

The State determines the annual COLA amount

State



District



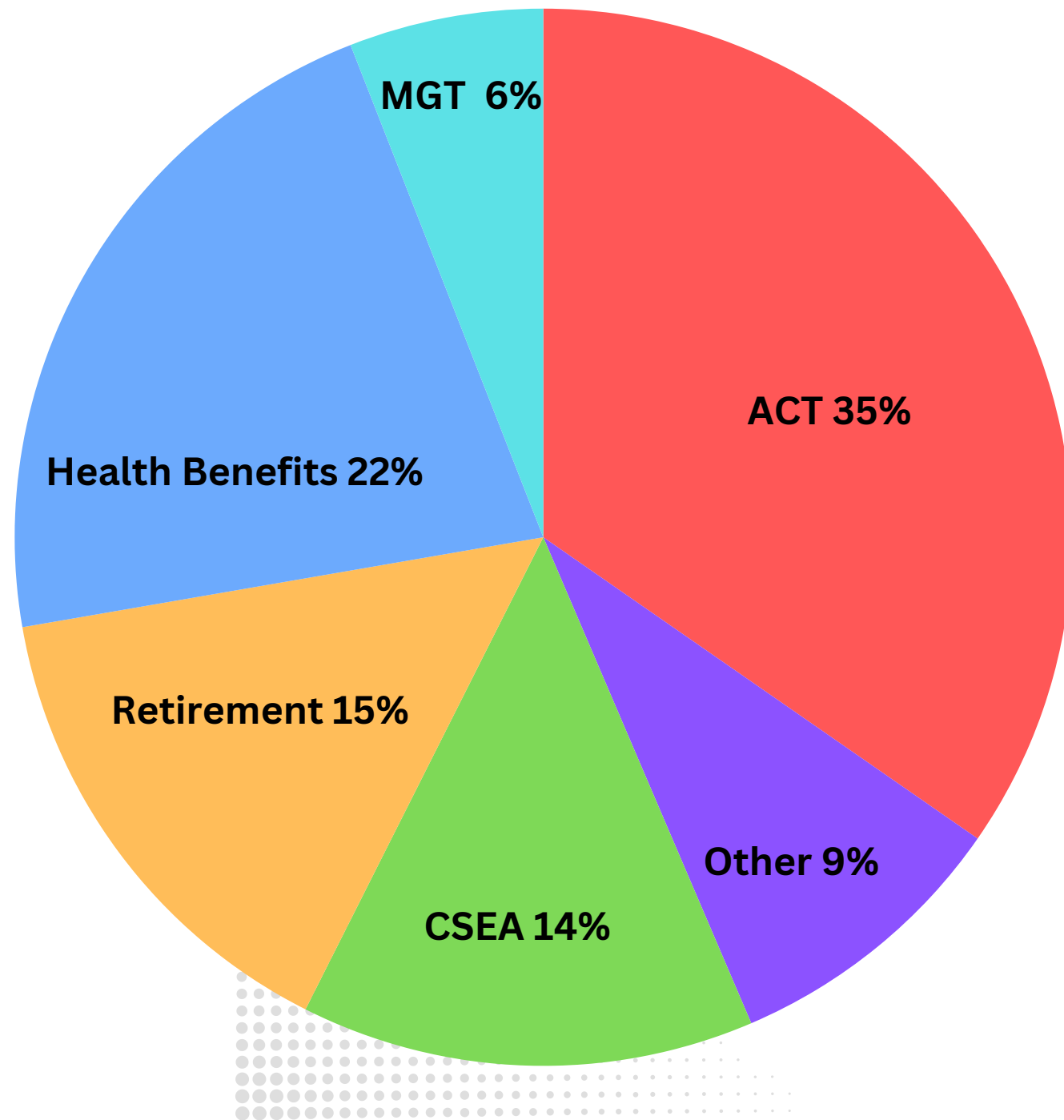
COLA
Cost of Living Adjustment

Districts are responsible for dividing the COLA among all categories.
COLA does not fully fund cost increases in any category.



*COLA is intended to cover all the costs associated with educating children. It includes, but is not limited to cost of **staffing, instructional materials, utility costs, and supplemental services***

21% COLA TO CUSD (2022-23 & 2023-24)



ACT Raises = 35% of COLA
\$1,560,000

CSEA Raises = 14% of COLA
\$600,000

Management Raises = 6% of COLA
\$260,000

Employee Retirement = 15% of COLA
\$654,815

Health Benefits = 22% of COLA
\$968,672

Everything else = 9% of COLA
\$378,687

CoLA in CUSD: Increases in LCFF Revenues and Expenditures

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|---------------------|---------------------|---------------------|---------------------|
| LCFF Sources | \$ 27,855,610 | \$ 30,726,064 | \$ 32,277,784 | \$ 31,987,933 |
| Increases in LCFF Funding | \$ 1,266,154 | \$ 2,870,454 | \$ 1,551,720 | \$ (289,851) |
| ACT Salary increase | \$ 540,000 | \$ 760,000 | \$ 800,000 | |
| CSEA Salary Increase | \$ 280,000 | \$ 240,000 | \$ 360,000 | |
| MGMT Salary Increase | \$ 75,000 | \$ 120,000 | \$ 140,000 | |
| STRS* Payment Increase | \$ 127,846 | \$ 377,041 | \$ - | |
| PERS* Payment Increase | \$ 127,346 | \$ 177,158 | \$ 100,616 | |
| H&W** Payment Increase | \$ 23,460 | \$ 419,810 | \$ 548,862 | |
| | \$ 1,173,652 | \$ 2,094,009 | \$ 1,949,478 | |
| LCFF Surplus/(Deficit)*** | | | | |
| Remaining for "Everything Else" | \$ 92,502 | \$ 776,445 | \$ (397,758) | |

*Based on change in employer contribution rate, actual increase is higher

**Based on actual census and costs

***Increases to goods, services, utilities are also paid through LCFF funds