increased by 0.42% or 47 students.

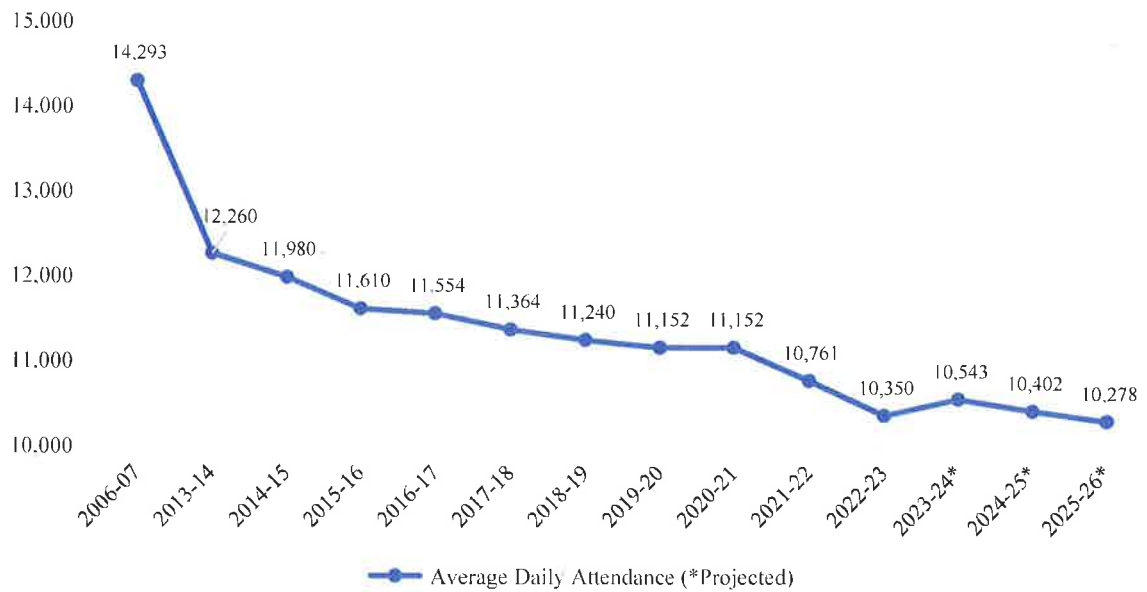
For the budgeted fiscal years, the District uses a straight roll of enrollment from the previous year by grade level. For example, the enrollment in fourth grade for the 2023-24 school year will become the enrollment in fifth grade for the 2024-25 school year. In addition, enrollment projections are further adjusted to account for historical enrollment information and incorporating known future factors.





The actual Average Daily Attendance (ADA) for the 2023-24 school year is projected to be 10,543. This does not include ADA for students at the County Office of Education or Non-Public Schools.

ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. For a declining enrollment district, the state allows the LCFF Revenues to be calculated using the higher of current year ADA, prior year ADA, or the three-year prior year average ADA. In reviewing the District's LCFF calculator it was determined the three-year prior year average ADA would be the highest method of the three options for the current budget year and two subsequent years.



The following assumption factors were used to prepare the 2023-24 LCFF Revenue projections:

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Enrollment Projections</b>			
Prior Year Enrollment	11,097	11,144	10,933
Growth/(Decline)	47	(211)	(190)
Projected Enrollment	11,144	10,933	10,743
<b>Projected Current Year ADA</b>	10,543	10,402	10,278
<b>Funded ADA</b>	10,809	10,607	10,484
<b>Cost of Living Adjustment (COLA)</b>	8.22%	0.76%	2.73%
<b>Unduplicated Pupil Percentage (UPP) 3-yr rolling average</b>	71.44%	71.50%	71.52%

Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, and incorporating the LCFF assumptions, below is the projected LCFF Revenue for the District:

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Base Grant	\$116,811,794	\$115,514,853	\$117,181,745
Grade Span Adjustment	4,393,418	4,344,709	4,410,369
Supplemental Grant	17,317,800	17,139,917	17,392,537
Concentration Grant	12,951,988	12,854,939	13,056,561
Add-Ons (TIIG & HTS, TK)	2,804,304	2,848,307	2,912,400
<b>Total LCFF Funding</b>	<b>\$154,279,304</b>	<b>\$152,702,725</b>	<b>\$154,953,612</b>

## 2.1.2 FEDERAL REVENUE PROJECTIONS

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District is projected to receive in the 2023-24 fiscal year.

Program Name	Amount
ARP Homeless Children and Youth Program	76,004
Carl D. Perkins Career and Technical Education	115,683
Elementary and Secondary School Emergency Relief II	3,666,196
Elementary and Secondary School Emergency Relief III	13,650,061

Program Name	Amount
Elementary and Secondary School Emergency Relief III, Learning Loss	1,848,932
Expanded Learning Opportunities Grant, Learning Loss	171,548
IDEA Basic Local Assistance Entitlement, Part B, Section 611	2,780,768
IDEA Early Intervention Grants, Part C	258,701
IDEA Mental Health, Part B, Section 611	132,523
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	77,883
IDEA Preschool Staff Development, Part B, Sec 619	828
Title I, Part A, Basic Grants Low-Income and Neglected	2,711,696
Title II, Part A, Supporting Effective Instruction Local Grants	522,238
Title III, English Learner Student Program	162,909
Title IV, Part A, Student Support and Academic Enrichment Grants	355,291
<b>Total Federal Revenue</b>	<b>\$26,531,261</b>

### 2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The following assumption factors were used to prepare the 2023-24 Other State Revenue projections:



Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Lottery Revenue</b>			
Unrestricted Lottery (Rate/ADA)	\$177	\$177	\$177
Restricted Lottery (Rate/ADA)	\$72	\$72	\$72
<b>Mandated Block Grant</b>			
Grades K-8 Rate	\$37.81	\$38.10	\$39.14
Grades 9-12 Rate	\$72.84	\$73.39	\$75.39

The table below summarizes the various State revenues the District is projecting to receive in the 2023-24 fiscal year.

Program Name	Amount
AB602 – Special Education Apportionment	\$10,838,804
Agricultural Career Technical Education Incentive Grant	13,000
After School Education and Safety (ASES)	457,836
Arts, Music, and Instructional Materials Block Grant	641,583
Arts and Music in School, Prop 28	1,826,450
CalSHAPE Ventilation Grant	3,713,061

Program Name	Amount
Career Technical Education Incentive Grant Program	752,597
Community Schools Partnership Program (CCSPP)	7,125,000
Expanded Learning Opportunities Program	6,233,948
LCFF Transport Home to School	994,959
LCFF Equity Multiplier	343,092
Lottery (Restricted)	904,017
Lottery (Unrestricted)	2,012,650
Mandate Cost Reimbursement	531,604
Project Workability	196,635
State Mental Health	842,312
Strong Workforce	690,575
STRS On-Behalf Pension Contribution	6,525,089
Universal Kindergarten Planning Grant	211,685
<b>Total Other State Revenue</b>	<b>\$44,854,897</b>

#### 2.1.4 OTHER LOCAL REVENUE PROJECTIONS

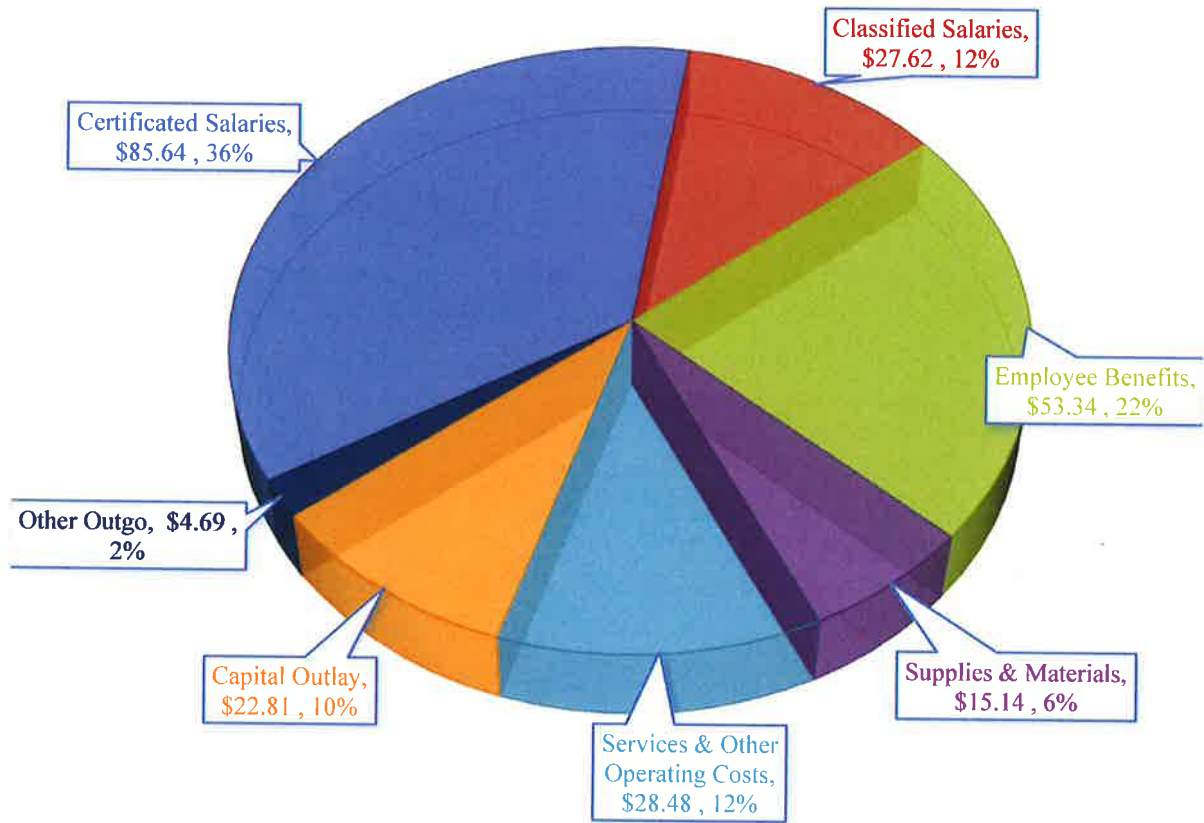
The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District is projected to receive in the 2023-24 fiscal year.

Program Name	Amount
College Exam Fees	\$67,812
Community Redevelopment Funds	1,000,000
Cash in County Fair Market Value	4,069,215
Interest	2,000,000
Medi-Cal Administrative Activities (MAA)	350,000
Medi-Cal Billing Option	632,000
Other Miscellaneous	357,813
SELPA Administrative Unit Fee	318,276
Special Education Tuition from Home Districts	3,896,876
Use of Facilities	271,380
<b>Total Other Local Revenue</b>	<b>\$12,963,372</b>

## 2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (70%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources excluding the SELPA Operating budget.

**GENERAL FUND - EXCLUDES SELPA OPERATING BUDGET  
(IN MILLIONS)**



The following assumption factors were used to prepare the 2023-24 Expenditure projections.

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Statutory Benefits</b>			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Certificated Statutory</b>	<b>21.91% + \$150/FTE</b>	<b>21.91% + \$150/FTE</b>	<b>21.91% + \$150/FTE</b>
Classified Employees			
PERS Rate	26.68%	27.80%	28.50%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%



Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Classified Statutory</b>	<b>35.69% + \$150/FTE</b>	<b>36.81% + \$150/FTE</b>	<b>37.51% + \$150/FTE</b>
<b>Full-Time Equivalents (FTEs)</b>			
Certificated Unit	601.80	593.20	557.20
Classified Unit	446.96	446.96	446.96
School Psychologists	14.50	14.50	14.50
Counselors	30.00	29.00	29.00
Administration	40.75	41.75	41.75
Confidential	13.80	13.80	13.80
Management & Supervisory	27.65	27.65	27.65
<b>Total</b>	<b>1,175.46</b>	<b>1,166.86</b>	<b>1,130.86</b>

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Step &amp; Column</b>			
Certificated	-	1.25%	1.25%
Classified	-	1.25%	1.25%
<b>Health &amp; Welfare</b>			
Blue Shield Access HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield PPO	-	PY + 7.00%	PY + 7.00%
Kaiser HMO	-	PY + 7.00%	PY + 7.00%
<b>Consumer Price Index</b>	-	PY + 2.83%	PY + 2.70%

## 2.3 OTHER SIGNIFICANT BUDGET ITEMS

### 2.3.1 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities. It describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

The District's LCFF funding for the 2023-24 year is projected to be \$154,279,304 of which \$30,269,788 is for the Supplemental and Concentration Grant. This is an increase of \$3,627,382 in Supplemental & Concentration from prior year funding. The LCAP provides a plan to spend the Supplemental and Concentration Grant funding for improved or increased services, which focus on the District's three (3) strategic goals.

### 2.3.2 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

Line Description	23-24	24-25	25-26
	Projected Budget	Projected Budget	Projected Budget
Special Education	\$16,191,504	\$19,972,387	\$20,671,498
Routine Restricted Maintenance	6,929,047	6,335,452	6,108,022
Other	62,176	62,176	282,023
<b>Total Unrestricted General Fund Contribution</b>	<b>\$23,182,727</b>	<b>\$26,370,015</b>	<b>\$27,061,543</b>

## 2.4 MULTI-YEAR PROJECTIONS – UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2023-24 proposed budget and subsequent two fiscal years. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Beginning Fund Balance	\$30,888,455	\$35,946,941	\$28,267,512
Revenues (Net of Other Financing)	141,229,168	130,812,020	132,432,054
Expenditures (Net of Other Financing)	136,170,682	138,491,449	138,847,864
Surplus/(Deficit)	5,058,486	(7,679,429)	(6,415,810)
Ending Fund Balance	\$35,946,941	\$28,267,512	\$21,851,702

## 2.5 UNRESTRICTED GENERAL FUND ENDING FUND BALANCE

Cash management challenges make it even more imperative that the District consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2023-24 Proposed Budget, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Components of Ending Fund Balance</b>			
Nonspendable	\$213,661	\$35,000	\$35,000
Restricted	0	0	0
Committed	8,500,000	6,400,000	800,000
Assigned	2,417,775	4,075,196	5,753,334
Required Minimum Reserve	7,264,371	6,540,610	6,304,165
Unassigned/Unappropriated	17,551,134	11,216,706	8,959,203
<b>Total Ending Fund Balance</b>	<b>\$35,946,941</b>	<b>\$28,267,512</b>	<b>\$21,851,702</b>

The table below illustrates the required disclosure information per Education Code Section 42127(a).

Line Description	23-24	24-25	25-26
	Projected Budget	Projected Budget	Projected Budget
Assigned Fund Balance (Fund 01.0 & 17.0)	\$2,417,775	\$4,075,196	\$5,753,334
Unassigned Fund Balance (Fund 01.0 & 17.0)	24,815,505	17,757,316	15,263,368
Total Assigned and Unassigned	\$27,233,280	\$21,832,512	\$21,016,702
Minimum Reserve for Economic Uncertainties (REU)	7,264,371	6,540,610	6,304,165
Amount Exceeding REU	\$19,968,909	\$15,291,902	\$14,712,537

## 2.6 OTHER FUNDS

The following table summarizes each fund's projected revenues and expenditures (in millions) for fiscal year 2023-24. All funds are self-sustaining and are not encroaching on the General Fund.

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
<b>08.0 – Student Activity</b>	\$0.86	\$0.25	\$0.25	\$0.86
<b>10.0 – SELPA Pass-Through</b>	(0.16)	85.60	85.60	(0.16)
<b>11.0 - Adult Education</b>	4.58	5.32	5.62	4.28



Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
<b>12.0 - Child Development</b>	1.57	5.39	5.31	1.65
<b>13.0 - Cafeteria</b>	7.74	9.79	10.61	6.92
<b>17.0 – Special Reserve</b>	10.32	0.20	0.00	10.52
<b>21.2 – Building</b>	8.71	.13	6.92	1.92
<b>25.0 - Capital Facilities</b>	4.63	0.67	2.08	3.22
<b>40.0 – Special Reserve</b>	47.54	2.59	4.62	45.51
<b>51.0 – Bond Interest</b>	10.08	14.66	14.90	9.84
<b>67.0 – Self-Insurance</b>	4.50	22.70	22.71	4.49

## 2.7 SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District's budget assumptions used in preparing its multi-year projections.

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Enrollment Projections</b>			
Prior Year Enrollment	11,097	11,144	10,933

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Growth/(Decline)	47	(211)	(190)
Projected Enrollment	11,144	10,933	10,743
<b>Projected Current Year ADA</b>	10,543	10,402	10,278
<b>Funded ADA</b>	10,755	10,551	10,431
<b>Cost of Living Adjustment (COLA)</b>	8.22%	0.76%	2.73%
<b>Unduplicated Pupil Percentage (UPP)</b>	71.44%	71.50%	71.52%
<b>Lottery Revenue</b>			
Unrestricted Lottery (Rate/ADA)	\$177	\$177	\$177
Restricted Lottery (Rate/ADA)	\$72	\$72	\$72
<b>Mandated Block Grant</b>			
Grades K-8 Rate	\$37.81	\$38.10	\$39.14
Grades 9-12 Rate	\$72.84	\$73.39	\$75.39

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Statutory Benefits</b>			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Certificated Statutory</b>	<b>21.91% + \$150/FTE</b>	<b>21.91% + \$150/FTE</b>	<b>21.91% + \$150/FTE</b>
Classified Employees			
PERS Rate	26.68%	27.80%	28.50%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Classified Statutory</b>	<b>35.69% + \$150/FTE</b>	<b>36.81% + \$150/FTE</b>	<b>37.51% + \$150/FTE</b>
<b>Full-Time Equivalents (FTEs)</b>			
Certificated Unit	601.80	593.20	557.20
Classified Unit	446.96	446.96	446.96
School Psychologists	14.50	14.50	14.50
Counselors	30.00	29.00	29.00
Administration	40.75	41.75	41.75
Confidential	13.80	13.80	13.80
Management & Supervisory	27.65	27.65	27.65
<b>Total</b>	<b>1,175.46</b>	<b>1,166.86</b>	<b>1,130.86</b>

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
<b>Step &amp; Column</b>			
Certificated	-	1.25%	1.25%
Classified	-	1.25%	1.25%
<b>Health &amp; Welfare</b>			
Blue Shield Access HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield PPO	-	PY + 7.00%	PY + 7.00%
Kaiser HMO	-	PY + 7.00%	PY + 7.00%
<b>Consumer Price Index</b>	-	PY + 2.83%	PY + 2.70%



## 2024 Contributions

FTE Status	Hire Date Before July 1, 2022			
	Classified	School Psychologists	Confidential	Management
Classification	Part Time Eligible Classified (20-30 Hours)			
	EMPLOYEE CONTRIBUTIO N	DISTRICT CONTRIBUTIO N	EMPLOYEE CONTRIBUTIO N	DISTRICT CONTRIBUTIO N
MEDICAL PLAN	Kaiser HMO			
	Employee Only	\$ 855.55	\$ -	\$ 855.55
	Employee + Child(ren)	\$ 1,441.60	\$ 621.05	\$ 855.55
	Employee + Spouse	\$ 1,959.85	\$ 1,159.30	\$ 855.55
	Employee + Family	\$ 2,483.10	\$ 1,697.55	\$ 855.55
Blue Shield Trio HMO	Employee Only	\$ 814.81	\$ -	\$ 814.81
	Employee + Child(ren)	\$ 1,402.35	\$ 605.04	\$ 814.81
	Employee + Spouse	\$ 1,916.76	\$ 1,129.45	\$ 814.81
	Employee + Family	\$ 2,433.68	\$ 1,653.87	\$ 814.81
Blue Shield Access+ HMO	Employee Only	\$ 924.43	\$ -	\$ 924.43
	Employee + Child(ren)	\$ 1,576.70	\$ 687.27	\$ 924.43
	Employee + Spouse	\$ 2,152.35	\$ 1,282.92	\$ 924.43
	Employee + Family	\$ 2,733.01	\$ 1,878.58	\$ 924.43
Blue Shield PPO	Employee Only	\$ 924.43	Not Eligible	Not Eligible
	Employee + Child(ren)	\$ 1,576.70		
	Employee + Spouse	\$ 2,152.35		
	Employee + Family	\$ 2,733.01		

FTE Status	Hire Date July 1, 2022 and After			
	Classified	School Psychologists	Confidential	Management
Classification	Part Time Eligible Classified (20-30 Hours)			
	EMPLOYEE CONTRIBUTIO N	DISTRICT CONTRIBUTIO N	EMPLOYEE CONTRIBUTIO N	DISTRICT CONTRIBUTIO N
MEDICAL PLAN	Kaiser HMO			
	Employee Only	\$ 855.55	\$ -	\$ 855.55
	Employee + Child(ren)	\$ 1,476.60	\$ 591.36	\$ 885.24
	Employee + Spouse	\$ 2,014.85	\$ 1,129.61	\$ 885.24
	Employee + Family	\$ 2,553.10	\$ 1,667.86	\$ 885.24
Blue Shield Trio HMO	Employee Only	\$ 814.81	\$ -	\$ 814.81
	Employee + Child(ren)	\$ 1,419.85	\$ 534.61	\$ 885.24
	Employee + Spouse	\$ 1,944.26	\$ 1,059.02	\$ 885.24
	Employee + Family	\$ 2,468.68	\$ 1,583.44	\$ 885.24
Blue Shield Access+ HMO	Employee Only	\$ 924.43	\$ -	\$ 924.43
	Employee + Child(ren)	\$ 1,549.10	\$ 726.46	\$ 885.24
	Employee + Spouse	\$ 2,124.50	\$ 1,322.11	\$ 885.24
	Employee + Family	\$ 2,699.88	\$ 1,917.77	\$ 885.24
Blue Shield PPO	Employee Only	\$ 885.24	Not Eligible	Not Eligible
	Employee + Child(ren)	\$ 1,549.10		
	Employee + Spouse	\$ 2,124.50		
	Employee + Family	\$ 2,699.88		