

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

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: Mendocino Teachers' Association (MTA)
 Certificated, Classified, Other: Certificated

The proposed agreement covers the period beginning: July 1, 2021 and ending: June 30, 2022
 (date) (date)

The Governing Board will act upon this agreement on: June 22, 2021
 (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 2 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 2020-21	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease) FY 2020-21	Year 2 Increase/(Decrease) FY 2021-22	Year 3 Increase/(Decrease) FY 2022-23
1	Salary Schedule (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 2,874,956	\$ -	\$ 88,008	\$ -
			0.00%	3.06%	0.00%
2	Other Compensation - Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 81,184	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
	Description of other compensation	One-time stipend COVID			
3	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 602,908	\$ -	\$ 21,646	\$ -
			0.00%	3.59%	0.00%
4	Health/Welfare Plans	\$ 401,645	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
5	Total Compensation - Add Items 1 through 4 to equal 5	\$ 3,960,693	\$ -	\$ 109,655	\$ -
			0.00%	2.77%	0.00%
6	Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ -	\$ 4,414	\$ -
7	Total Number of Represented Employees (Use FTEs if appropriate)	38.00			
8	Total Compensation <u>Average</u> Cost per Employee	\$ 104,229	\$ -	\$ 2,886	\$ -
			0.00%	2.77%	0.00%
9	Cost of 1% after above compensation (salary and statutory benefits)	\$ 34,732		\$ -	\$ -
			0.00%	0.00%	0.00%

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

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.

As of July 1, 2021, all units (MTA, CEMUS, Unrepresented) agree to a 3% on salary schedule increase.

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

Yes

☒

No

☐

If yes, please describe the cap amount.

MTA/Certificated Management - \$9,618.84

Classified Management - \$10,431.48

CEMUS - \$12,939.24

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.

None

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.

D. **Is contingency or restoration language included in the proposed agreement?** If so, include specific areas identified.

MTA/CEMUS/MUSD agree to work collaboratively to address budgetary needs and shortfalls.

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:

There is no impact to the current year budget. The impact will be to the upcoming 2021-22 budget.

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 reserves will cover costs not absorbed by changes in revenue for each year. Cost reductions will be considered to address budget shortfalls.

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- E. 3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? Also indicate
Continued General Fund Revenues • Special Reserve • Expenditure Reductions • Other (please explain)

NA

4. What is the impact of this agreement on deficit spending in the current and/or future years:

The district was projecting deficit spending prior to this agreement. Therefore projected deficit spending will increase beginning with the 2021-22 budget and all following year projections.

5. Is this agreement part of a multiyear contract? If so, what specific years are covered?

NA

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

NA

7. Other Comments:

F. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:	MTA			
	Column 1 Latest Board Approved Budget before settlement as of: 3/31/2021 2nd Interim	Column 2 Adjustments as of Result of Settlement	Column 3 Other Revisions	Column 4 Total Impact on Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue Limit Source (8010-8099)	\$ 7,454,646			\$ 7,454,646
Remaining Revenues (8100-8799)	\$ 1,485,372			\$ 1,485,372
TOTAL REVENUES	\$ 8,940,018	\$ -	\$ -	\$ 8,940,018
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 3,372,381			\$ 3,372,381
Classified Salaries (2000-2999)	\$ 1,649,359			\$ 1,649,359
Employee Benefits (3000-3999)	\$ 2,464,736			\$ 2,464,736
Books and Supplies (4000-4999)	\$ 610,563			\$ 610,563
Services, Other Operating Expenses (5000-5999)	\$ 755,073			\$ 755,073
Capital Outlay (6000-6599)	\$ -			\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -			\$ -
Direct Support/Indirect Cost (7300-7399)	\$ (6,000)			\$ (6,000)
Other Adjustments				
TOTAL EXPENDITURES	\$ 8,846,112			\$ 8,846,112
Operating Surplus (Deficit)	\$ 93,906			\$ 93,906
Transfers In & Other Sources (8910-8979)	\$ 40,000			\$ 40,000
Transfers Out & Other Uses (7610-7699)	\$ 190,420			\$ 190,420
Contributions (8980-8999) should = 0	\$ -			\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (56,514)	see below \$ -	\$ -	\$ (56,514)
BEGINNING BALANCE	\$ 2,271,608	\$ 2,271,608	\$ 2,271,608	\$ 2,271,608
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 2,215,094	\$ 2,215,094	\$ 2,215,094	\$ 2,215,094
COMPONENTS OF ENDING BALANCE:				
Revolving Cash (9130)	\$ 10,000			\$ 10,000
Restricted	\$ 172,203			\$ 172,203
Assigned				\$ -
Reserve for Economic Uncertainties (9789)	\$ 368,260			\$ 368,260
Unappropriated Amount (9790)	\$ 1,664,631			\$ 1,664,631
Fund 17	\$ 877,528	\$ -	\$ -	\$ 877,528

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:

Agreement is for next fiscal year, therefore no impact to current year.

The total cost of the agreement (net of step/col) for all units is \$184,581; portion attributable to MTA is \$109,655.

The impact will be to the 2021-22 budget and future year budget projections.

G. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Multi-Year Projection
General Fund 01**

Enter Bargaining Unit:

	Year 1	Year 2	Year 3
	FY: 2020-21	FY: 2021-22	FY: 2022-23
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue Limit Sources (8010-8099)	\$ 7,454,646	\$ 7,535,051	\$ 7,616,662
Remaining Revenues (8100-8799)	\$ 1,485,372	\$ 1,099,403	\$ 1,099,403
TOTAL REVENUES	\$ 8,940,018	\$ 8,634,454	\$ 8,716,065
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 3,372,381	\$ 3,695,859	\$ 3,766,615
Classified Salaries (2000-2999)	\$ 1,649,359	\$ 1,822,617	\$ 1,865,674
Employee Benefits (3000-3999)	\$ 2,464,736	\$ 2,631,386	\$ 2,740,506
Books and Supplies (4000-4999)	\$ 610,563	\$ 340,561	\$ 340,561
Services, Other Operating Expenses (5000-5999)	\$ 755,073	\$ 749,988	\$ 754,988
Capital Outlay (6000-6999)	\$ -	\$ 53,000	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ (6,000)	\$ (6,000)	\$ (6,000)
Other Adjustments	\$ -		
TOTAL EXPENDITURES	\$ 8,846,112	\$ 9,287,411	\$ 9,462,345
Operating Surplus (Deficit)	\$ 93,906	\$ (652,957)	\$ (746,280)
Transfers In & Other Sources (8910-8979)	\$ 40,000	\$ 40,000	\$ 40,000
Transfers Out & Other Uses (7610-7699)	\$ 190,420	\$ 198,433	\$ 206,664
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (56,514)	\$ (811,390)	\$ (912,944)
BEGINNING BALANCE	\$ 2,271,608	\$ 2,215,094	\$ 1,403,704
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 2,215,094	\$ 1,403,704	\$ 490,760
COMPONENTS OF ENDING BALANCE:			
Non Spendable/Revolving Cash/Restricted (9711-9740)	\$ 182,203	\$ 61,388	\$ 61,388
Reserved for Economic Uncertainties (9770)	\$ 368,260	\$ 380,000	\$ 387,000
Board Designated Amounts - Assigned (9775-9780)	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ 1,664,631	\$ 962,316	\$ 42,372
Fund 17	\$ 877,528	\$ 877,528	\$ 877,528

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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	\$ 9,036,532.00	\$ 9,485,843.68	\$ 9,669,009.04
b. State standard minimum reserve percentage for this district (use drop down list)	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	\$ 361,461.28	\$ 379,433.75	\$ 386,760.36

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

a. General Fund Combined Ending Balance	\$ 2,215,094.00	\$ 1,403,704.41	\$ 490,760.46
b. Special Reserve Fund (17) Ending Balance	\$ 877,528.00	\$ 877,528.00	\$ 877,528.00
COMPONENTS OF ENDING FUND BALANCE			
c. Nonspendable (Revolving cash, prepaid, etc.)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
d. Restricted	\$ 51,388.00	\$ 51,388.00	\$ 51,388.00
e. Committed			
f. Assigned			
g. Reserve for Economic Uncertainty	\$ 368,260.00	\$ 380,000.00	\$ 387,000.00
h. Unassigned and Unappropriated	\$ 1,664,631.00	\$ 962,316.41	\$ 42,372.46
Subtotal Assigned, Unassigned & Unappropriated	\$ 2,032,891.00	\$ 1,342,316.41	\$ 429,372.46
Total Components of Ending Fund Balance	\$ 2,094,279.00	\$ 1,403,704.41	\$ 490,760.46
Assigned & Unassigned balances above the minimum reserve requirement	\$ 1,671,429.72	\$ 962,882.66	\$ 42,612.09

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?

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

While the district meets the reserve requirement in all years of the MYP, Year 3 falls to just meeting the requirement. Projected revenues and expenditures will be evaluated and reductions made a necessary to maintain fiscal solvency.

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.

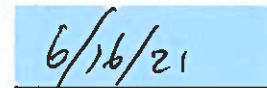
Signatures of the district Superintendent and the Chief Business Official must accompany the copy of the disclosure sent to the County Superintendent for review at least ten (10) days prior to the board meeting at which the agreement will be ratified.

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

MTA

Bargaining Unit.

Date of Board meeting:

June 22, 2021

President, Governing Board
(Signature)

Date

