

**SAN MATEO COUNTY**  
**INSTRUCTIONS FOR COMPLETION OF PUBLIC DISCLOSURE**  
**OF COLLECTIVE BARGAINING AGREEMENTS**

**GENERAL INSTRUCTIONS:**

- Please make the Public Disclosure of Collective Bargaining Agreements available to the public for review prior to the date the Governing Board will take action on the agreement. Please send a copy to the County Superintendent of Schools at least ten (10) days prior to the Board action.
- Separate documents must be completed for each collective bargaining unit. If more than one agreement is discussed at the same time, you may summarize the financial impact of ALL agreements in Sections H, I and J of the disclosure form. Please indicate the names of all the bargaining units.
- Any time a contract is reopened with a financial impact on any area of compensation, a new disclosure of the proposed agreement must be made. This is especially applicable to multiyear agreements that are tied to projected cost of living adjustments in the subsequent years. Once an actual percentage rate and dollar increase is established, that salary increase must be disclosed even though it may have been partially budgeted.
- The specific manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the district.
- The Governing Board shall adopt revisions to its current year budget to fulfill the terms of the collective bargaining agreement within 45 days of adoption (E.C. Section 42142). Please provide a copy of the board-approved budget revisions and board minutes to the county office.

**SPECIFIC INSTRUCTIONS:**

**Top Section** - Enter the district name, name of bargaining unit/type, beginning and ending date of the agreement and date of board meeting.

**Section 1- Salary Schedule**

Report only the cost of salaries excluding step and column, statutory and health/welfare benefits and other compensation.

In the “Annual Cost Prior to Proposed Agreement” column, show the current fiscal year’s cost data prior to the proposed agreement. This may not necessarily be the same as the current budget figures if estimated salary increases were included in the adopted budget.

In the “Year 1” column, show the incremental cost increase or decrease that would result from the proposed agreement for the fiscal year in which the contract is first effective. If the agreement includes a retroactive salary increase for a prior year and the impact of the increase is in the current fiscal year, show the total increase of both the prior and current year in the “Year 1” column.

Fill in the “Year 2” and “Year 3” columns only if the proposed agreement is a multiyear contract. To ensure full disclosure, such as for agreements with salary increases that may not be effective for a full year, provide additional information of the terms of the agreement in Section 9, Page 2 of this form.

**%:** This calculates the percentage increase/decrease in Salaries in the proposed agreement. It divides the amount entered in the previous line by the “Annual Cost Prior to the Proposed Agreement” in Line 1.

## **Section 2 - Step and Column**

\$: Enter the cost of step and column movement on the salary schedule prior to the proposed agreement and indicate the amount of increase (decrease) in “Year 1, 2, & 3” columns that would result from the proposed agreement.

?: This calculates the percentage increase/decrease in Step and Column. It divides the amount entered in the previous line by the “Annual Cost Prior to the Proposed Agreement” in Line 2.

## **Section 3 - Other Compensation**

\$: Enter the amount of “other compensation” excluding statutory and health/welfare benefits prior to the proposed agreement and indicate the amount of increase (decrease) in “Year 1, 2, & 3” columns that would result from the proposed agreement.

?: This calculates the percentage increase/decrease in “other compensation”. It divides the amount entered in the previous line by the “Annual Cost Prior to the Proposed Agreement” in Line 3.

**Description:** Briefly describe other compensation included in the agreement i.e. 1% increase off salary schedule or \$200/employee.

## **Section 4 - Statutory Benefits**

\$: Enter the amount of Statutory Benefits prior to the proposed agreement and indicate the amount of increase (decrease) in “Year 1, 2, & 3” columns that would result from the proposed agreement.

?: This calculates the percentage increase/decrease in Statutory Benefits. It divides the amount entered in the previous line by the “Annual Cost Prior to the Proposed Agreement” in Line 4.

## **Section 5 - Health/Welfare Benefits**

\$: Enter the cost of health/welfare benefits excluding the cost of salaries and statutory benefits prior to the proposed agreement and indicate the amount of increase (decrease) in “Year 1, 2, & 3” columns that would result from the proposed agreement.

?: This calculates the percentage increase/decrease in Health & Welfare Benefits. It divides the amount entered in the previous line by the “Annual Cost Prior to the Proposed Agreement” in Line 5.

**Description:** Briefly describe changes in health and welfare plans.

**Section 6 - Total Compensation** - This section totals Lines 1 through 5 to show total compensation.

## **Section 7 - Total Number of Represented Employees**

Enter the full-time equivalent (FTE) employees for this bargaining unit.

## **Section 8 - Total Compensation Average Cost Per Employee**

\$: This section divides total increase (decrease) in compensation by total FTEs in Line 7.

?: This section divides Total Compensation Average Cost Per Employee, Line 8, by the Annual Cost Prior to Proposed Agreement, Line 8.

## **Sections 9 through 12 (G)**

Enter response to various questions and provide relevant information regarding the proposed agreement.

### **Section H – Impact of Proposed Agreement on Current Year Operating Budget**

#### **Pages 4a & 4b - Unrestricted & Restricted General Fund:**

Column 1, enter the latest board-approved operating budget (i.e. Adopted Budget, 1<sup>st</sup> Interim, 2<sup>nd</sup> interim or if district takes budget revision monthly to the Board, most recent operating budget).

Column 2, enter budget adjustments to be made in order to implement the terms of the proposed agreement. If the district is approving multiple agreements, the costs of the proposed agreement on all other bargaining agreements may be included in this column.

Column 3, enter any other budget adjustments pending that may impact the ability of the district to meet the minimum reserve requirements with the implementation of this agreement.

Column 4, these are calculated amounts. It totals columns 1 to 3 and shows the new operating budget and reserve components.

#### **Page 4c - Combined General Fund:**

These are calculated amounts taken from data entered on pages 4a and 4b, Unrestricted and Restricted General Fund. At the bottom of the page, please provide explanation if the total adjustments differ from the amounts indicated in Section A, Line 6, Page 1, Column 1 of this form.

### **Section I – Impact of Proposed Agreement on Subsequent Fiscal Years**

In Year 1 column, no input is necessary. The amounts from Column 4 of Page 4c is automatically forwarded to this column.

In Year 2 & 3 columns, enter projected revenues, expenditures, fund balance and components of fund balance for the subsequent two fiscal years after the proposed agreement is implemented.

The district may provide separate multi-year projection (MYP) in lieu of this section.

### **Section J – Impact of proposed Agreement on Unrestricted Reserves**

State Reserve Standard - Enter the State-required minimum reserve percentage applicable for the district. All other data in this section will be automatically calculated.

Budgeted Unrestricted Reserve - Enter projected ending balance in Fund 17-Special Reserve Fund. All other data will be automatically calculated. Enter response to questions 3 & 4 regarding reserves.

#### **Certifications:**

Certification No. 1 must be signed by the Superintendent and Chief Business Official. These signatures must be present when submitting the public disclosure to the office prior to the board taking action on the agreement.

Certification No. 2 must be signed by the district Superintendent or Designee and by the President or Clerk of the Governing Board after formal board action is taken on the proposed agreement.