

# DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In accordance with California Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

Alvord USD (School District Name) Certificated   
Classified   
CSEA (Bargaining Unit Name) New   
Reopened

The proposed agreement covers the period from: 7/1/15 to 6/30/16

The governing board is to act on this agreement at its meeting on: June 1, 2016 (Date)

Agreement/MOU attached

**Note: This disclosure, along with a copy of the proposed agreement, is due to the Riverside County Office of Education at least ten (10) working days prior to the date the governing board is to take action.**

Additionally, please contact DFS retirement prior to any retroactive pay.

## (A) Proposed Change in Compensation

	COMPENSATION (ALL FUNDS COMBINED)	COST PRIOR TO PROPOSED AGREEMENT (Current Budget)	FISCAL IMPACT OF PROPOSED AGREEMENT		
			Current Year Increase/ (Decrease)	Year 2 Increase/ (Decrease)	Year 3 Increase/ (Decrease)
1.	<b>Salary Schedule</b> - Increase (Decrease) <i>(Includes Step and Column reported on Line 8)</i>	\$ 21,691,000 % Salary Schedule	\$ 1,709,703 7.88%	\$ 2,854,490 11.61%	\$ - 0.00%
2.	<b>Statutory Benefits</b> <i>(STRS, PERS, FICA, Medicare, etc)</i>	\$ 6,393,856 % Statutory Benefits	\$ 503,969 7.88%	\$ (818,506) -11.29%	\$ - 0.00%
3.	<b>Base Costs</b> <i>(Total of Lines 1 &amp; 2)</i>	\$ 28,084,856 % Base Costs	\$ 2,213,672 7.88%	\$ 2,035,984 6.39%	\$ - 0.00%
4.	a. <b>Other Compensation</b> - Increase (Decrease) <i>(Describe in Section 12, Page 2)</i>	N/A % Salary Schedule	0.00%	0.00%	0.00%
	b. <b>Changes to Step and Column With Agreement</b> <i>(Describe in Section 13, Page 2)</i>	N/A % Salary Schedule	0.00%	0.00%	0.00%
	c. <b>Applicable Statutory Benefits</b>	N/A % Salary Schedule	0.00%	0.00%	0.00%
5.	<b>Health/Welfare Benefits</b> - Increase (Decrease) Current Cap: \$11,426 Proposed Cap: \$ _____	\$ 5,688,737 % Salary Schedule	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
6.	<b>Proposed <u>Negotiated</u> Change in Compensation</b> <i>(Excludes Statutory Benefits) (Lines 1, 4a, 4b, &amp; 5)</i>		\$ 1,709,703 7.88%	\$ 2,854,490 11.61%	\$ - 0.00%
7.	<b>Total Cost of Agreement</b> <i>(Includes Statutory Benefits) (Lines 3, 4, &amp; 5)</i>	\$ 33,773,593 % Base Costs	\$ 2,213,672 7.88%	\$ 2,035,984 6.47%	\$ - 0.00%
8.	<b>Step and Column Due to Movement</b> <i>(Included in Salary Schedule reported on Line 1)</i> % Salary Schedule		N/A N/A	\$ 1,190,769 5.09%	\$ 1,280,552 4.67%
9.	<b>Total Number of Represented Employees</b>	903	903	903	903
10.	<b>Cost of Agreement per <u>Average</u> Employee</b>	\$ 37,401.54 % from Prior Year	\$ 2,451.46 6.55%	\$ 2,254.69 5.66%	\$ - 0.00%

11. What is the negotiated percentage increase or decrease in compensation? If the increase in "Year 1" is for less than a full year, indicate the annualized percentage of that increase for "Year 1".

**Three MOU's are attached to this AB1200. Agreement 1 establishes a 3% increase to the 2015-16 salary schedule retroactive to July 2015. The second MOU establishes an on-going increase based on a Compensation Study conducted by a third party and delivered to the district August 2015. The resulting changes to the classified salary schedules as a result of the Compensation Study are retroactive to January 1st, 2015. The Final agreement grants a 7% salary increase to classified staff effective July 1st 2016 to resolve the PEPRA issue. There will be a corresponding decrease to the benefits rate for the reduction in the PERS employer contribution.**

12. Are there any other compensation items included in the agreement? Please explain any changes indicated on page 1, Section A, 4a.

**No.**

13. Is the district adding any steps, columns, or ranges due to the agreement? Please explain any changes indicated on page 1, Section A, 4b.

**The compensation study modifies the salary schedule from five steps to seven steps.**

14. Does this unit have a negotiated cap for health and welfare benefits?                      yes     no   
Please describe the district's annual health and welfare cost per employee for this bargaining unit, and indicate the current and proposed cap on page 1, Section A, 5.

**\$11,426 average cap.**

**(B) Proposed Negotiated Changes in Non-Compensation Items**

Please discuss proposed changes in non-compensation items such as class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.

**None.**

**(C) Specific Impact on Instructional and Support Programs to Accommodate Agreement**

Please discuss the impact of proposed changes on instructional and support programs (e.g. length of school year, staff reductions or increases, elimination or expansion of programs or services such as counseling, librarians, custodial services, etc.)

**The district will make commensurate reductions and costs shifts to other expenditures to fund this increase in compensation. In addition, the district is projecting to receive additional revenues through the Local Control Funding Formula (LCFF).**

**(D) Proposed Contingency Language**

Please detail proposed contingency language relating to funding restoration, reopening, applicable fiscal years, or other significant provisions. Please indicate when restoration will occur, if applicable.

**None.**

**(E) Impact on Deficit Spending**

Will this agreement increase deficit spending in the current or subsequent years? Deficit spending exists when a fund's total expenditures and other financing uses exceeds the total revenues and other financing sources in a given fiscal year.

**The district will make commensurate reductions and costs shifts to other expenditures to fund this increase in compensation. In addition, the district is projecting to receive additional revenues through the Local Control Funding Formula (LCFF).**

**(F) Funding Source(s) for Proposed Agreement**

1. Please discuss the proposed funding source for the current year.

**The district will make commensurate reductions and costs shifts to other expenditures to fund this increase in compensation. In addition, the district is projecting to receive additional revenues through the Local Control Funding Formula (LCFF).**

2. If a single year agreement, please explain how any resulting ongoing costs will be funded in subsequent fiscal years (i.e. explain the assumptions showing the district can afford the contract in future years). If a multi-year agreement, please discuss the funding sources for each year, including assumptions used, to fund this obligation in future years. Consider any compounding effects when evaluating subsequent year impacts.

**The district will make commensurate reductions and costs shifts to other expenditures to fund this increase in compensation. In addition, the district is projecting to receive additional revenues through the Local Control Funding Formula (LCFF).**

**(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget**

In accordance with California Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

**UNRESTRICTED GENERAL FUND**

<b>CURRENT YEAR OPERATING BUDGET</b>	(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date _____	(Col. 4) Total Revised Budget (Col. 1+2+3)
<b>REVENUES</b>				
LCFF Sources 8010-8099	\$ 170,261,650		\$ 93,896	\$ 170,355,546
Federal Revenue 8100-8299	77,750			77,750
Other State Revenue 8300-8599	13,165,508			13,165,508
Other Local Revenue 8600-8799	608,232			608,232
<b>TOTAL REVENUES</b>	<b>\$ 184,113,140</b>	<b>\$ -</b>	<b>\$ 93,896</b>	<b>\$ 184,207,036</b>
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 85,058,157	-	\$ -	\$ 85,058,157
Classified Salaries 2000-2999	16,636,029	1,538,733	-	18,174,762
Employee Benefits 3000-3999	35,726,858	453,572	-	36,180,430
Books and Supplies 4000-4999	5,782,286			5,782,286
Services & Operating Expenditures 5000-5999	12,060,913			12,060,913
Capital Outlay 6000-6999				-
Other Outgo 7100-7299 7400-7499	2,080,450			2,080,450
Indirect/Direct Support Costs 7300-7399	(1,874,849)			(1,874,849)
<b>TOTAL EXPENDITURES</b>	<b>\$ 155,469,844</b>	<b>\$ 1,992,305</b>	<b>\$ -</b>	<b>\$ 157,462,149</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Contributions 8980-8999	\$ (23,080,053)	\$ (221,367)		\$ (23,301,420)
Transfers In and Other Sources 8910-8979				\$ -
Transfers Out and Other Uses 7610-7699	\$ 1,171,234		\$ (900,000)	\$ 271,234
<b>TOTAL EXPENDITURES AND USES</b>	<b>\$ 156,641,078</b>	<b>\$ 1,992,305</b>	<b>\$ (900,000)</b>	<b>\$ 157,733,383</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 4,392,009</b>	<b>\$ (2,213,672)</b>	<b>\$ 993,896</b>	<b>\$ 3,172,233</b>
BEGINNING BALANCE 9791,9793,9795	\$ 7,305,103			\$ 7,305,103
ENDING BALANCE	\$ 11,697,112	\$ (2,213,672)	\$ 993,896	\$ 10,477,336
<b>COMPONENTS OF ENDING BALANCE</b>				
Nonspendable 9711-9719	\$ 15,000			\$ 15,000
Restricted 9740				\$ -
Committed 9750-9760				-
Assigned 9780	5,439,393	(2,213,672)	993,896	4,219,617
Reserve for Economic Uncertainties 9789	6,242,719			6,242,719
Unassigned/Unappropriated 9790	\$ (0)	\$ (0)	\$ -	\$ (0)

\*If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.

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**(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget**

In accordance with Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

**RESTRICTED GENERAL FUND**

<b>CURRENT YEAR OPERATING BUDGET</b>	(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date _____	(Col. 4) Total Revised Budget (Col. 1+2+3)
<b>REVENUES</b>				
LCFF Sources 8010-8099				\$ -
Federal Revenue 8100-8299	11,926,218			11,926,218
Other State Revenue 8300-8599	8,677,950			8,677,950
Other Local Revenue 8600-8799	3,982,441			3,982,441
<b>TOTAL REVENUES</b>	<b>\$ 24,586,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,586,609</b>
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 16,227,475	\$ -		\$ 16,227,475
Classified Salaries 2000-2999	7,540,541	\$ 170,970		7,711,511
Employee Benefits 3000-3999	8,396,427	\$ 50,397		8,446,824
Books and Supplies 4000-4999	5,061,181			5,061,181
Services & Operating Expenditures 5000-5999	9,644,519			9,644,519
Capital Outlay 6000-6999	-			-
Other Outgo 7100-7299 7400-7499	-			-
Indirect/Direct Support Costs 7300-7399	1,479,561			1,479,561
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,349,704</b>	<b>\$ 221,367</b>	<b>\$ -</b>	<b>\$ 48,571,071</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Contributions 8980-8999	\$ 23,080,053	\$ 221,367		\$ 23,301,420
Transfers In and Other Sources 8910-8979				\$ -
Transfers Out and Other Uses 7610-7699	\$ 1,786,183			\$ 1,786,183
<b>TOTAL EXPENDITURES AND USES</b>	<b>\$ 50,135,887</b>	<b>\$ 221,367</b>	<b>\$ -</b>	<b>\$ 50,357,254</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,469,225)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,469,225)</b>
BEGINNING BALANCE 9791,9793,9795	\$ 3,083,850			\$ 3,083,850
ENDING BALANCE	\$ 614,625	\$ -	\$ -	\$ 614,625
<b>COMPONENTS OF ENDING BALANCE</b>				
Nonspendable 9711-9719				\$ -
Restricted 9740	\$ 614,625			614,625
Committed 9750-9760				-
Assigned 9780				-
Reserve for Economic Uncertainties 9789				-
Unassigned/Unappropriated 9790	\$ (0)	\$ -	\$ -	\$ (0)

\*If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.

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**(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget**

In accordance with Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

**COMBINED GENERAL FUND**

<b>CURRENT YEAR OPERATING BUDGET</b>	(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date _____	(Col. 4) Total Revised Budget (Col. 1+2+3)
<b>REVENUES</b>				
LCFF Sources 8010-8099	\$ 170,261,650	\$ -	\$ 93,896	\$ 170,355,546
Federal Revenue 8100-8299	\$ 12,003,968	\$ -	\$ -	12,003,968
Other State Revenue 8300-8599	\$ 21,843,458	\$ -	\$ -	21,843,458
Other Local Revenue 8600-8799	\$ 4,590,673	\$ -	\$ -	4,590,673
<b>TOTAL REVENUES</b>	<b>\$208,699,749</b>	<b>\$ -</b>	<b>\$ 93,896</b>	<b>\$208,793,645</b>
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 101,285,632	\$ -	\$ -	\$ 101,285,632
Classified Salaries 2000-2999	\$ 24,176,570	\$ 1,709,703	\$ -	25,886,273
Employee Benefits 3000-3999	\$ 44,123,285	\$ 503,969	\$ -	44,627,254
Books and Supplies 4000-4999	\$ 10,843,467	\$ -	\$ -	10,843,467
Services & Operating Expenditures 5000-5999	\$ 21,705,432	\$ -	\$ -	21,705,432
Capital Outlay 6000-6999	\$ -	\$ -	\$ -	-
Other Outgo 7100-7299 7400-7499	\$ 2,080,450	\$ -	\$ -	2,080,450
Indirect/Direct Support Costs 7300-7399	\$ (395,288)	\$ -	\$ -	(395,288)
<b>TOTAL EXPENDITURES</b>	<b>\$203,819,548</b>	<b>\$ 2,213,672</b>	<b>\$ -</b>	<b>\$206,033,220</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources 8910-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7610-7699	\$ 2,957,417	\$ -	\$ (900,000)	\$ 2,057,417
<b>TOTAL EXPENDITURES AND USES</b>	<b>\$206,776,965</b>	<b>\$ 2,213,672</b>	<b>\$ (900,000)</b>	<b>\$208,090,637</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 1,922,784</b>	<b>\$ (2,213,672)</b>	<b>\$ 993,896</b>	<b>\$ 703,008</b>
BEGINNING BALANCE 9791,9793,9795	\$ 10,388,953			\$ 10,388,953
ENDING BALANCE	\$ 12,311,737	\$ (2,213,672)	\$ 993,896	\$ 11,091,961
<b>COMPONENTS OF ENDING BALANCE</b>				
Nonspendable 9711-9719	\$ 15,000	\$ -	\$ -	\$ 15,000
Restricted 9740	\$ 614,625	\$ -	\$ -	614,625
Committed 9750-9760	\$ -	\$ -	\$ -	-
Assigned 9780	\$ 5,439,393	\$ (2,213,672)	\$ 993,896	4,219,617
Reserve for Economic Uncertainties 9789	\$ 6,242,719	\$ -	\$ -	6,242,719
Unassigned/Unappropriated 9790	\$ (0)	\$ (0)	\$ -	\$ (0)

\*If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.

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Combined General Fund

Multi-Year Financial Projections 2015-16 to 2017-18

	Prior Year Actuals 2013-14	Prior Year Actuals 2014-15	Percent of Change over PY	Adopted Budget 2015-16	Percent of Change over PY	Revised Budget 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY	Projected Budget 2017-18	Percent of Change over PY
COLA Actual/Projection %			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
P-2 ADA Actual/Projection			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Funded ADA Actual/Projection (excluding County and Charter)			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>REVENUES</b>											
LCFF Sources	\$ 126,368,579	\$ 146,093,167	15.61%	\$ 172,881,580	18.34%	\$ 170,355,546	16.61%	\$ 182,544,704	7.16%	\$ 191,780,790	5.06%
Federal	\$ 11,335,263	\$ 11,183,469	-1.34%	\$ 10,641,027	-4.85%	\$ 12,003,968	7.34%	\$ 10,582,417	-11.84%	\$ 10,582,417	0.00%
State	\$ 12,912,580	\$ 11,341,918	-12.16%	\$ 19,275,602	69.95%	\$ 21,843,458	92.59%	\$ 13,391,387	-38.69%	\$ 9,521,108	-28.90%
Local	\$ 6,030,971	\$ 6,464,614	7.19%	\$ 4,495,892	-30.45%	\$ 4,590,673	-28.99%	\$ 3,924,490	-14.51%	\$ 3,924,490	0.00%
Total Revenues	\$ 156,647,393	\$ 175,083,168	11.77%	\$ 207,294,101	18.40%	\$ 208,793,645	19.25%	\$ 210,442,998	0.79%	\$ 215,808,805	2.55%
<b>EXPENDITURES</b>											
Certificated Salaries	\$ 82,769,621	\$ 94,555,149	14.24%	\$ 100,404,006	6.19%	\$ 101,285,632	7.12%	\$ 103,652,234	2.34%	\$ 105,509,421	1.79%
Classified Salaries	\$ 18,184,910	\$ 20,922,158	15.05%	\$ 24,504,405	17.12%	\$ 25,886,273	23.73%	\$ 27,838,097	7.54%	\$ 29,118,649	4.60%
Benefits	\$ 31,741,838	\$ 36,065,744	13.62%	\$ 42,994,043	19.21%	\$ 44,627,254	23.74%	\$ 47,739,949	6.97%	\$ 49,652,381	4.01%
Books & Supplies	\$ 6,073,470	\$ 5,798,454	-4.53%	\$ 11,347,660	95.70%	\$ 10,843,467	87.01%	\$ 9,044,978	-16.59%	\$ 8,892,210	-1.69%
Contracts & Services	\$ 17,733,686	\$ 19,610,966	10.59%	\$ 22,466,635	14.56%	\$ 21,705,432	10.68%	\$ 19,687,508	-9.30%	\$ 18,849,787	-4.26%
Capital Outlay	\$ 22,577	\$ 32,594	44.37%	\$ -	-100.00%	\$ -	-100.00%	\$ -	#DIV/0!	\$ -	#DIV/0!
Other Outgo	\$ 2,223,685	\$ 2,428,089	9.19%	\$ 2,080,450	-14.32%	\$ 2,080,450	-14.32%	\$ 2,411,450	15.91%	\$ 2,297,000	-4.75%
Support Costs	\$ (198,256)	\$ (475,268)	139.72%	\$ (395,297)	-16.83%	\$ (395,288)	-16.83%	\$ (653,568)	65.34%	\$ (395,288)	-39.52%
Total Expenditures	\$ 158,551,531	\$ 178,937,886	12.86%	\$ 203,401,902	13.67%	\$ 206,033,220	15.14%	\$ 209,720,648	1.79%	\$ 213,924,160	2.00%
<b>OTHER SOURCES &amp; USES</b>											
Transfers In & Other Sources		\$ 360,294	#DIV/0!		-100.00%	\$ -	-100.00%	\$ -	#DIV/0!	\$ -	#DIV/0!
Transfers Out & Other Uses		\$ 1,971,072	#DIV/0!	\$ 1,469,869	-25.43%	\$ 2,057,417	4.38%	\$ 850,000	-58.69%	\$ 850,000	0.00%
Total Expenditures & Uses	\$ 158,551,531	\$ 180,908,958	14.10%	\$ 204,871,771	13.25%	\$ 208,090,637	15.03%	\$ 210,570,648	1.19%	\$ 214,774,160	2.00%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (1,904,138)	\$ (5,465,496)	187.03%	\$ 2,422,330	-144.32%	\$ 703,008	-112.86%	\$ (127,650)	-118.16%	\$ 1,034,645	-910.53%
<b>FUND BALANCE, RESERVES</b>											
Beginning Balance	\$ 17,758,587	\$ 15,854,449	-10.72%	\$ 10,388,953	-34.47%	\$ 10,388,953	-34.47%	\$ 11,091,961	6.77%	\$ 10,964,311	-1.15%
Ending Balance	\$ 15,854,449	\$ 10,388,953	-34.47%	\$ 12,811,283	23.32%	\$ 11,091,961	6.77%	\$ 10,964,311	-1.15%	\$ 11,998,956	9.44%
<b>Components of Ending Fund Balance:</b>											
Nonspendable	\$ -	\$ 15,000		\$ 15,000		\$ 15,000		\$ 15,000		\$ 15,000	
Restricted	\$ -	\$ 3,083,850		\$ 2,577,938		\$ 614,625		\$ -		\$ -	
Committed	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -	
Assigned	\$ -	\$ 1,862,834		\$ 4,072,191		\$ 4,219,617		\$ 4,632,191		\$ 5,540,732	
Reserve for Economic Uncertainties	\$ -	\$ 5,427,269		\$ 6,146,153		\$ 6,242,719		\$ 6,317,119		\$ 6,443,225	
Unassigned/Unappropriated	\$ 15,854,449	\$ (0)		\$ 0		\$ (0)		\$ 0		\$ (0)	
Total Ending Balance	\$15,854,449	\$10,388,953		\$12,811,283		\$11,091,961		\$10,964,311		\$11,998,956	
% Reserve (9789 and 9790)	10.00%	3.00%		3.00%		3.00%		3.00%		3.00%	
Revised 5/24/2016						5.03%		5.20%		5.58%	

(H1) Multi-Year Financial Projection Assumptions

Alvord USD  
Combined General Fund

	1.560%	4.600%																	
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7100-7299	7300-7399	7610-7629	Total	LCHF	Federal	State	Local	Other	Total			
2015-16 TOTALS	101,285,632	25,886,273	44,627,254	10,843,467	21,705,432	-	2,080,450	(395,288)	2,057,417	208,090,637	170,355,546	12,003,968	21,843,458	4,590,673	-	208,793,645			
<b>2016-17 Adjustments</b>																			
<i>List separately:</i>																			
Revenue - LCHF										-	12,189,158								12,189,158
Revenue - Federal Deferred spent in PY										-		(1,421,551)							(1,421,551)
Revenue - One Time Funds: Ed Effect, Deferred										-			(12,322,350)						(12,322,350)
One-Time Funds 2016-17 reduction to Selpa Revenue										-			3,870,279	(666,183)					3,204,096
step/column increase,	1,567,351	1,190,769	279,618							3,037,738									-
Savings from Cert retirees	(1,013,642)									(153,668)									(1,167,310)
Remove 2015-16 AEA Ret Incentive										(700,000)									-
CalSTRS Rate Increase										2,454,601									2,454,601
CalPERS Rate Increase										397,025									397,025
AEA H&W Solution (1% in 2016-17)										1,123,647									1,123,647
PEPRA Resolution for both CSEA & Mgmt										670,237									670,237
Resolution of AEA Retiree H&W										(504,294)									(504,294)
Year 2 of Disability Plan for AEA (AEA covered 50% in year 1)										180,000									180,000
STRS Payout - Supplemental Sick Leave (was \$150K in 15/16)										100,000									100,000
Mgmt H&W Increase										120,000									120,000
ROP Teachers	769,094									130,823									899,917
Teachers for GSA	255,000									43,376									298,376
Additional AP's (5 fte)	635,000									192,479									827,479
AEA - Adjunct Duties/Chair Stipends	75,000									12,758									87,758
Shift Inst Spec to Title 1 & 2	317,598									54,023									371,621
IB Program Positions (Norte Vista)	136,000									23,134									159,134
Other Classified Positions		541,956								159,752									701,708
Class MGMT Comp Study			120,535							35,530									156,065
Remove CSEA ReClass retro			(150,000)							(44,216)									(194,216)
Eliminate 12 district-funded PSIC	(1,326,562)									368,364									(958,198)
Add 7 literacy Teachers	721,763									213,772									935,535
Deferred Revenues/Carryover Expensed in 2015-16					(1,930,581)	(1,905,179)		(258,280)	(1,207,417)	(5,301,457)									-
Add \$500/teacher inst budget from Common Core							33,500			33,500									33,500
LI funds for site Programs							50,000			50,000									50,000
EL Funds for site programs							265,000			265,000									265,000
High School Athletics Budgets							75,000			75,000									75,000
1:1 Devices/Security Resolution							(300,000)			(300,000)									(300,000)
Instructional Materials							(300,000)			(300,000)									(300,000)
Wells Promethian Program							15,000			15,000									15,000
IB Supplies at Norte Vista							48,600			48,600									48,600
Villegas Supplies for STEM							29,750			29,750									29,750
La Sierra Puente Program							35,000			35,000									35,000
unspent B&S							180,242			180,242									180,242
Cert Mgmt Comp Study	60,000						10,206			70,206									70,206
4 registrars		248,564					118,973			367,537									367,537
ASP Contribution for increase to contracts							281,651			281,651									281,651
Decrease to Elem music Education							(50,000)			(50,000)									(50,000)
cultural proficiency							(65,000)			(65,000)									(65,000)
Achieve3000 increase							6,361			6,361									6,361
Contracts Partners and PD - (\$3.5 million)							(379,273)			(379,273)									(379,273)
Teacher Leadership Cert Academy							(18,000)			(18,000)									(18,000)
DBQ							(14,000)			(14,000)									(14,000)
RCOE Equity Work-Conference							(52,813)			(52,813)									(52,813)
ClimateC Measurement and Verification Agreement (M&V)							15,000			15,000									15,000
Sheriff SRO support for Villegas and LakeHills - 4 hours/day							89,675			89,675									89,675
Summary "Budget Freeze" to put towards 3% reserve																			-
Climatec Debt Service										331,000									331,000
2 Music Teachers at Elem	170,000						28,917			198,917									198,917
Utilities Increase							73,654			73,654									73,654
Back out employee paid PERS for PEPRA							(1,812,039)			(1,812,039)									(1,812,039)
							(390,322)			(390,322)									(390,322)
<b>2016-17 TOTALS</b>	<b>103,652,234</b>	<b>27,838,097</b>	<b>47,739,949</b>	<b>9,044,978</b>	<b>19,687,508</b>	<b>-</b>	<b>2,411,450</b>	<b>(653,568)</b>	<b>850,000</b>	<b>210,570,648</b>	<b>182,544,704</b>	<b>10,582,417</b>	<b>13,391,387</b>	<b>3,924,490</b>	<b>-</b>	<b>210,442,998</b>			
<b>2017-18 Adjustments</b>																			
<i>List separately:</i>																			
Revenue - LCHF										-	9,236,086								9,236,086
Revenue - One Time Funds: Ed Effect, Deferred										-			(3,870,279)						(3,870,279)
step/column increase,	1,613,631	1,280,552	681,799							3,575,983									-
CalSTRS Rate Increase										1,943,242									-
CalPERS Rate Increase										422,920									-
24:1 GSA progress	255,000									113,093									-
Two SERPs Expire 2017										(861,000)									-
AEA H&W Retirement Incentive Savings										(37,500)									-
IB Supplies at Norte Vista							(5,400)			(5,400)									-
Villegas Supplies for STEM							(9,250)			(9,250)									-
Utilities Increase										75,127									-
Deferred Revenues/Carryover Expensed in 2016-17	(11,444)						(138,118)			(642,619)									(884,024)
Decrease to Elem music Education							(50,000)			(50,000)									-
Achieve3000 increase							(220,229)			(220,229)									-
OZAB Expires										(114,450)									-
																			-
<b>2017-18 TOTALS</b>	<b>105,509,421</b>	<b>29,118,649</b>	<b>49,652,381</b>	<b>8,892,210</b>	<b>18,849,787</b>	<b>-</b>	<b>2,297,000</b>	<b>(395,288)</b>	<b>850,000</b>	<b>214,774,160</b>	<b>191,780,790</b>	<b>10,582,417</b>	<b>9,521,108</b>	<b>3,924,490</b>	<b>-</b>	<b>215,808,805</b>			



**(I) Impact of Proposed Agreement on Unrestricted Reserves**

**1. State Reserve Standard Calculation**

		Current Year	Year 2	Year 3
1a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) for both Unrestricted and Restricted General Fund	\$ 208,090,637	\$ 210,570,648	\$ 214,774,160
1b.	Enter State Standard Minimum Reserve Percentage	3%	3%	3%
1c.	State Standard Minimum Unrestricted Fund Reserve (Line 1a times Line 1b. For a district with less than 1,001 ADA, the greater of Line 1a times 1b or \$60,000)	\$ 6,242,719	\$ 6,317,119	\$ 6,443,225

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

2a.	General Fund Reserve for Economic Uncertainties (Object 9789)	\$ 6,242,719	\$ 6,317,119	\$ 6,443,225
2b.	General Fund Budgeted as Unassigned/ Unappropriated Amount (Object 9790)	\$ (0)	\$ 0	\$ (0)
2c.	Special Reserve Fund for Other Than Capital Outlay Projects Budgeted for Economic Uncertainties (Fund 17, Object 9789)	\$ -	\$ -	\$ -
2d.	Total District Budgeted Unrestricted Reserves	\$ 6,242,719	\$ 6,317,120	\$ 6,443,224
2e.	Reserve for Economic Uncertainties Percentage (Line 2d divided by Line 1a)	3.00%	3.00%	3.00%

**3. Does the district's budgeted unrestricted reserves meet the state standard minimum reserve amount?**

(Line 1c is less than or equal to Line 2d?)

Current Year: 20 \_\_\_\_ - \_\_\_\_       yes       no  
 Year 2: 20 \_\_\_\_ - \_\_\_\_       yes       no  
 Year 3: 20 \_\_\_\_ - \_\_\_\_       yes       no

**4. If no, how does the district plan to restore reserves?**

**(J) Impact of Proposed Agreement on Current Year Operating Budget**  
 Itemized Budget Revisions Necessary to Meet Agreement's Cost

Description of the Revision	Attached Fund Transfer/ Budget Resolution Numbers	Amount	County Use Only: Date Action Taken
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL REVISIONS</b>		\$ -	

Please provide an explanation if no budget revisions are necessary.

**(K) Impact of Proposed Agreement on Subsequent Fiscal Year Budgets**

Itemized Budget Revisions Included in the Multi-Year Financial Projections to Meet Agreement's Cost

Year 2: 20\_\_\_\_ - \_\_\_\_

Description of the Revision	Major Object Code Series	Amount	County Use Only: Date Action Taken
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL YEAR 2</b>		<b>\$ -</b>	

Year 3: 20\_\_\_\_ - \_\_\_\_

Description of the Revision	Major Object Code Series	Amount	County Use Only: Date Action Taken
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL YEAR 3</b>		<b>\$ -</b>	

Please provide an explanation if no budget revisions are necessary.

**(L) Certification No. 1**

**Alvord USD**

The District Superintendent and Chief Business Official should sign this certification at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the undersigned hereby certify that the costs incurred under the provisions of the agreement can be met by the district during the term of the agreement, and that the itemized budget revisions necessary to meet such costs, as indicated in sections J and K, are included in the district's budget and multi-year financial projections.

\_\_\_\_\_  
Signature - District Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature - Chief Business Official

\_\_\_\_\_  
Date

District Contact Person: \_\_\_\_\_

Phone: \_\_\_\_\_

**(M) Certification No. 2**

**Alvord USD**

The District Superintendent and Governing Board Clerk or President should sign this certification 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 certification and public disclosure of the major provisions of the agreement, in accordance with Government Code Section 3547.5.

After public disclosure of the major provisions contained in this Collective Bargaining Disclosure, the District's Governing Board, at its meeting on: June 1, 2016, took action to approve the proposed agreement with the following bargaining unit: CSEA

\_\_\_\_\_  
Signature - District Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature - Governing Board Clerk/President

\_\_\_\_\_  
Date

District Contact Person: \_\_\_\_\_

Phone: \_\_\_\_\_