

**Los Angeles County Office of Education
Business Advisory Services**

**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: | La Canada Unified School District |
| Name of Bargaining Unit: | LCTA and CMSA |
| Certificated, Classified, Other: | Certificated and Management |

The proposed agreement covers the period beginning: July 1, 2019 and ending: June 30, 2022
(date) (date)

The Governing Board will act upon this agreement on: May 28, 2019
(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 | Annual Cost Prior to Proposed Settlement | Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|--|---|-------------------------------|-------------------------------|
| | | Year 1 Increase/(Decrease) | Year 2 Increase/(Decrease) | Year 3 Increase/(Decrease) |
| | | 2018-19 | 2019-20 | 2020-21 |
| 1. Salary Schedule Including Step and Column | \$ 28,413,811 | \$ 560,964 | \$ 574,988 | \$ - |
| | | 1.97% | 1.98% | 0.00% |
| 2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | \$ - | \$ - | | \$ - |
| Description of Other Compensation | | N/A | 0 | 0 |
| 3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. | \$ 6,139,867 | \$ 112,192 | \$ 114,996 | \$ - |
| | | 1.83% | 1.84% | 0.00% |
| 4. Health/Welfare Plans | \$ 3,105,803 | \$ - | \$ - | \$ - |
| | | 0.00% | 0.00% | 0.00% |
| 5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5 | \$ 37,659,481 | \$ 673,156 | \$ 689,984 | \$ - |
| | | 1.79% | 1.80% | 0.00% |
| 6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate) | 440.00 | | | |
| 7. Total Compensation Average Cost per Bargaining Unit Employee | \$ 85,590 | \$ 1,530 | \$ 1,568 | \$ - |
| | | 1.79% | 1.80% | 0.00% |

La Canada Unified School District
LCTA, CSEA and CMSA

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

For LCTA, the agreement was a 2.75% retroactive salary adjustment to 7/1/18 and a 2.5% on schedule effective 7/1/19. The agreement for CMSA was a 2.75% retroactive salary adjustment to 7/1/18 and a 2.5% on schedule effective 7/1/19.

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

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

Landscape crew members were reclassified to a higher range and an 11 month employee was made year round 12 months. These reclassifications cost roughly 0.33%.

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

The health care increase is limited to the published COLA each year.

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

Some additional preparation times for the middle school teachers.

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.)

N/A

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

N/A

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

Existing balances

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

These agreements are retroactive for LCTA and CMSA units. They do go into the 19/20 year for all units, and negotiations will be closed for the 19/20 school year.

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.)

The increasing COLA's will provide funding.

La Canada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Unrestricted General Fund**

Bargaining Unit:

LCTA, CSEA and CMSA

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|--|--|---|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/12/19) | Adjustments as a Result of Settlement (compensation) | (Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| LCFF Revenue 8010-8099 | \$ 34,493,033 | | \$ - | \$ 34,493,033 |
| Federal Revenue 8100-8299 | \$ 19,258 | | \$ - | \$ 19,258 |
| Other State Revenue 8300-8599 | \$ 1,536,566 | | \$ - | \$ 1,536,566 |
| Other Local Revenue 8600-8799 | \$ 8,797,807 | | \$ - | \$ 8,797,807 |
| TOTAL REVENUES | \$ 44,846,664 | | \$ - | \$ 44,846,664 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 18,056,606 | \$ 496,557 | | \$ 18,553,163 |
| Classified Salaries 2000-2999 | \$ 5,078,740 | \$ - | | \$ 5,078,740 |
| Employee Benefits 3000-3999 | \$ 7,537,489 | \$ 99,311 | | \$ 7,636,800 |
| Books and Supplies 4000-4999 | \$ 2,165,469 | | \$ - | \$ 2,165,469 |
| Services and Other Operating Expenditures 5000-5999 | \$ 4,654,748 | | \$ - | \$ 4,654,748 |
| Capital Outlay 6000-6999 | \$ 40,000 | | \$ - | \$ 40,000 |
| Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499 | | | \$ - | \$ - |
| Transfers of Indirect Costs 7300-7399 | \$ (430,232) | | \$ - | \$ (430,232) |
| TOTAL EXPENDITURES | \$ 37,102,820 | \$ 595,868 | \$ - | \$ 37,698,688 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ 20,000 | \$ - | \$ - | \$ 20,000 |
| Transfers Out and Other Uses 7600-7699 | \$ 460,000 | \$ - | \$ - | \$ 460,000 |
| Contributions 8980-8999 | \$ (6,722,865) | \$ - | \$ - | \$ (6,722,865) |
| OPERATING SURPLUS (DEFICIT)* | \$ 580,979 | \$ (595,868) | \$ - | \$ (14,889) |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ 7,059,275 | | | \$ 7,059,275 |
| Audit Adjustments/Other Restatements 9793/9795 | | | | \$ - |
| ENDING FUND BALANCE | \$ 7,640,254 | \$ (595,868) | \$ - | \$ 7,044,386 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable 9711-9719 | \$ 16,000 | \$ - | \$ - | \$ 16,000 |
| Restricted 9740 | | | | |
| Committed 9750-9760 | \$ 490,000 | \$ - | \$ - | \$ 490,000 |
| Assigned 9780 | \$ 846,610 | \$ - | \$ - | \$ 846,610 |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ 6,287,644 | \$ (595,868) | \$ - | \$ 5,691,776 |

*Net Increase (Decrease) in Fund Balance

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

La Canada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

| Bargaining Unit: | | Restricted General Fund LCTA, CSEA and CMSA | | | |
|---|------------------------|--|--|--|--|
| Object Code | | Column 1 Latest Board- Approved Budget Before Settlement (As of 3/12/19) | 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 | \$ 867,283 | | \$ - | \$ 867,283 |
| Other State Revenue | 8300-8599 | \$ 2,832,607 | | \$ - | \$ 2,832,607 |
| Other Local Revenue | 8600-8799 | \$ 64,274 | | \$ - | \$ 64,274 |
| TOTAL REVENUES | | \$ 3,764,164 | | \$ - | \$ 3,764,164 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | \$ 2,342,085 | \$ 64,407 | \$ - | \$ 2,406,492 |
| Classified Salaries | 2000-2999 | \$ 2,936,380 | \$ - | \$ - | \$ 2,936,380 |
| Employee Benefits | 3000-3999 | \$ 1,717,207 | \$ 12,881 | \$ - | \$ 1,730,088 |
| Books and Supplies | 4000-4999 | \$ 839,754 | | \$ - | \$ 839,754 |
| Services and Other Operating Expenditures | 5000-5999 | \$ 2,219,985 | | \$ - | \$ 2,219,985 |
| Capital Outlay | 6000-6999 | \$ 628,419 | | \$ - | \$ 628,419 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | \$ - | | \$ - | \$ - |
| Transfers of Indirect Costs | 7300-7399 | \$ 387,232 | | \$ - | \$ 387,232 |
| TOTAL EXPENDITURES | | \$ 11,071,062 | \$ 77,288 | \$ - | \$ 11,148,350 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses | 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| Contributions | 8980-8999 | \$ 6,722,865 | \$ - | \$ - | \$ 6,722,865 |
| OPERATING SURPLUS (DEFICIT)* | | \$ (584,033) | \$ (77,288) | \$ - | \$ (661,321) |
| BEGINNING FUND BALANCE | | | | | |
| | 9791 | \$ 761,639 | | | \$ 761,639 |
| Audit Adjustments/Other Restatements | 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | | \$ 177,606 | \$ (77,288) | \$ - | \$ 100,318 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted | 9740 | \$ 177,606 | \$ - | \$ - | \$ 177,606 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount | 9790 | \$ - | \$ (77,288) | \$ - | \$ (77,288) |

*Net Increase (Decrease) in Fund Balance

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

La Canada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Combined General Fund**

Bargaining Unit:

LCTA, CSEA and CMSA

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|--|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/12/19) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | \$ 34,493,033 | \$ - | \$ 34,493,033 |
| Federal Revenue | 8100-8299 | \$ 886,541 | \$ - | \$ 886,541 |
| Other State Revenue | 8300-8599 | \$ 4,369,173 | \$ - | \$ 4,369,173 |
| Other Local Revenue | 8600-8799 | \$ 8,862,081 | \$ - | \$ 8,862,081 |
| TOTAL REVENUES | | \$ 48,610,828 | \$ - | \$ 48,610,828 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | \$ 20,398,691 | \$ 560,964 | \$ 20,959,655 |
| Classified Salaries | 2000-2999 | \$ 8,015,120 | \$ - | \$ 8,015,120 |
| Employee Benefits | 3000-3999 | \$ 9,254,696 | \$ 112,192 | \$ 9,366,888 |
| Books and Supplies | 4000-4999 | \$ 3,005,223 | \$ - | \$ 3,005,223 |
| Services and Other Operating Expenditures | 5000-5999 | \$ 6,874,733 | \$ - | \$ 6,874,733 |
| Capital Outlay | 6000-6999 | \$ 668,419 | \$ - | \$ 668,419 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | \$ - | \$ - | \$ - |
| Transfers of Indirect Costs | 7300-7399 | \$ (43,000) | \$ - | \$ (43,000) |
| TOTAL EXPENDITURES | | \$ 48,173,882 | \$ 673,156 | \$ 48,847,038 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfer In and Other Sources | 8900-8979 | \$ 20,000 | \$ - | \$ 20,000 |
| Transfers Out and Other Uses | 7600-7699 | \$ 460,000 | \$ - | \$ 460,000 |
| Contributions | 8980-8999 | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | | \$ (3,054) | \$ (673,156) | \$ (676,210) |
| BEGINNING FUND BALANCE | | | | |
| | 9791 | \$ 7,820,914 | | \$ 7,820,914 |
| Audit Adjustments/Other Restatements | 9793/9795 | \$ - | | \$ - |
| ENDING FUND BALANCE | | \$ 7,817,860 | \$ (673,156) | \$ 7,144,704 |
| COMPONENTS OF ENDING FUND | | | | |
| Nonspendable | 9711-9719 | \$ 16,000 | \$ - | \$ 16,000 |
| Restricted | 9740 | \$ 177,606 | \$ - | \$ 177,606 |
| Committed | 9750-9760 | \$ 490,000 | \$ - | \$ 490,000 |
| Assigned | 9780 | \$ 846,610 | \$ - | \$ 846,610 |
| Reserve for Economic Uncertainties | 9789 | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount | 9790 | \$ 6,287,644 | \$ (673,156) | \$ 5,614,488 |

*Net Increase (Decrease) in Fund Balance

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

La Canada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

LCTA, CSEA and CMSA

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|--|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/12/19) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| LCFF Revenue 8010-8099 | \$ - | | \$ - | \$ - |
| Federal Revenue 8100-8299 | \$ 38,000 | | \$ - | \$ 38,000 |
| Other State Revenue 8300-8599 | \$ 750 | | \$ - | \$ 750 |
| Other Local Revenue 8600-8799 | \$ 736,400 | | \$ - | \$ 736,400 |
| TOTAL REVENUES | \$ 775,150 | | \$ - | \$ 775,150 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries 2000-2999 | \$ 308,100 | \$ - | \$ - | \$ 308,100 |
| Employee Benefits 3000-3999 | \$ 49,906 | \$ - | \$ - | \$ 49,906 |
| Books and Supplies 4000-4999 | \$ 2,125 | | \$ - | \$ 2,125 |
| Services and Other Operating Expenditures 5000-5999 | \$ 447,850 | | \$ - | \$ 447,850 |
| Capital Outlay 6000-6999 | \$ 3,000 | | \$ - | \$ 3,000 |
| Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499 | \$ - | | \$ - | \$ - |
| Transfers of Indirect Costs 7300-7399 | \$ 43,000 | | \$ - | \$ 43,000 |
| TOTAL EXPENDITURES | \$ 853,981 | \$ - | \$ - | \$ 853,981 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ 60,000 | \$ - | \$ - | \$ 60,000 |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ (18,831) | \$ - | \$ - | \$ (18,831) |
| BEGINNING FUND BALANCE 9791 | \$ 20,624 | | | \$ 20,624 |
| Audit Adjustments/Other Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 1,793 | \$ - | \$ - | \$ 1,793 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted 9740 | \$ - | \$ - | \$ - | \$ - |
| Committed 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned 9780 | \$ 165 | \$ - | \$ - | \$ 165 |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ 1,628 | \$ - | \$ - | \$ 1,628 |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Business Advisory Services

Revised 07/03/18

La Canada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGETEnter Fund: **Fund 40.0**Bargaining Unit: **LCTA, CSEA and CMSA**

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|--|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/12/19) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - |
| Other State Revenue | 8300-8599 | \$ - | \$ - | \$ - |
| Other Local Revenues | 8600-8799 | \$ 325,947 | \$ - | \$ 325,947 |
| TOTAL REVENUES | | \$ 325,947 | \$ - | \$ 325,947 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | \$ - | \$ - | \$ - |
| Classified Salaries | 2000-2999 | \$ 55,014 | \$ - | \$ 55,014 |
| Employee Benefits | 3000-3999 | \$ 22,095 | \$ - | \$ 22,095 |
| Books and Supplies | 4000-4999 | \$ 11,000 | \$ - | \$ 11,000 |
| Services and Other Operating Expenditures | 5000-5999 | \$ 115,054 | \$ - | \$ 115,054 |
| Capital Outlay | 6000-6999 | \$ 392,780 | \$ - | \$ 392,780 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | \$ - | \$ - | \$ - |
| Transfers of Indirect Costs | 7300-7399 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 595,943 | \$ - | \$ 595,943 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses | 7600-7699 | \$ 60,000 | \$ - | \$ 60,000 |
| OPERATING SURPLUS (DEFICIT)* | | \$ (329,996) | \$ - | \$ (329,996) |
| BEGINNING FUND BALANCE | | | | |
| | 9791 | \$ 1,320,822 | | \$ 1,320,822 |
| Audit Adjustments/Other Restatements | 9793/9795 | \$ (108,368) | | \$ (108,368) |
| ENDING FUND BALANCE | | \$ 882,458 | \$ - | \$ 882,458 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | \$ - | \$ - | \$ - |
| Restricted | 9740 | \$ - | \$ - | \$ - |
| Committed | 9750-9760 | \$ - | \$ - | \$ - |
| Assigned | 9780 | \$ - | \$ - | \$ - |
| Reserve for Economic Uncertainties | 9789 | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount | 9790 | \$ 882,458 | \$ - | \$ 882,458 |

*Net Increase (Decrease) in Fund Balance

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

La Canada Unified School District
LCTA, CSEA and CMSA

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

| Page 4a: Unrestricted General Fund | Amount | Explanation |
|------------------------------------|--------|-------------|
| Revenues | \$ - | |
| Expenditures | \$ - | |
| Other Financing Sources/Uses | \$ - | |

| Page 4b: Restricted General Fund | Amount | Explanation |
|----------------------------------|--------|-------------|
| Revenues | \$ - | |
| Expenditures | \$ - | |
| Other Financing Sources/Uses | \$ - | |

| 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:

La Canada Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Unrestricted General Fund MYP**

Bargaining Unit:

LCTA, CSEA and CMSA

| Object Code | 2018-19 | 2019-20 | 2020-21 |
|---|---------------------------------------|--|---|
| | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ 34,493,033 | \$ 35,718,254 | \$ 36,891,919 |
| Federal Revenue 8100-8299 | \$ 19,258 | \$ 19,258 | \$ 19,258 |
| Other State Revenue 8300-8599 | \$ 1,536,566 | \$ 790,081 | \$ 790,081 |
| Other Local Revenue 8600-8799 | \$ 8,797,807 | \$ 8,164,889 | \$ 8,229,276 |
| TOTAL REVENUES | \$ 44,846,664 | \$ 44,692,482 | \$ 45,930,534 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 18,553,163 | \$ 18,809,513 | \$ 19,087,679 |
| Classified Salaries 2000-2999 | \$ 5,078,740 | \$ 5,364,665 | \$ 5,431,723 |
| Employee Benefits 3000-3999 | \$ 7,636,800 | \$ 8,242,438 | \$ 8,634,784 |
| Books and Supplies 4000-4999 | \$ 2,165,469 | \$ 1,935,469 | \$ 1,935,469 |
| Services and Other Operating Expenditures 5000-5999 | \$ 4,654,748 | \$ 4,450,213 | \$ 4,553,561 |
| Capital Outlay 6000-6999 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499 | \$ - | \$ - | \$ - |
| Transfers of Indirect Costs 7300-7399 | \$ (430,232) | \$ (430,232) | \$ (430,232) |
| Other Adjustments | | | \$ - |
| TOTAL EXPENDITURES | \$ 37,698,688 | \$ 38,412,066 | \$ 39,252,984 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers In and Other Sources 8900-8979 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Transfers Out and Other Uses 7600-7699 | \$ 460,000 | \$ 460,000 | \$ 460,000 |
| Contributions 8980-8999 | \$ (6,722,865) | \$ (6,899,786) | \$ (7,095,835) |
| OPERATING SURPLUS (DEFICIT)* | \$ (14,889) | \$ (1,059,370) | \$ (858,285) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 7,059,275 | \$ 7,044,386 | \$ 5,985,016 |
| Audit Adjustments/Other Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 7,044,386 | \$ 5,985,016 | \$ 5,126,731 |
| COMPONENTS OF ENDING FUND BALANCE: | | | |
| Nonspendable 9711-9719 | \$ 16,000 | \$ 16,000 | \$ 16,000 |
| Restricted 9740 | | | |
| Committed 9750-9760 | \$ 490,000 | \$ 490,000 | \$ 490,000 |
| Assigned 9780 | \$ 846,610 | \$ 673,694 | \$ 795,466 |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ 5,691,776 | \$ 4,805,322 | \$ 3,825,265 |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

La Canada Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

LCTA, CSEA and CMSA

| Object Code | 2018-19 | 2019-20 | 2020-21 |
|---|---------------------------------------|--|---|
| | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ - | \$ - | \$ - |
| Federal Revenue 8100-8299 | \$ 867,283 | \$ 869,189 | \$ 869,189 |
| Other State Revenue 8300-8599 | \$ 2,832,607 | \$ 2,651,430 | \$ 2,651,430 |
| Other Local Revenue 8600-8799 | \$ 64,274 | \$ 64,274 | \$ 64,274 |
| TOTAL REVENUES | \$ 3,764,164 | \$ 3,584,893 | \$ 3,584,893 |
| EXPENDITURES | | | |
| Certificated Salaries 1000 1999 | \$ 2,406,492 | \$ 2,470,844 | \$ 2,514,084 |
| Classified Salaries 2000-2999 | \$ 2,936,380 | \$ 3,048,341 | \$ 3,086,445 |
| Employee Benefits 3000-3999 | \$ 1,730,088 | \$ 1,890,731 | \$ 2,021,388 |
| Books and Supplies 4000-4999 | \$ 839,754 | \$ 478,698 | \$ 478,698 |
| Services and Other Operating Expenditures 5000-5999 | \$ 2,219,985 | \$ 2,219,985 | \$ 2,219,958 |
| Capital Outlay 6000-6999 | \$ 628,419 | \$ 1,242 | \$ 1,242 |
| Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499 | \$ - | \$ - | \$ - |
| Transfers of Indirect Costs 7300-7399 | \$ 387,232 | \$ 387,232 | \$ 387,232 |
| Other Adjustments | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 11,148,350 | \$ 10,497,073 | \$ 10,709,047 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ 6,722,865 | \$ 6,899,786 | \$ 7,095,835 |
| OPERATING SURPLUS (DEFICIT)* | \$ (661,321) | \$ (12,394) | \$ (28,319) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 761,639 | \$ 100,318 | \$ 87,924 |
| Audit Adjustments/Other Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 100,318 | \$ 87,924 | \$ 59,605 |
| COMPONENTS OF ENDING FUND BALANCE: | | | |
| Nonspendable 9711-9719 | \$ - | \$ - | |
| Restricted 9740 | \$ 177,606 | \$ 36,097 | \$ 4,070 |
| Committed 9750-9760 | | | |
| Assigned 9780 | | | |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ (77,288) | \$ 51,827 | \$ 55,535 |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

La Canada Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit:

LCTA, CSEA and CMSA

| Object Code | 2018-19 | 2019-20 | 2020-21 |
|--|---------------------------------------|--|---|
| | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ 34,493,033 | \$ 35,718,254 | \$ 36,891,919 |
| Federal Revenue 8100-8299 | \$ 886,541 | \$ 888,447 | \$ 888,447 |
| Other State Revenue 8300-8599 | \$ 4,369,173 | \$ 3,441,511 | \$ 3,441,511 |
| Other Local Revenue 8600-8799 | \$ 8,862,081 | \$ 8,229,163 | \$ 8,293,550 |
| TOTAL REVENUES | \$ 48,610,828 | \$ 48,277,375 | \$ 49,515,427 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 20,959,655 | \$ 21,280,357 | \$ 21,601,763 |
| Classified Salaries 2000-2999 | \$ 8,015,120 | \$ 8,413,006 | \$ 8,518,168 |
| Employee Benefits 3000-3999 | \$ 9,366,888 | \$ 10,133,169 | \$ 10,656,172 |
| Books and Supplies 4000-4999 | \$ 3,005,223 | \$ 2,414,167 | \$ 2,414,167 |
| Services and Other Operating Expenditures 5000-5999 | \$ 6,874,733 | \$ 6,670,198 | \$ 6,773,519 |
| Capital Outlay 6000-6999 | \$ 668,419 | \$ 41,242 | \$ 41,242 |
| Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499 | \$ - | \$ - | \$ - |
| Transfers of Indirect Costs 7300-7399 | \$ (43,000) | \$ (43,000) | \$ (43,000) |
| Other Adjustments | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 48,847,038 | \$ 48,909,139 | \$ 49,962,031 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers In and Other Sources 8900-8979 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Transfers Out and Other Uses 7600-7699 | \$ 460,000 | \$ 460,000 | \$ 460,000 |
| Contributions 8980-8999 | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ (676,210) | \$ (1,071,764) | \$ (886,604) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 7,820,914 | \$ 7,144,704 | \$ 6,072,940 |
| Audit Adjustments/Other Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 7,144,704 | \$ 6,072,940 | \$ 5,186,336 |
| COMPONENTS OF ENDING FUND BALANCE: | | | |
| Nonspendable 9711-9719 | \$ 16,000 | \$ 16,000 | \$ 16,000 |
| Restricted 9740 | \$ 177,606 | \$ 36,097 | \$ 4,070 |
| Committed 9750-9760 | \$ 490,000 | \$ 490,000 | \$ 490,000 |
| Assigned 9780 | \$ 846,610 | \$ 673,694 | \$ 795,466 |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ 5,614,488 | \$ 4,857,149 | \$ 3,880,800 |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

La Canada Unified School District
LCTA, CSEA and CMSA

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2018-19 | 2019-20 | 2020-21 |
|----|--|---------------|---------------|---------------|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | \$ 49,307,038 | \$ 49,369,139 | \$ 50,422,031 |
| b. | Less: Special Education Pass-Through Funds | \$ - | \$ - | \$ - |
| c. | Net Expenditures, Transfers Out, and Uses | \$ 49,307,038 | \$ 49,369,139 | \$ 50,422,031 |
| d. | State Standard Minimum Reserve Percentage for this District Enter percentage → | 0.00% | 0.00% | 0.00% |
| 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) | \$ - | \$ - | \$ - |

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

| | | | | |
|----|--|--------------|--------------|--------------|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | \$ - | \$ - | \$ - |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | \$ 5,691,776 | \$ 4,805,322 | \$ 3,825,265 |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | \$ - | \$ - | \$ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | \$ 1,825,000 | \$ 1,825,000 | \$ 1,825,000 |
| e. | Total Available Reserves | \$ 7,516,776 | \$ 6,630,322 | \$ 5,650,265 |
| f. | Reserve for Economic Uncertainties Percentage | 15.24% | 13.43% | 11.21% |

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

| | | | | |
|---------|-----|-------------------------------------|----|--------------------------|
| 2018-19 | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> |
| 2019-20 | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> |
| 2020-21 | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> |

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

La Canada Unified School District
LCTA, CSEA and CMSA**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 | \$ | 673,156 |
| General Fund balance Increase/(Decrease), Page 4c, Column 2 | \$ | (673,156) |
| 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) | \$ | (673,156) |

Variance \$ -

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) % | Deficit primarily due to: |
|--|-----------------------|-------------|------------------------------|
| Current FY Surplus/(Deficit) before settlement(s)? | \$ (3,054) | (0.0%) | |
| Current FY Surplus/(Deficit) after settlement(s)? | \$ (676,210) | (1.4%) | Salary and Benefits Increase |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (1,071,764) | (2.2%) | Salary and Benefits Increase |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (886,604) | (1.8%) | Salary and Benefits Increase |

Deficit Reduction Plan (as necessary):

No assumptions for STRS savings are budgeted in these numbers. If STRS relief is granted, the deficit will be reduced. Retirements and reduced expenditures are potential savings in the future, and the transfers out can be modified to work with the reduced expenditures. Also, anticipated new positions will be revisited.

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 9a.

| MYP | Amount | "Other Adjustments" Explanation |
|---|--------|--|
| 1st Subsequent FY Unrestricted, Page 5a | \$ - | Retirements for certificated and reductions in the event of a smaller Four |
| 1st Subsequent FY Restricted, Page 5b | \$ - | Retirements for certificated |
| 2nd Subsequent FY Unrestricted, Page 5a | \$ - | Retirements for certificated |
| 2nd Subsequent FY Restricted, Page 5b | \$ - | None |

LCTA, CSEA and CMSA

J. COMPARISON OF PROPOSED CHANGE IN TOTAL COMPENSATION TO CHANGE IN LCFF FUNDING FOR THE NEGOTIATED PERIOD

The purpose of this form is to determine if the district has entered into bargaining agreements that would result in salary increases that are expected to exceed the projected increase in LCFF funding.

(fill out columns for which there is an agreement)

| | Prior Year | 2018-19 | 2019-20 | 2020-21 |
|--|------------|------------|------------|----------|
| a. LCFF Funding per ADA | 7,950.78 | 8,492.47 | 8,777.34 | 9,032.42 |
| b. Amount Change from Prior Year Funding per ADA | | 541.69 | 284.87 | 255.08 |
| c. Percentage Change from Prior Year Funding per ADA | | 6.81% | 3.35% | 2.91% |
| d. Total Compensation Amount Change (from Page 1, Section A, Line 5) | | 673,156.00 | 689,984.00 | - |
| e. Total Compensation Percentage Change (from Page 1, Section A, Line 5) | | 1.79% | 1.83% | 0.00% |
| f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e) | | Within | Within | - |

K. 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 Official of the La Canada Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2019 to June 30, 2021.

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:

Revenues/Other Financing Sources
 Expenditures/Other Financing Uses
 Ending Balance(s) Increase/(Decrease)

| | Budget Adjustment Increase/(Decrease) |
|----|--|
| \$ | - |
| \$ | 673,156 |
| \$ | (673,156) |

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources
 Expenditures/Other Financing Uses
 Ending Balance(s) Increase/(Decrease)

| | Budget Adjustment Increase/(Decrease) |
|----|--|
| \$ | - |
| \$ | 689,984 |
| \$ | (689,984) |

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

I hereby certify I am unable to certify


 District Superintendent
 (Signature)

5/22/19
 Date

I hereby certify I am unable to certify


 Chief Business Official
 (Signature)

5/22/19
 Date

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

La Canada Unified School District
LCTA, CSEA and CMSA

Assumptions and Explanations (enter or attach documentation)

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

Based on existing reserves, the retro for LCTA and CMSA will be covered. Outgoing COLA increases along with anticipated staffing reductions and efficient class loading will also be of benefit in the 19/20 fiscal year and beyond.

Currently, the budget assumptions do not have any savings anticipated from possible STRS reductions, but based on May Revis information and current budget legislation propped by the Senate, additional savings of some amount may materialize as the budget is finalized.

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

The affordability will be attainable for the future years of the MYP. Future negotiations will need to be carefully considered as potential economic slowdowns or a recession heightens.

L. 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.

[Redacted]

District Name

District Superintendent
(Signature)

Date

[Redacted]

Contact Person

[Redacted]

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on _____, took action to approve the proposed agreement with the _____ 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.