Information Sheet – 5/14/2024 - Board of Trustees Meeting

TO: Board of Trustees Item: 7.5

FR: Celli Coeville, CBO

DATE: May 10, 2024

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

Background:

The District has reached a Tentative Agreement (T.A.) with the Jefferson Teacher's Association for fiscal years 2023-24 & 2024-2025, and would like to extend the agreement to unrepresented units. The unrepresented units include Classified, Confidential, Classified Managers and Certificated Managers.

In summary, the T.A. states the District shall offer an 8% one-time (lump sum) retention bonus based on 2023-2024 earnings, to be paid on the unit member's current (2023-2024) step and column rate.

An ongoing percentage increase of 8% to the 2023-2024 salary schedule effective July 1, 2024. Effective July 1, 2024 the Health and Welfare cap will increase by $800 to total $11,000.

Fiscal Impact:

Please see attached AB 1200 Public Disclosure Statement page 1 for costs associated with JTA. The multi-year projections include costs for JTA and unrepresented groups

Recommended Action: 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, 2023 (date) and ending June 30, 2024 (date)

The Governing Board will act upon this agreement on: May 14, 2024 (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)
		2023-2024	2023-2024	2024-2025	2025-2026
1	**Salary Schedule** Ongoing Increase (Decrease)	$ 10,222,414	$ -	$ 1,375,000	$ -
		On-going year-over-year change	0.00%	8.00%	0.00%
2	**Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	$ -	$ 1,014,937	$ -	$ -
		Description	ne-time Off Schedule Retention I	8% ongoing	
3	**Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc.	$ 2,313,284	$ 185,063	$ 185,063	$ -
4	**Health/Welfare Benefits**	$ 1,137,190	$ -	$ 120,000	$ -
5	**Total Compensation -** Increase (Decrease) (Total Lines 1-4)	$ 13,672,888	$ 1,200,000	$ 1,680,063	$ -
6	**Total Number of Represented Employees** (Use FTEs if appropriate)	150.00			
7	**Total Compensation Average Cost per Employee**	$ 91,153	$ 8,000	$ 11,200	$ -
		Year-over-year change	8.78%	11.30%	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, 2023 (date) and ending June 30, 2024 (date)

The Governing Board will act upon this agreement on: May 14, 2024 (date)

A. Proposed Change in Compensation

	Compensation	Annual Cost Prior to Proposed Agreement 2023-2024	Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only. Year 1 Increase/ (Decrease) 2023-2024	Year 2 Increase/ (Decrease) 2024-2025	Year 3 Increase/ (Decrease) 2025-2026
1	**Salary Schedule** Ongoing Increase (Decrease)	$ 6,305,051	$ -	$ 491,000	$ -
		On-going year-over-year change	0.00%	8.00%	0.00%
2	**Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	$ -	$ 288,734	$ -	$ -
		Description	ne-time Off Schedule Retention I	Off Schedule Bonus	
3	**Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc.	$ 1,903,867	$ 152,309	$ 152,309	$ -
4	**Health/Welfare Benefits**	$ 698,024	$ -	$ 92,000	$ -
5	**Total Compensation -** Increase (Decrease) (Total Lines 1-4)	$ 8,906,942	$ 441,043	$ 735,309	$ -
6	**Total Number of Represented Employees** (Use FTEs if appropriate)	115.00			
7	**Total Compensation Average Cost per Employee**	$ 77,452	$ 3,835	$ 6,394	$ -
		Year-over-year change	4.95%	7.87%	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)

For 2023-2024, the District shall offer an 8% one-time (lump sum) retention bonus based on 2023-2024 earnings, to be paid on the unit member's current (2023-2024) step and column rate. An ongoing percentage increase to the 2023-24 salary schedule of 8% effective 2024-25. The "Me Too" clause for all other unrepresented District employees. Effective 2024-2025, the Health and Welfare cap will increase to $11,000.

OTHER FISCAL EFFECTS

None

FUNDING SOURCES

The on-going increase of 8% starting in 2024-2025 will be funded with unrestricted general fund dollars. The one-time 8.0% (lump sum) amount will be paid with Grant fund dollars

OTHER CHANGES

Longevity stipend of 2% at 32 years.

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)

District Superintendent	***Date***	***Chief Business Official***	***Date***

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit: Jefferson Teacher's Association

	mn 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1/31/2024	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 tal Current Budget (Columns 1+2+3)
REVENUES				
	$ 32,738,646	$ -	$ -	$ 32,738,646
	$ 1,052,472	$ -	$ -	$ 1,052,472
	$ 33,791,118	**$ -**	**$ -**	**$ 33,791,118**
EXPENDITURES				
	$ 13,043,716	$ -	$ -	$ 13,043,716
	$ 3,157,084	$ -	$ -	$ 3,157,084
	$ 5,774,479	$ -	$ -	$ 5,774,479
	$ 1,408,237	$ -	$ -	$ 1,408,237
Services & Operating Expenses (5000-5999)	$ 3,612,468	$ -	$ -	$ 3,612,468
	$ 85,000	$ -	$ -	$ 85,000
Other Outgo (7100-7299) (7400-7499)	$ 561,879	$ -	$ -	$ 561,879
Direct support/Indirect Costs (7300-7399)	$ (67,918)	$ -	$ -	$ (67,918)
	$ 27,574,945	**$ -**	**$ -**	**$ 27,574,945**
OPERATING SURPLUS (DEFICIT)	$ 6,216,173	$ -	$ -	$ 6,216,173
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ (5,060,756)	$ -	$ -	$ (5,060,756)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 1,155,417	$ -	$ -	$ 1,155,417
BEGINNING BALANCE (9791)	$ 10,059,249			$ 10,059,249
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 11,214,666	$ -	$ -	$ 11,214,666
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 7,140	$ -	$ -	$ 7,140
Committed Amounts (9750-9760)	$ 4,500,000	$ -	$ -	$ 4,500,000
Reserve for Economic Uncertainties (9789)	$ 1,354,794	$ -	$ -	$ 1,354,794
Other Assignments (9780)	$ 1,783,077	$ -	$ -	$ 1,783,077
Unassigned/Unappropriated (9790)	$ 3,569,655	$ -	$ -	$ 3,569,655

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

DO NOT COMPLETE FOR NO COST AGREEMENTS

Restricted General Fund

Enter Bargaining Unit: Jefferson Teacher's Association

	mn 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1/31/2024	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 al Current Budget (Columns 1+2+3)
REVENUES				
	$ -	$ -	$ -	$ -
	$ 6,853,973	$ -	$ -	$ 6,853,973
	$ 6,853,973	**$ -**	**$ -**	**$ 6,853,973**
EXPENDITURES				
	$ 2,183,496	$ 1,014,937	$ -	$ 3,198,433
	$ 1,327,071	$ 288,734	$ -	$ 1,615,805
	$ 2,179,764	$ 337,372	$ -	$ 2,517,136
	$ 7,324,382	$ (1,641,043)	$ -	$ 5,683,339
Services & Operating Expenses (5000-5999)	$ 4,187,923	$ -	$ -	$ 4,187,923
	$ 146,227	$ -	$ -	$ 146,227
Other Outgo (7100-7299) (7400-7499)	$ 203,062	$ -	$ -	$ 203,062
Direct support/Indirect Costs (7300-7399)	$ 32,918	$ -	$ -	$ 32,918
	$ 17,584,843	**$ -**	**$ -**	**$ 17,584,843**
OPERATING SURPLUS (DEFICIT)	$ (10,730,870)	$ -	$ -	$ (10,730,870)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 5,060,756	$ -	$ -	$ 5,060,756
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (5,670,114)	$ -	$ -	$ (5,670,114)
BEGINNING BALANCE (9791)	$ 7,835,827			$ 7,835,827
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 2,165,713	$ -	$ -	$ 2,165,713
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 2,165,713	$ -	$ -	$ 2,165,713
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

	mn 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1/31/2024	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 tal Current Budget (Columns 1+2+3)
REVENUES				
	$ 32,738,646	$ -	$ -	$ 32,738,646
	$ 7,906,445	$ -	$ -	$ 7,906,445
	$ 40,645,091	**$ -**	**$ -**	**$ 40,645,091**
EXPENDITURES				
	$ 15,227,212	$ 1,014,937	$ -	$ 16,242,149
	$ 4,484,155	$ 288,734	$ -	$ 4,772,889
	$ 7,954,243	$ 337,372	$ -	$ 8,291,615
	$ 8,732,619	$ (1,641,043)	$ -	$ 7,091,576
Services & Operating Expenses (5000-5999)	$ 7,800,391	$ -	$ -	$ 7,800,391
	$ 231,227	$ -	$ -	$ 231,227
Other Outgo (7100-7299) (7400-7499)	$ 764,941	$ -	$ -	$ 764,941
Direct support/Indirect Costs (7300-7399)	$ (35,000)	$ -	$ -	$ (35,000)
	$ 45,159,788	**$ -**	**$ -**	**$ 45,159,788**
OPERATING SURPLUS (DEFICIT)	$ (4,514,697)	$ -	$ -	$ (4,514,697)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (4,514,697)	$ -	$ -	$ (4,514,697)
BEGINNING BALANCE (9791)	$ 17,895,076			$ 17,895,076
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 13,380,379	$ -	$ -	$ 13,380,379
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 2,172,853	$ -	$ -	$ 2,172,853
Committed Amounts (9750-9760)	$ 4,500,000	$ -	$ -	$ 4,500,000
Reserve for Economic Uncertainties (9789)	$ 1,354,794	$ -	$ -	$ 1,354,794
Other Assignments (9780)	$ 1,783,077	$ -	$ -	$ 1,783,077
Unassigned/Unappropriated (9790)	$ 3,569,655	$ -	$ -	$ 3,569,655

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	2023-24		2024-25		2025-26
REVENUES					
	$ 32,738,646	$ 1,717,791	$ 34,456,437	$ 1,328,363	$ 35,784,800
	$ 1,052,472	$ -	$ 1,052,472	$ -	$ 1,052,472
	$ 33,791,118	$ 1,717,791	**$ 35,508,909**	$ 1,328,363	**$ 36,837,272**
EXPENDITURES					
	$ 13,043,716	$ 3,600,656	$ 16,644,372	$ 229,041	$ 16,873,413
	$ 3,157,084	$ 988,356	$ 4,145,440	$ 59,317	$ 4,204,757
	$ 5,774,479	$ 929,908	$ 6,704,387	$ 99,267	$ 6,803,654
	$ 1,408,237	$ 1,300,000	$ 2,708,237	$ (1,300,000)	$ 1,408,237
Services & Operating Expenses (5000-5999)	$ 3,612,468	$ 500,000	$ 4,112,468	$ -	$ 4,112,468
	$ 85,000	$ 500,000	$ 585,000	$ (500,000)	$ 85,000
Other Outgo (7100-7299) (7400-7499)	$ 561,879	$ -	$ 561,879	$ -	$ 561,879
Direct support/Indirect Costs (7300-7399)	$ (67,918)	$ -	$ (67,918)	$ -	$ (67,918)
	$ 27,574,945	$ 7,818,920	**$ 35,393,865**	$ (1,412,375)	**$ 33,981,490**
OPERATING SURPLUS (DEFICIT)	$ 6,216,173	$ (6,101,129)	$ 115,044	$ 2,740,738	$ 2,855,782
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ (5,060,756)	$ (278,290)	$ (5,339,046)	$ -	$ (5,339,046)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 1,155,417	$ (6,379,419)	$ (5,224,002)	$ 2,740,738	$ (2,483,264)
BEGINNING BALANCE (9791)	$ 10,059,249	$ 1,155,417	$ 11,214,666	$ (5,224,002)	$ 5,990,664
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 11,214,666	$ (5,224,002)	$ 5,990,664	$ (2,483,264)	$ 3,507,400
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 7,140	$ -	$ 7,140	$ -	$ 7,140
Committed Amounts (9750-9760)	$ 4,500,000	$ (3,000,000)	$ 1,500,000	$ (1,000,000)	$ 500,000
Reserve for Economic Uncertainties (9789)	$ 1,354,794	$ (103,520)	$ 1,251,274	$ (40,020)	$ 1,211,254
Other Assignments (9780)	$ 1,783,077	$ -	$ 1,783,077	$ -	$ 1,783,077
Unassigned/Unappropriated (9790)	$ 3,569,655	$ (2,120,482)	$ 1,449,173	$ (1,443,244)	$ 5,929

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 2023-24	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2024-25	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2025-26
REVENUES					
	$ -	$ -	$ -	$ -	$ -
	$ 6,853,973	$ (3,585,449)	$ 3,268,524	$ -	$ 3,268,524
	$ 6,853,973	$ (3,585,449)	**$ 3,268,524**	$ -	**$ 3,268,524**
EXPENDITURES					
	$ 3,198,433	$ (1,057,452)	$ 2,140,981	$ 33,244	$ 2,174,225
	$ 1,615,805	$ (163,078)	$ 1,452,727	$ 19,959	$ 1,472,686
	$ 2,517,136	$ (351,629)	$ 2,165,507	$ 25,170	$ 2,190,677
	$ 5,683,339	$ (4,168,450)	$ 1,514,889	$ -	$ 1,514,889
Services & Operating Expenses (5000-5999)	$ 4,187,923	$ (3,400,963)	$ 786,960	$ -	$ 786,960
	$ 146,227	$ (50,000)	$ 96,227	$ -	$ 96,227
Other Outgo (7100-7299) (7400-7499)	$ 203,062	$ -	$ 203,062	$ -	$ 203,062
Direct support/Indirect Costs (7300-7399)	$ 32,918	$ -	$ 32,918	$ -	$ 32,918
	$ 17,584,843	$ (9,191,572)	**$ 8,393,271**	$ 78,373	**$ 8,471,644**
OPERATING SURPLUS (DEFICIT)	$ (10,730,870)	$ 5,606,123	$ (5,124,747)	$ (78,373)	$ (5,203,120)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 5,060,756	$ 278,290	$ 5,339,046	$ -	$ 5,339,046
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (5,670,114)	$ 5,884,413	$ 214,299	$ (78,373)	$ 135,926
BEGINNING BALANCE (9791)	$ 7,835,827	$ (5,670,114)	$ 2,165,713	$ 214,299	$ 2,380,012
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 2,165,713	$ 214,299	$ 2,380,012	$ 135,926	$ 2,515,938
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 2,165,713	$ 214,299	$ 2,380,012	$ 135,926	$ 2,515,938
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -	$ -
Other Assignments (9780)	$ -	$ -	$ -	$ -	$ -
Unassigned/Unappropriated (9790)	$ -	$ -	$ -	$ -	$ -

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined 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	2023-24		2024-25		2025-26
REVENUES					
	$ 32,738,646	$ 1,717,791	$ 34,456,437	$ 1,328,363	$ 35,784,800
	$ 7,906,445	$ (3,585,449)	$ 4,320,996	$ -	$ 4,320,996
	$ 40,645,091	$ (1,867,658)	$ 38,777,433	$ 1,328,363	$ 40,105,796
EXPENDITURES					
	$ 16,242,149	$ 2,543,204	$ 18,785,353	$ 262,285	$ 19,047,638
	$ 4,772,889	$ 825,278	$ 5,598,167	$ 79,276	$ 5,677,443
	$ 8,291,615	$ 578,279	$ 8,869,894	$ 124,437	$ 8,994,331
	$ 7,091,576	$ (2,868,450)	$ 4,223,126	$ (1,300,000)	$ 2,923,126
Services & Operating Expenses (5000-5999)	$ 7,800,391	$ (2,900,963)	$ 4,899,428	$ -	$ 4,899,428
	$ 231,227	$ 450,000	$ 681,227	$ (500,000)	$ 181,227
Other Outgo (7100-7299) (7400-7499)	$ 764,941	$ -	$ 764,941	$ -	$ 764,941
Direct support/Indirect Costs (7300-7399)	$ (35,000)	$ -	$ (35,000)	$ -	$ (35,000)
	$ 45,159,788	$ (1,372,652)	$ 43,787,136	$ (1,334,002)	$ 42,453,134
OPERATING SURPLUS (DEFICIT)	$ (4,514,697)	$ (495,006)	$ (5,009,703)	$ 2,662,365	$ (2,347,338)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ -	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (4,514,697)	$ (495,006)	$ (5,009,703)	$ 2,662,365	$ (2,347,338)
BEGINNING BALANCE (9791)	$ 17,895,076	$ (4,514,697)	$ 13,380,379	$ (5,009,703)	$ 8,370,676
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -	$ -	$ -	$ -
CURRENT-YEAR ENDING BALANCE	$ 13,380,379	$ (5,009,703)	$ 8,370,676	$ (2,347,338)	$ 6,023,338
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 2,172,853	$ 214,299	$ 2,387,152	$ 135,926	$ 2,523,078
Committed Amounts (9750-9760)	$ 4,500,000	$ (3,000,000)	$ 1,500,000	$ (1,000,000)	$ 500,000
Reserve for Economic Uncertainties (9789)	$ 1,354,794	$ (103,520)	$ 1,251,274	$ (40,020)	$ 1,211,254
Other Assignments (9780)	$ 1,783,077	$ -	$ 1,783,077	$ -	$ 1,783,077
Unassigned/Unappropriated (9790)	$ 3,569,655	$ (2,120,482)	$ 1,449,173	$ (1,443,244)	$ 5,929

E. Reserves

State Reserve Standard

	Fiscal Year	2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	$ 45,159,788	$ 43,787,136	$ 42,453,134
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 $50,000)	**$ 1,354,794**	**$ 1,313,614**	**$ 1,273,594**

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	$ 1,354,794	$ 1,251,274	$ 1,211,254
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	$ 3,569,655	$ 1,449,173	$ 5,929
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	$ 4,924,449	$ 2,700,447	$ 1,217,183
f.	Reserves in Excess of State Reserve Standard	$ 3,569,655	$ 1,386,833	$ (56,411)

F. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:
Enter Bargaining Unit:

	mn 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (_____)	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 tal Current Budget (Columns 1+2+3)
REVENUES				
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	**$ -**	**$ -**	**$ -**
EXPENDITURES				
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
Services & Operating Expenses (5000-5999)	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
Other Outgo (7100-7299) (7400-7499)	$ -	$ -	$ -	$ -
Direct support/Indirect Costs (7300-7399)	$ -	$ -	$ -	$ -
	$ -	**$ -**	**$ -**	**$ -**
OPERATING SURPLUS (DEFICIT)	$ -	$ -	$ -	$ -
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ -	$ -	$ -	$ -
BEGINNING BALANCE (9791)	$ -			$ -
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ -	$ -	$ -	$ -
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ -	$ -	$ -	$ -
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -
Other Assignments (9780)	$ -	$ -	$ -	$ -
Unassigned/Unappropriated (9790)	$ -	$ -	$ -	$ -