

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
Summary Page

For submission to the governing board and the county superintendent of schools and in accordance with the public disclosure requirements of AB 1200 (Statutes of 1991, Chapter 1213), as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutes of 2004, Chapter 25)

Name of Bargaining Unit(s): 1) CSEA (Arena Union Elementary School District-AUESD), 2) CSEA (Point Arena Joint Union High School District-PAJUHS), 3) Unrepresented Classified

Certificated, Classified, Other: Classified and Unrepresented

The proposed agreement covers the period beginning: July 1, 2023 and ending: June 30, 2024
 (date) (date)

The Governing Board will act upon this agreement on: June 7, 2023
 (date)

Copies of the board-approved budget revisions and board minutes must be submitted within 45 days. If the board-approved revisions are different from the proposed budget adjustments in Column 3 of the "Financial Impact of Proposed Agreement on Current Year General Fund" form, please provide a detailed report upon approval by the district's governing board.

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

| Compensation | Annual Cost Prior to Proposed Agreement FY 23-24 | Fiscal Impact of Proposed Agreement | | | | | |
|--|---|-------------------------------------|---------------------|------------|---------------------|------------|---------------------|
| | | Year 1 | Increase/(Decrease) | Year 2 | Increase/(Decrease) | Year 3 | Increase/(Decrease) |
| | | FY 23-24 | | FY 24-25 | | FY 25-26 | |
| 1 Salary Schedule (This is to include Step and Column, which is also reported separately in Item 6.) | \$ 1,988,881 | \$ 117,396 | | \$ 119,583 | | \$ 122,433 | |
| | | 5.9% | | 6.0% | | 6.2% | |
| 2 Other Compensation - Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | \$ - | \$ - | | \$ - | | \$ - | |
| Description of other compensation | | n/a | | n/a | | n/a | |
| 3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. | \$ 767,251 | \$ 45,287 | | \$ 47,351 | | \$ 49,214 | |
| | | 5.9% | | 6.2% | | 6.4% | |
| 4 Health/Welfare Plans | \$ 677,943 | \$ 8,208 | | \$ 8,208 | | \$ 8,208 | |
| | | 1.21% | | 100.00% | | 0.00% | |
| 5 Total Compensation - Add Items 1 through 4 to equal 5 | \$ 3,434,075 | \$ 170,891 | | \$ 175,142 | | \$ 179,855 | |
| | | 5.0% | | 5.1% | | 5.2% | |
| 6 Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1. | \$ - | \$ - | | \$ - | | \$ - | |
| 7 Total Number of Represented Employees (Use FTEs if appropriate) | 50.96 | | | | | | |
| 8 Total Compensation Average Cost per Employee | \$ 67,388 | \$ 3,353 | | \$ 3,437 | | \$ 3,529 | |
| | | 5.0% | | 5.1% | | 5.2% | |
| 9 Cost of 1% after above compensation (salary and statutory benefits) | \$ 34,341 | \$ 1,709 | | \$ 1,751 | | \$ 1,799 | |
| | | 5.0% | | 5.1% | | 5.2% | |

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

Explanations I (CSEA & Unrepresented Classified)

Please provide the following explanations with regard to the Proposed Agreement described on tab 1. If you need additional space, please use the "Other Comments" section on Tab 2b. Explanations II

A.
continued

Please include comments and explanations as necessary to explain Tab 1 Proposed Agreement, including any off-schedule stipends, bonuses or other payments. If there will be composite rates, or any other specifics on any compensation changes, include specifics such as amount saved, staff affected and total cost.

The Proposed Agreement is for CSEA (Arena Union Elementary School District-AUESD) and CSEA (Point Arena Joint Union High School District-PAJUHS) to: 1) Apply Column Adjustments to the CSEA Salary Schedule (described in detail below), then 2) Apply a +4% raise to the adjusted CSEA Salary Schedule, and 3) Increase the Health & Welfare cap by \$235 from \$16,475 to \$16,710 beginning July 1, 2023.

The Proposed Agreement is also for Unrepresented Classified to: 1) Apply a 4% increase to the following Unrepresented Classified Salary Schedules (Confidential Management, Directors, Preschool, Business Manager), 2) apply a column adjustment to the third column of the Confidential Management salary schedule, and 3) Increase the Health & Welfare cap by \$235 from \$16,475 to \$16,710 beginning July 1, 2023.

CSEA Salary Schedule column adjustments include:

- a) Remove Column A and rename old Columns B-F as Columns A-G
- b) Move Paraeducator Regular Education and Food Service Cook I from old Column A to new Column A
- c) Move SPED Paraeducator I from new Column A to new Column B
- d) Eliminate old SPED Paraeducator II, and move those in this position to SPED Paraeducator III (new Column C), and rename to new SPED Paraeducator II
- e) Move Food Service Cook II from new Column A to new Column B
- f) Move Administrative Assistant I from new Column B to new Column C
- g) Move Bus Driver from new Column C to new Column D
- h) Insert and create new Column E, that is +5% relative to new Column D
- i) Move Administrative Assistant II from new Column D to new Column E

Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes No

If yes, please describe the cap amount.

Per the negotiated agreement, Health and Welfare will be capped at \$16,710.

B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, staff development days, teacher prep time, furlough days, etc.) Include specifics such as amount saved, staff affected and total cost.
n/a

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of non-negotiated change such as staff reductions and program reductions/eliminations.
The salary and benefit impact adds to the projected deficits in 2023-24, 2024-25, and 2025-26 thereby increasingly reducing the district's ending fund balance each year.

D. Is contingency or restoration language included in the proposed agreement? If so, include specific areas identified.
No

E. Source of funding for proposed agreement (both Unrestricted and restricted amounts) in the Current Year.
General Fund Revenues ● Special Reserve ● Expenditure Reductions ● Other (please explain)

1. Current Year:

General Fund Revenues will be the source of funding for the proposed agreement, as well as General Fund Reserves and Expenditure Reductions (if necessary).

2. How will the ongoing cost of the proposed agreement be funded in future years?

General Fund Revenues ● Special Reserve ● Expenditure Reductions ● Other (please explain)

General Fund Revenues will be the source of funding for the proposed agreement, as well as General Fund Reserves and Expenditure Reductions (if necessary).

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

Explanations II (CSEA & Unrepresented Classified)

Please provide the following explanations with regard to the Proposed Agreement described on tab 1. If you need additional space, please use the "Other Comments" section on Tab 2b. Explanations II

E. *Continued* 3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? Also indicate which General Fund Revenues ● Special Reserve ● Expenditure Reductions ● Other (please explain)
The Proposed Agreement is not a multi-year agreement; it is an agreement where the change will happen in the 2023-24 year.

4. What is the impact of this agreement on deficit spending in the current and/or future years:
Based on projections known at the current time, this agreement is expected to increase the deficit by approximately \$170k in the 2023-24 year, with continued impact of approximately this amount beyond 2023-24.

5. Is this agreement part of a multiyear contract? If so, what specific years are covered?
The Proposed Agreement is not a multi-year agreement; it is an agreement where the change will happen in the 2023-24 year.

6. Does this agreement have reopeners? If so, in what areas?
N/A

7. Other Comments:

Note: This Classified settlement is included in 23-24 Adopted Budget figures that will go to our board June 7, 2023 (public hearing), and June 21, 2023 (approval). Therefore, in Column 1 for FD 01 Current Year Impact, FD 12 Current Year Impact, and FD 13 Current Year Impact, this includes figures without the settlement changes. Then, Column 2 for these Funds shows the monetary impact of the settlement, with Column 4 for these Funds showing the budget that will be board approved June 21, 2023.

F. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit: **same groups as listed on the Summary Page**

| | Column 1 Board Approved Budget date: (see note below *) June 21, 2023 (without impact) | Column 2 Adjustments as of Result of Settlement | Column 3 Other Revisions | Column 4 Total Impact on Budget (Columns 1+2+3) <u>June 21, 2023</u> <u>Adopted Budget</u> |
|---|---|---|-----------------------------|---|
| REVENUES | | | | |
| LCCF Revenue Limit Source (8010-8099) | \$ 7,718,852 | \$ - | \$ - | \$ 7,718,852 |
| Remaining Revenues (8100-8799) | \$ 1,879,145 | \$ - | \$ - | \$ 1,879,145 |
| TOTAL REVENUES | \$ 9,597,997 | \$ - | \$ - | \$ 9,597,997 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 2,993,105 | \$ - | \$ - | \$ 2,993,105 |
| Classified Salaries (2000-2999) | \$ 1,887,998 | \$ 95,540 | \$ - | \$ 1,983,538 |
| Employee Benefits (3000-3999) | \$ 2,875,649 | \$ 43,855 | \$ - | \$ 2,919,504 |
| Books and Supplies (4000-4999) | \$ 621,648 | \$ - | \$ - | \$ 621,648 |
| Services, Other Operating Expenses (5000-5999) | \$ 1,060,431 | \$ - | \$ - | \$ 1,060,431 |
| Capital Outlay (6000-6599) | \$ - | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ - | \$ - | \$ - | \$ - |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| Other Adjustments | | | | |
| TOTAL EXPENDITURES | \$ 9,438,832 | \$ 139,395 | \$ - | \$ 9,578,227 |
| Operating Surplus (Deficit) | \$ 159,165 | \$ (139,395) | \$ - | \$ 19,770 |
| Transfers In & Other Sources (8910-8979) | \$ - | | \$ - | \$ - |
| Transfers Out & Other Uses (7610-7699) | \$ 417,365 | \$ - | \$ - | \$ 417,365 |
| Contributions (8980-8999) <i>should = 0</i> | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (258,199) | <i>see below</i> \$ (139,395) | \$ - | \$ (397,594) |
| BEGINNING BALANCE | \$ 2,699,951 | \$ 2,441,751 | \$ 2,302,356 | \$ 2,699,951 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | \$ - | \$ - | \$ - |
| CURRENT-YEAR ENDING BALANCE | \$ 2,441,751 | \$ 2,302,356 | \$ 2,302,356 | \$ 2,302,356 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Revolving Cash (9130) | \$ 3,150 | \$ 3,150 | \$ 3,150 | \$ 3,150 |
| Restricted | \$ 757,181 | \$ 757,181 | \$ 757,181 | \$ 757,181 |
| Assigned | \$ 481,420 | \$ 342,025 | \$ 342,025 | \$ 342,025 |
| Reserve for Economic Uncertainties (9789) | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 |
| Unappropriated Amount (9790) | \$ (0) | \$ (0) | \$ (0) | \$ (0) |
| Fund 17 | \$ 307,235 | \$ 307,235 | \$ 307,235 | \$ 307,235 |

If the total amount of the adjustment column above 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:

The above $-\$(139,395)$ adjustment amount does not match the $-\$(170,891)$ fiscal impact amount in Section A because Section A also includes the impact for FD 12 and FD 13. The $-\$(139,395)$ only reflects the impact for FD 01. When you add together the FD 01 impact $-\$(139,395)$, the FD 12 impact $-\$(9,519)$, and the FD 13 impact $-\$(21,978)$, the sum accurately equals Section A's total figure of $-\$(170,891)$.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Child Development Fund 12

Enter Bargaining Unit:

same groups as listed on the Summary Page

| | Column 1 Latest Board Approved Budget before settlement as of: <i>June 21, 2023</i> <i>(without impact)</i> | Column 2 Adjustments as of Result of Settlement | Column 3 Other Revisions | Column 4 Total Impact on Budget Cols 1+2+3 June 21, 2023 Adopted Budget |
|---|--|--|------------------------------------|--|
| REVENUES | | | | |
| LCFF Revenue Limit Source (8010-8099) | \$ - | \$ - | \$ - | \$ - |
| Remaining Revenues (8100-8799) | \$ 192,586 | \$ - | \$ 2,556 | \$ 195,142 |
| TOTAL REVENUES | \$ 192,586 | \$ - | \$ 2,556 | \$ 195,142 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 1,550 | \$ - | \$ - | \$ 1,550 |
| Classified Salaries (2000-2999) | \$ 103,332 | \$ 6,480 | \$ - | \$ 109,812 |
| Employee Benefits (3000-3999) | \$ 79,404 | \$ 3,039 | \$ - | \$ 82,443 |
| Books and Supplies (4000-4999) | \$ 7,500 | \$ - | \$ - | \$ 7,500 |
| Services, Other Operating Expenses (5000-5999) | \$ 800 | \$ - | \$ - | \$ 800 |
| Capital Outlay (6000-6599) | \$ - | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ - | \$ - | \$ - | \$ - |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| Other Adjustments | | | | |
| TOTAL EXPENDITURES | \$ 192,586 | \$ 9,519 | \$ - | \$ 202,105 |
| Operating Surplus (Deficit) | \$ - | \$ (9,519) | \$ 2,556 | \$ (6,963) |
| Transfers In & Other Sources (8910-8979) | \$ - | \$ 9,519 | \$ - | \$ 6,963 |
| Transfers Out & Other Uses (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ - | \$ - | \$ (0) |
| BEGINNING BALANCE | \$ - | \$ - | \$ - | \$ - |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | \$ - | \$ - | \$ - |
| CURRENT-YEAR ENDING BALANCE | \$ - | \$ - | \$ - | \$ (0) |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Revolving Cash (9130) | \$ - | \$ - | \$ - | \$ - |
| Restricted | \$ - | \$ - | \$ - | \$ - |
| Assigned | \$ - | \$ - | \$ - | \$ - |
| Reserve for Economic Uncertainties (9789) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amount (9790) | \$ - | \$ - | \$ - | \$ (0) |

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Cafeteria Fund 13

Enter Bargaining Unit: **same groups as listed on the Summary Page**

| | Column 1 Latest Board Approved Budget before settlement as of: <i>June 21, 2023</i> <i>(without impact)</i> | Column 2 Adjustments as of Result of Settlement | Column 3 Other Revisions | Column 4 Total Impact on Budget Cols 1+2+3 June 21, 2023 Adopted Budget |
|---|--|--|------------------------------------|--|
| REVENUES | | | | |
| LCFF Revenue Limit Source (8010-8099) | \$ - | \$ - | \$ - | \$ - |
| Remaining Revenues (8100-8799) | \$ 473,500 | \$ - | \$ - | \$ 473,500 |
| TOTAL REVENUES | \$ 473,500 | \$ - | \$ - | \$ 473,500 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries (2000-2999) | \$ 206,950 | \$ 15,376 | \$ - | \$ 222,326 |
| Employee Benefits (3000-3999) | \$ 141,974 | \$ 6,602 | \$ - | \$ 148,576 |
| Books and Supplies (4000-4999) | \$ 182,000 | \$ - | \$ - | \$ 182,000 |
| Services, Other Operating Expenses (5000-5999) | \$ 156,000 | \$ - | \$ - | \$ 156,000 |
| Capital Outlay (6000-6599) | \$ - | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ - | \$ - | \$ - | \$ - |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| Other Adjustments | | | | |
| TOTAL EXPENDITURES | \$ 686,924 | \$ 21,978 | \$ - | \$ 708,902 |
| Operating Surplus (Deficit) | \$ (213,424) | \$ (21,978) | \$ - | \$ (235,402) |
| Transfers In & Other Sources (8910-8979) | \$ 213,424.09 | \$ 21,978 | \$ - | \$ 235,402 |
| Transfers Out & Other Uses (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ 0 | \$ - | \$ - | \$ 0 |
| BEGINNING BALANCE | \$ 4,525 | \$ 4,525 | \$ 4,525 | \$ 4,525 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | \$ - | \$ - | \$ - |
| CURRENT-YEAR ENDING BALANCE | \$ 4,525 | \$ 4,525 | \$ 4,525 | \$ 4,525 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Revolving Cash (9130) | \$ - | \$ - | \$ - | \$ - |
| Restricted | \$ 4,525 | \$ 4,525 | \$ 4,525 | \$ 4,525 |
| Assigned | \$ - | \$ - | \$ - | \$ - |
| Reserve for Economic Uncertainties (9789) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amount (9790) | \$ - | \$ - | \$ - | \$ 0 |

G. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Multi-Year Projection
General Fund 01**

Enter Bargaining Unit: **same groups as listed on the Summary Page**

| | Year 1 | Year 2 | Year 3 |
|---|---------------------------------------|--|---|
| | FY: 2023-24 | FY: 2024-25 | FY: 2025-26 |
| | Total Current Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue Limit Sources (8010-8099) | \$ 7,718,852 | \$ 7,869,829 | \$ 8,023,826 |
| Remaining Revenues (8100-8799) | \$ 1,879,145 | \$ 1,461,933 | \$ 1,461,933 |
| TOTAL REVENUES | \$ 9,597,997 | \$ 9,331,762 | \$ 9,485,759 |
| EXPENDITURES | | | |
| Certificated Salaries (1000-1999) | \$ 2,993,105 | \$ 3,001,462 | \$ 3,043,326 |
| Classified Salaries (2000-2999) | \$ 1,983,538 | \$ 2,024,355 | \$ 2,066,377 |
| Employee Benefits (3000-3999) | \$ 2,919,504 | \$ 2,949,120 | \$ 2,988,153 |
| Books and Supplies (4000-4999) | \$ 621,648 | \$ 608,327 | \$ 504,467 |
| Services, Other Operating Expenses (5000-5999) | \$ 1,060,431 | \$ 979,640 | \$ 999,232 |
| Capital Outlay (6000-6999) | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ - | \$ - | \$ - |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - |
| Other Adjustments | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 9,578,227 | \$ 9,562,902 | \$ 9,601,554 |
| Operating Surplus (Deficit) | \$ 19,770 | \$ (231,140) | \$ (115,796) |
| Transfers In & Other Sources (8910-8979) | \$ - | \$ - | \$ - |
| Transfers Out & Other Uses (7610-7699) | \$ 417,365 | \$ 258,632 | \$ 273,984 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (397,594) | \$ (489,772) | \$ (389,780) |
| BEGINNING BALANCE | \$ 2,699,951 | \$ 2,302,356 | \$ 1,812,584 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | \$ - | \$ - |
| CURRENT-YEAR ENDING BALANCE | \$ 2,302,356 | \$ 1,812,584 | \$ 1,422,804 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Non Spendable/Revolving Cash/Restricted (9711-9740) | \$ 760,331 | \$ 405,550 | \$ 120,681 |
| Reserved for Economic Uncertainties (9770) | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 |
| Board Designated Amounts - Assigned (9775-9780) | \$ 342,025 | \$ 207,034 | \$ 102,123 |
| Unappropriated Amounts (9790) | \$ (0) | \$ (0) | \$ (0) |

Assumptions:

Tax revenue: 2% year-over-year estimated increase.

Federal revenue: 2024-25: less est. ESSER III funds (-365k), less ARP Homeless Youth (-4k).

State revenue: 2024-25: less UPK funds (-38k).

Local revenue: 2024-25: less MCOE SEL funds (-10k).

Certificated Salaries: 2024-25 and 2025-26 --> step increase (~2%) and estimated staffing adjustments.

Classified Salaries: 2024-25 and 2025-26 --> step increase (~3%) and estimated staffing adjustments.

Benefits: 2024-25 --> includes STRS rate 19.1%, PERS rate 27.7%, H&W \$16,710; 2025-26 --> includes STRS rate 19.1%, PERS rate 28.3%, H&W \$16,710. Note: the assumed 23-24 Work. Comp. rate is the same as the 22-23 rate of 3.747%, which will be updated in 23-24 once the new rate is received and we are able to make 23-24 system budget adjustments.

Books/Supplies: 2024-25 --> less est. one-time ELO-P and ARP Homeless Youth related expenses; plus 2% estimated increase year-over-year

Services & Ops: 2024-25 --> less est. one-time ELO-P related expenses; plus 2% estimated increase year-over-year

Transfer Out: Increase year-over-year based on estimated salary step increases and benefit rate impacts in other funds (ie.

Preschool, Cafeteria); less transfers out to other funds (ie. Facilities, Deferred Maintenance).

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

H. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Minimum Reserve Calculation (including the cost of the proposed collective bargaining agreement).

| | Year 1 | Year 2 | Year 3 |
|---|-----------------|-----------------|-----------------|
| a. Total Expenditures, Transfers Out, and other uses | \$ 9,995,591.39 | \$ 9,821,534.48 | \$ 9,875,538.28 |
| b. State standard minimum reserve percentage for this district <i>(use drop down list)</i> | 4% | 4% | 4% |
| c. State standard minimum reserve amount for this district (line 1 times line 2) or greater of 5% or \$65,000 ADA < 300; 4% or \$50,000 ADA = 301-1,000; 3% ADA = 1,001-30,000; 2% ADA 30,001-400,000; 1% ADA > 400,001 | \$ 399,823.66 | \$ 392,861.38 | \$ 395,021.53 |

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

| | | | |
|--|--------------|--------------|--------------|
| a. General Fund Combined Ending Balance | \$ 2,302,356 | \$ 1,812,584 | \$ 1,422,804 |
| b. Special Reserve Fund (17) Ending Balance | \$ 307,235 | \$ 317,235 | \$ 317,235 |
| COMPONENTS OF ENDING FUND BALANCE | | | |
| c. Nonspendable (Revolving cash, prepaid, etc.) | \$ 3,150 | \$ 3,150 | \$ 3,150 |
| d. Restricted | \$ 757,181 | \$ 402,400 | \$ 117,531 |
| e. Committed | \$ - | \$ - | \$ - |
| f. Assigned | \$ 649,260 | \$ 524,269 | \$ 419,358 |
| g. Reserve for Economic Uncertainty | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 |
| h. Unassigned and Unappropriated | \$ - | \$ - | \$ - |
| Subtotal Assigned, Unassigned & Unappropriated | \$ 1,849,260 | \$ 1,724,269 | \$ 1,619,358 |
| Total Components of Ending Fund Balance | \$ 2,609,592 | \$ 2,129,819 | \$ 1,740,040 |
| Assigned & Unassigned balances above the minimum reserve requirement | \$ 1,449,437 | \$ 1,331,408 | \$ 1,224,337 |

3. Do unrestricted reserves meet the state standard minimum reserve amount?
Line 21 > Line 8 *(will calculate)*

| Yes | No | Yes | No | Yes | No |
|-----|----|-----|----|-----|----|
| X | | X | | X | |

If "No", how do you plan to restore?

N/A

If "Yes" and reserves are higher than State required REU (line 8), please substantiate need to have higher reserves.

Higher reserves are necessary for the following reasons:

- reserve for economic uncertainty
- one-time funds apportionment decrease
- lottery funds reserve (for curricula and classroom related supplies)
- STRS, PERS, and health & welfare reserves
- technology related expenditures
- large transportation department purchases and repairs
- ongoing facility and maintenance department expenditures (HVAC, floors, painting, etc.)
- other instructional related needs

I. Certification

To be signed by the district Superintendent and Chief Business Official upon submission to the governing board and by the Board President upon formal board action on the proposed agreement.

Signatures of the district Superintendent and the Chief Business Official must accompany the copy of the disclosure sent to the County Superintendent for review at least ten (10) days prior to the board meeting at which the agreement will be ratified.

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, AB 2756, and Government Code section 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of this agreement:

District Superintendent
(Signature)

Date

District Chief Business Official
(Signature)

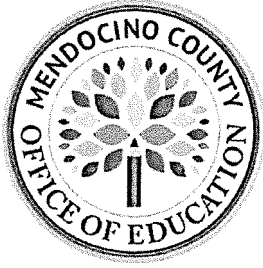
Date

After public disclosure of the major provisions contained in this document, the governing board, at the following meeting, took action to
approve the proposed Agreement with the CSEA (Arena Union Elementary School District-AUESD), CSEA (Point Arena Joint Union High School District-PAJUHS) *Bargaining Units.*
and the other following groups: Unrepresented Classified

Date of Board meeting: June 7, 2023

President, Governing Board
(Signature)

Date



2240 Old River Road
Ukiah, CA 95482-6156

Ph. (707) 467-5001
Fax (707) 462-0379

NICOLE H. GLENTZER
Superintendent of Schools

SERVICE

EXCELLENCE

INNOVATION

TEAMWORK

May 25, 2023

Governing Board of Trustees
Point Arena Schools District
P.O. Box 87
Point Arena, California 95468

Dear Board of Trustees:

Thank you for providing us with a copy of the public disclosure forms as required by AB 1200, AB 2756, and Government Code 3547.5 relating to the proposed agreements with the California School Employee Association (CSEA) and Unrepresented Classified of AUES and PAJUHS for the period beginning July 1, 2023, through June 30, 2024. We have reviewed the disclosure statement in accordance with our fiscal oversight responsibilities with the purpose of determining whether the agreement will have a material impact on the financial condition of the district in the current and two subsequent fiscal years.

The proposed agreement provides for a 4% increase to the classified salary schedule except for Step1 Column 1 which will start at \$16.00 an hour, the adjustment of the salary schedule removing Column A, A becomes current B, B becomes C and re-add a column between D and E effective July 1, 2023. All positions will be re-lettered to fit the new salary schedule, a \$235 increase to the health and welfare cap to \$16,710. This agreement concludes negotiations for Classified and Unrepresented Classified (Confidential Management, Directors, Preschool, Business Manager) for Arena Union Elementary School and Point Arena Joint High School District for 2023-24.

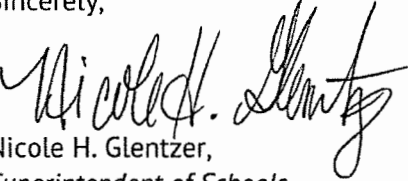
The 2023-24 projected cost of the settlement is \$170,891. The projected multiyear general fund 25-26 ending fund balance \$1,422,804.

As presented, PASD maintains the state mandated 4% Reserve for Economic Uncertainty (REU) over the multi-year period, with a stated REU of 12.01%, 12.22% and 12.15% for each respective year.

We commend the district for working to maintain larger than required reserves. As you know, reserves provide a safety net that allows districts to meet their obligations and act as a buffer during economic downturns. As always, we caution against spending down reserves for ongoing expenditures. Reserves provide a safety net that allows districts to meet their obligations and acts as a buffer during economic downturns. Maintaining a larger than required reserve is always prudent.

We value this opportunity to comment on your proposed agreement and express our appreciation to your business office for their help and cooperation in this important process.

Sincerely,


Nicole H. Glentzer,
Superintendent of Schools

cc: Warren Galletti, District Superintendent
Catherine Chin, District Business Manager
Michelle Ebert, Director, External Fiscal Services