

School District: Alameda Unified School District

Public Disclosure of Collective Bargaining Agreement

H. Impact of Proposed Agreement on Current Year Operating Budget (Ed. Code 42142)

	Column 1 Latest Board- Approved Budget Before Settlement As of: 12-12-18	Column 2 Cost of Adjustments as a Result of Settlement	Column 3 Other Revisions Costs Increases (Decreases)	Column 4 Total New Budget (Col 1+2+3)
Revenues				
Revenue Limit Sources (8010-8099)	\$ 81,487,921	\$ -	\$ -	\$ 81,487,921
Remaining Revenues (8100-8799)	\$ 33,088,592	\$ -	\$ -	\$ 33,088,592
Total Revenues	\$ 114,576,513	\$ -	\$ -	\$ 114,576,513
Expenditures				
1000 Certificated Salaries	\$ 48,666,380	\$ 2,254,572	\$ -	\$ 50,920,952
2000 Classified Salaries	\$ 17,912,429	\$ 134,583	\$ -	\$ 18,047,012
3000 Employee Benefits	\$ 22,079,528	\$ 539,460	\$ -	\$ 22,618,988
4000 Books and Supplies	\$ 7,652,857	\$ -	\$ -	\$ 7,652,857
5000 Services and Operating Expenses	\$ 21,587,789	\$ -	\$ -	\$ 21,587,789
6000 Capital Outlay	\$ 2,690,570	\$ -	\$ -	\$ 2,690,570
7000 Other Outgo	\$ 360,195	\$ -	\$ -	\$ 360,195
Total Expenditures	\$ 120,949,748	\$ 2,928,615	\$ -	\$ 123,878,363
Operating Surplus (Deficit)	\$ (6,373,234)	\$ (2,928,615)	\$ -	\$ (9,301,849)
Other Sources and Transfers In	\$ -	\$ -	\$ -	\$ -
Other Uses and Transfers Out	\$ (100,643)	\$ -	\$ -	\$ (100,643)
Current Year Increase (Decrease) In Fund Balance	\$ (6,473,877)	\$ (2,928,615)	\$ -	\$ (9,402,492)
Beginning Balance	\$ 19,117,101			\$ 19,117,101
Current Year Ending Balance	\$ 12,643,224	\$ (2,928,615)	\$ -	\$ 9,714,609
Components of Ending Balance				
Nonspendable and Restricted 9711-9740	\$ 1,591,836	\$ -	\$ -	\$ 1,591,836
Reserved for Economic Uncertainties 9789 (3%)	\$ 3,631,512	\$ 87,858	\$ -	\$ 3,719,370
Committed and Assigned 9770-9780	\$ 4,092,143	\$ (2,737,323)	\$ -	\$ 1,354,820
Unassigned/Unappropriated 9790	\$ 3,327,733			\$ 3,048,583

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 (e.g. increase was partially budgeted), explain the variance below:

It agrees!

Please include any additional comments and explanations of page 4 as necessary:

1. State Reserve Standard

a.	Total Expenditures, Transfers Out, and Uses (Page 4, Column 4, total Expense & Other Uses and Transfers Out) <i>(Must include restricted and unrestricted expenditures)</i>	\$	123,979,006
b.	State Standard Minimum Reserve Percentage for this District		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.	\$	3,719,370

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

a. General Fund Budgeted Unrestricted Reserve for Economic Uncertainties	\$ 3,719,370
b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount	\$ 3,048,583
c. Special Reserve Fund 17-Budgeted Reserve for Economic Uncertainties	\$ 4,624,626
d. Special Reserve Fund 17-Budgeted Unassigned/Unappropriated Amount	\$ -
e. Article XIII-B Fund 72-Budgeted Reserve for Economic Uncertainties	\$ -
f. Article XIII-B Fund 72-Budgeted Unassigned/Unappropriated Amount	\$ -
g. Total District Budgeted Unrestricted Reserves	\$ 11,392,580

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

If NO, how do you plan to restore your reserves?

[illegible]

Revised MYP Including the Effects of Collective Bargaining

<p align="center"> District Name: Alameda Unified School District General Fund Multi-Year Projections Budget Year: 2018-19 </p>				
	ADA: 8,895	ADA: 8,895	ADA: 8,895	
	COLA: 3.7%	COLA: 2.57%	COLA: 2.67%	
	Deficit:	Deficit:	Deficit:	
Revenues	Year: 1	Year: 2	Year: 3	

Revenue Limit Sources	81,487,921	83,485,159	83,538,036
Federal Revenue	4,143,806	3,665,854	3,665,854
Other State Revenue	9,971,246	7,361,216	7,386,650
Local Revenue	18,973,540	18,486,905	18,486,905
Total Revenue	114,576,513	112,999,134	113,077,445
Expenditures			
Certificated Salaries	48,666,380	48,615,032	49,113,658
Step & Column Adjustment			
Cost-of-Living Adjustment			
Compensation Increase	1,906,049	1,927,015	1,948,213
Classified Salaries	17,912,429	18,006,680	18,197,889
Step & Column Adjustment			
Cost-of-Living Adjustment			
Compensation Increase	134,583	136,064	137,560
Employee Benefits	22,618,988	24,977,823	26,228,093
Books & Supplies	7,652,857	2,698,038	2,785,184
Services, Other Operating Exp	21,587,789	20,599,318	21,471,136
Capital Outlay	2,690,570	379,894	389,256
Other Outgo	360,195	360,195	360,195
Direct Support/Indirect Costs			
Total Expenditures	123,529,840	117,700,059	120,631,184
Operating Surplus (Deficit)	(8,953,326)	(4,700,925)	(7,553,739)
Other Financing Sources & Transfers In(Positive)			
Other Financing Uses & Transfers Out (Neg)	(100,643)		
Other Adjustments (Budget Reductions)		5,000,000	
Current Yr Inc(Dec) in Fund Balance	(9,053,969)	299,075	(7,553,739)
Beginning Fund Balance	19,117,101	10,063,132	10,362,207
Audit Adjustments/Restatements			
Ending Balance	10,063,132	10,362,207	2,808,468
Restricted Balance	1,541,836	1,541,836	1,541,836
Assignments	1,404,820	1,468,657	1,468,656
Required Reserve			
Unrestricted Balance (Incl Revolving)	7,116,476	7,351,714	(202,024)
Comments (Major changes):			

J. Salary Notification Requirement

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

Comparison of Proposed Agreement to Change in District Base Revenue Limit

(a) Current Year Base Revenue Limit (BRL) per ADA:

(obtain from the FY _____ County Office-provided Revenue Limit or+B263

Form RL, Line 3

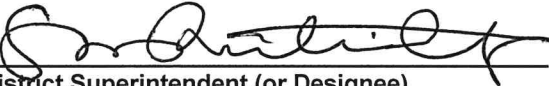
\$ _____ - (Estimated)

(b) Prior Year Base Revenue Limit per ADA: (Form RL, Line 1)	\$ <u> - </u> (Actual)
(c) Amount of Current Year Increase: (a) minus (b)	\$ <u> - </u>
(d) Percentage Increase in BRL per ADA: (c) divided by (b)	<u> 0.00% </u>
(e) Indicate Total Settlement Percentage Increase from Section A, line 5, Page 1 for current year	<u> 5.03% </u>

K. Certification

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 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 3547.5.



 District Superintendent (or Designee)
 (Signature)

 December 21, 2018
 Date

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.

 President (or Clerk), Governing Board
 (Signature)

 Date

Special Note: The Alameda County Office of Education reserves the right to ask any additional questions or request any additional information we feel is necessary to review the district properly under AB 1200, including a copy of the Tentative Agreement.