

**Orange County Department of Education
District Fiscal Services**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Westminster Elementary School District - Westminster Teachers Association

School District - Bargaining Unit: (WTA)
Certificated, Classified, Other: Certificated

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: January 18, 2024
(date)

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement FY	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) 2023-24	Year 2 Increase/(Decrease) 2024-25	Year 3 Increase/(Decrease) 2025-26
1 Salary Schedule Increase (Decrease)	\$ 54,394,742.00	\$ 2,175,788 4.00%	\$ 441,588 0.81%	\$ - 0.00%
2 Step and Column Increase (Decrease) Due to movement plus	\$ -	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
3 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Longevity, Overtime, etc.) Description of other compensation		0.00%	0.00%	0.00%
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 12,445,517	\$ 492,160 3.95%	\$ 163,772 1.32%	\$ - 0.00%
5 Health/Welfare Plans	\$ -	0.00%	\$ 585,000 0.00%	0.00%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$ 66,840,259.00	\$ 2,667,948.00	\$ 1,190,360	\$ -
7 Total Number of Represented Employees	490.80	490.8	490.8	0
8 Total Compensation Average Cost per Employee	\$ 136,186	\$ 5,436 3.99%	\$ 2,425 1.78%	\$ - 0.00%

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**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

School District - Bargaining Unit: Westminster School District Management & Confidential

Certificated, Classified, Other: Classified & Certificated

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: January 18, 2024

(date)

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement FY	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) 2023-24	Year 2 Increase/(Decrease) 2024-25	Year 3 Increase/(Decrease) 2025-26
1 Salary Schedule Increase (Decrease)	\$ 7,498,291.00	\$ 299,928 4.00%	\$ - 0.00%	\$ - 0.00%
2 Step and Column Increase (Decrease) Due to movement plus	\$ -	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
3 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Longevity, Overtime, etc.) Description of other compensation			\$ - 0.00%	\$ - 0.00%
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 2,036,818	\$ 80,692 3.96%	\$ - 0.00%	\$ - 0.00%
5 Health/Welfare Plans	\$ -	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$ 9,535,109.00	\$ 380,620.00	\$ -	\$ -
7 Total Number of Represented Employees	46.00	46	46	0
8 Total Compensation Average Cost per Employee	\$ 207,285	\$ 8,274 3.99%	\$ - 0.00%	\$ - 0.00%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

WTA and the District have agreed to a 4% on salary schedule increase. Increase District contribution by \$585,000 for the October 2024 plan year (2024-2025 school year).

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

11. Please include comments and explanations as necessary.

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

If yes, please describe the cap amount.

4-Tier System

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

For the 2024-2025 school year only, the average class size per school site in grades K-1 shall not exceed 26:1. Except as specifically relevant to the maximum class sizes described herein, this Agreement does not supersede any provisions of the applicable CBA with respect to class sizes and is non-precedential.

- C. What are the specific impacts 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.)

- D. What contingency language is included in the proposed agreement?** Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.
- E. Will this agreement create, increase or decrease deficit financing in the current or subsequent year(s)?** "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.
- F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

G. Source of Funding for Proposed Agreement

1. Current Year

The current year expenditures will come for General Fund (Unrestricted, Restricted) and Child Development Fund.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

Ongoing years are funded through LCFF revenue.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit: **WTA and Management/Confidential**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (First Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula Sources (8010-8099)	\$ 113,557,265			\$ 113,557,265
Remaining Revenues (8100-8799)	\$ 4,986,687			\$ 4,986,687
TOTAL REVENUES	\$ 118,543,952	\$ -	\$ -	\$ 118,543,952
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 45,203,909	\$ 1,711,392		\$ 46,915,301
Classified Salaries (2000-2999)	\$ 10,774,708	\$ 65,898		\$ 10,840,606
Employee Benefits (3000-3999)	\$ 23,061,304	\$ 411,102		\$ 23,472,406
Books and Supplies (4000-4999)	\$ 3,382,727			\$ 3,382,727
Services, Other Operating Expenses (5000-5999)	\$ 8,665,626			\$ 8,665,626
Capital Outlay (6000-6599)	\$ 16,581,851			\$ 16,581,851
Other Outgo (7100-7299) (7400-7499)	\$ 270,000			\$ 270,000
Direct Support/Indirect Cost (7300-7399)	\$ (4,104,679)			\$ (4,104,679)
Other Adjustments				
TOTAL EXPENDITURES	\$ 103,835,446	\$ 2,188,392	\$ -	\$ 106,023,838
OPERATING SURPLUS (DEFICIT)	\$ 14,708,506	\$ (2,188,392)	\$ -	\$ 12,520,114
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -			\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -			\$ -
CONTRIBUTIONS (8980-8999)	\$ (23,375,585)			\$ (23,375,585)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (8,667,079)	\$ (2,188,392)	\$ -	\$ (10,855,471)
BEGINNING BALANCE	\$ 41,557,766			\$ 41,557,766
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 32,890,687	\$ (2,188,392)	\$ -	\$ 30,702,295
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	\$ 120,000			\$ 120,000
Restricted Reserves (9740)	\$ -	\$ -	\$ -	\$ -
Stabilization Arrangements (9750)	\$ -			\$ -
Other Commitments (9760)				\$ -
Other Assignments (9780)	\$ 4,816,550	\$ (3,416,550)		\$ 1,400,000
Reserve for Economic Uncertainties (9789)	\$ 13,574,797	\$ 213,400		\$ 13,788,197
Unassigned/Unappropriated (9790)	\$ 14,379,340	\$ 1,014,758		\$ 15,394,098

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit: **WTA and Management/Confidential**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (First Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula Sources (8010-8099)	\$ -			\$ -
Remaining Revenues (8100-8799)	\$ 62,564,238			\$ 62,564,238
TOTAL REVENUES	\$ 62,564,238	\$ -	\$ -	\$ 62,564,238
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 19,676,756	\$ 671,090		\$ 20,347,846
Classified Salaries (2000-2999)	\$ 9,102,254	\$ 27,341		\$ 9,129,595
Employee Benefits (3000-3999)	\$ 17,293,713	\$ 161,745		\$ 17,455,458
Books and Supplies (4000-4999)	\$ 27,388,691			\$ 27,388,691
Services, Other Operating Expenses (5000-5999)	\$ 10,941,183			\$ 10,941,183
Capital Outlay (6000-6599)	\$ 1,094,820			\$ 1,094,820
Other Outgo (7100-7299) (7400-7499)	\$ 746,000			\$ 746,000
Direct Support/Indirect Cost (7300-7399)	\$ 3,352,935			\$ 3,352,935
Other Adjustments				
TOTAL EXPENDITURES	\$ 89,596,352	\$ 860,176	\$ -	\$ 90,456,528
OPERATING SURPLUS (DEFICIT)	\$ (27,032,114)	\$ (860,176)	\$ -	\$ (27,892,290)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -			\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 493,872			\$ 493,872
CONTRIBUTIONS (8980-8999)	\$ 23,375,585			\$ 23,375,585
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (4,150,401)	\$ (860,176)	\$ -	\$ (5,010,577)
BEGINNING BALANCE	\$ 38,937,709			\$ 38,937,709
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 34,787,308	\$ (860,176)	\$ -	\$ 33,927,132
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	\$ -			\$ -
Restricted Reserves (9740)	\$ 34,787,308	\$ (860,176)		\$ 33,927,132
Stabilization Arrangements (9750)	\$ -			\$ -
Other Commitments (9760)	\$ -			\$ -
Other Assignments (9780)	\$ -			\$ -
Reserve for Economic Uncertainties (9789)	\$ -			\$ -
Unassigned/Unappropriated (9790)	\$ -			\$ -

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Enter Bargaining Unit: **WTA and Management/Confidential**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (First Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula Sources (8010-8099)	\$ 113,557,265	\$ -	\$ -	\$ 113,557,265
Remaining Revenues (8100-8799)	\$ 67,550,925	\$ -	\$ -	\$ 67,550,925
TOTAL REVENUES	\$ 181,108,190	\$ -	\$ -	\$ 181,108,190
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 64,880,665	\$ 2,382,482	\$ -	\$ 67,263,147
Classified Salaries (2000-2999)	\$ 19,876,962	\$ 93,239	\$ -	\$ 19,970,201
Employee Benefits (3000-3999)	\$ 40,355,017	\$ 572,847	\$ -	\$ 40,927,864
Books and Supplies (4000-4999)	\$ 30,771,418	\$ -	\$ -	\$ 30,771,418
Services, Other Operating Expenses (5000-5999)	\$ 19,606,809	\$ -	\$ -	\$ 19,606,809
Capital Outlay (6000-6599)	\$ 17,676,671	\$ -	\$ -	\$ 17,676,671
Other Outgo (7100-7299) (7400-7499)	\$ 1,016,000	\$ -	\$ -	\$ 1,016,000
Direct Support/Indirect Cost (7300-7399)	\$ (751,744)	\$ -	\$ -	\$ (751,744)
Other Adjustments				
TOTAL EXPENDITURES	\$ 193,431,798	\$ 3,048,568	\$ -	\$ 196,480,366
OPERATING SURPLUS (DEFICIT)	\$ (12,323,608)	\$ (3,048,568)	\$ -	\$ (15,372,176)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 493,872	\$ -	\$ -	\$ 493,872
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (12,817,480)	\$ (3,048,568)	\$ -	\$ (15,866,048)
BEGINNING BALANCE	\$ 80,495,475			\$ 80,495,475
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 67,677,995	\$ (3,048,568)	\$ -	\$ 64,629,427
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	\$ 120,000	\$ -	\$ -	\$ 120,000
Restricted Reserves (9740)	\$ 34,787,308	\$ (860,176)	\$ -	\$ 33,927,132
Stabilization Arrangements (9750)	\$ -	\$ -	\$ -	\$ -
Other Commitments (9760)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ 4,816,550	\$ (3,416,550)	\$ -	\$ 1,400,000
Reserve for Economic Uncertainties (9789)	\$ 13,574,797	\$ 213,400	\$ -	\$ 13,788,197
Unassigned/Unappropriated (9790)	\$ 14,379,340	\$ 1,014,758	\$ -	\$ 15,394,098

* Please see question on page 7.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit: **WTA and Management/Confidential**

	2023-24	2024-25	2025-26
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula Sources (8010-8099)	\$ 113,557,265	\$ 110,584,773	\$ 109,679,452
Remaining Revenues (8100-8799)	\$ 67,550,925	\$ 42,306,215	\$ 42,271,025
TOTAL REVENUES	\$ 181,108,190	\$ 152,890,988	\$ 151,950,477
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 67,263,147	\$ 68,474,098	\$ 68,819,131
Classified Salaries (2000-2999)	\$ 19,970,201	\$ 20,225,905	\$ 20,484,805
Employee Benefits (3000-3999)	\$ 40,927,864	\$ 41,979,619	\$ 42,082,629
Books and Supplies (4000-4999)	\$ 30,771,418	\$ 12,350,035	\$ 12,350,035
Services, Other Operating Expenses (5000-5999)	\$ 19,606,809	\$ 19,601,699	\$ 19,654,830
Capital Outlay (6000-6999)	\$ 17,676,671	\$ 1,626,671	\$ 1,626,671
Other Outgo (7100-7299) (7400-7499)	\$ 1,016,000	\$ 1,016,000	\$ 1,016,000
Direct Support/Indirect Cost (7300-7399)	\$ (751,744)	\$ (751,744)	\$ (751,744)
Other Adjustments			
TOTAL EXPENDITURES	\$ 196,480,366	\$ 164,522,283	\$ 165,282,357
OPERATING SURPLUS (DEFICIT)	\$ (15,372,176)	\$ (11,631,295)	\$ (13,331,880)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 493,872	\$ 493,872	\$ 493,872
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (15,866,048)	\$ (12,125,167)	\$ (13,825,752)
BEGINNING BALANCE	\$ 80,495,475	\$ 64,629,427	\$ 52,504,260
CURRENT-YEAR ENDING BALANCE	\$ 64,629,427	\$ 52,504,260	\$ 38,678,508
COMPONENTS OF ENDING BALANCE:			
Nonspendable Reserves (9711-9719)	\$ 120,000	\$ 120,000	\$ 120,000
Restricted Reserves (9740)	\$ 33,927,132	\$ 22,045,557	\$ 9,766,019
Stabilization Arrangements (9750)	\$ -		
Other Commitments (9760)	\$ -		
Other Assignments (9780)	\$ 1,400,000	\$ 5,874,156	\$ 5,038,239
Reserve for Economic Uncertainties (9789)	\$ 13,788,197	\$ 11,551,131	\$ 11,604,336
Unassigned/Unappropriated (9790)	\$ 15,394,098	\$ 12,913,416	\$ 12,149,914

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 196,974,238	\$ 165,016,155	\$ 165,776,229
b.	State Standard Minimum Reserve Percentage for this District <u>enter</u> percentage:	3.00%	3.00%	3.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$50,000	\$ 5,909,227	\$ 4,950,485	\$ 4,973,287

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

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 13,788,197	\$ 11,551,131	\$ 11,604,336
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 15,394,098	\$ 12,913,416	\$ 12,149,914
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 29,182,295	\$ 24,464,547	\$ 23,754,250
h.	Reserve for Economic Uncertainties Percentage	7.00%	7.00%	7.00%

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

2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 6, Page 1 (i.e., increase was partially budgeted), explain the variance below:

6. Please include any additional comments and explanations of Page 4 as necessary:

L. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

1/10/2024

Date

President or Clerk of Governing Board
(Signature)

1/18/2024

Date

Brett Heinbuch, Executive Director, Business Services
Contact Person

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Phone