

Sample School District
DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
 In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and G.C. 3547.5
Desert Area Guidance Association

The proposed agreement covers the period beginning July 1, 2018 and ending June 30, 2021 and will be acted upon by the Governing Board at its meeting on June 14, 2018.

Note:

1% salary increase =	\$	11,693	\$11,809	\$11,928
1% statutory benefit increase =	\$	2,251	\$2,492	\$2,632
1% salary and statutory benefit increase =	\$	13,943	\$14,301	\$14,560

A. Proposed Change in Compensation - Fund 01 - General Fund					
		Fiscal Impact of Proposed Agreement			Comments
		Year 1 2018-2019	Year 2 2019-2020	Year 3 2020-2021	
Compensation					
1. Step & Column - Increase/(Decrease) due to longevity and units plus any changes due to settlement	Cost (+/-)	\$ -	\$ -	\$ -	Step/Column previously included in budget
	Percent	0.00%	0.00%	0.00%	
2. Salary Schedule - Increase/(Decrease)	Cost (+/-)	\$ 87,694	\$ 87,694	\$ 87,694	On schedule increase of 7.5% for 18/19. Amounts shown in 19/20 and 20/21 are increases to respective budgets.
	Percent	7.50%	7.43%	7.35%	
3. Other Compensation - Increase/(Decrease)	Cost (+/-)	\$ 26,893	\$ 26,893	\$ 26,893	Add 3 (three) work days from 186 to 189. Increase to Masters/Doctoral Stipends of \$300, Increase in Longevity of \$900.
	Percent	1.93%	1.88%	1.85%	
4. Statutory Benefits - Increase/(Decrease) in STRS, PERS, FICA, Medicare, Unemployment, Workers' Comp, etc.	Cost (+/-)	\$ 22,059	\$ 24,178	\$ 19,355	Associated with respective salary increases.
	Percent	9.80%	9.70%	7.35%	
5. Health & Welfare Plans - Increase/(Decrease) Increase	Cost (+/-)	\$ (24,718)	\$ (24,718)	\$ (24,718)	Health/Welfare ongoing savings related to a 90/10 cost sharing of a lower cost plan.
	Percent	-1.77%	-1.73%	-1.70%	
6. Total Compensation - Increase/(Decrease) Total of Lines 1-3 + 5.	Cost (+/-)	\$ 111,927	\$ 114,047	\$ 109,223	
	Percent	8.03%	7.97%	7.50%	
7. Total Number of Represented Employees		17	17	17	
8. Total Compensation Cost for Average Employee - Increase/(Decrease)	Cost (+/-)	\$ 6,584	\$ 6,709	\$ 6,425	
	Percent	8.03%	7.97%	7.50%	

B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)

N/A

C. What are the specific impacts on instructional and support programs to accommodate the settlement? Include the impact of non-negotiated change such as staff reductions and program reductions/eliminations.

N/A

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

N/A

E. Source of Funding for Proposed Agreement

General Fund

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves**1. State Reserve Standard**

a. Total Expenditures, Transfer Out, and Uses (including Cost of Proposed agreement)	\$	56,554,574
b. State Standard Minimum Reserve Percentage for this District		3%
c. State Standard Minimum Reserve Amount for this District (Line 1 times line 2)	\$	1,696,637

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

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$	2,827,729
b. General Fund Budgeted Unrestricted Other Commitments	\$	2,810,533
c. General Fund Budgeted Unrestricted Non-Spendable (9710-9719)	\$	90,000
d. General Fund Budgeted Restricted (9740)	\$	919,603
e. Special Reserve Fund (J-207) - Budgeted Designated for Economic Uncertainties	\$	-
f. Special Reserve Fund (J-207) - Budgeted Unappropriated Amount	\$	-
g. Article XIII-B Fund (J0241) - Budgeted Designated for Economic Uncertainties	\$	-
h. Article XIII-B Fund (J0241) - Budgeted Unappropriated Amount	\$	-
i. Total District Budgeted Unrestricted Reserves	\$	6,647,864

3. Do unrestricted reserves meet the state standard minimum reserve amounts?

Yes

Impact Of Proposed Agreement On Current Year Operating Budget - DAGA
Fund 01 - General Fund

Description	Column 1 Estimate 18/19 Budget	Column 2 Adjustments N/A	Column 3 Adjustments Result of Settlement	Column 4 Total Impact On Budget
Revenues				
Local Control Funding Formula (8010-8099)	\$ 44,877,907		\$ -	\$ 44,877,907
Remaining Revenues (8100-8799)	\$ 10,921,181		\$ -	\$ 10,921,181
Total Revenues	\$ 55,799,088		\$ -	\$ 55,799,088
Expenditures				
1000 Certificated Salaries	\$ 21,330,835		\$ 114,587	\$ 21,445,422
2000 Classified Salaries	\$ 7,466,124		\$ -	\$ 7,466,124
3000 Employees' Benefits	\$ 16,111,585		\$ (2,659)	\$ 16,108,926
4000 Books & Supplies	\$ 4,038,401		\$ -	\$ 4,038,401
5000 Services & Operating Expenses	\$ 6,318,621		\$ -	\$ 6,318,621
6000 Capital Outlay	\$ 433,524		\$ -	\$ 433,524
7000 Other	\$ 517,247		\$ -	\$ 517,247
Total Expenditures	\$ 56,216,337		\$ 111,927	\$ 56,328,264
Operating Surplus (Deficit)	\$ (417,249)		\$ (111,927)	\$ (529,176)
Other Sources and Transfers In	\$ 57,200		\$ -	\$ 57,200
Other Uses and Transfers Out	\$ 338,237		\$ -	\$ 338,237
Current Yr Incr/(Decr) In Fund Balance	\$ (21,812)		\$ (111,927)	\$ (133,739)
Beginning Balance	\$ 6,781,604		\$ -	\$ 6,781,604
Current-Year Ending Balance	\$ 6,083,318		\$ (111,927)	\$ 6,647,865
Components of Ending Balance				
Other Commitments	\$ 2,294,149		\$ 516,384	\$ 2,810,533
Reserved for Economic Uncertainties	\$ 2,827,729		\$ -	\$ 2,827,729
Non-Spendable (9710-9719)	\$ 90,000		\$ -	\$ 90,000
Restricted (9740)	\$ 919,603		\$ -	\$ 919,603
Undesignated Amounts	\$ (48,162)		\$ -	\$ 0

* If the total amount of the Adjustment in Column 3 does not agree with the amount of the Total Compensation Increase in Section A, Line 6, Page 1 (i.e., increase was partially budgeted, there were revenue revisions as reflected in Col. 3., etc.), explain the variance below.

Please include comments and explanations as necessary:

> Column 3 does not agree with the amount of the Total Compensation Increase in Section A, Line 6, Page 1 because the step and column increases and relative statutory benefits were in the approved budget before the settlement.