

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In accordance with California Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

Instructions to complete this disclosure are provided in the AB1200 Fiscal Oversight Manual Section 800 Collective Bargaining. Please provide a copy of the tentative agreement, along with this disclosure and your latest LCFF calculator, to RCOE at least ten (10) working days prior to the date the governing board is to take action. Additionally, please contact DFS retirement prior to any retroactive pay.

Beaumont USD	(School District Name)	Certificated	<input type="checkbox"/>
California School Employees Association	(Bargaining Unit Name)	Classified	<input checked="" type="checkbox"/>

The proposed new agreement covers the period from:	7/1/24	to	6/30/27
or			
The proposed reopened agreement covers the period from:		to	

The governing board is to act on this agreement at its meeting on: June 10, 2025 (Date)

Does the bargaining unit remain open, or have contingency reopener language, for salaries or health & welfare benefits in the current fiscal year? Yes ☐
No ☒

(A) Proposed Change in Compensation

COMPENSATION (ALL FUNDS COMBINED)		COST PRIOR TO PROPOSED AGREEMENT (Current Budget)	FISCAL IMPACT OF PROPOSED AGREEMENT		
			Current Year Increase/ (Decrease)	Year 2 Increase/ (Decrease)	Year 3 Increase/ (Decrease)
1.	Salary Schedule - Increase (Decrease) (Includes Step and Column reported on Line 8)	\$ 30,225,220 % Salary Schedule	\$ - 0.00%	\$ 755,631 2.50%	 0.00%
2.	Statutory Benefits (STRS, PERS, FICA, Medicare, etc)	\$ 10,416,816 % Statutory Benefits	0.00%	\$ 260,420 2.50%	0.00%
3.	Base Costs (Total of Lines 1 & 2)	\$ 40,642,036 % Base Costs	\$ - 0.00%	\$ 1,016,051 2.50%	\$ - 0.00%
4.	a. Other Compensation - Increase (Decrease) (Describe in Section 12, Page 2)	N/A % Salary Schedule	0.00%	0.00%	0.00%
	b. Changes to Step and Column With Agreement (Describe in Section 13, Page 2)	N/A % Salary Schedule	0.00%	0.00%	0.00%
	c. Applicable Statutory Benefits	N/A % Salary Schedule	0.00%	0.00%	0.00%
5.	Health/Welfare Benefits - Increase (Decrease) Current Cap: \$ _____ Proposed Cap: \$ _____	% Salary Schedule	0.00%	0.00%	0.00%
6.	Proposed <u>Negotiated</u> Change in Compensation (Excludes Statutory Benefits) (Lines 1, 4a, 4b, & 5)	% Salary Schedule	\$ - 0.00%	\$ 755,631 2.50%	\$ - 0.00%
7.	Total Cost of Agreement (Includes Statutory Benefits) (Lines 3, 4, & 5)	\$ 40,642,036 % Base Costs	\$ - 0.00%	\$ 1,016,051 2.50%	\$ - 0.00%
8.	Step and Column Due to Movement (Included in Salary Schedule reported on Line 1) % Salary Schedule	\$ 604,504 2.04%	N/A N/A	\$ - 0.00%	 0.00%
9.	Total Number of Represented Employees	879	879	879	879

10.	Cost of Agreement per <u>Average</u> Employee	46,237 % from Prior Year	0 0.00%	\$ 1,156 2.50%	\$ - 0.00%
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11. What is the negotiated percentage increase or decrease in compensation? If the increase in "Year 1" is for less than a full year, indicate the annualized percentage of that increase for "Year 1". **Page 1, Section A, 1.**

There will be an ongoing two-and-a-half percent (2.5%) applied to the classified salary schedules beginning July 1, 2025.

12. Are there any other compensation items included in the agreement? Please explain any changes indicated on **Page 1, Section A, 4a.**

13. Is the district adding any steps, columns, or ranges due to the agreement? Please explain any changes indicated on **Page 1, Section A, 4b.**

14. Does this unit have a negotiated cap for health and welfare benefits? yes ☐ no ☐
Please describe the district's annual health and welfare cost per employee for this bargaining unit, and indicate the current and proposed cap on **Page 1, Section A, 5.**

(B) Proposed Negotiated Changes in Non-Compensation Items

Please discuss proposed changes in non-compensation items such as class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.

(C) Proposed Contingency Language

Please detail proposed contingency language relating to funding restoration, reopening, applicable fiscal years, or other significant provisions. Please indicate when restoration will occur, if applicable.

(E) Impact on Deficit Spending

Will this agreement increase deficit spending in the current or subsequent years? yes ☐ no ☐

(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget

In accordance with California Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

UNRESTRICTED GENERAL FUND

CURRENT YEAR OPERATING BUDGET	(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date 05/27/25	(Col. 4) Total Revised Budget (Col. 1+2+3)
REVENUES				
LCFF Sources 8010-8099	\$ 160,754,065		\$ (552,847)	\$ 160,201,218
Federal Revenue 8100-8299	154,680		-	154,680
Other State Revenue 8300-8599	3,790,048		230,753	4,020,801
Other Local Revenue 8600-8799	1,819,285		(25,533)	1,793,752
TOTAL REVENUES	\$166,518,078	\$ -	\$ (347,627)	\$166,170,451
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 66,237,548		\$ (111,233)	\$ 66,126,315
Classified Salaries 2000-2999	21,893,098		(397,429)	21,495,669
Employee Benefits 3000-3999	34,800,985		658,216	35,459,201
Books and Supplies 4000-4999	7,003,316		(141,850)	6,861,466
Services & Operating Expenditures 5000-5999	18,004,518		386,809	18,391,327
Capital Outlay 6000-6999	541,536		(24,640)	516,896
Other Outgo 7100-7299 7400-7499	913,736			913,736
Indirect/Direct Support Costs 7300-7399	(4,909,260)		39,174	(4,870,086)
TOTAL EXPENDITURES	\$144,485,477	\$ -	\$ 409,047	\$144,894,524
OTHER FINANCING SOURCES/USES				
Contributions 8980-8999	\$ (33,565,411)		\$ (1,331,624)	\$ (34,897,035)
Transfers In and Other Sources 8910-8979	\$ 90,000		\$ (4,779)	\$ 85,221
Transfers Out and Other Uses 7610-7699	\$ 770,395		\$ 20,210	\$ 790,605
TOTAL EXPENDITURES AND USES	\$145,255,872	\$ -	\$ 429,257	\$145,685,129
INCREASE (DECREASE) IN FUND BALANCE	\$ (12,213,205)	\$ -	\$ (2,113,287)	\$ (14,326,492)
BEGINNING BALANCE 9791,9793,9795	\$ 51,393,598			\$ 51,393,598
ENDING BALANCE	\$ 39,180,393	\$ -	\$ (2,113,287)	\$ 37,067,106
COMPONENTS OF ENDING BALANCE				
Nonspendable 9711-9719	\$ 10,000			\$ 10,000
Restricted 9740				\$ -
Committed 9750-9760	29,030,328		(2,151,874)	26,878,454
Assigned 9780	3,301,841		43,535	3,345,376
Reserve for Economic Uncertainties 9789	6,838,224		(4,948)	6,833,276
Unassigned/Unappropriated 9790	\$ -	\$ -	\$ -	\$ -

***If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.**

(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget

In accordance with Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

RESTRICTED GENERAL FUND

CURRENT YEAR OPERATING BUDGET	(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date 05/27/25	(Col. 4) Total Revised Budget (Col. 1+2+3)
REVENUES				
LCFF Sources 8010-8099	\$ -			\$ -
Federal Revenue 8100-8299	5,637,140		50,566	5,687,706
Other State Revenue 8300-8599	19,662,345		1,521,622	21,183,967
Other Local Revenue 8600-8799	12,590,046		697,869	13,287,915
TOTAL REVENUES	\$ 37,889,531	\$ -	\$ 2,270,057	\$ 40,159,588
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 20,651,415		\$ (195,559)	\$ 20,455,856
Classified Salaries 2000-2999	12,227,436		720,903	12,948,339
Employee Benefits 3000-3999	20,053,094		1,422,592	21,475,686
Books and Supplies 4000-4999	4,584,334		(434,591)	4,149,743
Services & Operating Expenditures 5000-5999	13,770,778		(1,433,716)	12,337,062
Capital Outlay 6000-6999	4,459,388		(670,510)	3,788,878
Other Outgo 7100-7299 7400-7499	2,579,555		-	2,579,555
Indirect/Direct Support Costs 7300-7399	4,358,919		(3,258)	4,355,661
TOTAL EXPENDITURES	\$ 82,684,919	\$ -	\$ (594,139)	\$ 82,090,780
OTHER FINANCING SOURCES/USES				
Contributions 8980-8999	\$ 33,565,411		\$ 1,331,624	\$ 34,897,035
Transfers In and Other Sources 8910-8979	\$ 598,038		\$ -	\$ 598,038
Transfers Out and Other Uses 7610-7699				\$ -
TOTAL EXPENDITURES AND USES	\$ 82,684,919	\$ -	\$ (594,139)	\$ 82,090,780
INCREASE (DECREASE) IN FUND BALANCE	\$ (10,631,939)	\$ -	\$ 4,195,820	\$ (6,436,119)
BEGINNING BALANCE 9791,9793,9795	\$ 19,517,766			\$ 19,517,766
ENDING BALANCE	\$ 8,885,827	\$ -	\$ 4,195,820	\$ 13,081,647
COMPONENTS OF ENDING BALANCE				
Nonspendable 9711-9719				\$ -
Restricted 9740	\$ 8,885,827		\$ 4,195,820	13,081,647
Committed 9750-9760				-
Assigned 9780				-
Reserve for Economic Uncertainties 9789				-
Unassigned/Unappropriated 9790	\$ -	\$ -	\$ -	\$ -

***If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.**

(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget

In accordance with Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

COMBINED GENERAL FUND

CURRENT YEAR OPERATING BUDGET	(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date_____	(Col. 4) Total Revised Budget (Col. 1+2+3)
REVENUES				
LCFF Sources 8010-8099	\$160,754,065	\$ -	\$ (552,847)	\$160,201,218
Federal Revenue 8100-8299	\$ 5,791,820	\$ -	\$ 50,566	5,842,386
Other State Revenue 8300-8599	\$ 23,452,393	\$ -	\$ 1,752,375	25,204,768
Other Local Revenue 8600-8799	\$ 14,409,331	\$ -	\$ 672,336	15,081,667
TOTAL REVENUES	\$204,407,609	\$ -	\$ 1,922,430	\$206,330,039
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 86,888,963	\$ -	\$ (306,792)	\$ 86,582,171
Classified Salaries 2000-2999	\$ 34,120,534	\$ -	\$ 323,474	34,444,008
Employee Benefits 3000-3999	\$ 54,854,079	\$ -	\$ 2,080,808	56,934,887
Books and Supplies 4000-4999	\$ 11,587,650	\$ -	\$ (576,441)	11,011,209
Services & Operating Expenditures 5000-5999	\$ 31,775,296	\$ -	\$ (1,046,907)	30,728,389
Capital Outlay 6000-6999	\$ 5,000,924	\$ -	\$ (695,150)	4,305,774
Other Outgo 7100-7299 7400-7499	\$ 3,493,291	\$ -	\$ -	3,493,291
Indirect/Direct Support Costs 7300-7399	\$ (550,341)	\$ -	\$ 35,916	(514,425)
TOTAL EXPENDITURES	\$227,170,396	\$ -	\$ (185,092)	\$226,985,304
OTHER FINANCING SOURCES/USES				
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources 8910-8979	\$ 688,038	\$ -	\$ (4,779)	\$ 683,259
Transfers Out and Other Uses 7610-7699	\$ 770,395	\$ -	\$ 20,210	\$ 790,605
TOTAL EXPENDITURES AND USES	\$227,940,791	\$ -	\$ (164,882)	\$227,775,909
INCREASE (DECREASE) IN FUND BALANCE	\$ (22,845,144)	\$ -	\$ 2,082,533	\$ (20,762,611)
BEGINNING BALANCE 9791,9793,9795	\$ 70,911,365			\$ 70,911,365
ENDING BALANCE	\$ 48,066,221	\$ -	\$ 2,082,533	\$ 50,148,754
COMPONENTS OF ENDING BALANCE				
Nonspendable 9711-9719	\$ 10,000	\$ -	\$ -	\$ 10,000
Restricted 9740	\$ 8,885,827	\$ -	\$ 4,195,820	13,081,647
Committed 9750-9760	\$ 29,030,328	\$ -	\$ (2,151,874)	26,878,454
Assigned 9780	\$ 3,301,841	\$ -	\$ 43,535	3,345,376
Reserve for Economic Uncertainties 9789	\$ 6,838,224	\$ -	\$ (4,948)	6,833,276
Unassigned/Unappropriated 9790	\$ -	\$ -	\$ -	\$ -

*If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.

(H) Multi-Year Financial Projections**Beaumont USD
Combined General Fund**

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Multi-Year Financial Projections 2022-23 to 2026-27

	Prior Year Actuals 2022-23	Prior Year Actuals 2023-24	Percent of Change over PY	Adopted Budget 2024-25	Percent of Change over PY	Revised Budget 2024-25	Percent of Change over PY	Projected Budget 2025-26	Percent of Change over PY	Projected Budget 2026-27	Percent of Change over PY
REVENUES											
LCFF Sources	\$ 129,192,003	\$ 150,594,209	0.165662	\$ 160,702,932	0.06712558	\$ 160,201,218	0.06379401	\$ 172,599,303	0.0773907	\$ 183,106,512	0.06087631
Federal	\$ 12,657,389	\$ 8,663,257	-31.56%	\$ 5,150,788	-40.54%	\$ 5,842,386	-32.56%	\$ 5,253,310	-10.08%	\$ 5,253,310	0.00%
State	\$ 35,898,209	\$ 27,625,568	-23.04%	\$ 23,333,507	-15.54%	\$ 25,204,768	-8.76%	\$ 23,862,130	-5.33%	\$ 23,862,130	0.00%
Local	\$ 12,045,608	\$ 20,164,858	67.40%	\$ 13,313,433	-33.98%	\$ 15,081,667	-25.21%	\$ 14,689,080	-2.60%	\$ 14,689,080	0.00%
Total Revenues	\$ 189,793,209	\$ 207,047,892	9.09%	\$ 202,500,660	-2.20%	\$ 206,330,039	-0.35%	\$ 216,403,823	4.88%	\$ 226,911,032	4.86%
EXPENDITURES											
Certificated Salaries	\$ 72,575,894	\$ 84,062,957	15.83%	\$ 86,949,594	3.43%	\$ 86,582,171	3.00%	\$ 95,121,301	9.86%	\$ 96,243,016	1.18%
Classified Salaries	\$ 25,103,076	\$ 31,133,233	24.02%	\$ 34,067,673	9.43%	\$ 34,444,008	10.63%	\$ 37,824,589	9.81%	\$ 38,391,958	1.50%
Benefits	\$ 42,838,952	\$ 50,134,753	17.03%	\$ 56,534,676	12.77%	\$ 56,934,887	13.56%	\$ 60,823,849	6.83%	\$ 61,467,228	1.06%
Books & Supplies	\$ 10,817,860	\$ 13,726,991	26.89%	\$ 11,326,657	-17.49%	\$ 11,011,209	-19.78%	\$ 11,555,274	4.94%	\$ 10,547,704	-8.72%
Contracts & Services	\$ 22,711,250	\$ 28,831,325	26.95%	\$ 24,629,671	-14.57%	\$ 30,728,389	6.58%	\$ 28,696,552	-6.61%	\$ 26,617,689	-7.24%
Capital Outlay	\$ 1,658,401	\$ 4,246,107	156.04%	\$ 5,144,722	21.16%	\$ 4,305,774	1.41%	\$ 2,336,564	-45.73%	\$ 336,564	-85.60%
Other Outgo	\$ 3,495,087	\$ 3,463,306	-0.91%	\$ 3,505,042	1.21%	\$ 3,493,291	0.87%	\$ 3,674,765	5.19%	\$ 3,674,765	0.00%
Support Costs	\$ (238,653)	\$ (304,387)	27.54%	\$ (536,319)	76.20%	\$ (514,425)	69.00%	\$ (543,547)	5.66%	\$ (574,733)	5.74%
Total Expenditures	\$ 178,961,865	\$ 215,294,285	20.30%	\$ 221,621,716	2.94%	\$ 226,985,304	5.43%	\$ 239,489,347	5.51%	\$ 236,704,191	-1.16%
OTHER SOURCES & USES											
Transfers In & Other Sources	\$ 206,650	\$ 450,046	117.78%	\$ 130,900	-70.91%	\$ 683,259	51.82%	\$ 127,240	-81.38%	\$ 127,240	0.00%
Transfers Out & Other Uses	\$ 770,496	\$ 503,699	-34.63%	\$ 503,699	0.00%	\$ 790,605	56.96%	\$ 503,699	-36.29%	\$ 503,699	0.00%
Total Expenditures & Uses	\$ 179,732,361	\$ 215,797,984	20.07%	\$ 222,125,415	2.93%	\$ 227,775,909	5.55%	\$ 239,993,046	5.36%	\$ 237,207,890	-1.16%
NET INCREASE (DECREASE) IN FUND BALANCE											
	\$ 10,267,498	\$ (8,300,046)	-180.84%	\$ (19,493,855)	134.86%	\$ (20,762,611)	150.15%	\$ (23,461,983)	13.00%	\$ (10,169,618)	-56.65%
FUND BALANCE, RESERVES											
Beginning Balance	\$ 68,943,912	\$ 79,211,409	14.89%	\$ 59,103,054	-25.39%	\$ 70,911,365	-10.48%	\$ 50,148,754	-29.28%	\$ 26,686,771	-46.78%
Ending Balance	\$ 79,211,409	\$ 70,911,364	-10.48%	\$ 39,609,199	-44.14%	\$ 50,148,754	-29.28%	\$ 26,686,771	-46.78%	\$ 16,517,153	-38.11%
Components of Ending Fund Balance:											
Nonspendable	\$10,000	\$10,000		\$10,000		\$ 10,000		\$10,000		\$10,000	
Restricted	\$27,241,105	\$19,517,767		\$5,592,820		\$ 13,081,647		\$6,129,586		\$0	
Committed	\$44,362,421	\$42,147,907		\$24,373,247		\$ 26,878,454		\$9,750,609		\$9,390,916	
Assigned	\$2,205,912	\$2,761,750		\$2,969,370		\$ 3,345,376		\$3,596,785		\$0	
Reserve for Economic Uncertainties	\$5,391,971	\$6,473,940		\$6,663,762		\$ 6,833,276		\$7,199,791		\$7,116,237	
Unassigned/Unappropriated	\$0	(\$0)		\$0		\$0		(\$0)		\$0	
Total Ending Balance	\$79,211,409	\$70,911,364		\$39,609,199		\$50,148,753		\$26,686,771		\$16,517,153	
% Reserve (9789 and 9790)	3.00%	3.00%		3.00%		3.00%		3.00%		3.00%	

Multi-Year Financial Projection Assumptions

COMBINED GENERAL FUND

	Resource Code	Certificated 1XXX	Classified 2XXX	Benefits 3XXX	Supplies 4XXX	Services 5XXX	Capital Outlay 6XXX	Other Outgo 71000-7299 7400-7499	Indirects 7300-7399	Interfund Transfers Out 7610-7629	Total Exp Change	LCFF 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Contributions 89XX	Interfund Transfers In 891X	Total Rev Change
2024-25 Revised Budget		86,582,171	34,444,008	56,934,887	11,011,209	30,728,389	4,305,774	3,493,291	(514,435)	790,605	227,775,909	160,201,218	5,842,386	25,204,768	15,081,667	0	683,259	207,013,298
2025-26 Adjustments											0							0
Unrestricted Fund - Fund 03																		
2.5% ADA Growth	0000										0	5,665,634						5,665,634
COLA 2.43%	0000										0	3,264,095						3,264,095
Supplemental & Concentration	0707	1,204,733	687,310	589,051							2,481,094	3,468,356						3,468,356
Salary Increase 2.50% All Group Beginning 7/1/2025	0000	2,191,166	878,122	826,519							3,895,807							0
New Positions	XXXX	1,540,346	770,499	1,334,694							3,645,539							0
CE Step & Column Increase	XXXX	1,731,643	688,880	1,138,698							3,559,221							0
LCAP Positions	0707	446,539									446,539							0
CE Service Provider New Positions	XXXX	684,290									684,290							0
R0000 Unrestricted Fund (charged to R7435 in previous year)	0000	1,553,050	468,522	920,434	76,633				218,443		3,237,082							0
Data Confirmation Site Incentive	0000				(179,385)						(179,385)							0
Attendance Site Incentive	0000				(71,981)						(71,981)							0
Legal Costs	0000					(241,667)					(241,667)							0
School Bus purchase	0000						(260,260)				(260,260)							0
Equipment (Bus - Unrestricted Lottery)	1100						(119,261)				(119,261)							0
CTE Equipment	6388						(150,000)				(150,000)							0
Business Services Contracts	0000					(156,800)					(156,800)							0
SPED Contracts	6500					(503,347)					(503,347)							0
R0435 Surveillance Project	0435				(362,254)	(1,342,980)					(1,705,234)							0
Insurance Cost Increase @ 10%	0000					86,301					86,301							0
Utilities (8% of 55XX & 5920 PY)	0000					130,459					130,459							0
Donations	06XX				(75,067)	(3,803)					(78,870)							0
R2600 ELOP	2600						(818,069)				(818,069)							0
R6300 Lottery Instructional Material	6300				1,232,752						1,232,752							0
R7032 CNS Funds	7032						(447,098)				(447,098)							0
R7435 LEARNING RECOVERY BLOCK GRANT	7435	(1,553,050)	(468,522)	(920,434)	(76,633)				(218,443)		(3,237,082)							0
Strong Workforce Grant ending Medi-Cal revenue recognized when received													(589,076)	(1,342,638)				(1,931,714)
Budget Adjustments	XXXX	740,413	355,770				(174,522)	181,474	(29,122)	(286,906)	787,107				(392,587)		(556,019)	(948,606)
2025-26 TOTALS		95,121,301	37,824,589	60,823,849	11,555,274	28,696,552	2,336,564	3,674,765	(543,547)	503,699	239,993,046	172,599,303	5,253,310	23,862,130	14,689,080	0	127,240	216,531,063
2026-27 Adjustments											0							0
Unrestricted Fund - Fund 03																		
List separately:											0							0
LCFF Revenue Cola 3.52% BASE											0	4,970,994						4,970,994

Multi-Year Financial Projection Assumptions

COMBINED GENERAL FUND

	Certificated	Classified	Benefits	Supplies	Services	Capital Outlay	Other Outgo	Indirects	Interfund Transfers Out	Total	LCFF	Federal	State	Local	Contributions	Interfund Transfers In	Total
Resource Code	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	71000-7299 7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	891X	Rev Change
2.5% ADA Growth										0	3,570,282						3,570,282
Supplemental & Concentration										0	1,965,933						1,965,933
Increased Health & Welfare Costs CE Step & Column @ 2.0% plus \$75,000 for column movement (calculated on total 1XXX)			98,975							98,975							0
	1,739,623		400,061							2,139,684							0
Increase STRS Rate 2026-27, 19.1%										0							0
Increase PERS Rate 2026-27, 26.90%			80,472							80,472							0
CL Step @ 1.5% (calculated on total 2XXX)		567,369	209,127							776,496							0
TEXTBOOKS (Curriculum-Design & Training (S/548))										0							0
Contracts for Buses					(240,000)					(240,000)							0
Contracts for SPED					(500,000)					(500,000)							0
Computer Replacement				(105,146)						(105,146)							0
Gettysburg					(88,875)					(88,875)							0
R2600						(2,000,000)				(2,000,000)							0
R6266 Educator Effectiveness					(194,598)			(11,428)		(206,026)							0
R6300 Lottery				(891,335)						(891,335)							0
R6383 Golden State Pathways Program	(79,109)		(18,117)	(243)				(5,721)		(103,190)							0
R6547 SPED Early Intervention Preschool	(408,228)		(93,880)							(502,108)							0
R7399 Equity Multiplier	(103,968)		(23,910)							(127,878)							0
R7413 A-G Learning Loss Mitigation					(192,351)			(11,290)		(203,641)							0
Other Restricted State	(26,603)		(9,349)	(10,846)				(2,747)		(49,545)							0
R8150					(620,803)					(620,803)							0
R9040 Medi-cal					(478,063)					(478,063)							0
Insurance Cost Increase @ 10%					94,931					94,931							0
Utilities (8% of 55XX & 5920 PY)					140,896					140,896							0
2026-27 TOTALS	96,243,016	38,391,958	61,467,228	10,547,704	26,617,689	336,564	3,674,765	(574,733)	503,699	237,207,890	183,106,512	5,253,310	23,862,130	14,689,080	0	127,240	227,038,272

(I) Impact of Proposed Agreement on Unrestricted Reserves**1. State Reserve Standard Calculation**

		Current Year	Year 2	Year 3
1a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) for both Unrestricted and Restricted General Fund	\$ 227,775,909	\$ 239,993,046	\$ 237,207,890
1b.	Enter State Standard Minimum Reserve Percentage	3%	3%	3%
1c.	State Standard Minimum Unrestricted Fund Reserve (Line 1a times Line 1b. For a district with less than 1,001 ADA, the greater of Line 1a times 1b or \$60,000)	\$ 6,833,277	\$ 7,199,791	\$ 7,116,237

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

2a.	General Fund Reserve for Economic Uncertainties (Object 9789)	\$ 6,833,276	\$ 7,199,791	\$ 7,116,237
2b.	General Fund Budgeted as Unassigned/Unappropriated Amount (Object 9790)	\$ -	\$ (0)	\$ 0
2c.	Special Reserve Fund for Other Than Capital Outlay Projects Budgeted for Economic Uncertainties (Fund 17, Object 9789)	\$ -	\$ -	\$ -
2d.	Total District Budgeted Unrestricted Reserves	\$ 6,833,276	\$ 7,199,791	\$ 7,116,237
2e.	Reserve for Economic Uncertainties Percentage (Line 2d divided by Line 1a)	3.00%	3.00%	3.00%

3. Does the district's budgeted unrestricted reserves meet the state standard minimum reserve amount?

(Line 1c is less than or equal to Line 2d?)

Current Year: 2024-25

Year 2: 2025-26

Year 3: 2026-27

☒ yes☒ yes☒ yes☐ no☐ no☐ no**4. If no, how does the district plan to restore reserves?**

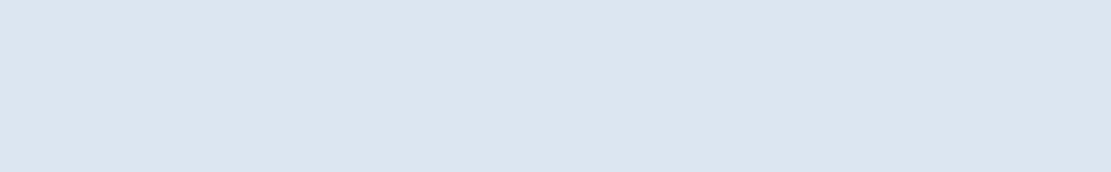
(J) Impact of Proposed Agreement on Current Year Operating Budget

Itemized Budget Revisions Necessary to Meet Agreement's Cost

Year 1: 2024-25

Description of the Revision	Attached Fund Transfer/ Budget Resolution Numbers	Amount	County Use Only: Date Action Taken
No Adjustments		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
TOTAL REVISIONS		\$ -	

Please provide an explanation if no budget revisions are necessary.



(K) Impact of Proposed Agreement on Subsequent Fiscal Year Budgets

Itemized Budget Revisions Included in the Multi-Year Financial Projections to Meet Agreement's Cost

Year 2: 2025-26

Description of the Revision	Major Object Code Series	Amount	<i>County Use Only: Date Action Taken</i>
Adjustments are included in the 2025-26 Adopted Budget		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
TOTAL YEAR 2		\$ -	

Year 3: 2026-27

Description of the Revision	Major Object Code Series	Amount	<i>County Use Only: Date Action Taken</i>
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
TOTAL YEAR 3		\$ -	

Please provide an explanation if no budget revisions are necessary.

(L) Certification No. 1**Beaumont USD
California School Employees Association**

The District Superintendent and Chief Business Official should sign this certification at the time of public disclosure.

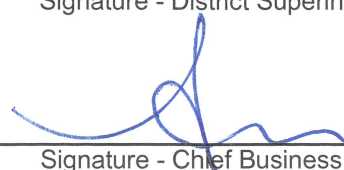
In accordance with the requirements of Government Code Section 3547.5, the undersigned hereby certify that the costs incurred under the provisions of the agreement can be met by the district during the term of the agreement, and that the itemized budget revisions necessary to meet such costs, as indicated in sections J and K, are included in the district's budget and multi-year financial projections.



Signature - District Superintendent

5/15/2025

Date



Signature - Chief Business Official

5/15/2025

Date

District Contact Person: Carmen Ordonez

Phone: 951-845-1631 Ext. 005361

(M) Certification No. 2

Beaumont USD
California School Employees Association

The District Superintendent and Governing Board Clerk or President should sign this certification 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 certification and public disclosure of the major provisions of the agreement, in accordance with Government Code Section 3547.5.

After public disclosure of the major provisions contained in this Collective Bargaining Disclosure, the District's Governing Board, at its meeting on: June 10, 2025, took action to approve the proposed agreement with the following bargaining unit: California School Employees Association

 Signature - District Superintendent

 Date

 Signature - Governing Board Clerk/President

 Date

District Contact Person: **Carmen Ordonez**

Phone: **951-845-1631 Ext. 005361**