# INFORMATION SHEET FOR 4/04/2023 TRUSTEES' MEETING

Attachment: 7.3

TO: James W. Bridges

FOR: Board of Trustees

FROM: Celli Coeville

ISSUE: Agreement with Unrepresented Units & Public Disclosure (AB 1200) Forms

BACKGROUND:

The District has reached a Tentative Agreement with the Jefferson Teacher's Association for the fiscal year 2022-23 and would like to extend the agreement to the unrepresented units. The unrepresented units include Classified, Confidential, Classified Managers and Certificated Managers.

In summary the T.A. is for 10% ongoing salary increase for 2022-23 school year retroactive to July 1, 2022.

FISCAL IMPACT:

Please see attached AB 1200 Public Disclosure Statement page 2 for costs associated with the unrepresented units. The multi-year projections include costs for JTA and the unrepresented groups.

RECOMMENDATION: Approval of the agreement with the unrepresented units & Public Disclosure (AB 1200) forms.

# Public Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

| | |
|---|---|
| Name of School District: | Jefferson Elementary School District |
| Name of Bargaining/Represented Unit: | Jefferson Teacher's Association |
| Certificated, Classified, Other: | Certificated |

The proposed agreement covers the period beginning: July 1, 2022 (date) and ending June 30, 2023 (date)

The Governing Board will act upon this agreement on: April 4, 2023 (date)

## A. Proposed Change in Compensation

| | Compensation | Annual Cost Prior to Proposed Agreement | Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only. | | |
|---|---|---|---|---|---|
| | | | Year 1 Increase/(Decrease) | Year 2 Increase/(Decrease) | Year 3 Increase/(Decrease) |
| | | 2022-23 | 2023-24 | 2024-25 | FY |
| 1 | **Salary Schedule** Ongoing Increase (Decrease) | $ 8,543,261 | $ 854,326 | $ - | $ - |
| | | On-going year-over-year change | 10.00% | 0.00% | 0.00% |
| 2 | **Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time | $ 152,755 | $ 2,300 | $ 12,000 | $ - |
| | | Description | Increased Stipends/Longevit | Special Ed Stipend | |
| 3 | **Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc. | $ 1,967,247 | $ 196,725 | $ - | $ - |
| 4 | **Health/Welfare Benefits** | $ 1,065,345 | $ 1,150 | $ - | $ - |
| 5 | **Total Compensation -** Increase (Decrease) (Total Lines 1-4) | $ 11,728,608 | $ 1,054,501 | $ 12,000 | $ - |
| 6 | **Total Number of Represented Employees** (Use FTEs if appropriate) | 115.00 | | | |
| 7 | **Total Compensation Average Cost per Employee** | $ 101,988 | $ 9,170 | $ 104 | $ - |
| | | Year-over-year change | 8.99% | 0.09% | 0.00% |

If the agreement increases or decreases costs, a multiyear projection must be attached.

# Public Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

| | |
|---|---|
| Name of School District: | Jefferson Elementary School District |
| Name of Bargaining/Represented Unit: | Unrepresented |
| Certificated, Classified, Other: | Jefferson Certificated Management, Classified Management, Confidential & Classified |

The proposed agreement covers the period beginning: July 1, 2022 (date) and ending June 30, 2023 (date)

The Governing Board will act upon this agreement on: April 4, 2023 (date)

## A. Proposed Change in Compensation

| | Compensation | Annual Cost Prior to Proposed Agreement | Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only. | | |
|---|---|---|---|---|---|
| | | | Year 1 Increase/(Decrease) | Year 2 Increase/(Decrease) | Year 3 Increase/(Decrease) |
| | | 2022-23 | 2023-24 | 2024-25 | FY |
| 1 | **Salary Schedule** Ongoing Increase (Decrease) | $ 6,253,479 | $ 625,348 | $ - | $ - |
| | | On-going year-over-year change | 10.00% | 0.00% | 0.00% |
| 2 | **Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time | $ - | $ - | $ - | $ - |
| | | Description | | | |
| 3 | **Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc. | $ 3,015,100 | $ 301,510 | $ - | $ - |
| 4 | **Health/Welfare Benefits** | $ 126,250 | $ 12,500 | $ - | $ - |
| 5 | **Total Compensation -** Increase (Decrease) (Total Lines 1-4) | $ 9,394,829 | $ 939,358 | $ - | $ - |
| 6 | **Total Number of Represented Employees** (Use FTEs if appropriate) | 125.00 | | | |
| 7 | **Total Compensation Average Cost per Employee** | $ 75,159 | $ 7,515 | $ - | $ - |
| | | Year-over-year change | 10.00% | 0.00% | 0.00% |

If the agreement increases or decreases costs, a multiyear projection must be attached.

## Public Disclosure of Collective Bargaining Agreement

Name of Bargaining/Represented Unit: Jefferson Teacher's Association

## B. SUMMARY

### FISCAL EFFECTS

CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

10% on schedule retroactive to July 1, 2022. Master's stipend increased to $2,000. Additional 1% ongoing salary increase at step 15, and additional 2% ongoing salary increase at step 19, and an additional 1% ongoing salary increase beginning at step 22, all retro to July 1, 2022.

OTHER FISCAL EFFECTS

None

FUNDING SOURCES

Ongoing general fund unrestricted.

### OTHER CHANGES

Longevity stipend of 2% at 30 years of service and 35 years of service. JSD has one employee currently at 30 years and no employees at 35 years.The collapse of column G and subsequent change in stipends are immaterial. Effective July 1, 2023 the district shall provide a maximum of $10,200 per year (currently $10,100/year) to each unit member for health and welfare benefits.

### *CERTIFICATION*

In accordance with Government Code Section 3547.5(b), I hereby certify that the costs incurred by the school district under this agreement can be met by the district during the agreement's term. The budget revisions necessary to meet the costs of the agreement are described above. (Must be signed in the copy presented to the board)

| | | | |
|---|---|---|---|
| | 3/31/2023 | | 3/31/2023 |
| ***District Superintendent*** | ***Date*** | ***Chief Business Official*** | ***Date*** |

After public disclosure of the major provisions contained in this summary, the Governing Board took action to approve the proposed agreement and acknowledges that any budget revisions described above are necessary to meet the costs of the agreement.

***President (or Clerk), Governing Board*** ***Date Signed*** ***Date of Board Action***

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

## Unrestricted General Fund

Enter Bargaining Unit: Jefferson Teacher's Association

| | Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1/31/2023 | Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement) | Column 3 Other Revisions since budget in column 1 unrelated to settlement | Column 4 Total Current Budget (Columns 1+2+3) |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Sources (8010-8099) | $ 28,092,945 | | $ - | $ 28,092,945 |
| Remaining Revenues (8100-8799) | $ 698,977 | $ - | $ - | $ 698,977 |
| **TOTAL REVENUES** | **$ 28,791,922** | **$ -** | **$ -** | **$ 28,791,922** |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | $ 9,378,030 | $ 856,626 | $ - | $ 10,234,656 |
| Classified Salaries (2000-2999) | $ 2,535,931 | $ 625,348 | $ - | $ 3,161,279 |
| Employee Benefits (3000-3999) | $ 4,371,013 | $ 511,885 | $ - | $ 4,882,898 |
| Books & Supplies (4000-4999) | $ 1,662,724 | $ - | $ - | $ 1,662,724 |
| Services & Operating Expenses (5000-5999) | $ 3,530,740 | $ - | $ - | $ 3,530,740 |
| Capital Outlay (6000-6999) | $ 85,000 | $ - | $ - | $ 85,000 |
| Other Outgo (7100-7299) (7400-7499) | $ 744,914 | $ - | $ - | $ 744,914 |
| Direct support/Indirect Costs (7300-7399) | $ (73,393) | $ - | $ - | $ (73,393) |
| **TOTAL EXPENDITURES** | **$ 22,234,959** | **$ 1,993,859** | **$ -** | **$ 24,228,818** |
| OPERATING SURPLUS (DEFICIT) | $ 6,556,963 | $ (1,993,859) | $ - | $ 4,563,104 |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ (4,555,792) | $ - | $ - | $ (4,555,792) |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ 2,001,171 | $ (1,993,859) | $ - | $ 7,312 |
| BEGINNING BALANCE (9791) | $ 8,717,146 | | | $ 8,717,146 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | | | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 10,718,317 | $ (1,993,859) | $ - | $ 8,724,458 |
| **COMPONENTS OF ENDING BALANCE:** | | | | |
| Restricted and Nonspendable (9711-9740) | $ 7,140 | $ - | $ - | $ 7,140 |
| Committed Amounts (9750-9760) | $ 4,000,000 | $ - | $ - | $ 4,000,000 |
| Reserve for Economic Uncertainties (9789) | $ 1,106,363 | $ - | $ - | $ 1,106,363 |
| Other Assignments (9780) | $ 765,325 | $ - | $ - | $ 765,325 |
| Unassigned/Unappropriated (9790) | $ 4,839,489 | $ (1,993,859) | $ - | $ 2,845,630 |

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

## Restricted General Fund

Enter Bargaining Unit: Jefferson Teacher's Association

| | Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1/31/2023 | Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement) | Column 3 Other Revisions since budget in column 1 unrelated to settlement | Column 4 Total Current Budget (Columns 1+2+3) |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Sources (8010-8099) | $ - | $ - | $ - | $ - |
| Remaining Revenues (8100-8799) | $ 11,943,174 | $ - | $ - | $ 11,943,174 |
| **TOTAL REVENUES** | **$ 11,943,174** | **$ -** | **$ -** | **$ 11,943,174** |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | $ 1,881,393 | $ - | $ - | $ 1,881,393 |
| Classified Salaries (2000-2999) | $ 1,001,386 | $ - | $ - | $ 1,001,386 |
| Employee Benefits (3000-3999) | $ 1,802,929 | $ - | $ - | $ 1,802,929 |
| Books & Supplies (4000-4999) | $ 10,712,529 | $ - | $ - | $ 10,712,529 |
| Services & Operating Expenses (5000-5999) | $ 2,360,685 | $ - | $ - | $ 2,360,685 |
| Capital Outlay (6000-6999) | $ 425,976 | $ - | $ - | $ 425,976 |
| Other Outgo (7100-7299) (7400-7499) | $ 247,431 | $ - | $ - | $ 247,431 |
| Direct support/Indirect Costs (7300-7399) | $ 38,393 | $ - | $ - | $ 38,393 |
| **TOTAL EXPENDITURES** | **$ 18,470,722** | **$ -** | **$ -** | **$ 18,470,722** |
| OPERATING SURPLUS (DEFICIT) | $ (6,527,548) | $ - | $ - | $ (6,527,548) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ 4,555,792 | $ - | $ - | $ 4,555,792 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (1,971,756) | $ - | $ - | $ (1,971,756) |
| BEGINNING BALANCE (9791) | $ 3,096,624 | | | $ 3,096,624 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | | | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 1,124,868 | $ - | $ - | $ 1,124,868 |
| **COMPONENTS OF ENDING BALANCE:** | | | | |
| Restricted and Nonspendable (9711-9740) | $ 1,124,868 | $ - | $ - | $ 1,124,868 |
| Committed Amounts (9750-9760) | $ - | $ - | $ - | $ - |
| Reserved for Economic Uncertainties (9789) | $ - | $ - | $ - | $ - |
| Other Assignments (9780) | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated (9790) | $ - | $ - | $ - | $ - |

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

**Combined General Fund**

Enter Bargaining Unit: Jefferson Teacher's Association

| | Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1/31/2023 | Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement) | Column 3 Other Revisions since budget in column 1 unrelated to settlement | Column 4 Total Current Budget (Columns 1+2+3) |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Sources (8010-8099) | $ 28,092,945 | $ - | $ - | $ 28,092,945 |
| Remaining Revenues (8100-8799) | $ 12,642,151 | $ - | $ - | $ 12,642,151 |
| **TOTAL REVENUES** | **$ 40,735,096** | **$ -** | **$ -** | **$ 40,735,096** |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | $ 11,259,423 | $ 856,626 | $ - | $ 12,116,049 |
| Classified Salaries (2000-2999) | $ 3,537,317 | $ 625,348 | $ - | $ 4,162,665 |
| Employee Benefits (3000-3999) | $ 6,173,942 | $ 511,885 | $ - | $ 6,685,827 |
| Books & Supplies (4000-4999) | $ 12,375,253 | $ - | $ - | $ 12,375,253 |
| Services & Operating Expenses (5000-5999) | $ 5,891,425 | $ - | $ - | $ 5,891,425 |
| Capital Outlay (6000-6999) | $ 510,976 | $ - | $ - | $ 510,976 |
| Other Outgo (7100-7299) (7400-7499) | $ 992,345 | $ - | $ - | $ 992,345 |
| Direct support/Indirect Costs (7300-7399) | $ (35,000) | $ - | $ - | $ (35,000) |
| **TOTAL EXPENDITURES** | **$ 40,705,681** | **$ 1,993,859** | **$ -** | **$ 42,699,540** |
| OPERATING SURPLUS (DEFICIT) | $ 29,415 | $ (1,993,859) | $ - | $ (1,964,444) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ - | $ - | $ - | $ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ 29,415 | $ (1,993,859) | $ - | $ (1,964,444) |
| BEGINNING BALANCE (9791) | $ 11,813,770 | | | $ 11,813,770 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | | | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 11,843,185 | $ (1,993,859) | $ - | $ 9,849,326 |
| **COMPONENTS OF ENDING BALANCE:** | | | | |
| Restricted and Nonspendable (9711-9740) | $ 1,132,008 | $ - | $ - | $ 1,132,008 |
| Committed Amounts (9750-9760) | $ 4,000,000 | $ - | $ - | $ 4,000,000 |
| Reserve for Economic Uncertainties (9789) | $ 1,106,363 | $ - | $ - | $ 1,106,363 |
| Other Assignments (9780) | $ 765,325 | $ - | $ - | $ 765,325 |
| Unassigned/Unappropriated (9790) | $ 4,839,489 | $ (1,993,859) | $ - | $ 2,845,630 |

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

## Unrestricted General Fund

Enter Bargaining Unit: Jefferson Teacher's Association

| | Column A Current Year Budget After Settlement | Column B Change from Current Year to First Subsequent | Column C First Subsequent Year After Settlement | Column D Change from First Subsequent to Second Subsequent | Column E Second Subsequent Year After Settlement |
|---|---|---|---|---|---|
| Fiscal Year | 2022-23 | | 2023-24 | | 2024-25 |
| REVENUES | | | | | |
| LCFF Sources (8010-8099) | $ 28,092,945 | $ 3,090,979 | $ 31,183,924 | $ 1,258,406 | $ 32,442,330 |
| Remaining Revenues (8100-8799) | $ 698,977 | $ - | $ 698,977 | $ - | $ 698,977 |
| **TOTAL REVENUES** | **$ 28,791,922** | $ 3,090,979 | **$ 31,882,901** | $ 1,258,406 | **$ 33,141,307** |
| EXPENDITURES | | | | | |
| Certificated Salaries (1000-1999) | $ 10,234,656 | $ 1,234,670 | $ 11,469,326 | $ 2,054,831 | $ 13,524,157 |
| Classified Salaries (2000-2999) | $ 3,161,279 | $ 77,078 | $ 3,238,357 | $ 788,934 | $ 4,027,291 |
| Employee Benefits (3000-3999) | $ 4,882,898 | $ 345,445 | $ 5,228,343 | $ 801,697 | $ 6,030,040 |
| Books & Supplies (4000-4999) | $ 1,662,724 | $ - | $ 1,662,724 | $ - | $ 1,662,724 |
| Services & Operating Expenses (5000-5999) | $ 3,530,740 | $ - | $ 3,530,740 | $ 500,000 | $ 4,030,740 |
| Capital Outlay (6000-6999) | $ 85,000 | $ 540,000 | $ 625,000 | $ (100,000) | $ 525,000 |
| Other Outgo (7100-7299) (7400-7499) | $ 744,914 | $ - | $ 744,914 | $ - | $ 744,914 |
| Direct support/Indirect Costs (7300-7399) | $ (73,393) | $ - | $ (73,393) | $ - | $ (73,393) |
| **TOTAL EXPENDITURES** | **$ 24,228,818** | $ 2,197,193 | **$ 26,426,011** | $ 4,045,462 | **$ 30,471,473** |
| OPERATING SURPLUS (DEFICIT) | $ 4,563,104 | $ 893,786 | $ 5,456,890 | $ (2,787,056) | $ 2,669,834 |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ (4,555,792) | $ - | $ (4,555,792) | $ - | $ (4,555,792) |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ 7,312 | $ 893,786 | $ 901,098 | $ (2,787,056) | $ (1,885,958) |
| BEGINNING BALANCE (9791) | $ 8,717,146 | $ 7,312 | $ 8,724,458 | $ 901,098 | $ 9,625,557 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | $ - | | $ - | |
| CURRENT-YEAR ENDING BALANCE | $ 8,724,458 | $ 901,098 | $ 9,625,557 | $ (1,885,958) | $ 7,739,599 |
| **COMPONENTS OF ENDING BALANCE:** | | | | | |
| Restricted and Nonspendable (9711-9740) | $ 7,140 | $ - | $ 7,140 | $ - | $ 7,140 |
| Committed Amounts (9750-9760) | $ 4,000,000 | $ - | $ 4,000,000 | $ - | $ 4,000,000 |
| Reserve for Economic Uncertainties (9789) | $ 1,106,363 | $ (62,825) | $ 1,043,538 | $ 88,338 | $ 1,131,876 |
| Other Assignments (9780) | $ 765,325 | $ - | $ 765,325 | $ - | $ 765,325 |
| Unassigned/Unappropriated (9790) | $ 2,845,630 | $ 963,923 | $ 3,809,554 | $ (1,974,296) | $ 1,835,258 |

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

**Restricted General Fund**

Enter Bargaining Unit: Jefferson Teacher's Association

| Fiscal Year | Column A Current Year Budget After Settlement 2022-23 | Column B Change from Current Year to First Subsequent | Column C First Subsequent Year After Settlement 2023-24 | Column D Change from First Subsequent to Second Subsequent | Column E Second Subsequent Year After Settlement 2024-25 |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Sources (8010-8099) | $ - | $ - | $ - | $ - | $ - |
| Remaining Revenues (8100-8799) | $ 11,943,174 | $ (7,247,370) | $ 4,695,804 | $ - | $ 4,695,804 |
| **TOTAL REVENUES** | **$ 11,943,174** | $ (7,247,370) | **$ 4,695,804** | $ - | **$ 4,695,804** |
| EXPENDITURES | | | | | |
| Certificated Salaries (1000-1999) | $ 1,881,393 | $ 28,221 | $ 1,909,614 | $ 28,644 | $ 1,938,258 |
| Classified Salaries (2000-2999) | $ 1,001,386 | $ 14,921 | $ 1,016,307 | $ 15,143 | $ 1,031,450 |
| Employee Benefits (3000-3999) | $ 1,802,929 | $ 28,250 | $ 1,831,179 | $ 23,453 | $ 1,854,632 |
| Books & Supplies (4000-4999) | $ 10,712,529 | $ (8,165,650) | $ 2,546,879 | $ (1,192,107) | $ 1,354,772 |
| Services & Operating Expenses (5000-5999) | $ 2,360,685 | $ - | $ 2,360,685 | $ - | $ 2,360,685 |
| Capital Outlay (6000-6999) | $ 425,976 | $ - | $ 425,976 | $ - | $ 425,976 |
| Other Outgo (7100-7299) (7400-7499) | $ 247,431 | $ - | $ 247,431 | $ - | $ 247,431 |
| Direct support/Indirect Costs (7300-7399) | $ 38,393 | $ - | $ 38,393 | $ - | $ 38,393 |
| **TOTAL EXPENDITURES** | **$ 18,470,722** | $ (8,094,258) | **$ 10,376,464** | $ (1,124,867) | **$ 9,251,597** |
| OPERATING SURPLUS (DEFICIT) | $ (6,527,548) | $ 846,888 | $ (5,680,660) | $ 1,124,867 | $ (4,555,793) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ 4,555,792 | $ - | $ 4,555,792 | $ - | $ 4,555,792 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (1,971,756) | $ 846,888 | $ (1,124,868) | $ 1,124,867 | $ (1) |
| BEGINNING BALANCE (9791) | $ 3,096,624 | $ (1,971,756) | $ 1,124,868 | $ (1,124,868) | $ - |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | $ - | | $ - | |
| CURRENT-YEAR ENDING BALANCE | $ 1,124,868 | $ (1,124,868) | $ - | $ (1) | $ (1) |
| **COMPONENTS OF ENDING BALANCE:** | | | | | |
| Restricted and Nonspendable (9711-9740) | $ 1,124,868 | $ (1,124,868) | $ - | $ - | $ - |
| Committed Amounts (9750-9760) | $ - | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties (9789) | $ - | $ - | $ - | $ - | $ - |
| Other Assignments (9780) | $ - | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated (9790) | $ - | $ - | $ - | $ (1) | $ (1) |

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

**Combined General Fund**

Enter Bargaining Unit: Jefferson Teacher's Association

| Fiscal Year | Column A Current Year Budget After Settlement 2022-23 | Column B Change from Current Year to First Subsequent | Column C First Subsequent Year After Settlement 2023-24 | Column D Change from First Subsequent to Second Subsequent | Column E Second Subsequent Year After Settlement 2024-25 |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Sources (8010-8099) | $ 28,092,945 | $ 3,090,979 | $ 31,183,924 | $ 1,258,406 | $ 32,442,330 |
| Remaining Revenues (8100-8799) | $ 12,642,151 | $ (7,247,370) | $ 5,394,781 | $ - | $ 5,394,781 |
| **TOTAL REVENUES** | $ 40,735,096 | $ (4,156,391) | $ 36,578,705 | $ 1,258,406 | $ 37,837,111 |
| EXPENDITURES | | | | | |
| Certificated Salaries (1000-1999) | $ 12,116,049 | $ 1,262,891 | $ 13,378,940 | $ 2,083,475 | $ 15,462,415 |
| Classified Salaries (2000-2999) | $ 4,162,665 | $ 91,999 | $ 4,254,664 | $ 804,077 | $ 5,058,741 |
| Employee Benefits (3000-3999) | $ 6,685,827 | $ 373,695 | $ 7,059,522 | $ 825,150 | $ 7,884,672 |
| Books & Supplies (4000-4999) | $ 12,375,253 | $ (8,165,650) | $ 4,209,603 | $ (1,192,107) | $ 3,017,496 |
| Services & Operating Expenses (5000-5999) | $ 5,891,425 | $ - | $ 5,891,425 | $ 500,000 | $ 6,391,425 |
| Capital Outlay (6000-6999) | $ 510,976 | $ 540,000 | $ 1,050,976 | $ (100,000) | $ 950,976 |
| Other Outgo (7100-7299) (7400-7499) | $ 992,345 | $ - | $ 992,345 | $ - | $ 992,345 |
| Direct support/Indirect Costs (7300-7399) | $ (35,000) | $ - | $ (35,000) | $ - | $ (35,000) |
| **TOTAL EXPENDITURES** | $ 42,699,540 | $ (5,897,065) | $ 36,802,475 | $ 2,920,595 | $ 39,723,070 |
| OPERATING SURPLUS (DEFICIT) | $ (1,964,444) | $ 1,740,674 | $ (223,770) | $ (1,662,189) | $ (1,885,959) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ - | $ - | $ - | $ - | $ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (1,964,444) | $ 1,740,674 | $ (223,770) | $ (1,662,189) | $ (1,885,959) |
| BEGINNING BALANCE (9791) | $ 11,813,770 | $ (1,964,444) | $ 9,849,326 | $ (223,770) | $ 9,625,557 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | $ - | $ - | $ - | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 9,849,326 | $ (223,770) | $ 9,625,557 | $ (1,885,959) | $ 7,739,598 |
| **COMPONENTS OF ENDING BALANCE:** | | | | | |
| Restricted and Nonspendable (9711-9740) | $ 1,132,008 | $ (1,124,868) | $ 7,140 | $ - | $ 7,140 |
| Committed Amounts (9750-9760) | $ 4,000,000 | $ - | $ 4,000,000 | $ - | $ 4,000,000 |
| Reserve for Economic Uncertainties (9789) | $ 1,106,363 | $ (62,825) | $ 1,043,538 | $ 88,338 | $ 1,131,876 |
| Other Assignments (9780) | $ 765,325 | $ - | $ 765,325 | $ - | $ 765,325 |
| Unassigned/Unappropriated (9790) | $ 2,845,630 | $ 963,923 | $ 3,809,554 | $ (1,974,297) | $ 1,835,257 |

**E. Reserves**

**State Reserve Standard**

| | Fiscal Year | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 42,699,540 | $ 36,802,475 | $ 39,723,070 |
| b. | State Standard Minimum Reserve Percentage for this District | 3% | 3% | 3% |
| c | State Standard Minumum Reserve Amount for this District (For districts with les than 1,001 ADA, this is the greater of Line a times Line b, or $50,000) | **$ 1,280,986** | **$ 1,104,074** | **$ 1,191,692** |

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

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789) | $ 1,106,363 | $ 1,043,538 | $ 1,131,876 |
| b. | General Fund Budgeted Unassigned/Unappropriated (9790) | $ 2,845,630 | $ 3,809,554 | $ 1,835,258 |
| c. | Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789) | $ - | $ - | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 3,951,993 | $ 4,853,092 | $ 2,967,134 |
| f. | Reserves in Excess of State Reserve Standard | $ 2,671,007 | $ 3,749,017 | $ 1,775,442 |