PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Las Virgenes Unified School District
Name of Bargaining Unit:	Las Virgenes Classified Association
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: July 1, 2025 (date)

The Governing Board will act upon this agreement on: August 27, 2024 (date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)			
	Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2024-25	Year 2 Increase/(Decrease) 2025-26	Year 3 Increase/(Decrease) 2026-27
1. **Salary Schedule** Including Step and Column	$22,859,840.00	$289,460.80		
		1.27%	0.00%	0.00%
2. **Other Compensation** Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.			$134,098.84	
Description of Other Compensation			Longevity	
3. **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc.	$8,922,195.55	$112,976.55	$52,338.78	
		1.27%	0.58%	0.00%
4. **Health/Welfare Plans**	$3,856,425.00	$178,187.00		
		4.62%	0.00%	0.00%
5. **Total Bargaining Unit Compensation**	$35,638,460.55	$580,624.35	$186,437.62	$ -
		1.63%	0.51%	0.00%
6. **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate)	514.00			
7. **Total Compensation Average Cost per Bargaining Unit Employee**	$69,335.53	$ 1,130	$ 363	$ -
		1.63%	0.51%	0.00%

Las Virgenes Unified School District
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8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

Article 3.1.1.1 shall be updated to reflect that effective January 1, 2025, steps 1-5 on all 2024-25 salary schedules shall increase by $1.00 per hour.

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

Article 5.4.4 shall be updated to reflect that effective July 1, 2025, full-time employees shall receive longevity pay as follows:

5.0% additional after eight (8) years of service

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [X] No [ ]
If yes, please describe the cap amount.

$11,973 (on a pro-rata basis) for members electing Single Medical coverage
$12,706 (on a pro-rata basis) for members electing Two- Party Medical coverage
$13,964 (on a pro-rata basis) for members electing Family Medical coverage
$20,000 (on a pro-rata basis) for full-time LVUSD employees who are married to each other (or eligible domestic partner)

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

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.)

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

There is contingency language that states that should enrollment increase to 9,800, classified staff will have the option of participating in 6.5 hours of PD.

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

N/A

F. Source of Funding for Proposed Agreement:

1. Current Year

LCFF Revenues and Unrestricted Fund Balance

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

LCFF Revenues

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

N/A

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	$ 112,464,540		$ -	$ 112,464,540
Federal Revenue	8100-8299	$ -		$ -	$ -
Other State Revenue	8300-8599	$ 2,844,296		$ -	$ 2,844,296
Other Local Revenue	8600-8799	$ 9,404,134		$ -	$ 9,404,134
TOTAL REVENUES		$ 124,712,970		$ -	$ 124,712,970
EXPENDITURES					
Certificated Salaries	1000-1999	$ 49,337,041		$ 926,782	$ 50,263,823
Classified Salaries	2000-2999	$ 15,806,841	$ 169,960	$ 146,644	$ 16,123,445
Employee Benefits	3000-3999	$ 24,324,999	$ 170,960	$ 336,040	$ 24,831,999
Books and Supplies	4000-4999	$ 2,311,743		$ -	$ 2,311,743
Services and Other Operating Expenditures	5000-5999	$ 9,191,252		$ -	$ 9,191,252
Capital Outlay	6000-6999	$ 333,924		$ -	$ 333,924
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ 97,160		$ -	$ 97,160
Transfers of Indirect Costs	7300-7399	$ (3,481,941)			$ (3,481,941)
TOTAL EXPENDITURES		$ 97,921,019	$ 340,920	$ 1,409,466	$ 99,671,405
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	$ -		$ 1,000,000	$ 1,000,000
Transfers Out and Other Uses	7600-7699	$ -	$ -	$ -	$ -
Contributions	8980-8999	$ (37,462,189)	$ (28,637)	$ (119,852)	$ (37,610,678)
OPERATING SURPLUS (DEFICIT)*		$ (10,670,238)	$ (369,557)	$ (529,318)	$ (11,569,113)
BEGINNING FUND BALANCE	9791	$ 16,615,121			$ 16,615,121
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ 5,944,883	$ (369,557)	$ (529,318)	$ 5,046,008
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ 200,000	$ -	$ -	$ 200,000
Restricted	9740				
Committed	9750-9760		$ -	$ -	$ -
Assigned	9780		$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ 5,024,283	$ 10,228	$ -	$ 5,034,511
Unassigned/Unappropriated Amount	9790	$ 720,600	$ (379,785)	$ (529,318)	$ (188,503)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	$ -		$ -	$ -
Federal Revenue	8100-8299	$ 3,564,739		$ -	$ 3,564,739
Other State Revenue	8300-8599	$ 19,698,882		$ -	$ 19,698,882
Other Local Revenue	8600-8799	$ 2,232,161		$ -	$ 2,232,161
TOTAL REVENUES		$ 25,495,782		$ -	$ 25,495,782
EXPENDITURES					
Certificated Salaries	1000-1999	$ 14,705,984		$ 208,097	$ 14,914,081
Classified Salaries	2000-2999	$ 9,748,898	$ 119,501	$ 3,467	$ 9,871,866
Employee Benefits	3000-3999	$ 16,737,415	$ 120,203	$ 82,082	$ 16,939,700
Books and Supplies	4000-4999	$ 4,540,028		$ -	$ 4,540,028
Services and Other Operating Expenditures	5000-5999	$ 18,821,128		$ -	$ 18,821,128
Capital Outlay	6000-6999	$ 1,131,683		$ -	$ 1,131,683
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ 500,000		$ -	$ 500,000
Transfers of Indirect Costs	7300-7399	$ 3,369,922		$ -	$ 3,369,922
TOTAL EXPENDITURES		$ 69,555,058	$ 239,704	$ 293,646	$ 70,088,408
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	$ -	$ -	$ -	$ -
Transfers Out and Other Uses	7600-7699	$ 1,250,000		$ -	$ 1,250,000
Contributions	8980-8999	$ 37,462,189	$ 28,637	$ 146,823	$ 37,637,649
OPERATING SURPLUS (DEFICIT)*		$ (7,847,087)	$ (211,067)	$ (146,823)	$ (8,204,977)
BEGINNING FUND BALANCE	9791	$ 17,080,312			$ 17,080,312
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ 9,233,225	$ (211,067)	$ (146,823)	$ 8,875,336
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ -	$ -	$ -	$ -
Restricted	9740	$ -	$ -	$ -	$ -
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		$ -	$ -	$ -
Unassigned/Unappropriated Amount	9790	$ 9,233,225	$ (211,067)	$ (146,823)	$ 8,875,336

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	$ 112,464,540		$ -	$ 112,464,540
Federal Revenue	8100-8299	$ 3,564,739		$ -	$ 3,564,739
Other State Revenue	8300-8599	$ 22,543,178		$ -	$ 22,543,178
Other Local Revenue	8600-8799	$ 11,636,295		$ -	$ 11,636,295
TOTAL REVENUES		$ 150,208,752		$ -	$ 150,208,752
EXPENDITURES					
Certificated Salaries	1000-1999	$ 64,043,025	$ -	$ 1,134,879	$ 65,177,904
Classified Salaries	2000-2999	$ 25,555,739	$ 289,461	$ 150,111	$ 25,995,311
Employee Benefits	3000-3999	$ 41,062,414	$ 291,163	$ 418,122	$ 41,771,699
Books and Supplies	4000-4999	$ 6,851,771		$ -	$ 6,851,771
Services and Other Operating Expenditures	5000-5999	$ 28,012,380		$ -	$ 28,012,380
Capital Outlay	6000-6999	$ 1,465,607		$ -	$ 1,465,607
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ 597,160		$ -	$ 597,160
Transfers of Indirect Costs	7300-7399	$ (112,019)		$ -	$ (112,019)
TOTAL EXPENDITURES		$ 167,476,077	$ 580,624	$ 1,703,112	$ 169,759,813
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	$ -	$ -	$ 1,000,000	$ 1,000,000
Transfers Out and Other Uses	7600-7699	$ 1,250,000	$ -	$ -	$ 1,250,000
Contributions	8980-8999	$ -	$ -	$ 26,971	$ 26,971
OPERATING SURPLUS (DEFICIT)*		$ (18,517,325)	$ (580,624)	$ (676,141)	$ (19,774,090)
BEGINNING FUND BALANCE	9791	$ 33,695,434			$ 33,695,434
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ 15,178,109	$ (580,624)	$ (676,141)	$ 13,921,344
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ 200,000	$ -	$ -	$ 200,000
Restricted	9740	$ -	$ -	$ -	$ -
Committed	9750-9760	$ -	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ 5,024,283	$ 10,228	$ -	$ 5,034,511
Unassigned/Unappropriated Amount	9790	$ 9,953,826	$ (590,852)	$ (676,141)	$ 8,686,833

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement (As of _____)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	$ -		$ -	$ -
Other State Revenue	8300-8599	$ -		$ -	$ -
Other Local Revenue	8600-8799	$ -		$ -	$ -
TOTAL REVENUES		$ -		$ -	$ -
EXPENDITURES					
Certificated Salaries	1000-1999	$ -	$ -	$ -	$ -
Classified Salaries	2000-2999	$ -	$ -	$ -	$ -
Employee Benefits	3000-3999	$ -	$ -	$ -	$ -
Books and Supplies	4000-4999	$ -		$ -	$ -
Services and Other Operating Expenditures	5000-5999	$ -		$ -	$ -
Capital Outlay	6000-6999	$ -		$ -	$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ -		$ -	$ -
Transfers of Indirect Costs	7300-7399	$ -		$ -	$ -
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	$ -	$ -	$ -	$ -
Transfers Out and Other Uses	7600-7699	$ -	$ -	$ -	$ -
OPERATING SURPLUS (DEFICIT)*		$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	9791	$ -			$ -
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ -	$ -	$ -	$ -
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ -	$ -	$ -	$ -
Restricted	9740	$ -	$ -	$ -	$ -
Committed	9750-9760	$ -	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ -	$ -	$ -	$ -
Unassigned/Unappropriated Amount	9790	$ -	$ -	$ -	$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	$ -		$ -	$ -
Other State Revenue	8300-8599	$ -		$ -	$ -
Other Local Revenue	8600-8799	$ -		$ -	$ -
TOTAL REVENUES		$ -		$ -	$ -
EXPENDITURES					
Certificated Salaries	1000-1999	$ -	$ -	$ -	$ -
Classified Salaries	2000-2999	$ -	$ -	$ -	$ -
Employee Benefits	3000-3999	$ -	$ -	$ -	$ -
Books and Supplies	4000-4999	$ -		$ -	$ -
Services and Other Operating Expenditures	5000-5999	$ -		$ -	$ -
Capital Outlay	6000-6999	$ -		$ -	$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ -		$ -	$ -
Transfers of Indirect Costs	7300-7399	$ -		$ -	$ -
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	$ -	$ -	$ -	$ -
Transfers Out and Other Uses	7600-7699	$ -	$ -	$ -	$ -
OPERATING SURPLUS (DEFICIT)*		$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	9791	$ -			$ -
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ -	$ -	$ -	$ -
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ -	$ -	$ -	$ -
Restricted	9740	$ -	$ -	$ -	$ -
Committed	9750-9760	$ -	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ -	$ -	$ -	$ -
Unassigned/Unappropriated Amount	9790	$ -	$ -	$ -	$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	$ -		$ -	$ -
Federal Revenue	8100-8299	$ -		$ -	$ -
Other State Revenue	8300-8599	$ -		$ -	$ -
Other Local Revenue	8600-8799	$ -		$ -	$ -
TOTAL REVENUES		$ -		$ -	$ -
EXPENDITURES					
Certificated Salaries	1000-1999	$ -	$ -	$ -	$ -
Classified Salaries	2000-2999	$ -	$ -	$ -	$ -
Employee Benefits	3000-3999	$ -	$ -	$ -	$ -
Books and Supplies	4000-4999	$ -		$ -	$ -
Services and Other Operating Expenditures	5000-5999	$ -		$ -	$ -
Capital Outlay	6000-6999	$ -		$ -	$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ -		$ -	$ -
Transfers of Indirect Costs	7300-7399	$ -		$ -	$ -
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	$ -	$ -	$ -	$ -
Transfers Out and Other Uses	7600-7699	$ -	$ -	$ -	$ -
OPERATING SURPLUS (DEFICIT)*		$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	9791	$ -			$ -
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ -	$ -	$ -	$ -
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ -	$ -	$ -	$ -
Restricted	9740	$ -	$ -	$ -	$ -
Committed	9750-9760	$ -	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ -	$ -	$ -	$ -
Unassigned/Unappropriated Amount	9790	$ -	$ -	$ -	$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	$ -		$ -	$ -
Other State Revenue	8300-8599	$ -		$ -	$ -
Other Local Revenues	8600-8799	$ -		$ -	$ -
TOTAL REVENUES		$ -		$ -	$ -
EXPENDITURES					
Certificated Salaries	1000-1999	$ -	$ -	$ -	$ -
Classified Salaries	2000-2999	$ -	$ -	$ -	$ -
Employee Benefits	3000-3999	$ -	$ -	$ -	$ -
Books and Supplies	4000-4999	$ -		$ -	$ -
Services and Other Operating Expenditures	5000-5999	$ -		$ -	$ -
Capital Outlay	6000-6999	$ -		$ -	$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ -		$ -	$ -
Transfers of Indirect Costs	7300-7399	$ -		$ -	$ -
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	$ -	$ -	$ -	$ -
Transfers Out and Other Uses	7600-7699	$ -	$ -	$ -	$ -
OPERATING SURPLUS (DEFICIT)*		$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	9791	$ -			$ -
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ -	$ -	$ -	$ -
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ -	$ -	$ -	$ -
Restricted	9740	$ -	$ -	$ -	$ -
Committed	9750-9760	$ -	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ -	$ -	$ -	$ -
Unassigned/Unappropriated Amount	9790	$ -	$ -	$ -	$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Bargaining Unit: Las Virgenes Classified Association

	Object Code	Column 1 Latest Board-Approved Budget Before Settlement	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	$ -		$ -	$ -
Other State Revenue	8300-8599	$ -		$ -	$ -
Other Local Revenue	8600-8799	$ -		$ -	$ -
TOTAL REVENUES		$ -		$ -	$ -
EXPENDITURES					
Certificated Salaries	1000-1999	$ -	$ -	$ -	$ -
Classified Salaries	2000-2999	$ -	$ -	$ -	$ -
Employee Benefits	3000-3999	$ -	$ -	$ -	$ -
Books and Supplies	4000-4999	$ -		$ -	$ -
Services and Other Operating Expenditures	5000-5999	$ -		$ -	$ -
Capital Outlay	6000-6999	$ -		$ -	$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ -		$ -	$ -
Transfers of Indirect Costs	7300-7399	$ -		$ -	$ -
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	$ -	$ -	$ -	$ -
Transfers Out and Other Uses	7600-7699	$ -	$ -	$ -	$ -
OPERATING SURPLUS (DEFICIT)*		$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	9791	$ -			$ -
Audit Adjustments/Other Restatements	9793/9795	$ -			$ -
ENDING FUND BALANCE		$ -	$ -	$ -	$ -
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	$ -	$ -	$ -	$ -
Restricted	9740	$ -	$ -	$ -	$ -
Committed	9750-9760	$ -	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ -	$ -	$ -	$ -
Unassigned/Unappropriated Amount	9790	$ -	$ -	$ -	$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Las Virgenes Unified School District
Las Virgenes Classified Association

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund		Amount	Explanation
Revenues	$	-	
Expenditures	$	1,409,466	
Other Financing Sources/Uses	$	880,148	

Page 4b: Restricted General Fund		Amount	Explanation
Revenues	$	-	
Expenditures	$	293,646	
Other Financing Sources/Uses	$	146,823	

Page 4d: Fund 11 - Adult Education Fund		Amount	Explanation
Revenues	$	-	
Expenditures	$	-	
Other Financing Sources/Uses	$	-	

Page 4e: Fund 12 - Child Development Fund		Amount	Explanation
Revenues	$	-	
Expenditures	$	-	
Other Financing Sources/Uses	$	-	

Page 4f: Fund 13/61 - Cafeteria Fund		Amount	Explanation
Revenues	$	-	
Expenditures	$	-	
Other Financing Sources/Uses	$	-	

Page 4g: Other		Amount	Explanation
Revenues	$	-	
Expenditures	$	-	
Other Financing Sources/Uses	$	-	

Page 4h: Other		Amount	Explanation
Revenues	$	-	
Expenditures	$	-	
Other Financing Sources/Uses	$	-	

Additional Comments:

Las Virgenes Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Las Virgenes Classified Association

	Object Code	2024-25 Total Revised Budget After Settlement	2025-26 First Subsequent Year After Settlement	2026-27 Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	$ 112,464,540	$ 114,513,374	$ 117,198,475
Federal Revenue	8100-8299	$ -	$ -	$ -
Other State Revenue	8300-8599	$ 2,844,296	$ 2,844,296	$ 2,844,296
Other Local Revenue	8600-8799	$ 9,404,134	$ 9,404,134	$ 9,404,134
TOTAL REVENUES		$ 124,712,970	$ 126,761,804	$ 129,446,905
EXPENDITURES				
Certificated Salaries	1000-1999	$ 50,263,823	$ 47,974,005	$ 48,235,322
Classified Salaries	2000-2999	$ 16,123,445	$ 14,894,896	$ 14,945,600
Employee Benefits	3000-3999	$ 24,831,999	$ 23,881,407	$ 23,891,712
Books and Supplies	4000-4999	$ 2,311,743	$ 1,437,459	$ 1,408,714
Services and Other Operating Expenditures	5000-5999	$ 9,191,252	$ 12,501,575	$ 12,280,371
Capital Outlay	6000-6999	$ 333,924	$ 333,924	$ 333,924
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ 97,160	$ 97,160	$ 97,160
Transfers of Indirect Costs	7300-7399	$ (3,481,941)	$ (3,481,941)	$ (3,481,941)
Other Adjustments				$ -
TOTAL EXPENDITURES		$ 99,671,405	$ 97,638,485	$ 97,710,862
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	$ 2,000,000	$ 8,950,000	$ 3,714,000
Transfers Out and Other Uses	7600-7699	$ -	$ -	$ -
Contributions	8980-8999	$ (37,610,678)	$ (36,948,321)	$ (37,411,849)
OPERATING SURPLUS (DEFICIT)*		$ (10,569,113)	$ 1,124,998	$ (1,961,806)
BEGINNING FUND BALANCE	9791	$ 16,615,121	$ 6,046,008	$ 7,171,006
Audit Adjustments/Other Restatements	9793/9795	$ -		
ENDING FUND BALANCE		$ 6,046,008	$ 7,171,006	$ 5,209,200
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	$ 200,000	$ 200,000	$ 200,000
Restricted	9740			
Committed	9750-9760	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ 5,034,511	$ 4,946,428	$ 5,003,635
Unassigned/Unappropriated Amount	9790	$ 811,497	$ 2,024,578	$ 5,565

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Las Virgenes Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Las Virgenes Classified Association

	Object Code	2024-25 Total Revised Budget After Settlement	2025-26 First Subsequent Year After Settlement	2026-27 Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	$ -	$ -	$ -
Federal Revenue	8100-8299	$ 3,564,739	$ 3,564,739	$ 3,564,739
Other State Revenue	8300-8599	$ 19,698,882	$ 22,723,882	$ 19,698,882
Other Local Revenue	8600-8799	$ 2,232,161	$ 2,232,161	$ 2,232,161
TOTAL REVENUES		$ 25,495,782	$ 28,520,782	$ 25,495,782
EXPENDITURES				
Certificated Salaries	1000-1999	$ 14,914,081	$ 15,102,070	$ 15,363,929
Classified Salaries	2000-2999	$ 9,871,866	$ 10,096,609	$ 10,126,730
Employee Benefits	3000-3999	$ 16,939,700	$ 17,130,949	$ 17,204,761
Books and Supplies	4000-4999	$ 4,540,028	$ 4,669,873	$ 4,803,898
Services and Other Operating Expenditures	5000-5999	$ 18,821,128	$ 15,821,960	$ 16,276,051
Capital Outlay	6000-6999	$ 1,131,683	$ 1,131,683	$ 1,131,683
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	$ 500,000	$ 500,000	$ 500,000
Transfers of Indirect Costs	7300-7399	$ 3,369,922	$ 3,369,922	$ 3,369,922
Other Adjustments			$ -	$ -
TOTAL EXPENDITURES		$ 70,088,408	$ 67,823,066	$ 68,776,974
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	$ -	$ -	$ -
Transfers Out and Other Uses	7600-7699	$ 1,250,000	$ -	$ -
Contributions	8980-8999	$ 37,637,649	$ 36,948,321	$ 37,411,849
OPERATING SURPLUS (DEFICIT)*		$ (8,204,977)	$ (2,353,963)	$ (5,869,343)
BEGINNING FUND BALANCE	9791	$ 17,080,312	$ 8,875,336	$ 6,521,373
Audit Adjustments/Other Restatements	9793/9795	$ -		
ENDING FUND BALANCE		$ 8,875,336	$ 6,521,373	$ 652,030
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	$ -	$ -	$ -
Restricted	9740	$ -	$ -	$ -
Committed	9750-9760			
Assigned	9780			
Reserve for Economic Uncertainties	9789	$ -	$ -	$ -
Unassigned/Unappropriated Amount	9790	$ 8,875,336	$ 6,521,373	$ 652,030

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Las Virgenes Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Las Virgenes Classified Association

	Object Code	2024-25 Total Revised Budget After Settlement	2025-26 First Subsequent Year After Settlement	2026-27 Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	$ 112,464,540	$ 114,513,374	$ 117,198,475
Federal Revenue	8100-8299	$ 3,564,739	$ 3,564,739	$ 3,564,739
Other State Revenue	8300-8599	$ 22,543,178	$ 25,568,178	$ 22,543,178
Other Local Revenue	8600-8799	$ 11,636,295	$ 11,636,295	$ 11,636,295
TOTAL REVENUES		$ 150,208,752	$ 155,282,586	$ 154,942,687
EXPENDITURES				
Certificated Salaries	1000-1999	$ 65,177,904	$ 63,076,075	$ 63,599,251
Classified Salaries	2000-2999	$ 25,995,311	$ 24,991,505	$ 25,072,330
Employee Benefits	3000-3999	$ 41,771,699	$ 41,012,356	$ 41,096,473
Books and Supplies	4000-4999	$ 6,851,771	$ 6,107,332	$ 6,212,612
Services and Other Operating Expenditures	5000-5999	$ 28,012,380	$ 28,323,535	$ 28,556,422
Capital Outlay	6000-6999	$ 1,465,607	$ 1,465,607	$ 1,465,607
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	$ 597,160	$ 597,160	$ 597,160
Transfers of Indirect Costs	7300-7399	$ (112,019)	$ (112,019)	$ (112,019)
Other Adjustments			$ -	$ -
TOTAL EXPENDITURES		$ 169,759,813	$ 165,461,551	$ 166,487,836
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	$ 2,000,000	$ 8,950,000	$ 3,714,000
Transfers Out and Other Uses	7600-7699	$ 1,250,000	$ -	$ -
Contributions	8980-8999	$ 26,971	$ -	$ -
OPERATING SURPLUS (DEFICIT)*		$ (18,774,090)	$ (1,228,965)	$ (7,831,149)
BEGINNING FUND BALANCE	9791	$ 33,695,434	$ 14,921,344	$ 13,692,379
Audit Adjustments/Other Restatements	9793/9795	$ -		
ENDING FUND BALANCE		$ 14,921,344	$ 13,692,379	$ 5,861,230
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	$ 200,000	$ 200,000	$ 200,000
Restricted	9740	$ -	$ -	$ -
Committed	9750-9760	$ -	$ -	$ -
Assigned	9780	$ -	$ -	$ -
Reserve for Economic Uncertainties	9789	$ 5,034,511	$ 4,946,428	$ 5,003,635
Unassigned/Unappropriated Amount	9790	$ 9,686,833	$ 8,545,951	$ 657,595

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Las Virgenes Unified School District
Las Virgenes Classified Association

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	$ 171,009,813	$ 165,461,551	$ 166,487,836
b.	Less: Special Education Pass-Through Funds	$ -	$ -	$ -
c.	Net Expenditures, Transfers Out, and Uses	$ 171,009,813	$ 165,461,551	$ 166,487,836
d.	State Standard Minimum Reserve Percentage for this District **Enter percentage** →	3.00%	3.00%	3.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000)	$ 5,130,294	$ 4,963,847	$ 4,994,635

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	$ 5,034,511	$ 4,946,428	$ 5,003,635
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	$ 811,497	$ 2,024,578	$ 5,565
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	$ -	$ -	$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	$ -	$ -	$ -
e.	Total Available Reserves	$ 5,846,008	$ 6,971,006	$ 5,009,200
f.	Reserve for Economic Uncertainties Percentage	3.42%	4.21%	3.01%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25	Yes	X	No	
2025-26	Yes	X	No	
2026-27	Yes	X	No	

4. If no, how do you plan to restore your reserves?

Las Virgenes Unified School District
Las Virgenes Classified Association

5. **Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	$	580,624
General Fund balance Increase/(Decrease), Page 4c, Column 2	$	(580,624)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	$	-
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	$	-
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	$	-
Other Fund balance Increase/(Decrease), Page 4g, Column 2	$	-
Other Fund balance Increase/(Decrease), Page 4h, Column 2	$	-
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	$	(580,624)

Variance $ 0

Variance Explanation:

6. **Will this agreement create or increase deficit financing in the current or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	Surplus/	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	$(18,517,325)	(11.0%)	Declining Enrollment
Current FY Surplus/(Deficit) after settlement(s)?	$(18,774,090)	(11.0%)	Declining Enrollment
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	$ (1,228,965)	(0.7%)	Declining Enrollment
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	$ (7,831,149)	(4.7%)	Declining Enrollment

Deficit Reduction Plan (as necessary):

This is a conservative assumption with the SSC Dartboard COLAs as of June 30, 2024. Enrollment for 24-25 @ 9470 with a 1.75% decline in subsequent years. Current estimates for 24-25 enrollment are around 9850, but we want to remain conservative until the students are present.

7. **Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	$ -	
1st Subsequent FY Restricted, Page 5b	$ -	
2nd Subsequent FY Unrestricted, Page 5a	$ -	
2nd Subsequent FY Restricted, Page 5b	$ -	

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business C

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:	Budget Adjustment Increase/(Decrease)
Revenues/Other Financing Sources	$ 1,026,971
Expenditures/Other Financing Uses	$ 2,283,736
Ending Balance(s) Increase/(Decrease)	$ (1,256,765)

Subsequent Years

Budget Adjustment Categories:	Budget Adjustment Increase/(Decrease)
Revenues/Other Financing Sources	$ 1,000,000
Expenditures/Other Financing Uses	$ -
Ending Balance(s) Increase/(Decrease)	$ 1,000,000

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

X I hereby certify ___ I am unable to certify

District Superintendent (Signature) — **Date** 8/19/24

X I hereby certify ___ I am unable to certify

Chief Business Official (Signature) — **Date** 8/19/24

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

Las Virgenes Unified School District
Las Virgenes Classified Association

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

Assumptions are aligned to the District's Adopted budget with the following exception:
1. Enrollment adjusted to 9700 for 24-25, 9603 for 25-26, and 9507 for 26-27 given current projections. Current projections are over these amounts
2. Reduction of $300,000 to Services in 26-27 given the launch of solar at all campuses by the end of 2025.
3. Elimination of Fund 14 transfer. RDA funds will now serve as source of Fund 14 transfer, given the payoff of COPs in late 2

Concerns regarding affordability of agreement in subsequent years (if any):

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of 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 Sections 3540.2(a) and 3547.5.

Las Virgenes Unified School District
District Name

District Superintendent (Signature)

8/19/24
Date

Dr. Ryan Gleason
Contact Person

(818) 878-5203
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on 08-13-2024, took action to approve the proposed agreement with the Certificated and Unrepresented Management Bargaining Unit(s).

President (or Clerk), Governing Board (Signature)

Date

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