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INFORMATION SHEET FOR 6/15/2021 TRUSTEES' MEETING

Attachment: 7.2

TO: James W. Bridges

FOR: Board of Trustees

FROM: Dena Whittington

ISSUE: AB1200 Public Disclosure

BACKGROUND:

The District has reached a Tentative Agreement (TA) with the Jefferson Teacher's Association for the fiscal years 2020-21 and 2021-22. In summary, the TA is for 4% ongoing salary increase beginning the August 2021 paycheck. Since the increase is in the future, no retro applies. In addition, the district shall offer a one-time payment of $2,750 prorated based on the employees' 2020-21 FTE. The benefit cap will also increase by 1%. If approved by all groups in a timely manner, the one-time payment should be paid July 20, 2021. Please see attached TA document for details.

FISCAL IMPACT:

One-time costs will be applied to unspent budgets in the 2020-21 fiscal year. Savings are due to the modified educational program implemented during the pandemic. Ongoing costs will be funded using by the increase in LCFF funding shared by the Governor in the 2021-22 May Revise.

Please see attached AB1200 Disclosure Statement page 1 for costs associated with JTA.

Due to the timing of the agreement, the 2021-22 Budget has not been adopted and the AB1200 was completed using the 2020-21 Second Interim. In addition to the increased LCFF funding, capital outlay related to the opening of Corral Hollow Elementary School have been deferred one fiscal year. Had the district been able to recognize these changes in the multi-year projection, the fund balance would have been sufficient in the third year.

RECOMMENDATION: Approval of the AB1200 as presented.

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May 27, 2021

TO: JENIENE CRUZ –JTA President
JENNIFER GATES, ANNE CORBISER & PATTI CANNON - JTA Bargaining Team

FROM: JIM BRIDGES, SUPERINTENDENT,
NANCIE CASTRO, HR DIRECTOR,
DENA WHITTINGTON, CBO,
EMILY STOUP, PRINCIPAL - Jefferson School District Negotiating Team

ISSUE: JTA Contract for 2020-2023

Purple – Tentative Agreements
BLACK – *CURRENT CONTRACT LANGUAGE*

Jefferson Elementary School District
This is only representing articles to be negotiated

ARTICLE 4 ORGANIZATIONAL SECURITY/PAYROLL DEDUCTION

4.1 Dues Deduction

4.1.2 ~~Pursuant to initial authorization by the unit member, and notification to the district from the Association, the District shall deduct one-eleventh (1/11) of the Association dues from his/her regular salary check each month, August through June. Deductions for unit members who sign such authorization after commencement of the school year shall be appropriately prorated to complete the payment by the end of the school year.~~

Pursuant to initial authorization by the unit member, and notification to the district from the Association, the District shall deduct one-eleventh (1/11) of the Association dues from his/her regular salary check each month, August through June, beginning with the first month after joining the Association.

~~6.3.3.1 Unit members who substitute during their preparation periods shall be paid $35.00 per period. If the unit member substitutes less than 15 minutes they shall be paid $17.50.~~

6.3.3.1 Unit members who substitute during their preparation periods shall be paid $35.00 per period. If the unit member substitutes less than 15 minutes they shall be paid $17.50. Starting with the 11th instance, the unit member shall be paid $40.00 per period, or if the unit member substitutes less than 15 minutes they shall be paid $20.00.

(New article):

8.4.5 If a unit member is involuntarily transferred due to their position being eliminated, and their original position reopens prior to the start of the next school year, the unit member will have the rights to return to that position.

(Strike this section)

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~~9.2.4.2 A unit member shall have the right to use one (1) day of accumulated Sick Leave on the day of the birth of the child.~~

(Renumber 9.2.4.3)

9.2.4.2 Leave taken under this section shall run concurrently with leave taken under the Family Medical Leave Act and California Family Medical Care Leave Act.

10.2 Student Discipline

~~10.2.1 A unit member may suspend a student from his/her class for any of the acts enumerated in Section 48900 for the day of suspension and the day following. The unit member shall immediately send the student to the principal for appropriate action. As soon as possible, the unit member shall ask the parent/guardian of the student to attend a parent-teacher conference regarding the suspension. A school administrator shall attend the conference if the unit member requests. The student shall not be returned to the class from which he/she was suspended, during the period of suspension, without the concurrence of the unit member and the principal.~~

10.2.1 A unit member may suspend a student from his/her class for any of the acts enumerated in Section 48900 for the day of suspension and the day following. The unit member shall immediately send the student to the principal for appropriate action. As soon as possible, the unit member shall ask the parent/guardian of the student to attend a parent-teacher conference regarding the suspension. If practicable, a school counselor or a school psychologist may attend the conference. A school administrator shall attend the conference if the teacher or the parent so requests. The student shall not be returned to the class from which he/she was suspended, during the period of suspension, without the concurrence of the unit member and the principal.

14.1 Term

~~14.1.1 This Agreement shall remain in full force and effect from July 1, 2017 through June 30, 2020.~~

14.1.1 This Agreement shall remain in full force and effect from July 1, 2020 through June 30, 2023.

~~15.2.1 The district shall provide a maximum of $10,000 per year to each unit member for health and welfare benefits.~~

15.2.1 The district shall provide a maximum of $10,100 per year to each unit member for health and welfare benefits, starting on July 1, 2021.

16.1 Salary Schedule

~~16.1.1 The district shall offer a 2% ongoing salary increase for 18-19 school year with no retro, and a 2% ongoing salary increase for 19-20 school year with no retro. In addition, the district shall offer a 3% one-time payment based on the 19-20 salary schedule.~~

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16.1.1 For 2020-2021, the district shall offer a $2750 one-time payment to anyone who was in paid status as of January 1, 2021 and continued through May 27, 2021. This shall be prorated for less than full time unit members.

For 2021-2022, the district shall offer a 4% ongoing salary increase beginning July 1, 2021.

In addition, for the 21-22 school year, there will be up to 3.75 hours of additional online training that will be available on July 1, 2021 and will need to be completed by September 30, 2021.

At the bottom of the salary schedule, the following language will be added:
Longevity - 2% at 35 years

16.9 Supplemental Instruction/Professional Development Hourly Rate

16.9.1 ~~Effective July 1, 2018, the Supplemental Instruction/Professional Development Hourly Rate will be $37.50. This includes, but is not limited to:~~

Summer School
Kindergarten Bridge Camp
Before/After School Intervention
Professional Development
Before/After School Instructional Programs

16.9.1 Effective July 1, 2021, the Supplemental Instruction/Professional Development Hourly Rate will be $40.00. This includes, but is not limited to:

Appendix G

Memorandum of Understanding – Additional Day

~~One additional mandatory professional development day will be added each year for the 2017-2018, 2018-2019, and 2019-2020 school years to be paid at the unit member's daily rate, for a total of 184 work days each of the three years. This agreement may be terminated by March 15 for the following school year by either party.~~

~~This MOU expires on June 30, 2020.~~

One additional mandatory professional development day will be added each year for the 2021-2022, 2022-2023, and 2023-2024 school years to be paid at the unit member's daily rate, for a total of 184 work days each of the three years. This agreement may be terminated by March 15 for the following school year by either party.

This MOU expires on June 30, 2024.

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Appendix H

Memorandum of Understanding – Virtual Half Day

~~This provision shall be attached as an appendix to the Agreement.~~

~~Per Article 6.5.1, there are 1 ½ work days prior to the first day of student instruction. The district and JTA agree, for the 2019-20 school year, to designate August 5, 2019 to be virtual ½ day for all unit members to complete the required Keenan Courses. These courses shall be available beginning July 1, 2019 and must be completed before 8:00 AM on August 6, 2019, or the unit member will be docked ½ day of sick leave. The unit member will still be required to complete the courses prior to September 30, 2019 with no compensation. The district and JTA will discuss the results of course completion and determine if this MOU will be extended.~~

~~JSD and JTA agree to extend the MOU expiration date to June 30, 2020~~

This provision shall be attached as an appendix to the Agreement.

Per Article 6.5.1, there are 1 ½ work days prior to the first day of student instruction. The district and JTA agree, for the 2021-22 school year, to designate August 5, 2021 to be virtual ½ day for all unit members to complete the required Keenan Courses. These courses shall be available beginning July 1, 2021 and must be completed before 8:00 AM on August 6, 2021, or the unit member will be docked ½ day of sick leave. The unit member will still be required to complete the courses prior to September 30, 2021 with no compensation. The district and JTA will discuss the results of course completion and determine if this MOU will be extended.

JSD and JTA agree to extend the MOU expiration date to June 30, 2022

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Appendix I (New Appendix)

Memorandum of Understanding – Summer School Teaching Hours

The Jefferson Elementary School District ("District") and Jefferson Teachers Association ("Association") enter this Memorandum of Understanding ("MOU") regarding the teacher hours outlined below for Summer School 2021. This will be revisited after summer school is completed to determine if it will be continued for future years.

DATES:	June 7, 2021 (Planning day, no students)
WORK HOURS:	8:00 a.m. – 3:30 p.m. (7.5 hours/day)
DATES:	June 8 – 10, 2021 (Students and planning)
WORK HOURS:	7:45 a.m. – 3:15 p.m. (7.5 hours/day) (Students from 8:00 to 12:15, Teacher planning time from 1:00 to 3:15)
DATES:	June 11 – July 1, 2021(Planning days on Fridays, no students – June 11, 18, and 25)
WORK HOURS:	7:45 a.m. – 12:45 p.m. (5 hours/day)
DATES:	July 1, 2021 (Students from 8:00 to 12:15, Teacher wrap up from 1:00 to 3:15)
WORK HOURS:	7:45 a.m. – 3:15 p.m. (7.5 hours/day)

This MOU expires on July 1, 2021.

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T.A. Signature Page

For the District:

James W. Bridges, Ed.D., Superintendent _____

Nancie Castro, Director of Human Resources _____

Dena Whittington Chief Business Officer _____

Emily Stroup, Principal _____

Dated: _____

For the Association:

Jeniene Cruz, JTA Representative _____

Jennifer Gates, JTA Representative _____

Anne Corbiser, JTA Representative _____

Patti Cannon, JTA Representative _____

Dated: _____

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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 School District
Name of Bargaining/Represented Unit:	Jefferson Teacher Association (JTA)
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2020 (date) and ending June 30, 2022 (date)

The Governing Board will act upon this agreement on: June 15, 2021 (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)
1	**Salary Schedule** Ongoing Increase (Decrease)	$ 7,544,957	$ 301,798	$ -	$ -
		On-going year-over-year change	4% increase on schedule	0.00%	0.00%
2	**Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	$ -	$ 294,085	$ -	$ -
		Description	$2,750 One-time off schedule	0	0
3	**Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc.	$ 1,548,230	$ 122,275.63	$ -	$ -
4	**Health/Welfare Benefits**	$ 1,057,436	$ 10,694	$ -	$ -
5	**Total Compensation -** Increase (Decrease) (Total Lines 1-4)	$ 10,150,623	$ 728,853	$ -	$ -
6	**Total Number of Represented Employees** (Use FTEs if appropriate)	106.94			
7	**Total Compensation Average Cost per Employee**	$ 94,919	$ 6,816	$ -	$ -
		Year-over-year change	7.18%	0.00%	0.00%

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

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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 School District
Name of Bargaining/Represented Unit:	Unrepresented
Certificated, Classified, Other:	Classified, Confidential, Classified Management, Certificated Management

The proposed agreement covers the period beginning: July 1, 2020 (date) and ending June 30, 2022 (date)

The Governing Board will act upon this agreement on: June 15, 2021 (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)
1	**Salary Schedule** Ongoing Increase (Decrease)	$ 3,361,533	$ 134,461	$ -	$ -
		On-going year-over-year change	4% increase on schedule	0.00%	0.00%
2	**Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	$ -	$ 247,253	$ -	$ -
		Description	$2,750 One-time off schedule	0	0
3	**Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc.	$ 1,085,131	$ 123,220.42	$ -	$ -
4	**Health/Welfare Benefits**	$ 557,951	$ 8,991	$ -	$ -
5	**Total Compensation -** Increase (Decrease) (Total Lines 1-4)	$ 5,004,615	$ 513,925	$ -	$ -
6	**Total Number of Represented Employees** (Use FTEs if appropriate)	89.91			
7	**Total Compensation Average Cost per Employee**	$ 55,662	$ 5,716	$ -	$ -
		Year-over-year change	10.27%	0.00%	0.00%

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

DocuSign Envelope ID: 07F474ED-3438-45EE-AC71-A229730F8FEF

Public Disclosure of Collective Bargaining Agreement

Name of Bargaining/Represented Unit: Jefferson Teacher Association (JTA)

B. SUMMARY

FISCAL EFFECTS

CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

4% on schedule increase with $2,750 one-time payment prorated by FTE. In addtion to a 1% increase to the health benefits cap

OTHER FISCAL EFFECTS

The hourly rate when a unit member substitutes during their prep period has increased from $35 per hour to $40 per hour. If this time substituting was less than 15 minutes, the payment will increase from $17,50 to $20.00. The hourly rate for professional development has incrased to $40 per hour. These increases will be covered in the proposed budget. Longevity has increased 2% at 35 years with no fiscal impact as there are currently no eligible employees.

FUNDING SOURCES

One-time payment will be funded using unspent Unrestricted General Fund 2020-21 budget. The on schedule increase will be funded by the increase in LCFF funding projected at the May Revise.

OTHER CHANGES

n/a

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)

DocuSigned by: James Bridges 98111EDB77EC413...	6/9/2021	DocuSigned by: Dena Whittington CDFB82722677431...	6/7/2021
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 ackowledges 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 Association (JTA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 20-21 2nd Interim	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)	$ 19,679,955	$ -	$ -	$ 19,679,955
Remaining Revenues (8100-8799)	$ 694,199	$ -	$ -	$ 694,199
TOTAL REVENUES	**$ 20,374,154**	**$ -**	**$ -**	**$ 20,374,154**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 8,874,470	$ 595,883	$ -	$ 9,470,353
Classified Salaries (2000-2999)	$ 2,032,294	$ 381,714	$ -	$ 2,414,008
Employee Benefits (3000-3999)	$ 3,709,159	$ 263,478	$ -	$ 3,972,637
Books & Supplies (4000-4999)	$ 1,298,119	$ -	$ -	$ 1,298,119
Services & Operating Expenses (5000-5999)	$ 1,962,652	$ -	$ -	$ 1,962,652
Capital Outlay (6000-6999)	$ 9,200	$ -	$ -	$ 9,200
Other Outgo (7100-7299) (7400-7499)	$ 259,482	$ -	$ -	$ 259,482
Direct support/Indirect Costs (7300-7399)	$ (67,918)	$ -	$ -	$ (67,918)
TOTAL EXPENDITURES	**$ 18,077,458**	**$ 1,241,075**	**$ -**	**$ 19,318,533**
OPERATING SURPLUS (DEFICIT)	$ 2,296,696	$ (1,241,075)	$ -	$ 1,055,621
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 244,407	$ -	$ -	$ 244,407
Contributions (8980-8999)	$ (2,918,100)	$ -	$ -	$ (2,918,100)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (865,811)	$ (1,241,075)	$ -	$ (2,106,886)
BEGINNING BALANCE (9791)	$ 9,137,151			$ 9,137,151
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 8,271,340	$ (1,241,075)	$ -	$ 7,030,265
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 5,000	$ -	$ -	$ 5,000
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 754,162	$ -	$ -	$ 754,162
Other Assignments (9780)	$ 2,466,897	$ -	$ -	$ 2,466,897
Unassigned/Unappropriated (9790)	$ 5,045,281	$ (1,241,075)	$ -	$ 3,804,206

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit: Jefferson Teacher Association (JTA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 20-21 2nd Interim	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)	$ 3,239,140	$ -	$ -	$ 3,239,140
TOTAL REVENUES	**$ 3,239,140**	**$ -**	**$ -**	**$ 3,239,140**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 1,513,691	$ -	$ -	$ 1,513,691
Classified Salaries (2000-2999)	$ 660,489	$ -	$ -	$ 660,489
Employee Benefits (3000-3999)	$ 1,612,893	$ -	$ -	$ 1,612,893
Books & Supplies (4000-4999)	$ 1,572,313	$ -	$ -	$ 1,572,313
Services & Operating Expenses (5000-5999)	$ 1,039,279	$ -	$ -	$ 1,039,279
Capital Outlay (6000-6999)	$ 326,413	$ -	$ -	$ 326,413
Other Outgo (7100-7299) (7400-7499)	$ 326,415	$ -	$ -	$ 326,415
Direct support/Indirect Costs (7300-7399)	$ 32,918	$ -	$ -	$ 32,918
TOTAL EXPENDITURES	**$ 7,084,411**	**$ -**	**$ -**	**$ 7,084,411**
OPERATING SURPLUS (DEFICIT)	$ (3,845,271)	$ -	$ -	$ (3,845,271)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 2,918,100	$ -	$ -	$ 2,918,100
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (927,171)	$ -	$ -	$ (927,171)
BEGINNING BALANCE (9791)	$ 1,974,763			$ 1,974,763
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 1,047,592	$ -	$ -	$ 1,047,592
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 1,047,592	$ -	$ -	$ 1,047,592
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 Association (JTA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 20-21 2nd Interim	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)	$ 19,679,955	$ -	$ -	$ 19,679,955
Remaining Revenues (8100-8799)	$ 3,933,339	$ -	$ -	$ 3,933,339
TOTAL REVENUES	**$ 23,613,294**	**$ -**	**$ -**	**$ 23,613,294**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 10,388,161	$ 595,883	$ -	$ 10,984,044
Classified Salaries (2000-2999)	$ 2,692,783	$ 381,714	$ -	$ 3,074,497
Employee Benefits (3000-3999)	$ 5,322,052	$ 263,478	$ -	$ 5,585,530
Books & Supplies (4000-4999)	$ 2,870,432	$ -	$ -	$ 2,870,432
Services & Operating Expenses (5000-5999)	$ 3,001,931	$ -	$ -	$ 3,001,931
Capital Outlay (6000-6999)	$ 335,613	$ -	$ -	$ 335,613
Other Outgo (7100-7299) (7400-7499)	$ 585,897	$ -	$ -	$ 585,897
Direct support/Indirect Costs (7300-7399)	$ (35,000)	$ -	$ -	$ (35,000)
TOTAL EXPENDITURES	**$ 25,161,869**	**$ 1,241,075**	**$ -**	**$ 26,402,944**
OPERATING SURPLUS (DEFICIT)	$ (1,548,575)	$ (1,241,075)	$ -	$ (2,789,650)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 244,407	$ -	$ -	$ 244,407
Contributions (8980-8999)	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (1,792,982)	$ (1,241,075)	$ -	$ (3,034,057)
BEGINNING BALANCE (9791)	$ 11,111,914			$ 11,111,914
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 9,318,932	$ (1,241,075)	$ -	$ 8,077,857
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 1,052,592	$ -	$ -	$ 1,052,592
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 754,162	$ -	$ -	$ 754,162
Other Assignments (9780)	$ 2,466,897	$ -	$ -	$ 2,466,897
Unassigned/Unappropriated (9790)	$ 5,045,281	$ (1,241,075)	$ -	$ 3,804,206

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit: Jefferson Teacher Association (JTA)

	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	2020-21		2021-22		2022-23
REVENUES					
LCFF Sources (8010-8099)	$ 19,679,955	$ 734,946	$ 20,414,901	$ (266,811)	$ 20,148,090
Remaining Revenues (8100-8799)	$ 694,199	$ -	$ 694,199	$ -	$ 694,199
TOTAL REVENUES	**$ 20,374,154**	$ 734,946	**$ 21,109,100**	$ (266,811)	**$ 20,842,289**
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 9,470,353	$ 959,596	$ 10,429,949	$ 1,516,660	$ 11,946,609
Classified Salaries (2000-2999)	$ 2,414,008	$ (135,989)	$ 2,278,019	$ 763,410	$ 3,041,429
Employee Benefits (3000-3999)	$ 3,972,637	$ 391,077	$ 4,363,714	$ 836,431	$ 5,200,145
Books & Supplies (4000-4999)	$ 1,298,119	$ (299,535)	$ 998,584	$ 100,000	$ 1,098,584
Services & Operating Expenses (5000-5999)	$ 1,962,652	$ -	$ 1,962,652	$ 100,000	$ 2,062,652
Capital Outlay (6000-6999)	$ 9,200	$ 300,000	$ 309,200	$ -	$ 309,200
Other Outgo (7100-7299) (7400-7499)	$ 259,482	$ -	$ 259,482	$ -	$ 259,482
Direct support/Indirect Costs (7300-7399)	$ (67,918)	$ -	$ (67,918)	$ -	$ (67,918)
TOTAL EXPENDITURES	**$ 19,318,533**	$ 1,215,150	**$ 20,533,683**	$ 3,316,501	**$ 23,850,184**
OPERATING SURPLUS (DEFICIT)	$ 1,055,621	$ (480,204)	$ 575,417	$ (3,583,312)	$ (3,007,895)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 244,407	$ (180,000)	$ 64,407	$ -	$ 64,407
Contributions (8980-8999)	$ (2,918,100)	$ -	$ (2,918,100)	$ -	$ (2,918,100)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (2,106,886)	$ (300,204)	$ (2,407,090)	$ (3,583,312)	$ (5,990,402)
BEGINNING BALANCE (9791)	$ 9,137,151	$ (2,106,886)	$ 7,030,265	$ (2,407,090)	$ 4,623,175
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 7,030,265	$ (2,407,090)	$ 4,623,175	$ (5,990,402)	$ (1,367,226)
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 5,000	$ -	$ 5,000	$ -	$ 5,000
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 754,162	$ 7,086	$ 761,248	$ 106,490	$ 867,738
Other Assignments (9780)	$ 2,466,897	$ -	$ 2,466,897	$ (2,466,897)	
Unassigned/Unappropriated (9790)	$ 3,804,206	$ (2,414,176)	$ 1,390,030	$ (3,629,995)	$ (2,239,964)

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit: Jefferson Teacher Association (JTA)

Fiscal Year	Column A Current Year Budget After Settlement 2020-21	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2021-22	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2022-23
REVENUES					
LCFF Sources (8010-8099)	$ -	$ -	$ -	$ -	$ -
Remaining Revenues (8100-8799)	$ 3,239,140	$ (1,267,055)	$ 1,972,085	$ -	$ 1,972,085
TOTAL REVENUES	**$ 3,239,140**	$ (1,267,055)	**$ 1,972,085**	$ -	**$ 1,972,085**
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 1,513,691	$ 148,780	$ 1,662,471	$ 216,121	$ 1,878,592
Classified Salaries (2000-2999)	$ 660,489	$ 107,660	$ 768,149	$ 125,208	$ 893,357
Employee Benefits (3000-3999)	$ 1,612,893	$ 75,275	$ 1,688,168	$ 158,276	$ 1,846,444
Books & Supplies (4000-4999)	$ 1,572,313	$ (1,091,488)	$ 480,825	$ -	$ 480,825
Services & Operating Expenses (5000-5999)	$ 1,039,279	$ (1,000,000)	$ 39,279	$ -	$ 39,279
Capital Outlay (6000-6999)	$ 326,413	$ -	$ 326,413	$ (326,413)	$ -
Other Outgo (7100-7299) (7400-7499)	$ 326,415	$ -	$ 326,415	$ -	$ 326,415
Direct support/Indirect Costs (7300-7399)	$ 32,918	$ -	$ 32,918	$ -	$ 32,918
TOTAL EXPENDITURES	**$ 7,084,411**	$ (1,759,773)	**$ 5,324,638**	$ 173,192	**$ 5,497,830**
OPERATING SURPLUS (DEFICIT)	$ (3,845,271)	$ 492,718	$ (3,352,553)	$ (173,192)	$ (3,525,745)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 2,918,100	$ -	$ 2,918,100	$ 100,000	$ 3,018,100
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (927,171)	$ 492,718	$ (434,453)	$ (73,192)	$ (507,645)
BEGINNING BALANCE (9791)	$ 1,974,763	$ (927,171)	$ 1,047,592	$ (434,453)	$ 613,139
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 1,047,592	$ (434,453)	$ 613,139	$ (507,645)	$ 105,494
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 1,047,592	$ (101,123)	$ 946,469	$ (840,975)	$ 105,494
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -	$ -
Other Assignments (9780)	$ -	$ -	$ -	$ -	$ -
Unassigned/Unappropriated (9790)	$ -	$ (333,330)	$ (333,330)	$ 333,330	$ -

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit: Jefferson Teacher Association (JTA)

	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	2020-21		2021-22		2022-23
REVENUES					
LCFF Sources (8010-8099)	$ 19,679,955	$ 734,946	$ 20,414,901	$ (266,811)	$ 20,148,090
Remaining Revenues (8100-8799)	$ 3,933,339	$ (1,267,055)	$ 2,666,284	$ -	$ 2,666,284
TOTAL REVENUES	$ 23,613,294	$ (532,109)	$ 23,081,185	$ (266,811)	$ 22,814,374
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 10,984,044	$ 1,108,376	$ 12,092,420	$ 1,732,781	$ 13,825,201
Classified Salaries (2000-2999)	$ 3,074,497	$ (28,329)	$ 3,046,168	$ 888,618	$ 3,934,786
Employee Benefits (3000-3999)	$ 5,585,530	$ 466,352	$ 6,051,882	$ 994,707	$ 7,046,589
Books & Supplies (4000-4999)	$ 2,870,432	$ (1,391,023)	$ 1,479,409	$ 100,000	$ 1,579,409
Services & Operating Expenses (5000-5999)	$ 3,001,931	$ (1,000,000)	$ 2,001,931	$ 100,000	$ 2,101,931
Capital Outlay (6000-6999)	$ 335,613	$ 300,000	$ 635,613	$ (326,413)	$ 309,200
Other Outgo (7100-7299) (7400-7499)	$ 585,897	$ -	$ 585,897	$ -	$ 585,897
Direct support/Indirect Costs (7300-7399)	$ (35,000)	$ -	$ (35,000)	$ -	$ (35,000)
TOTAL EXPENDITURES	$ 26,402,944	$ (544,624)	$ 25,858,321	$ 3,489,693	$ 29,348,014
OPERATING SURPLUS (DEFICIT)	$ (2,789,650)	$ 12,515	$ (2,777,136)	$ (3,756,504)	$ (6,533,640)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 244,407	$ (180,000)	$ 64,407	$ -	$ 64,407
Contributions (8980-8999)	$ -	$ -	$ -	$ 100,000	$ 100,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (3,034,057)	$ 192,515	$ (2,841,543)	$ (3,656,504)	$ (6,498,047)
BEGINNING BALANCE (9791)	$ 11,111,914	$ (3,034,057)	$ 8,077,857	$ (2,841,543)	$ 5,236,314
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -	$ -	$ -	$ -
CURRENT-YEAR ENDING BALANCE	$ 8,077,857	$ (2,841,543)	$ 5,236,314	$ (6,498,047)	$ (1,261,732)
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 1,052,592	$ (101,123)	$ 951,469	$ (840,975)	$ 110,494
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 754,162	$ 7,086	$ 761,248	$ 106,490	$ 867,738
Other Assignments (9780)	$ 2,466,897	$ -	$ 2,466,897	$ (2,466,897)	$ -
Unassigned/Unappropriated (9790)	$ 3,804,206	$ (2,747,506)	$ 1,056,700	$ (3,296,665)	$ (2,239,964)

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E. Reserves

State Reserve Standard

	Fiscal Year	2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	$ 26,647,351	$ 25,922,728	$ 29,412,421
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 $50,000)	**$ 799,421**	**$ 777,682**	**$ 882,373**

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	$ 754,162	$ 761,248	$ 867,738
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	$ 3,804,206	$ 1,390,030	$ (2,239,964)
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	$ 4,558,368	$ 2,151,278	$ (1,372,226)
f.	Reserves in Excess of State Reserve Standard	$ 3,758,947	$ 1,373,596	$ (2,254,599)