

PUBLIC DISCLOSURE FORM

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

Name of School District:	Tracy Unified School District
Name of Bargaining/Represented Unit:	Tracy Schools Management Association
Certificated, Classified, Other:	Management

The proposed agreement covers the period beginning: July 1, 2017 and ending: June 30, 2019
(date) (date)

The Governing Board will act upon this agreement on: Sep 11, 2018
(date)

A. Proposed Change in Compensation

	Compensation	Annual Cost Prior to Proposed Agreement FY -	Fiscal Impact of Proposed Agreement		
			Current Year Increase/Decrease FY -	Year 2 Increase/Decrease FY -	Year 3 Increase/Decrease FY -
1.	Salary Schedule <small>(This is to include Step and Column, which is also reported separately in Item 6)</small>	\$ 5,630,870	\$ 281,544	\$ 370,230	\$ 375,783
	Annual Settlement %:		0.00%	0.00%	0.00%
	Cummulative Settlement On-going %:		5.00%	5.00%	5.00%
	Step & Column % Cost:		0.00%	1.58%	1.67%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, etc.	\$ -	\$ 87,842	\$ -	\$ -
	Description of other compensation		2017-18 One-time retro payment		
3.	Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 2,186,178	\$ 80,701	\$ 112,637	\$ 124,473
			3.69%	4.97%	5.41%
4.	Health/Welfare Plans	\$ 977,160	\$ 112,178	\$ -	\$ -
			11.00%	0.00%	0.00%
5.	Total Compensation Add Items 1 thru 4 to equal 5	\$ 8,794,208	\$ 562,264	\$ 482,867	\$ 500,256
			6.39%	5.16%	5.39%
6.	Step and Column Due to movement plus any changes due to settlement. Included in Item No. 1 above.	\$ -	\$ -	\$ 88,686	\$ 94,240
7.	Total Number of Represented Employees <small>(Use FTE's if appropriate)</small>	137.0			
8.	Total Compensation Cost for Average Employee	\$ 64,191	\$ 4,104	\$ 3,525	\$ 3,652
			6.39%	5.16%	5.08%

9. What was the negotiated percentage increase approved? For example, if the increase in "Current Year" was for less than a full year, what was the percentage increase given, what is the effective date of the increase, and what is the annualized percent

The certificated salary schedule shall be increased by 1.56%, retro active to July 1, 2017. Additionally, the certificated salary schedule shall be increased by 3.44%, retro active to July 1, 2018. The maximum health benefit CAP shall be raised to \$9,412.

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

No.

11. Please include comments and explanations as necessary (if more room is necessary to answer, please attach additional sheet.)

Not Necessary.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes No

If yes, please describe cap amount.

Yes. \$9,412

B. Proposed Negotiated Changes in Non-Compensation Items (e.g., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

None.

C. What are the specific impacts (positive or negative) 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 (i.e., reopeners, etc.)?

None.

E. Will this agreement create, increase or decrease deficit spending in the current or future year(s)? "Deficit Spending" is defined to exist when a district's expenditures exceeds its revenues in a given year. If yes, explain the amounts and justification for doing so.

Yes, it creates deficit spending in subsequent years. Initially, these deficits will be covered by district reserves.

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

None.

G. Source of Funding for Proposed Agreement

1. Current Year ~ Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the current year. Itemized list should be clearly referenced to the amounts disclosed in column 2 of Section H pages 5a-g.

Funding for the proposed agreement will come from State COLA increases and district reserves.

G. Source of Funding for Proposed Agreement, continued.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in future years? (i.e., what will allow the district to afford this contract)? Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the subsequent year. Itemized list should be clearly referenced to the amounts disclosed in columns B and D of Section I pages 7a-c.

Not Applicable.

3. If this is a multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations). Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the subsequent year. Itemized list should be clearly referenced to the amounts disclosed in columns B and D of Section I pages 7a-c.

This agreement covers the 2017-18 and 2018-19 fiscal years. The costs of all changes in the 2nd subsequent year will be covered by State COLA, district reserves, and budget reductions if necessary.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Unrestricted General Fund		
		Tracy Schools Management Association		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (2018-19)	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ 141,762,819	\$ -	\$ (2,300,000)	\$ 139,462,819
Remaining Revenues (8100-8799)	\$ 9,993,814	\$ -	\$ -	\$ 9,993,814
TOTAL REVENUES	\$ 151,756,633	\$ -	\$ (2,300,000)	\$ 149,456,633
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 59,201,736	\$ 209,215	\$ 3,642,208	\$ 63,053,159
Classified Salaries (2000-2999)	\$ 17,233,520	\$ 61,988	\$ -	\$ 17,295,508
Employee Benefits (3000-3999)	\$ 25,519,329	\$ 138,603	\$ 1,472,342	\$ 27,130,274
Books & Supplies (4000-4999)	\$ 11,102,974	\$ -	\$ -	\$ 11,102,974
Services & Operating Expenses (5000-5999)	\$ 12,538,841	\$ -	\$ -	\$ 12,538,841
Capital Outlay (6000-6999)	\$ 3,130,395	\$ -	\$ -	\$ 3,130,395
Other Outgo (7100-7299) (7400- 7499)	\$ 1,483,478	\$ -	\$ -	\$ 1,483,478
Direct support/Indirect Costs (7300- 7399)	\$ (1,629,035)	\$ -	\$ -	\$ (1,629,035)
TOTAL EXPENDITURES	\$ 128,581,238	\$ 409,806	\$ 5,114,551	\$ 134,105,594
OPERATING SURPLUS (DEFICIT)	\$ 23,175,395	\$ (409,806)	\$ (7,414,551)	\$ 15,351,039
Transfers In and Other Sources (8910-8979)	\$ 10,000	\$ -	\$ -	\$ 10,000
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (22,943,350)	\$ -	\$ -	\$ (22,943,350)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 242,045	\$ (409,806)	\$ (7,414,551)	\$ (7,582,311)
BEGINNING BALANCE (9791)	\$ 36,443,702			\$ 36,443,702
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 36,685,747	\$ (409,806)	\$ (7,414,551)	\$ 28,861,391
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 472,199	\$ -	\$ -	\$ 472,199
Reserved for Economic Uncertainties (9789)	\$ 5,905,000	\$ (500,000)	\$ -	\$ 5,405,000
Other Designated Amounts (9775-9780)	\$ 30,308,548	\$ 90,194	\$ (7,414,551)	\$ 22,984,192
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

* If the total amount of the adjustment in Column 2 does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit:

Tracy Schools Management Association

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (2018-19)	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 15,987,236	\$ -	\$ -	\$ 15,987,236
TOTAL REVENUES	\$ 15,987,236	\$ -	\$ -	\$ 15,987,236
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 9,846,261	\$ 30,029	\$ 522,782	\$ 10,399,072
Classified Salaries (2000-2999)	\$ 6,190,306	\$ 8,897	\$ -	\$ 6,199,203
Employee Benefits (3000-3999)	\$ 10,844,254	\$ 19,894	\$ 211,332	\$ 11,075,480
Books & Supplies (4000-4999)	\$ 5,683,735	\$ -	\$ -	\$ 5,683,735
Services & Operating Expenses (5000-5999)	\$ 4,634,436	\$ -	\$ -	\$ 4,634,436
Capital Outlay (6000-6999)	\$ 1,307,847	\$ -	\$ -	\$ 1,307,847
Other Outgo (7100-7299) (7400- 7499)	\$ 1,366,902	\$ -	\$ -	\$ 1,366,902
Direct support/Indirect Costs (7300- 7399)	\$ 1,345,192	\$ -	\$ -	\$ 1,345,192
TOTAL EXPENDITURES	\$ 41,218,933	\$ 58,821	\$ 734,113	\$ 42,011,867
OPERATING SURPLUS (DEFICIT)	\$ (25,231,697)	\$ (58,821)	\$ (734,113)	\$ (26,024,631)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 22,943,350	\$ 58,821	\$ 734,113	\$ 23,736,284
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,288,347)	* See Note Below		\$ (2,288,347)
BEGINNING BALANCE (9791)	\$ 2,288,347			\$ 2,288,347
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE				
	\$ -	\$ -	\$ -	\$ 0
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Tracy Schools Management Association		
		Combined General Fund		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (2018-19)	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ 141,762,819	\$ -	\$ (2,300,000)	\$ 139,462,819
Remaining Revenues (8100-8799)	\$ 25,981,050	\$ -	\$ -	\$ 25,981,050
TOTAL REVENUES	\$ 167,743,869	\$ -	\$ (2,300,000)	\$ 165,443,869
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 69,047,997	\$ 239,244	\$ 4,164,990	\$ 73,452,231
Classified Salaries (2000-2999)	\$ 23,423,826	\$ 70,886	\$ -	\$ 23,494,712
Employee Benefits (3000-3999)	\$ 36,363,583	\$ 158,497	\$ 1,683,674	\$ 38,205,754
Books & Supplies (4000-4999)	\$ 16,786,709	\$ -	\$ -	\$ 16,786,709
Services & Operating Expenses (5000-5999)	\$ 17,173,277	\$ -	\$ -	\$ 17,173,277
Capital Outlay (6000-6999)	\$ 4,438,242	\$ -	\$ -	\$ 4,438,242
Other Outgo (7100-7299) (7400-7499)	\$ 2,850,380	\$ -	\$ -	\$ 2,850,380
Direct support/Indirect Costs (7300-7399)	\$ (283,843)	\$ -	\$ -	\$ (283,843)
TOTAL EXPENDITURES	\$ 169,800,171	\$ 468,627	\$ 5,848,664	\$ 176,117,462
OPERATING SURPLUS (DEFICIT)	\$ (2,056,302)	\$ (468,627)	\$ (8,148,664)	\$ (10,673,593)
Transfers In and Other Sources (8910-8979)	\$ 10,000	\$ -	\$ -	\$ 10,000
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ 58,821	\$ 734,113	\$ 792,934
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,046,302)	\$ (409,806)	\$ (7,414,551)	\$ (9,870,658)
BEGINNING BALANCE (9791)	\$ 38,732,049			\$ 38,732,049
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 36,685,747	\$ (409,806)	\$ (7,414,551)	\$ 28,861,391
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 472,199	\$ -	\$ -	\$ 472,199
Reserved for Economic Uncertainties (9789)	\$ 5,905,000	\$ (500,000)	\$ -	\$ 5,405,000
Other Designated Amounts (9775-9780)	\$ 30,308,548	\$ 90,194	\$ (7,414,551)	\$ 22,984,192
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Adult Education Fund

Enter Bargaining Unit: **Tracy Schools Management Association**

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (2018-19)	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 634,098	\$ -	\$ -	\$ 634,098
TOTAL REVENUES	\$ 634,098	\$ -	\$ -	\$ 634,098
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 150,601	\$ -	\$ 8,347	\$ 158,948
Classified Salaries (2000-2999)	\$ 194,695	\$ -	\$ -	\$ 194,695
Employee Benefits (3000-3999)	\$ 142,002	\$ -	\$ 3,374	\$ 145,376
Books & Supplies (4000-4999)	\$ 114,067	\$ -	\$ -	\$ 114,067
Services & Operating Expenses (5000-5999)	\$ 10,124	\$ -	\$ -	\$ 10,124
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400- 7499)	\$ -	\$ -	\$ -	\$ -
Direct support/Indirect Costs (7300- 7399)	\$ 22,609	\$ -	\$ -	\$ 22,609
TOTAL EXPENDITURES	\$ 634,098	\$ -	\$ 11,721	\$ 645,819
OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ (11,721)	\$ (11,721)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ 8,121	\$ 8,121
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ (3,600)	\$ (3,600)
BEGINNING BALANCE (9791)	\$ 14,329			\$ 14,329
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 14,329	\$ -	\$ (3,600)	\$ 10,729
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 14,329	\$ -	\$ -	\$ 14,329
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ (3,600)	\$ (3,600)

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Cafeteria Fund

Enter Bargaining Unit: **Tracy Schools Management Association**

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (2018-19)	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,767,500	\$ -	\$ -	\$ 5,767,500
TOTAL REVENUES	\$ 5,767,500	\$ -	\$ -	\$ 5,767,500
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,349,435	\$ 59,255	\$ -	\$ 2,408,690
Employee Benefits (3000-3999)	\$ 815,332	\$ 34,382	\$ -	\$ 849,714
Books & Supplies (4000-4999)	\$ 3,385,756	\$ -	\$ -	\$ 3,385,756
Services & Operating Expenses (5000-5999)	\$ 255,500	\$ -	\$ -	\$ 255,500
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400- 7499)	\$ -	\$ -	\$ -	\$ -
Direct support/Indirect Costs (7300- 7399)	\$ 248,881	\$ -	\$ -	\$ 248,881
TOTAL EXPENDITURES	\$ 7,054,904	\$ 93,637	\$ -	\$ 7,148,541
OPERATING SURPLUS (DEFICIT)	\$ (1,287,404)	\$ (93,637)	\$ -	\$ (1,381,041)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,287,404)	* See Note Below \$ (93,637)	\$ -	\$ (1,381,041)
BEGINNING BALANCE (9791)	\$ 2,010,286			\$ 2,010,286
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 722,882	\$ (93,637)	\$ -	\$ 629,245
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 722,882	\$ (93,637)	\$ -	\$ 629,245
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Child Development Fund

Enter Bargaining Unit: **Tracy Schools Management Association**

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (2018-19)	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 267,129	\$ -	\$ -	\$ 267,129
TOTAL REVENUES	\$ 267,129	\$ -	\$ -	\$ 267,129
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 9,337	\$ -	\$ -	\$ 9,337
Classified Salaries (2000-2999)	\$ 130,958	\$ -	\$ -	\$ 130,958
Employee Benefits (3000-3999)	\$ 60,992	\$ -	\$ -	\$ 60,992
Books & Supplies (4000-4999)	\$ 52,215	\$ -	\$ -	\$ 52,215
Services & Operating Expenses (5000-5999)	\$ 1,274	\$ -	\$ -	\$ 1,274
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400- 7499)	\$ -	\$ -	\$ -	\$ -
Direct support/Indirect Costs (7300- 7399)	\$ 12,353	\$ -	\$ -	\$ 12,353
TOTAL EXPENDITURES	\$ 267,129	\$ -	\$ -	\$ 267,129
OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ -	* See Note Below \$ -	\$ -	\$ -
BEGINNING BALANCE (9791)	\$ -			\$ -
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ -	\$ -	\$ -	\$ -
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

1. If the total amount of the Adjustment in Column 2 page(s) 5a-g 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:

Not Applicable.

2. Please include any additional comments and explanations of Page(s) 5a-g or Page(s) 7a-c as necessary:

None.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit:

Tracy Schools Management Association

Fiscal Year	Column A Current Year Budget After Settlement (2018-19)	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement (2019-20)	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement (2020-21)
REVENUES					
LCFF Sources (8010-8099)	\$ 139,462,819	\$ 997,221	\$ 140,460,040	\$ 1,144,957	\$ 141,604,997
Remaining Revenues (8100-8799)	\$ 9,993,814	\$ (5,517,898)	\$ 4,475,916	\$ -	\$ 4,475,916
TOTAL REVENUES	\$ 149,456,633	\$ (4,520,677)	\$ 144,935,956	\$ 1,144,957	\$ 146,080,913
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 63,053,159	\$ 3,800,263	\$ 66,853,422	\$ 924,310	\$ 67,777,732
Classified Salaries (2000-2999)	\$ 17,295,508	\$ 46,830	\$ 17,342,338	\$ 14,769	\$ 17,357,107
Employee Benefits (3000-3999)	\$ 27,130,274	\$ 390,803	\$ 27,521,077	\$ 1,193,319	\$ 28,714,396
Books & Supplies (4000-4999)	\$ 11,102,974	\$ (4,991,443)	\$ 6,111,531	\$ -	\$ 6,111,531
Services & Operating Expenses (5000-5999)	\$ 12,538,841	\$ -	\$ 12,538,841	\$ -	\$ 12,538,841
Capital Outlay (6000-6999)	\$ 3,130,395	\$ -	\$ 3,130,395	\$ -	\$ 3,130,395
Other Outgo (7100-7299) (7400-7499)	\$ 1,483,478	\$ 44,111	\$ 1,527,589	\$ 39,660	\$ 1,567,249
Direct support/Indirect Costs (7300-7399)	\$ (1,629,035)	\$ -	\$ (1,629,035)	\$ -	\$ (1,629,035)
TOTAL EXPENDITURES	\$ 134,105,594	\$ (709,436)	\$ 133,396,158	\$ 2,172,058	\$ 135,568,217
OPERATING SURPLUS (DEFICIT)	\$ 15,351,039	\$ (3,811,241)	\$ 11,539,798	\$ (1,027,101)	\$ 10,512,696
Transfers In and Other Sources (8910-8979)	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (22,943,350)	\$ (116,482)	\$ (23,059,832)	\$ (94,308)	\$ (23,154,140)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (7,582,311)	\$ (3,927,723)	\$ (11,510,034)	\$ (1,121,409)	\$ (12,631,444)
BEGINNING BALANCE (9791)	\$ 36,443,702	\$ (7,582,311)	\$ 28,861,391	\$ (11,510,034)	\$ 17,351,356
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 28,861,391	\$ (11,510,034)	\$ 17,351,356	\$ (12,631,444)	\$ 4,719,913
COMPONENTS OF ENDING BALANCE:					
Reserved Amounts (9711-9740)	\$ 472,199	\$ -	\$ 472,199	\$ -	\$ 472,199
Reserved for Economic Uncertainties (9789)	\$ 5,405,000	\$ -	\$ 5,405,000	\$ -	\$ 5,405,000
Other Designated Amounts (9775-9780)	\$ 22,984,192	\$ (11,510,034)	\$ 11,474,158	\$ (12,631,444)	\$ (1,157,286)
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit:

Tracy Schools Management Association

Fiscal Year	Column A Current Year Budget After Settlement (2018-19)	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement (2019-20)	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement (2020-21)
REVENUES					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 15,987,236	\$ (1,105,420)	\$ 14,881,816	\$ (12,068)	\$ 14,869,748
TOTAL REVENUES	\$ 15,987,236	\$ (1,105,420)	\$ 14,881,816	\$ (12,068)	\$ 14,869,748
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 10,399,072	\$ 545,468	\$ 10,944,540	\$ 132,670	\$ 11,077,210
Classified Salaries (2000-2999)	\$ 6,199,203	\$ 6,722	\$ 6,205,925	\$ 2,120	\$ 6,208,045
Employee Benefits (3000-3999)	\$ 11,075,480	\$ 56,094	\$ 11,131,573	\$ 171,282	\$ 11,302,856
Books & Supplies (4000-4999)	\$ 5,683,735	\$ (2,298,657)	\$ 3,385,078	\$ (407,031)	\$ 2,978,047
Services & Operating Expenses (5000-5999)	\$ 4,634,436	\$ (47,250)	\$ 4,587,186	\$ -	\$ 4,587,186
Capital Outlay (6000-6999)	\$ 1,307,847	\$ (1,307,847)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 1,366,902	\$ -	\$ 1,366,902	\$ -	\$ 1,366,902
Direct support/Indirect Costs (7300-7399)	\$ 1,345,192	\$ -	\$ 1,345,192	\$ -	\$ 1,345,192
TOTAL EXPENDITURES	\$ 42,011,867	\$ (3,045,471)	\$ 38,966,397	\$ (100,959)	\$ 38,865,438
OPERATING SURPLUS (DEFICIT)	\$ (26,024,631)	\$ 1,940,051	\$ (24,084,581)	\$ 88,891	\$ (23,995,690)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 23,736,284	\$ 348,296	\$ 24,084,581	\$ (88,891)	\$ 23,995,690
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,288,347)	\$ 2,288,347	\$ -	\$ -	\$ -
BEGINNING BALANCE (9791)	\$ 2,288,347	\$ (2,288,347)	\$ 0	\$ -	\$ 0
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 0	\$ -	\$ 0	\$ -	\$ 0
COMPONENTS OF ENDING BALANCE:					
Reserved Amounts (9711-9740)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ 0	\$ -	\$ 0	\$ -	\$ 0

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit:

Tracy Schools Management Association

Fiscal Year	Column A Current Year Budget After Settlement (2018-19)	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement (2019-20)	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement (2020-21)
REVENUES					
LCFF Sources (8010-8099)	\$ 139,462,819	\$ 997,221	\$ 140,460,040	\$ 1,144,957	\$ 141,604,997
Remaining Revenues (8100-8799)	\$ 25,981,050	\$ (6,623,318)	\$ 19,357,732	\$ (12,068)	\$ 19,345,664
TOTAL REVENUES	\$ 165,443,869	\$ (5,626,097)	\$ 159,817,772	\$ 1,132,889	\$ 160,950,661
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 73,452,231	\$ 4,345,730	\$ 77,797,962	\$ 1,056,980	\$ 78,854,942
Classified Salaries (2000-2999)	\$ 23,494,712	\$ 53,552	\$ 23,548,263	\$ 16,889	\$ 23,565,152
Employee Benefits (3000-3999)	\$ 38,205,754	\$ 446,897	\$ 38,652,651	\$ 1,364,601	\$ 40,017,252
Books & Supplies (4000-4999)	\$ 16,786,709	\$ (7,290,100)	\$ 9,496,609	\$ (407,031)	\$ 9,089,578
Services & Operating Expenses (5000-5999)	\$ 17,173,277	\$ (47,250)	\$ 17,126,027	\$ -	\$ 17,126,027
Capital Outlay (6000-6999)	\$ 4,438,242	\$ (1,307,847)	\$ 3,130,395	\$ -	\$ 3,130,395
Other Outgo (7100-7299) (7400-7499)	\$ 2,850,380	\$ 44,111	\$ 2,894,491	\$ 39,660	\$ 2,934,151
Direct support/Indirect Costs (7300-7399)	\$ (283,843)	\$ -	\$ (283,843)	\$ -	\$ (283,843)
TOTAL EXPENDITURES	\$ 176,117,462	\$ (3,754,907)	\$ 172,362,555	\$ 2,071,099	\$ 174,433,654
OPERATING SURPLUS (DEFICIT)	\$ (10,673,593)	\$ (1,871,190)	\$ (12,544,783)	\$ (938,210)	\$ (13,482,993)
Transfers In and Other Sources (8910-8979)	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 792,934	\$ 231,814	\$ 1,024,749	\$ (183,199)	\$ 841,550
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (9,870,658)	\$ (1,639,376)	\$ (11,510,034)	\$ (1,121,409)	\$ (12,631,444)
BEGINNING BALANCE (9791)	\$ 38,732,049	\$ (9,870,658)	\$ 28,861,391	\$ (11,510,034)	\$ 17,351,356
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 28,861,391	\$ (11,510,034)	\$ 17,351,356	\$ (12,631,444)	\$ 4,719,913
COMPONENTS OF ENDING BALANCE:					
Reserved Amounts (9711-9740)	\$ 472,199	\$ -	\$ 472,199	\$ -	\$ 472,199
Reserved for Economic Uncertainties (9789)	\$ 5,405,000	\$ -	\$ 5,405,000	\$ -	\$ 5,405,000
Other Designated Amounts (9775-9780)	\$ 22,984,192	\$ (11,510,034)	\$ 11,474,158	\$ (12,631,444)	\$ (1,157,286)
Unappropriated Amounts (9790)	\$ 0	\$ -	\$ 0	\$ -	\$ 0

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

Fiscal Year		(2018-19)	(2019-20)	(2020-21)
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 176,117,462	\$ 172,362,555	\$ 174,433,654
b.	State Standard Minimum Reserve Percentage for this District Enter Percentage:	3%	3%	3%
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)	\$ 5,283,524	\$ 5,170,877	\$ 5,233,010

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 5,405,000	\$ 5,405,000	\$ 5,405,000
b.	General Fund Budgeted Unrestricted Unappropriates Amount (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unrestricted Unappropriates Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 5,405,000	\$ 5,405,000	\$ 5,405,000
f.	Reserves in Excess of State Reserve Standard	\$ 121,476	\$ 234,123	\$ 171,990

NOTE: If Amount on line 2f is negative for any year, the district should not certify that it can afford the proposed settlement. Adjustments should be reflected in order to maintain the required State Minimum Reserves.

L. CERTIFICATION No. 1 of 2

To be signed by the District Superintendent upon submission to the Governing Board and by the Board President upon formal Board action on the proposed agreement.

<p><i>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 Section 3547.5. The budget revisions, as itemized in Section G pages 3-4 and included in Column 2 of pages 5a-g and Columns B and D of pages 7a-c, are necessary to meet the costs of the agreement in each year of its term. The district must submit, to the County Superintendent of Schools, the budget revisions necessary to fulfill the terms of this agreement within 45days (EC42142) or the next interim report (GC 3547.5 c), whichever comes first.</i></p>	
<p>_____</p>	<p>September 11, 2018</p>
<p>District Superintendent (or Designee) Signature</p>	<p>Date</p>
<p>Casey Goodall</p>	<p>(209) 830-3200</p>
<p>Contact Person</p>	<p>Phone Number</p>
<p>After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on <u>September 11, 2018</u>, took action to approve the proposed Agreement with the <u>Tracy Schools Management Association</u> Bargaining Unit and acknowledges that the budget revisions as itemized in Section G pages 3-4 and included in Column 2 of pages 5a-g and Columns B and D of pages 7a-c are necessary to meet the costs of the agreement in each year of its term. The district must submit, to the County Superintendent of Schools, the budget revisions necessary to fulfill the terms of this agreement within 45days (EC42142) or the next interim report (GC 3547.5 c), whichever comes first.</p>	
<p>_____</p>	<p>September 11, 2018</p>
<p>President (or Clerk), Governing Board Signature</p>	<p>Date</p>

Special Note: The San Joaquin County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

M. CERTIFICATION No. 2 of 2

This certification must be signed by the District Superintendent and Chief Business Official at the time of Public Disclosure.

<p><i>In accordance with the requirements of Government Code Section 3547.5 (b), the Superintendent and Chief Business Official of Tracy Unified School District, hereby certify that the District can meet the costs incurred under this agreement between the District and the Tracy Schools Management Association Bargaining Unit for the current and subsequent fiscal years.</i></p>	
<p>The budget revisions necessary to meet the cost of the agreement in the current year are itemized on page 3 in Section G 1. and included in Column 2 page(s) 5a through 5g of this disclosure. The budget revisions necessary to meet the cost of this agreement in each subsequent year of this agreement are itemized on page 4 in Section G 2 and 3 and are included in columns B and D of pages 7a through 7c of this disclosure.</p>	
_____	September 11, 2018
District Superintendent Signature	Date
_____	September 11, 2018
Chief Business Official Signature	Date