# PUBLIC DISCLOSURE FORM

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

| | |
|---|---|
| Name of School District: | Jefferson School District |
| Name of Bargaining/Represented Unit: | Classified (Unrepresented) |
| Certificated, Classified, Other: | Classified |

The proposed agreement covers the period beginning: July 1, 2015 (date) and ending: June 30, 2017 (date)

The Governing Board will act upon this agreement on: February 13, 2017 (date)

## A. Proposed Change in Compensation

| | Compensation | Annual Cost Prior to Proposed Agreement FY 16-17 | Fiscal Impact of Proposed Agreement: Current Year Increase/Decrease FY 16-17 | Year 2 Increase/Decrease FY 17 - 18 | Year 3 Increase/Decrease FY 18 - 19 |
|---|---|---|---|---|---|
| 1. | **Salary Schedule** (This is to include Step and Column, which is also reported separately in Item 6) | $ 1,831,892 | $ 191,067 | $ 131,996 | $ 133,580 |
| | | Annual Settlement %: | 7.00% | 7.00% | 7.00% |
| | | Cummulative Settlement On-going %: | 10.35% | 7.04% | 7.21% |
| | | Step & Column % Cost: | 0.08% | 0.09% | 0.09% |
| 2. | **Other Compensation** Stipends, Bonuses, Longevity, Overtime, Differential, etc. | $ - | $ - | $ - | $ - |
| | **Description of other compensation** | | | | |
| 3. | **Statutory Benefits** STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 431,290 | $ 44,984 | $ 33,204 | $ 35,740 |
| | | | 10.43% | 6.97% | 7.69% |
| 4. | **Health/Welfare Plans** | $ 279,152 | $ - | $ - | $ - |
| | | | 0.00% | 0.00% | 0.00% |
| 5. | **Total Compensation** Add Items 1 thru 4 to equal 5 | $ 2,542,334 | $ 236,051 | $ 165,200 | $ 169,320 |
| | | | 9.28% | 5.95% | 6.25% |
| 6. | **Step and Column** Due to movement plus any changes due to settlement. Included in Item No. 1 above. | $ 20,075 | $ 1,547 | $ 1,565 | $ 1,584 |
| 7. | **Total Number of Represented Employees** (Use FTE's if appropriate) | 62.8 | | | |
| 8. | **Total Compensation Cost for Average Employee** | $ 40,483 | $ 3,759 | $ 2,631 | $ 2,696 |
| | | | 9.28% | 5.95% | 5.75% |

9. What was the negotiated percentage increase approved? For example, if the increase in "Current Year" was for less than a full year, what was the percentage increase given, what is the effective date of the increase, and what is the annualized percent

*Settlement is: 4% ongoing (and retro) for 2015-16 and 3% ongoing (and retro) for 2016-17.*

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

*No.*

11. Please include comments and explanations as necessary (if more room is necessary to answer, please attach additional sheet.)

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☐ No ☐
If yes, please describe cap amount.

*Our current H&W cap is $10,000. It is negotiated; however no changes to the cap were made for this fiscal year.*

**B. Proposed Negotiated Changes in Non-Compensation Items** (e.g., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

*None*

**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.)

*No changes were made to instructional or support programs to accommodate the settlement.*

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

*None.*

**E. Will this agreement create, increase or decrease deficit spending in the current or future year(s)?** "Deficit Spending" is defined to exist when a district's expenditures exceeds its revenues in a given year. If yes, explain the amounts and justification for doing so.

*The district will offset the cost of the retro payments for full year 2015-16 and partial year 2016-17 by reducing the reserve of the one-time funds received over the last three years for past mandated cost claims. This settlement will increase deficit spending and undesignated reserves will decrease.*

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

*None.*

**G. Source of Funding for Proposed Agreement**

1. Current Year ~ Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the current year. Itemized list should be clearly referenced to the amounts disclosed in column 2 of Section H pages 5a-g.

*Budget revisions have been prepared and will be entered into Finance System if settlement is approved.*

**G. Source of Funding for Proposed Agreement, continued.**

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in future years? (i.e., what will allow the district to afford this contract)? Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the subsequent year. Itemized list should be clearly referenced to the amounts disclosed in columns B and D of Section I pages 7a-c.

3. If this is a multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations). Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the subsequent year. Itemized list should be clearly referenced to the amounts disclosed in columns B and D of Section I pages 7a-c.

*District plans to utilize the one-time funds to cover the retro expenses of the settlement. Ongoing increase will be covered by a reduction in our undesignated/unappropriated balance. Budget revisions/reductions will be taken as needed to fund the settlement ongoing if needed.*

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

**Unrestricted General Fund**

Enter Bargaining Unit: All

| | Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 12/6/2016 | 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) | $ 17,879,568 | $ - | $ - | $ 17,879,568 |
| Remaining Revenues (8100-8799) | $ 1,204,330 | $ - | $ (52,775) | $ 1,151,555 |
| **TOTAL REVENUES** | **$ 19,083,898** | **$ -** | **$ (52,775)** | **$ 19,031,123** |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | $ 8,504,560 | $ 912,035 | $ (1,994) | $ 9,414,601 |
| Classified Salaries (2000-2999) | $ 1,860,538 | $ 181,061 | $ (333) | $ 2,041,266 |
| Employee Benefits (3000-3999) | $ 3,239,806 | $ 188,876 | $ (539) | $ 3,428,143 |
| Books & Supplies (4000-4999) | $ 2,377,555 | $ - | $ (29,141) | $ 2,348,414 |
| Services & Operating Expenses (5000-5999) | $ 1,838,512 | $ - | $ 48,037 | $ 1,886,549 |
| Capital Outlay (6000-6999) | $ - | $ - | $ - | $ - |
| Other Outgo (7100-7299) (7400-7499) | $ 109,792 | $ - | $ - | $ 109,792 |
| Direct support/Indirect Costs (7300-7399) | $ (61,948) | $ - | $ - | $ (61,948) |
| **TOTAL EXPENDITURES** | **$ 17,868,815** | **$ 1,281,972** | **$ 16,030** | **$ 19,166,817** |
| OPERATING SURPLUS (DEFICIT) | $ 1,215,083 | $ (1,281,972) | $ (68,805) | $ (135,694) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ 104,407 | $ 24,666 | $ - | $ 129,073 |
| Contributions (8980-8999) | $ (1,914,170) | $ (192,689) | $ - | $ (2,106,859) |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (803,494) | *** See Note Below** $ (1,499,327) | $ (68,805) | $ (2,371,626) |
| BEGINNING BALANCE (9791) | $ 9,604,607 | | | $ 9,604,607 |
| Audit Adjustments/Restatements (9793 & 9795) | | | | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 8,801,113 | $ (1,499,327) | $ (68,805) | $ 7,232,981 |
| **COMPONENTS OF ENDING BALANCE:** | | | | |
| Reserved Amounts (9711-9740) | $ 5,000 | $ - | $ - | $ 5,000 |
| Reserved for Economic Uncertainties (9789) | $ 658,008 | $ 47,588 | $ - | $ 705,596 |
| Other Designated Amounts (9775-9780) | $ 2,648,205 | $ - | $ - | $ 2,648,205 |
| Unappropriated Amounts (9790) | $ 5,489,900 | $ (1,546,915) | $ (68,805) | $ 3,874,180 |

* If the total amount of the adjustment in Column 2 does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

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

## Restricted General Fund

Enter Bargaining Unit: All

| | Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 12/6/2016 | 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) | $ 1,676,686 | $ - | $ 55,729 | $ 1,732,415 |
| **TOTAL REVENUES** | **$ 1,676,686** | **$ -** | **$ 55,729** | **$ 1,732,415** |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | $ 1,229,855 | $ 117,836 | $ - | $ 1,347,691 |
| Classified Salaries (2000-2999) | $ 570,068 | $ 57,592 | $ - | $ 627,660 |
| Employee Benefits (3000-3999) | $ 1,041,275 | $ 32,455 | $ - | $ 1,073,730 |
| Books & Supplies (4000-4999) | $ 312,895 | $ - | $ 30,465 | $ 343,360 |
| Services & Operating Expenses (5000-5999) | $ 491,850 | $ - | $ 25,264 | $ 517,114 |
| Capital Outlay (6000-6999) | $ - | $ - | $ - | $ - |
| Other Outgo (7100-7299) (7400-7499) | $ 252,479 | $ - | $ - | $ 252,479 |
| Direct support/Indirect Costs (7300-7399) | $ 61,948 | $ - | $ - | $ 61,948 |
| **TOTAL EXPENDITURES** | **$ 3,960,370** | **$ 207,883** | **$ 55,729** | **$ 4,223,982** |
| OPERATING SURPLUS (DEFICIT) | $ (2,283,684) | $ (207,883) | $ - | $ (2,491,567) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ 1,914,170 | $ 192,689 | | $ 2,106,859 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (369,514) | *** See Note Below** $ (15,194) | $ - | $ (384,708) |
| BEGINNING BALANCE (9791) | $ 1,246,119 | | | $ 1,246,119 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | | | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 876,605 | $ (15,194) | $ - | $ 861,411 |
| **COMPONENTS OF ENDING BALANCE:** | | | | |
| Reserved Amounts (9711-9740) | $ 876,605 | $ - | $ - | $ 876,605 |
| Reserved for Economic Uncertainties (9789) | $ - | $ - | $ - | $ - |
| Other Designated Amounts (9775-9780) | $ - | $ - | $ - | $ - |
| Unappropriated Amounts (9790) | $ - | $ (15,194) | $ - | $ (15,194) |

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

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

## Combined General Fund

Enter Bargaining Unit: All

| | Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 12/6/2016 | 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) | $ 17,879,568 | $ - | $ - | $ 17,879,568 |
| Remaining Revenues (8100-8799) | $ 2,881,016 | $ - | $ 2,954 | $ 2,883,970 |
| **TOTAL REVENUES** | **$ 20,760,584** | **$ -** | **$ 2,954** | **$ 20,763,538** |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | $ 9,734,415 | $ 1,029,871 | $ (1,994) | $ 10,762,292 |
| Classified Salaries (2000-2999) | $ 2,430,606 | $ 238,653 | $ (333) | $ 2,668,926 |
| Employee Benefits (3000-3999) | $ 4,281,081 | $ 221,331 | $ (539) | $ 4,501,873 |
| Books & Supplies (4000-4999) | $ 2,690,450 | $ - | $ 1,324 | $ 2,691,774 |
| Services & Operating Expenses (5000-5999) | $ 2,330,362 | $ - | $ 73,301 | $ 2,403,663 |
| Capital Outlay (6000-6999) | $ - | $ - | $ - | $ - |
| Other Outgo (7100-7299) (7400-7499) | $ 362,271 | $ - | $ - | $ 362,271 |
| Direct support/Indirect Costs (7300-7399) | $ - | $ - | $ - | $ - |
| **TOTAL EXPENDITURES** | **$ 21,829,185** | **$ 1,489,855** | **$ 71,759** | **$ 23,390,799** |
| OPERATING SURPLUS (DEFICIT) | $ (1,068,601) | $ (1,489,855) | $ (68,805) | $ (2,627,261) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ 104,407 | $ 24,666 | $ - | $ 129,073 |
| Contributions (8980-8999) | $ - | $ - | $ - | $ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (1,173,008) | *** See Note Below** $ (1,514,521) | $ (68,805) | $ (2,756,334) |
| BEGINNING BALANCE (9791) | $ 10,850,726 | | | $ 10,850,726 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | | | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 9,677,718 | $ (1,514,521) | $ (68,805) | $ 8,094,392 |
| **COMPONENTS OF ENDING BALANCE:** | | | | |
| Reserved Amounts (9711-9740) | $ 881,605 | $ - | $ - | $ 881,605 |
| Reserved for Economic Uncertainties (9789) | $ 658,008 | $ 47,588 | $ - | $ 705,596 |
| Other Designated Amounts (9775-9780) | $ 2,648,205 | $ - | $ - | $ 2,648,205 |
| Unappropriated Amounts (9790) | $ 5,489,900 | $ (1,562,109) | $ (68,805) | $ 3,858,986 |

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

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

## Cafeteria Fund

Enter Bargaining Unit: All

| | Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 12/6/2016 | 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) | $ 721,300 | $ - | $ - | $ 721,300 |
| **TOTAL REVENUES** | **$ 721,300** | **$ -** | **$ -** | **$ 721,300** |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | $ - | $ - | $ - | $ - |
| Classified Salaries (2000-2999) | $ 256,846 | $ 27,201 | $ - | $ 284,047 |
| Employee Benefits (3000-3999) | $ 110,622 | $ 6,404 | $ - | $ 117,026 |
| Books & Supplies (4000-4999) | $ 314,332 | | $ - | $ 314,332 |
| Services & Operating Expenses (5000-5999) | $ 26,476 | | $ - | $ 26,476 |
| Capital Outlay (6000-6999) | | | $ - | $ - |
| Other Outgo (7100-7299) (7400-7499) | | | $ - | $ - |
| Direct support/Indirect Costs (7300-7399) | | | $ - | $ - |
| **TOTAL EXPENDITURES** | **$ 708,276** | **$ 33,605** | **$ -** | **$ 741,881** |
| OPERATING SURPLUS (DEFICIT) | $ 13,024 | $ (33,605) | $ - | $ (20,581) |
| Transfers In and Other Sources (8910-8979) | $ - | $ 24,666 | $ - | $ 24,666 |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ - | | $ - | $ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ 13,024 | *** See Note Below** $ (8,939) | $ - | $ 4,085 |
| BEGINNING BALANCE (9791) | $ 272,212 | | | $ 272,212 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | | | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 285,236 | $ (8,939) | $ - | $ 276,297 |
| **COMPONENTS OF ENDING BALANCE:** | | | | |
| Reserved Amounts (9711-9740) | $ - | $ - | $ - | $ - |
| Reserved for Economic Uncertainties (9789) | $ - | $ - | $ - | $ - |
| Other Designated Amounts (9775-9780) | $ - | $ - | $ - | $ - |
| Unappropriated Amounts (9790) | $ 285,236 | $ (8,939) | $ - | $ 276,297 |

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

1. If the total amount of the Adjustment in Column 2 page(s) 5a-g does not agree with the amount of the Total Compensation Increase in Section A, Line 5, page 1 (i.e., increase was partially budgeted), explain the variance below:

*Some categorical resources may have adequate budget to cover the adjustments. Example: Title I (Res 3010) teacher hourly.*

2. Please include any additional comments and explanations of Page(s) 5a-g or Page(s) 7a-c as necessary:

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

## Unrestricted General Fund

Enter Bargaining Unit: All

| | 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 | 2016-17 | | 2017-18 | | 2018-19 |
| REVENUES | | | | | |
| LCFF Sources (8010-8099) | $ 17,879,568 | $ 315,821 | $ 18,195,389 | $ (37,556) | $ 18,157,833 |
| Remaining Revenues (8100-8799) | $ 1,151,555 | $ (501,828) | $ 649,727 | $ (5,600) | $ 644,127 |
| **TOTAL REVENUES** | **$ 19,031,123** | $ (186,007) | **$ 18,845,116** | $ (43,156) | **$ 18,801,960** |
| EXPENDITURES | | | | | |
| Certificated Salaries (1000-1999) | $ 9,414,601 | $ (94,318) | $ 9,320,283 | $ 139,804 | $ 9,460,087 |
| Classified Salaries (2000-2999) | $ 2,041,266 | $ (63,676) | $ 1,977,590 | $ 23,731 | $ 2,001,321 |
| Employee Benefits (3000-3999) | $ 3,428,143 | $ 142,593 | $ 3,570,737 | $ 238,007 | $ 3,808,743 |
| Books & Supplies (4000-4999) | $ 2,348,414 | $ (1,657,564) | $ 690,850 | $ - | $ 690,850 |
| Services & Operating Expenses (5000-5999) | $ 1,886,549 | $ (218,037) | $ 1,668,512 | $ - | $ 1,668,512 |
| Capital Outlay (6000-6999) | $ - | $ - | $ - | $ - | $ - |
| Other Outgo (7100-7299) (7400-7499) | $ 109,792 | $ - | $ 109,792 | $ - | $ 109,792 |
| Direct support/Indirect Costs (7300-7399) | $ (61,948) | $ - | $ (61,948) | $ - | $ (61,948) |
| **TOTAL EXPENDITURES** | **$ 19,166,817** | $ (1,891,002) | **$ 17,275,815** | $ 401,542 | **$ 17,677,358** |
| OPERATING SURPLUS (DEFICIT) | $ (135,694) | $ 1,704,995 | $ 1,569,301 | $ (444,698) | $ 1,124,602 |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ 129,073 | $ (24,666) | $ 104,407 | $ - | $ 104,407 |
| Contributions (8980-8999) | $ (2,106,859) | $ (89,718) | $ (2,196,577) | $ (93,553) | $ (2,290,130) |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (2,371,626) | $ 1,639,943 | $ (731,683) | $ (538,251) | $ (1,269,935) |
| BEGINNING BALANCE (9791) | $ 9,604,607 | $ (2,371,626) | $ 7,232,981 | $ (731,683) | $ 6,501,297 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | $ - | | $ - | |
| CURRENT-YEAR ENDING BALANCE | $ 7,232,981 | $ (731,683) | $ 6,501,297 | $ (1,269,935) | $ 5,231,363 |
| **COMPONENTS OF ENDING BALANCE:** | | | | | |
| Reserved Amounts (9711-9740) | $ 5,000 | $ - | $ 5,000 | $ - | $ 5,000 |
| Reserved for Economic Uncertainties (9789) | $ 705,596 | $ (64,513) | $ 641,083 | $ 10,219 | $ 651,302 |
| Other Designated Amounts (9775-9780) | $ 2,648,205 | $ - | $ 2,648,205 | $ - | $ 2,648,205 |
| Unappropriated Amounts (9790) | $ 3,874,180 | $ (667,170) | $ 3,207,009 | $ (1,280,154) | $ 1,926,856 |

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

## Restricted General Fund

Enter Bargaining Unit: All

| Fiscal Year | Column A Current Year Budget After Settlement 2016-17 | Column B Change from Current Year to First Subsequent | Column C First Subsequent Year After Settlement 2017-18 | Column D Change from First Subsequent to Second Subsequent | Column E Second Subsequent Year After Settlement 2018-19 |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Sources (8010-8099) | $ - | $ - | $ - | $ - | $ - |
| Remaining Revenues (8100-8799) | $ 1,732,415 | $ (59,444) | $ 1,672,971 | $ (1,640) | $ 1,671,331 |
| **TOTAL REVENUES** | **$ 1,732,415** | $ (59,444) | **$ 1,672,971** | $ (1,640) | **$ 1,671,331** |
| EXPENDITURES | | | | | |
| Certificated Salaries (1000-1999) | $ 1,347,691 | $ (20,482) | $ 1,327,209 | $ (53,722) | $ 1,273,487 |
| Classified Salaries (2000-2999) | $ 627,660 | $ (22,949) | $ 604,711 | $ 7,547 | $ 612,258 |
| Employee Benefits (3000-3999) | $ 1,073,730 | $ 9,128 | $ 1,082,857 | $ 13,019 | $ 1,095,876 |
| Books & Supplies (4000-4999) | $ 343,360 | $ (141,038) | $ 202,322 | $ - | $ 202,322 |
| Services & Operating Expenses (5000-5999) | $ 517,114 | $ (59,444) | $ 457,670 | $ (19,776) | $ 437,894 |
| Capital Outlay (6000-6999) | $ - | $ - | $ - | $ - | $ - |
| Other Outgo (7100-7299) (7400-7499) | $ 252,479 | $ - | $ 252,479 | $ - | $ 252,479 |
| Direct support/Indirect Costs (7300-7399) | $ 61,948 | $ - | $ 61,948 | $ (7,964) | $ 53,984 |
| **TOTAL EXPENDITURES** | **$ 4,223,982** | $ (234,785) | **$ 3,989,197** | $ (60,897) | **$ 3,928,300** |
| OPERATING SURPLUS (DEFICIT) | $ (2,491,567) | $ 175,341 | $ (2,316,226) | $ 59,257 | $ (2,256,969) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ - | $ - | $ - | $ - | $ - |
| Contributions (8980-8999) | $ 2,106,859 | $ 111,852 | $ 2,218,711 | $ 132,820 | $ 2,351,531 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (384,708) | $ 287,193 | $ (97,515) | $ 192,077 | $ 94,562 |
| BEGINNING BALANCE (9791) | $ 1,246,119 | $ (384,708) | $ 861,411 | $ (97,515) | $ 763,897 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | $ - | | $ - | |
| CURRENT-YEAR ENDING BALANCE | $ 861,411 | $ (97,515) | $ 763,897 | $ 94,562 | $ 858,459 |
| **COMPONENTS OF ENDING BALANCE:** | | | | | |
| Reserved Amounts (9711-9740) | $ 876,605 | $ (97,514) | $ 779,091 | $ 94,562 | $ 873,653 |
| Reserved for Economic Uncertainties (9789) | $ - | $ - | $ - | $ - | $ - |
| Other Designated Amounts (9775-9780) | $ - | $ - | $ - | $ - | $ - |
| Unappropriated Amounts (9790) | $ (15,194) | $ (1) | $ (15,194) | $ (0) | $ (15,194) |

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

## Combined General Fund

Enter Bargaining Unit: All

| Fiscal Year | Column A Current Year Budget After Settlement 2016-17 | Column B Change from Current Year to First Subsequent | Column C First Subsequent Year After Settlement 2017-18 | Column D Change from First Subsequent to Second Subsequent | Column E Second Subsequent Year After Settlement 2018-19 |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Sources (8010-8099) | $ 17,879,568 | $ 315,821 | $ 18,195,389 | $ (37,556) | $ 18,157,833 |
| Remaining Revenues (8100-8799) | $ 2,883,970 | $ (561,272) | $ 2,322,698 | $ (7,240) | $ 2,315,458 |
| **TOTAL REVENUES** | $ 20,763,538 | $ (245,451) | $ 20,518,087 | $ (44,796) | $ 20,473,291 |
| EXPENDITURES | | | | | |
| Certificated Salaries (1000-1999) | $ 10,762,292 | $ (114,800) | $ 10,647,492 | $ 86,082 | $ 10,733,574 |
| Classified Salaries (2000-2999) | $ 2,668,926 | $ (86,625) | $ 2,582,301 | $ 31,278 | $ 2,613,579 |
| Employee Benefits (3000-3999) | $ 4,501,873 | $ 151,721 | $ 4,653,594 | $ 251,026 | $ 4,904,619 |
| Books & Supplies (4000-4999) | $ 2,691,774 | $ (1,798,602) | $ 893,172 | $ - | $ 893,172 |
| Services & Operating Expenses (5000-5999) | $ 2,403,663 | $ (277,481) | $ 2,126,182 | $ (19,776) | $ 2,106,406 |
| Capital Outlay (6000-6999) | $ - | $ - | $ - | $ - | $ - |
| Other Outgo (7100-7299) (7400-7499) | $ 362,271 | $ - | $ 362,271 | $ - | $ 362,271 |
| Direct support/Indirect Costs (7300-7399) | $ - | $ - | $ - | $ (7,964) | $ (7,964) |
| **TOTAL EXPENDITURES** | $ 23,390,799 | $ (2,125,787) | $ 21,265,012 | $ 340,646 | $ 21,605,658 |
| OPERATING SURPLUS (DEFICIT) | $ (2,627,261) | $ 1,880,336 | $ (746,925) | $ (385,442) | $ (1,132,367) |
| Transfers In and Other Sources (8910-8979) | $ - | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses (7610-7699) | $ 129,073 | $ (24,666) | $ 104,407 | $ - | $ 104,407 |
| Contributions (8980-8999) | $ - | $ 22,134 | $ 22,134 | $ 39,267 | $ 61,401 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | $ (2,756,334) | $ 1,927,136 | $ (829,198) | $ (346,175) | $ (1,175,373) |
| BEGINNING BALANCE (9791) | $ 10,850,726 | $ (2,756,334) | $ 8,094,392 | $ (829,198) | $ 7,265,194 |
| Audit Adjustments/Restatements (9793 & 9795) | $ - | $ - | $ - | $ - | $ - |
| CURRENT-YEAR ENDING BALANCE | $ 8,094,392 | $ (829,198) | $ 7,265,194 | $ (1,175,373) | $ 6,089,821 |
| **COMPONENTS OF ENDING BALANCE:** | | | | | |
| Reserved Amounts (9711-9740) | $ 881,605 | $ (97,514) | $ 784,091 | $ 94,562 | $ 878,653 |
| Reserved for Economic Uncertainties (9789) | $ 705,596 | $ (64,513) | $ 641,083 | $ 10,219 | $ 651,302 |
| Other Designated Amounts (9775-9780) | $ 2,648,205 | $ - | $ 2,648,205 | $ - | $ 2,648,205 |
| Unappropriated Amounts (9790) | $ 3,858,986 | $ (667,171) | $ 3,191,815 | $ (1,280,154) | $ 1,911,661 |

## J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

### 1. State Reserve Standard

| | Fiscal Year | 2016-17 | 2017-18 | 2018-19 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 23,519,872 | $ 21,369,419 | $ 21,710,065 |
| b. | State Standard Minimum Reserve Percentage for this District Enter Percentage: | 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 $50,000) | **$ 705,596** | **$ 641,083** | **$ 651,302** |

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

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 705,596 | $ 641,083 | $ 651,302 |
| b. | General Fund Budgeted Unrestricted Unappropriates Amount (9790) | $ 3,874,180 | $ 3,207,009 | $ 1,926,856 |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ - | $ - | $ - |
| d. | Special Reserve Fund (Fund 17)Budgeted Unrestricted Unappropriates Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 4,579,776 | $ 3,848,092 | $ 2,578,158 |
| f. | Reserves in Excess of State Reserve Standard | $ 3,874,179 | $ 3,207,010 | $ 1,926,856 |

**NOTE:** If Amount on line 2f is negative for any year, the district should not certify that it can afford the proposed settlement. Adjustments should be reflected in order to maintain the required State Minimum Reserves.

**L. CERTIFICATION No. 1 of 2**

To be signed by the District Superintendent upon submission to the Governing Board and by the Board President upon 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 Section 3547.5. The budget revisions, as itemized in Section G pages 3-4 and included in Column 2 of pages 5a-g and Columns B and D of pages 7a-c, are necessary to meet the costs of the agreement in each year of its term. The district must submit, to the County Superintendent of Schools, the budget revisions necessary to fulfill the terms of this agreement within 45days (EC42142) or the next interim report (GC 3547.5 c), whichever comes first.*

District Superintendent (or Designee) Signature | Date

Mindy Maxedon | 209-836-2766

Contact Person | Phone Number

**After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on February 13, 2017, took action to approve the proposed Agreement with the Certificated, Management/Confidential & Classified Bargaining Unit and acknowledges that the budget revisions as itemized in Section G pages 3-4 and included in Column 2 of pages 5a-g and Columns B and D of pages 7a-c are necessary to meet the costs of the agreement in each year of its term. The district must submit, to the County Superintendent of Schools, the budget revisions necessary to fulfill the terms of this agreement within 45days (EC42142) or the next interim report (GC 3547.5 c), whichever comes first.**

2/13/2017

President (or Clerk), Governing Board Signature | Date

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

**M. CERTIFICATION No. 2 of 2**

This certification must be signed by the District Superintendent and Chief Business Official at the time of Public Disclosure.

*In accordance with the requirements of Government Code Section 3547.5 (b), the Superintendent and Chief Business Official of*

*_____Jefferson_____ School District,*

*hereby certify that the District can meet the costs incurred under this agreement between the District and the*

*_____All_____ Bargaining Unit*

*for the current and subsequent fiscal years.*

The budget revisions necessary to meet the cost of the agreement in the current year are itemized on page 3 in Section G 1. and included in Column 2 page(s) 5a through 5g of this disclosure. The budget revisions necessary to meet the cost of this agreement in each subsequent year of this agreement are itemized on page 4 in Section G 2 and 3 and are included in columns B and D of pages 7a through 7c of this disclosure.

| | |
|---|---|
| District Superintendent Signature | 13-Feb-17<br>Date |
| Chief Business Official Signature | 13-Feb-17<br>Date |