San Bernardino County
Superintendent of Schools

SUMMARY AND DISCLOSURE OF COLLECTIVE BARGAINING UNIT AGREEMENT(S)
Updated April 7, 2022
GENERAL INSTRUCTIONS

- The Brown Act requires the agenda, containing the action item to approve the disclosure document, be posted 72 hours prior to the board meeting.

- District with a Qualified or Negative financial certification must submit these summaries and disclosures to the county superintendent of schools (Business Advisory Services) at least ten (10) working days prior to the date the governing board will take action on all proposed bargaining agreement(s), this includes any modifications to existing agreement(s). Government code 3540.2

- Separate documents must be completed for each collective bargaining agreement, but if more than one agreement is discussed at the same time, you may summarize the financial impact of "all" agreements on page 4 (MYP), just use Column 2 for the bargaining unit being described in the disclosure and summary and Column 3 for the other bargaining unit agreement so that the projected budget comes out the same on both disclosure documents.

- **First complete THE SUMMARY OF PROPOSED AGREEMENT form and all of the data will link into the FORM FOR PUBLIC DISCLOSURE document. Also complete the SUMMARY OF OTHER FUNDS, if applicable for any other funds impacted by the agreement (Cafeteria, Adult Ed, Child Development, etc.). All revenues and expenditures can be shown combined on this tab. The SUMMARY OF OTHER FUNDS contains sections 3 through 9 from the SUMMARY OF PROPOSED AGREEMENT and should be completed using the same specific instructions for those sections below. All sections may not be applicable, but section 9 or a separate MYP must be submitted.**

- Any time a contract is reopened with an impact on "any area of the existing contract", financial or non-financial, a disclosure or "sun-shining" of the proposed agreement must be made. If the only change is non-financial and in language only, you can just describe in the appropriate sections and put NA in the financial sections.

- The specific manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the local district, however this standard disclosure document should be utilized and be available for public review.

- The governing board shall adopt revisions to its budget needed in the current fiscal year to fulfill the terms of the collective bargaining agreement within 45 days of adoption (EC § 42142).

- All revisions to the budget needed in the current fiscal year to meet the terms of all approved collective bargaining agreements shall be adopted **no later than the statutory deadline** for certification of the next interim financial report by the county superintendent of schools (GC § 3547.5, EC § 42131) or the county superintendent is required to certify the interim report as Negative or Qualified pending the posting of the required adjustments.

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SPECIFIC INSTRUCTIONS FOR COMPLETION

SUMMARY OF PROPOSED AGREEMENT (SUMMARY TAB IN EXCEL WORKBOOK)

IN TOP HEADING SECTION:
ENTER the following

- **District Name**
- **Name of Bargaining Unit**
- **Date of Governing Board meeting** to review/approve proposed agreement
- **Estimated Agreement Payment Date**

The form will use the Governing Board meeting date and automatically calculate the maximum 45 calendar days after Board approval date. This is the deadline date for districts to INPUT budget revisions to the financial system to implement the terms of the proposed agreements. Districts must INPUT revisions within 45 days or prior to any interim report submission deadline dates.

GENERAL:
Section 1: STATUS OF BARGAINING UNIT AGREEMENTS

a. Indicate name of Bargaining Unit Representation and # of FTE members affected.
b. Use separate form for each distinct bargaining unit representation.
c. Attach a copy of the Revised/Proposed Bargaining Unit Agreement or MOU agreement so that the COE can view all details of the agreement. If there is a summary of changes, also submit that document.

Section 2: PERIOD OF AGREEMENT

a. Indicate the beginning and ending date of the agreement, generally 7/1 – 6/30 but include all years covered. The cell is formatted to input as MM/DD/YY
b. If the agreement **includes** reopeners in following fiscal years, indicate what years and for what specific items, i.e.: salaries, health benefits, etc.

COMPENSATION PROVISIONS:
Section 3: PERCENTAGE CHANGE IN SALARIES IN PROPOSED AGREEMENT

a. Current Year Salary Cost **Before** Settlement: Enter the total annual cost of all salaries for the bargaining unit prior to the proposed agreement. Remove any "one-time" bonuses or payments that were paid in prior year, if applicable.
b. Current Year Proposed Salary Cost **After** Settlement: Enter the total annual cost of all salaries for the bargaining unit after the proposed agreement. Include the costs associated with step and column increases, other one-time adjustments, and any retroactive salary costs or savings.
c. Total Cost Increase or (Decrease) and Percentage Changes: These lines will compute based on amounts input in previous lines.

SALARY CHANGE FOR AN AVERAGE, REPRESENTED EMPLOYEE FROM PRIOR YEAR

a. Salary Increase or (Decrease)
    1. Indicate the average % increase or (decrease) to the existing salary schedules being provided in the proposed agreement.
    2. Indicate average % increase or (decrease) for any one time only stipend/bonus or salary reduction provided in the proposed agreement.
b. Step & column-Indicate the average % change over the prior year for step and column per employee.

c. Total % Increase for Average Represented Employee-this line will compute based on data input in previous lines.
d. List number of furlough days implemented as a result of this agreement.
e. List number of instructional days included in current fiscal year AFTER implementation of this agreement, as applicable (applies mostly to Certificated agreements)

Section 4: BENEFITS PERCENTAGE CHANGE IN EMPLOYEE BENEFITS
Statutory Benefits

a. Current Cost **Before** Proposed Agreement: Enter the total prior year cost of *Statutory Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" benefit costs that would not carry over to current year.
b. Proposed Costs **After** Agreement: Enter the total annual cost of Statutory Benefits of the bargaining unit after the proposed agreement. Include the benefits associated with step and column changes and any retroactive or one-time reductions in salaries.
c. Total Cost Increase or (Decrease)/Percentage Change: These lines will compute based on amounts input in previous lines.

District Health/Welfare Benefit Plans

a. Current Cost **Before** Proposed Agreement: Enter the total annual cost of Health/Welfare Benefits of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" costs that would not carry over to current year.
b. Proposed Costs **After** Agreement: Enter the total annual cost of Health/Welfare Benefits of the bargaining unit after the proposed agreement. Include the benefits associated with step and column increases or decreases and any retroactive or one-time reductions in salaries, if applicable (generally not tied to these salary areas).
c. Total Cost Increase or (Decrease)/Percentage Change: These lines will compute based on amounts input in previous lines.

Health/Welfare Capped Benefit Rates

a. Describe any details such as different caps per health plans or composite rates and if cap is on just health benefits or other insurances or if prorated for less than full time FTE.
b. Enter Current H/W or Health Benefit Cap per Full Time FTE (indicate if provide to less than Full Time FTE or if prorated)
c. Enter Proposed H/W or Health Benefit Cap per Full Time FTE (indicate if provide to less than Full Time FTE or if prorated)
d. Will calculate the Proposed average increase or (decrease) in Capped costs and % change.

TOTAL COST OR (SAVINGS) OF COMPENSATION CHANGES:
Section 5: TOTAL COST INCREASE OR (DECREASE) FOR SALARIES AND EMPLOYEE BENEFITS IN PROPOSED AGREEMENT

a. Current Year Cost **Before** Settlement: These lines will pull from previous Sections 3 & 4.
b. Current Year Cost **After** Settlement: These lines will pull from previous Sections 3 & 4
c. Total Cost Increase or (Decrease): This line will take the difference between the Current Year Cost Before Settlement and the Current Year Costs After Settlement
d. Percentage Change: Will calculate automatically
e. Cost of 1% Change: Will calculate automatically based on Current Costs Before Settlement indicated in previous sections (excluding H/W costs as these are not generally tied directly to salary amounts).

OTHER PROVISIONS (COMPENSATION AND NON-COMPENSATION):
Section 6: OTHER PROVISIONS (COMPENSATION AND NON-COMPENSATION)

a. Other Compensation: Enter narrative of any other compensation included in proposed agreement such as off-schedule one-time stipends, bonuses, salary reductions, etc. Be specific as to total cost or savings and employees affected.
b. Non-Compensation: Enter narrative of any other non-compensation adjustments in proposed agreement such as class size adjustments, staff development days, prep days etc. Be specific as to employees affected and effect on instructional or support programs. Include before and after class sizes and grades levels (indicate if CDE Waiver applied for and include copy)
c. Contingency and/or Restoration Language: Enter narrative of any specific areas for reopeners in current or subsequent fiscal years if multiyear agreement and any other specific contingency and/or restoration language.

Section 7: STATE MINIMUM RESERVE STANDARD CALCULATION

a. Total Expenditures and Other Uses: This line will pick up expenditures listed in following multiyear projections, Section 9.
b. Minimum State Reserve Percentage: Enter the state reserve % for your specific sized district, generally 3%
c. Minimum State Reserve Requirement: This line will calculate the minimum state reserve amount to maintain for your size district.

FISCAL IMPACT IN CURRENT AND TWO SUBSEQUENT FISCAL YEARS:
Section 8: DATE OF GOVERNING BOARD APPROVAL OF BUDGET REVISIONS

a. Enter date and BT #s of Governing Board Approval of Budget Revisions. Budget revisions need to be INPUT to the financial system within 45 days of approval and prior to next Interim Financial Report submission or COE is required to certify as Qualified or Negative Certification.

Section 9: IMPACT OF PROPOSED AGREEMENT ON GENERAL FUND BUDGET IN CURRENT AND TWO SUBSEQUENT FISCAL YEARS

a. Input Current Fiscal Year LCFF ADA before and after the agreement, Certificated FTE and/or Classified FTE that correspond to the agreement.
b. **Column 1**, enter latest Board Approved Operating Budget from the latest reporting period (i.e., Adopted Budget, 1st Interim, or 2nd Interim.
c. **Column 2**, enter Budget Adjustments/Revisions to be made in order to implement all terms of this proposed agreement. List any savings or reductions as negative amounts using "-".
    1. If these amounts differ from the amounts listed in Section 5 Total Costs, please identify in the narrative section at the bottom of the chart.
    2. The district must indicate whether the funding for the agreement is coming out of assigned or committed reserves, the unappropriated/unassigned reserves or by additional revenues (i.e., increase in ADA increasing state aid revenues, etc.)
d. If agreement includes reductions in total costs, indicate if savings used to meet state minimum reserves by including offsetting increase on appropriate reserve lines.
e. **Column 3**, enter any other Budget Adjustments/Revisions pending that may affect the ability of the district to meet the minimum reserve requirements with the implementation of this agreement. List any savings or reductions as negative amounts using "-".
    1. If the district is approving multiple agreements, the costs of any other pending settlement should also be included in this column.

2. The district must indicate whether the funding for the agreement is coming out of restricted, committed and/or assigned reserves, the unappropriated/unassigned reserves or by additional revenues (i.e., increase in ADA increasing state aid revenues, etc.)
3. If "other adjustments" includes reductions in total costs, indicate if savings used to meet state minimum reserves by including offsetting increase on appropriate reserve line or other appropriate reserve lines.

f. **Column 4**, this column includes formulas that take the current operating budget listed and deducting or increasing columns 2 and 3 to determine Proposed District Budget after settlements and other adjustments are included.

g. Under Components of Above EFB:
   1. The form will calculate whether or not the district is meeting the minimum state reserve standard % by indicating OK or Not Balanced.
   2. If not meeting minimum reserves, please explain rationale for why district is not meeting reserves and fiscal action plan to remedy.
      i. Districts not meeting reserves and contemplating approving additional salary agreements will trigger additional County intervention.

h. **For the two subsequent fiscal years**, the district should be utilizing the most current board approved multiyear projections for Column 1 and the ongoing effect of any increases or savings in Column 2 or if agreement is only for one fiscal year. Column 3 is used to report any additional bargaining unit agreement results or other increases or reductions that have been board approved to be implemented in that fiscal year.
   1. Include a copy of the district's most current Fiscal Action Plan showing details of any anticipated expenditure reductions or revenue increases to support the agreement in the two subsequent fiscal years.
   2. The form will pick up the previous years ending fund balance as the beginning fund balance for this subsequent period in Column 1.
   3. The first line of each fiscal year is to enter the LCFF ADA being utilized for funding purposes and the FTE of the unit the disclosure is for. Also include an LCFF calculation if the ADA reported has changed from the previous state reporting cycle i.e., Adopted Budget, 1st Interim, 2nd Interim.
   4. Indicate assumptions used for reduction or increases in staffing, revenue adjustments for COLAS, etc., in the box at the bottom of each projection year.
   5. Districts may use an alternate MYP format, if approved by the Business Services Advisor prior to submission; however, the alternate form must reflect the budgets before and after the proposed agreement in this same level of detail at a minimum.

Section 10: MULTI-YEAR CONTRACT AGREEMENT PROVISIONS

a. Input narrative of any provisions in the proposed agreements related to COLAs used and other compensation/non-compensation provisions for the current and subsequent fiscal years.
b. All text entered on lines provided will pull into the public disclosure summary. Do not add extra lines or it will throw off the links to the disclosure summary. If more space is needed, increase row height in both documents.

Section 11: IMPACT OF PROPOSED AGREEMENT IN SUBSEQUENT FISCAL YEARS

c. Input narrative listing assumptions used to determine that resources would be available to fund these obligations in the future fiscal years. (i.e., LCFF factors, staffing reductions due to declining ADA, etc.)

d. All text entered on lines provided will pull into the public disclosure summary. Do not add extra lines or it will throw off the links to the disclosure summary. If more space is needed, increase row height in both tabs

Section 12: NARRATIVE OF AGREEMENT

e. Input narrative of all proposed changes in compensation or health premiums; include effective dates of changes and any other comments or explanations.
f. All text entered on lines provided will pull into the public disclosure summary. Do not add extra lines or it will throw off the links to the disclosure summary. If more space is needed, increase row height in both tabs

Section 13: SOURCE OF FUNDING FOR PROPOSED AGREEMENT

g. Input narrative listing the sources of funding available to cover the costs of the proposed agreement in the current fiscal year. (i.e., LCFF factors, staffing reductions, staffing ratio changes, Categorical COLAs, etc.)
h. All text entered on lines provided will pull into the public disclosure summary. Do not add extra lines or it will throw off the links to the disclosure summary. If more space is needed, increase row height in both tabs

ADDITIONAL FISCAL INDICATORS – CRITERIA AND STANDARD A.5:
Section 14: COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) AND CHANGE IN ADA

a. Input current year and prior year LCFF rate per ADA from FCMAT LCFF Calculator, Calculator Tab, line 57
b. This line will calculate automatically providing LCFF increase per ADA
c. This line will calculate automatically providing the % increase or decrease in LCFF per ADA
d. Input Current Year P-2 LCFF Funded ADA and Prior Year P-2 LCFF Funded ADA. Formula will calculate % increase or decrease from prior year for funded ADA.
e. This line will add the % change in CY LCFF and CY ADA from Prior Year together.
f. This line will pull the % change for the total salaries or benefits.
g. The district must provide an explanation of any proposed increases in salaries and benefits in excess of the % change in LCFF per ADA funding and ADA changes combined. This could be due to one-time off salary schedule changes.

REQUIRED SIGNED CERTIFICATION:

The certification section **must be signed by BOTH the District Superintendent and Chief Business Official, prior to any action by the Governing Board**, certifying that the costs incurred, or savings generated by the district under the proposed agreement can be met during the term of the agreement. These signatures must be present when submitting a copy of this document to the SBCSS ***prior to*** the board taking action to approve or deny the agreement terms.

QUALIFIED AND NEGATIVE DISTRICTS MUST SUBMIT THIS SUMMARY FORM INCLUDING COPIES OF ALL PROPOSED BARGAINING UNIT AGREEMENTS TO OUR OFFICE NO LATER THAN 10 WORKING DAYS PRIOR TO THE BOARD TAKING FINAL ACTIONS.

After the board takes action, the Board President must sign the original certification indicating the governing board approval date and the signed certification along with written certification that all budget

revisions have been input into the financial system within 45 days of the board approval date or by the next Interim Financial Report submission date whichever is earlier.

FORM FOR PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING DISCLOSURE (DISCLOSURE TAB IN EXCEL WORKBOOK)

All data previously input into the Summary of Proposed Agreement form/tab is linked to pull into this Public Disclosure form. Please carefully review the data pulled over into this disclosure document for accuracy and completeness PRIOR to finalizing. If you want specific details to be available only to the COE, please use the narrative sections in the MYP to indicate those additional details.

This document can be used for the Public Disclosure format to be made available within 72 hours of the final board action and/or discussion regarding the terms of any proposed bargaining unit agreement. All bargaining unit agreements must be sun-shined at a public meeting and any changes/revisions, even if not-financially related must be disclosed and reported.

Any questions regarding completion of these documents should be addressed to the Business Services Advisor for your district. Business Services Advisors can be reached by calling: (909) 386-9676.