

**Marin County Office of Education
District Fiscal Services**

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: San Rafael City Elementary School District
Name of Bargaining Unit: California Schools Employee Association (CSEA)
Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2014 **and ending:** June 30, 2015
 (date) (date)
The Governing Board will act upon this agreement on: April 27, 2015
 (date)

A. Proposed Change in Compensation

Compensation (Per 2014-15 2nd Interim Report)		Annual Cost Prior to Proposed Agreement FY	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease) FY	Year 2 Increase/(Decrease) FY	Year 3 Increase/(Decrease) FY
1	Salary Schedule Increase (Decrease)	\$ 4,088,646.00	\$204,432		\$
			5.00%	%	%
2	Step and Column - Increase (Decrease) Due to movement plus any changes due to settlement	\$ -	\$0	\$	\$
				%	%
3	Other Compensation - Increase (Decrease)(Stipends, Bonuses, Longevity, Overtime, etc.)	\$ -	\$ -	\$	\$
	Description of other compensation				
4	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicate etc.	\$ 878,364	\$ 43,918	\$	\$
			5.00%	%	%
5	Health/Welfare Plans	\$ 939,138	\$ 6,500	\$ 6,500	\$
			0.69%	0.69%	%
6	Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$ 5,906,148	\$ 254,850	\$ 6,500	\$
7	Total Number of Represented Employees (Use FTEs if appropriate)	115.90			
8	Total Compensation <u>Average</u> Cost per Employee (FTE)	\$ 50,959	\$ 2,199	\$ 56	\$
			4.31%	0.11%	%

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

5% Increase un the CSEA Salary Schedule plus an increase in the medical CAPS equivalent to a .26% annual increase in the salary schedule for an overall 5.26% increase.

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

None

11. Please include comments and explanations as necessary.

12. Does this bargaining unit have a negotiated cap for Health and Welfare ben Yes ☒ No ☐
If yes, please describe the cap amount.

The Medical Cap has been increased retroactive to January 1, 2014 to 1-party \$571.36/mo; 2-party \$1,147.72/mo; and 3-party \$1,485.58/mo. The Dental caps stay the same. This increase in CAPs represents the net increase in the Kaiser rate(s) over the past two years (1/1/14 and 1/1/15).

- B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing rations, etc.)

Numerous non-cost or minimal cost language revisions - see Tentative Agreement attached.

- C. What are the specific impacts 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.)

None

- D. What contingency language is included in the proposed agreement?** Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.

None.

- E. Will this agreement create, increase or decrease deficit financing in the current or subsequent year(s)?** "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 yes, explain the amounts and justification for doing so.

Although this agreement adds to deficit spending in the current fiscal year, much of that is for one-time costs and it is not anticipated that it will create deficit spending in the subsequent years.

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

None.

G. Source of Funding for Propose Agreement

1. Current Year

General Fund 01 and Cafeteria Fund 13 Budgets - Available funds over and above the reserves and Board Designations.

- 2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

Growth, increases in State funding and reserves.

- 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).**

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET 2014-15

Unrestricted General Fund

Bargaining Unit: **Classified Schools Employees Association (CSEA) - ESD**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 2014-15 2nd Interim Report	Adjustments as a Result of Settlement	Other Revisions CSEA/SRFT/ Admin/ Confidential Settlements	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$32,068,196	\$0	\$0	\$32,068,196
Remaining Revenues (8100-8799)	\$1,442,696	\$0	\$0	\$1,442,696
TOTAL REVENUES	\$33,510,892	\$0	\$0	\$33,510,892
EXPENDITURES				
Certificated Salaries (1000-1999)	\$15,047,851	\$0	\$0	\$15,047,851
Classified Salaries (2000-2999)	\$3,085,847	\$125,000	\$0	\$3,210,847
Employee Benefits (3000-3999)	\$5,409,931	\$31,354	\$0	\$5,441,285
Books and Supplies (4000-4999)	\$1,582,096	\$0	\$0	\$1,582,096
Services, Other Operating Expenses (5000-5999)	\$3,404,180	\$0	\$0	\$3,404,180
Capital Outlay (6000-6599)	\$195,902	\$0	\$0	\$195,902
Other Outgo (7100-7299) (7400-7499)	\$1,201	\$0	\$0	\$1,201
Direct Support/Indirect Cost (7300-7399)	(\$346,255)	\$0	\$0	(\$346,255)
Other Adjustments				
TOTAL EXPENDITURES	\$28,380,753	\$156,354	\$0	\$28,537,107
OPERATING SURPLUS (DEFICIT)	\$5,130,139	(\$156,354)	\$0	\$4,973,785
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$93,664	\$0	\$0	\$93,664
TRANSFERS OUT & OTHER USES (7610-7699)	\$460,082	\$0	\$0	\$460,082
CONTRIBUTIONS (8980-8999)	(\$5,160,672)	(\$98,496)	\$0	(\$5,259,168)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(\$396,951)	* (\$254,850)	\$0	(\$651,801)
BEGINNING BALANCE	\$7,194,964			\$7,194,964
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$6,798,013	(\$254,850)	\$0	\$6,543,163
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$2,500	\$0	\$0	\$2,500
Reserved for Economic Uncertainties (9770)	\$2,366,042	\$12,743	\$0	\$2,378,785
Designated Amounts (9775-9780)	\$2,400,000	\$0	\$0	\$2,400,000
Unappropriated Amount - Unrestricted (9790)	\$2,029,471	(\$267,593)	\$0	\$1,761,878
Unappropriated Amount - Restricted (9790)	\$0	\$0	\$0	\$0

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET 2014-15

Restricted General Fund
Bargaining Unit: **Classified Schools Employees Association (CSEA) - ESD**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 2014-15 2nd Interim Report	Adjustments as a Result of Settlement	Other Revisions CSEA/SRFT/ Admin/ Confidential Settlements	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$11,065,253	\$0	\$0	\$11,065,253
TOTAL REVENUES	\$11,065,253	\$0	\$0	\$11,065,253
EXPENDITURES				
Certificated Salaries (1000-1999)	\$5,406,020	\$0	\$0	\$5,406,020
Classified Salaries (2000-2999)	\$1,990,871	\$79,432	\$0	\$2,070,303
Employee Benefits (3000-3999)	\$2,116,069	\$19,064	\$0	\$2,135,133
Books and Supplies (4000-4999)	\$2,091,668	\$0	\$0	\$2,091,668
Services, Other Operating Expenses (5000-5999)	\$5,817,110	\$0	\$0	\$5,817,110
Capital Outlay (6000-6599)	\$85,640	\$0	\$0	\$85,640
Other Outgo (7100-7299) (7400-7499)	\$526,322	\$0	\$0	\$526,322
Direct Support/Indirect Cost (7300-7399)	\$266,306	\$0	\$0	\$266,306
Other Adjustments				
TOTAL EXPENDITURES	\$18,300,006	\$98,496	\$0	\$18,398,502
OPERATING SURPLUS (DEFICIT)	(\$7,234,753)	(\$98,496)	\$0	(\$7,333,249)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$180,000	\$0	\$0	\$180,000
CONTRIBUTIONS (8980-8999)	\$5,160,672	\$98,496	\$0	\$5,259,168
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(\$2,254,081)	\$0	\$0	(\$2,254,081)
BEGINNING BALANCE	\$2,254,082			\$2,254,082
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$1	\$0	\$0	\$1
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$1	\$0	\$0	\$1
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Designated Amounts (9775-9780)	\$0	\$0	\$0	\$0
Unappropriated Amount- Unrestricted (9790)	\$0	\$0	\$0	\$0
Unappropriated Amount - Restricted (9790)	\$0	\$0	\$0	\$0

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET 2014-15

Combined General Fund

Bargaining Unit: **Classified Schools Employees Association (CSEA) - ESD**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 2014-15 2nd Interim Report	Adjustments as a Result of Settlement	Other Revisions CSEA/SRFT/ Admin/ Confidential Settlements	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$32,068,196	\$0	\$0	\$32,068,196
Remaining Revenues (8100-8799)	\$12,507,949	\$0	\$0	\$12,507,949
TOTAL REVENUES	\$44,576,145	\$0	\$0	\$44,576,145
EXPENDITURES				
Certificated Salaries (1000-1999)	\$20,453,871	\$0	\$0	\$20,453,871
Classified Salaries (2000-2999)	\$5,076,718	\$204,432	\$0	\$5,281,150
Employee Benefits (3000-3999)	\$7,526,000	\$50,418	\$0	\$7,576,418
Books and Supplies (4000-4999)	\$3,673,764	\$0	\$0	\$3,673,764
Services, Other Operating Expenses (5000-5999)	\$9,221,290	\$0	\$0	\$9,221,290
Capital Outlay (6000-6599)	\$281,542	\$0	\$0	\$281,542
Other Outgo (7100-7299) (7400-7499)	\$527,523	\$0	\$0	\$527,523
Direct Support/Indirect Cost (7300-7399)	(\$79,949)	\$0	\$0	(\$79,949)
Other Adjustments				
TOTAL EXPENDITURES	\$46,680,759	\$254,850	\$0	\$46,935,609
OPERATING SURPLUS (DEFICIT)	(\$2,104,614)	(\$254,850)	\$0	(\$2,359,464)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$93,664	\$0	\$0	\$93,664
TRANSFERS OUT & OTHER USES (7610-7699)	\$640,082	\$0	\$0	\$640,082
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(\$2,651,032)	* (\$254,850)	\$0	(\$2,905,882)
BEGINNING BALANCE	\$9,449,046			\$9,449,046
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$6,798,014	(\$254,850)	\$0	\$6,543,164
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$2,501	\$0	\$0	\$2,501
Reserved for Economic Uncertainties (9770)	\$2,366,042	\$12,743	\$0	\$2,378,785
Designated Amounts (9775-9780)	\$2,400,000	\$0	\$0	\$2,400,000
Unappropriated Amount - Unrestricted (9790)	\$2,029,471	(\$267,593)	\$0	\$1,761,878
Unappropriated Amount - Restricted (9790)	\$0	\$0	\$0	\$0
Reserve for Economic Uncertainties Percentage	5%			5%

* Please see question on page 7.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit: **Classified Schools Employees Association (CSEA) - ESD**

	2014-15	2015-16	2016-17
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Revenue Limit Sources (8010-8099)	\$32,068,196	\$35,524,000	\$37,939,000
Remaining Revenues (8100-8799)	\$12,507,949	\$11,876,500	\$12,096,000
TOTAL REVENUES	\$44,576,145	\$47,400,500	\$50,035,000
EXPENDITURES			
Certificated Salaries (1000-1999)	\$20,453,871	\$20,281,871	\$20,711,871
Classified Salaries (2000-2999)	\$5,281,150	\$5,330,650	\$5,380,450
Employee Benefits (3000-3999)	\$7,576,418	\$7,883,918	\$8,355,918
Books and Supplies (4000-4999)	\$3,673,764	\$2,165,609	\$2,225,409
Services, Other Operating Expenses (5000-5999)	\$9,221,290	\$8,747,000	\$8,938,000
Capital Outlay (6000-6999)	\$281,542	\$85,000	\$85,000
Other Outgo (7100-7299) (7400-7499)	\$527,523	\$605,000	\$675,000
Direct Support/Indirect Cost (7300-7399)	(\$79,949)	(\$110,000)	(\$110,000)
Other Adjustments		\$0	\$0
TOTAL EXPENDITURES	\$46,935,609	\$44,989,048	\$46,261,648
OPERATING SURPLUS (DEFICIT)	(\$2,359,464)	\$2,411,452	\$3,773,352
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$93,664	\$20,000	\$20,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$640,082	\$980,082	\$985,082
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(\$2,905,882)	\$1,451,370	\$2,808,270
BEGINNING BALANCE	\$9,449,046	\$6,543,164	\$7,994,534
CURRENT-YEAR ENDING BALANCE	\$6,543,164	\$7,994,534	\$10,802,804
COMPONENTS OF ENDING BALANCE:			
Reserved Amounts (9711-9740)	\$2,501	\$2,500	\$2,500
Reserved for Economic Uncertainties - Unrestricted (9770)	\$2,378,785	\$2,298,457	\$2,362,337
Board Designated Amounts (9775-9780)	\$2,400,000	\$2,400,000	\$2,400,000
Unappropriated Amounts - Unrestricted (9790)	\$1,761,878	\$3,293,577	\$6,037,967
Unappropriated Amounts - Restricted (9790)	\$0	\$1	\$1

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2014-15	2015-16	2016-17
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 47,575,691	\$ 45,969,130	\$ 47,246,730
b.	State Standard Minimum Reserve Percentage for this District 3% enter percentage:	3.00%	3.00%	3.00%
c.	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	\$ 1,427,271	\$ 1,379,074	\$ 1,417,402

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 2,378,785	\$ 2,298,457	\$ 2,362,337
b.	Board Designated Amounts (9775-9780)	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
c.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 1,761,878	\$ 3,293,577	\$ 6,037,967
d.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$0	\$0	\$0
e.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)	\$0	\$0	\$0
g.	Total Available Reserves	\$ 6,540,663	\$ 7,992,035	\$ 10,800,305
h.	Reserve for Economic Uncertainties Percentage	13.75%	17.39%	22.86%

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

2014-15	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2015-16	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2016-17	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

6. Please include any additional comments and explanations of Page 4 as necessary:

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

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the San Rafael City Elementary School District, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the California Schools Employee Association (CSEA) Bargaining Unit, during the term of the agreement from July 1, 2010 to June 30, 2012.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:	Budget Adjustment Increase (Decrease)
<u>Revenues/Other Financing Sources</u>	<u>\$0</u>
<u>Expenditures/Other Financing Uses</u>	<u>\$0</u>
<u>Ending Balance Increase (Decrease)</u>	<u>(\$254,850)</u>

N/A ____ (No budget revisions necessary)

Dr. Michael R. Watenpugh, District Superintendent
(Signature)

Date

Chris Thomas, Chief Business Officer
(Signature)

Date

M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee 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 of the San Rafael City Elementary School District for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

Dr. Michael R. Watenpaugh, District Superintendent
(Signature)

Date

Chris Thomas, CBO
Contact Person

415-492-3257
Phone

Natu Tuatagaloa, Board President

Date