

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

Name of School District: Marysville Joint Unified School District
Name of Bargaining Unit: Operating Engineers #3
Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2012 and ending: June 30, 2014
(date) (date)

The Governing Board will act upon this agreement on: February 26, 2013
(date)

A. Proposed Change in Compensation

| Compensation | Annual Cost Prior to Proposed Agreement 2012-13 as of 12-11-12 | Fiscal Impact of Proposed Agreement | | |
|--|---|--|--|--------------------------------------|
| | | Year 1 Increase/(Decrease) 2012-13 | Year 2 Increase/(Decrease) 2013-14 | Year 3 Increase/(Decrease) N/A |
| 1 Salary Schedule (This is to include Step and Column, which is also reported separately in Item 6.) | \$ 6,254,685 | \$ 59,420 | \$ 239,936 | |
| | | 0.95% | 3.80% | |
| 2 Other Compensation - Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | | | |
| | | 0.00% | | |
| Description of Other Compensation | | | | |
| 3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. | \$ 1,554,915 | \$ 14,772 | \$ 59,648 | |
| | | 0.95% | 3.80% | |
| 4 Health/Welfare Benefits | | | | |
| | | | | |
| 5 Total Compensation - Add Items 1 through 4 to equal 5 | \$ 7,809,600 | \$ 74,192 | \$ 299,584 | |
| | | 0.95% | 3.80% | |
| 6 Step and Column - Due to movement plus any changes due to settlement. This is a subset of Line No. 1. | | | | |
| 7 Total Number of Represented Employees (Use FTEs if appropriate) | 117.67 | 117.67 | 117.67 | |
| 8 Total Compensation - Average Cost per Employee | \$ 66,369 | \$ 631 | \$ 2,546 | |
| | | 0.95% | 3.80% | |

Public Disclosure of Proposed Collective Bargaining Agreement

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"?

The District agrees to pay each employee a salary increase of 3.8% effective April 1, 2013. This amounts to an annualized percentage increase of .95% for 12/13. The increase to the salaries/benefits continues at 3.8% for 13/14 and is ongoing.

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

N/A

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

1. Vacation accruals amended to: after twelve (12) years of service and beginning the 13th year of service, full-time employees shall accrue vacation at the rate of one and one-half (1 1/2) working days per month worked. 2. District shall pay \$150 per year footwear allowance to employees in designated categories.

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

If yes, please describe the cap amount.

District pays \$898.00 per month per employee.

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

N/A

- 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.)

District Estimates approximately 39% of the total settlement will be assumed by Restricted Programs. These programs must assume the increased costs of the proposed settlement within their current allocations.

Public Disclosure of Proposed Collective Bargaining Agreement

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

This Agreement is intended to close bargaining for the 2012-13 and 2013-14 school years. However, in the event that one (1), or more, bargaining group negotiates a greater outcome, traditional reopeners shall apply for the 2013-14 school year.

E. Will this agreement create, 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.

The District anticipates a level of deficit spending, however, the District has sufficient fund balance for the salary increase and anticipates future funding increases from revenue generated by the Governor's proposed Local Control Funding Formula (LCFF) to fully fund the cost.

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

N/A

G. Source of Funding for Proposed Agreement

1. Current Year

The District plans to use a portion of its unappropriated fund balance to fund the proposed agreement in the current year.

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)?

N/A

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.)

The District has sufficient fund balance and anticipates funding the ongoing obligations in subsequent years using revenue generated by the Governor's proposed Local Control Funding Formula.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit:

OE3

| | Column 1 Latest Board Approved Budget Before Settlement (As of 2/12/13) | Column 2 Adjustments as a Result of Settlement | Column 3 Other Revisions | Column 4 Total Current Budget (Columns 1+2+3) |
|---|---|--|-----------------------------|---|
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ 2,169,970 | \$ - | \$ - | \$ 2,169,970 |
| Remaining Revenues (8100-8799) | \$ 19,196,318 | \$ - | \$ - | \$ 19,196,318 |
| TOTAL REVENUES | \$ 21,366,288 | \$ - | \$ - | \$ 21,366,288 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 7,654,102 | \$ - | \$ - | \$ 7,654,102 |
| Classified Salaries (2000-2999) | \$ 6,422,185 | \$ 23,054 | \$ - | \$ 6,445,239 |
| Employee Benefits (3000-3999) | \$ 5,140,062 | \$ 5,731 | \$ - | \$ 5,145,793 |
| Books and Supplies (4000-4999) | \$ 4,458,580 | \$ - | \$ - | \$ 4,458,580 |
| Services, Other Operating Expenses (5000-5999) | \$ 3,735,452 | \$ - | \$ - | \$ 3,735,452 |
| Capital Outlay (6000-6599) | \$ 138,650 | \$ - | \$ - | \$ 138,650 |
| Other Outgo (7100-7299) (7400-7499) | \$ 1,618,107 | \$ - | \$ - | \$ 1,618,107 |
| Direct Support/Indirect Cost (7300-7399) | \$ 521,146 | \$ - | \$ - | \$ 521,146 |
| | | | | |
| TOTAL EXPENDITURES | \$ 29,688,284 | \$ 28,785 | \$ - | \$ 29,717,069 |
| OPERATING SURPLUS (DEFICIT) | \$ (8,321,996) | \$ (28,785) | \$ - | \$ (8,350,781) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CONTRIBUTIONS (8980-8999) | \$ 7,102,582 | \$ - | \$ - | \$ 7,102,582 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (1,219,414) | \$ (28,785) | \$ - | \$ (1,248,199) |
| | | | | |
| BEGINNING FUND BALANCE | \$ 1,941,443 | | | \$ 1,941,443 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 722,029 | \$ (28,785) | \$ - | \$ 693,244 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9740) | \$ - | \$ - | \$ - | \$ - |
| Reserved for Economic Uncertainties (9770) | \$ - | \$ - | \$ - | \$ - |
| Designated Amounts (9775-9780) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amount (9790) | \$ 722,029 | \$ (28,785) | \$ - | \$ 693,244 |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund OE3

Bargaining Unit:

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 2/12/13) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ 44,741,768 | \$ - | \$ - | \$ 44,741,768 |
| Remaining Revenues (8100-8799) | \$ 10,048,831 | \$ - | \$ - | \$ 10,048,831 |
| TOTAL REVENUES | \$ 54,790,599 | \$ - | \$ - | \$ 54,790,599 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 27,267,646 | \$ - | \$ - | \$ 27,267,646 |
| Classified Salaries (2000-2999) | \$ 5,838,904 | \$ 36,366 | \$ - | \$ 5,875,270 |
| Employee Benefits (3000-3999) | \$ 10,664,044 | \$ 9,041 | \$ - | \$ 10,673,085 |
| Books and Supplies (4000-4999) | \$ 1,087,063 | \$ - | \$ - | \$ 1,087,063 |
| Services, Other Operating Expenses (5000-5999) | \$ 5,431,816 | \$ - | \$ - | \$ 5,431,816 |
| Capital Outlay (6000-6599) | \$ 50,723 | \$ - | \$ - | \$ 50,723 |
| Other Outgo (7100-7299) (7400-7499) | \$ - | \$ - | \$ - | \$ - |
| Direct Support/Indirect Cost (7300-7399) | \$ (1,390,263) | \$ - | \$ - | \$ (1,390,263) |
| TOTAL EXPENDITURES | \$ 48,949,933 | \$ 45,407 | \$ - | \$ 48,995,340 |
| OPERATING SURPLUS (DEFICIT) | \$ 5,840,666 | \$ (45,407) | \$ - | \$ 5,795,259 |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ 433,391 | \$ - | \$ - | \$ 433,391 |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CONTRIBUTIONS (8980-8999) | \$ (7,102,582) | \$ - | \$ - | \$ (7,102,582) |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (828,525) | \$ (45,407) | \$ - | \$ (873,932) |
| BEGINNING FUND BALANCE | \$ 9,350,796 | | | \$ 9,350,796 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 8,522,271 | \$ (45,407) | \$ - | \$ 8,476,864 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9740) | \$ 526,587 | \$ - | \$ - | \$ 526,587 |
| Reserved for Economic Uncertainties (9770) | \$ 2,331,068 | \$ - | \$ - | \$ 2,331,068 |
| Designated Amounts (9775-9780) | \$ 731,160 | \$ - | \$ - | \$ 731,160 |
| Unappropriated Amount (9790) | \$ 4,933,456 | \$ (45,407) | \$ - | \$ 4,888,049 |

* Please see question #5 on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Combined General Fund
OE3**

Bargaining Unit:

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 2/12/13) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ 46,911,738 | \$ - | \$ - | \$ 46,911,738 |
| Remaining Revenues (8100-8799) | \$ 29,245,149 | \$ - | \$ - | \$ 29,245,149 |
| TOTAL REVENUES | \$ 76,156,887 | \$ - | \$ - | \$ 76,156,887 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 34,921,748 | \$ - | \$ - | \$ 34,921,748 |
| Classified Salaries (2000-2999) | \$ 12,261,089 | \$ 59,420 | \$ - | \$ 12,320,509 |
| Employee Benefits (3000-3999) | \$ 15,804,106 | \$ 14,772 | \$ - | \$ 15,818,878 |
| Books and Supplies (4000-4999) | \$ 5,545,643 | \$ - | \$ - | \$ 5,545,643 |
| Services, Other Operating Expenses (5000-5999) | \$ 9,167,268 | \$ - | \$ - | \$ 9,167,268 |
| Capital Outlay (6000-6599) | \$ 189,373 | \$ - | \$ - | \$ 189,373 |
| Other Outgo (7100-7299) (7400-7499) | \$ 1,618,107 | \$ - | \$ - | \$ 1,618,107 |
| Direct Support/Indirect Cost (7300-7399) | \$ (869,117) | \$ - | \$ - | \$ (869,117) |
| | | | | |
| TOTAL EXPENDITURES | \$ 78,638,217 | \$ 74,192 | \$ - | \$ 78,712,409 |
| OPERATING SURPLUS (DEFICIT) | \$ (2,481,330) | \$ (74,192) | \$ - | \$ (2,555,522) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ 433,391 | \$ - | \$ - | \$ 433,391 |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CONTRIBUTIONS (8980-8999) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (2,047,939) | \$ (74,192) | \$ - | \$ (2,122,131) |
| | | | | |
| BEGINNING FUND BALANCE | \$ 11,292,239 | | | \$ 11,292,239 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 9,244,300 | \$ (74,192) | \$ - | \$ 9,170,108 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9740) | \$ 526,587 | \$ - | \$ - | \$ 526,587 |
| Reserved for Economic Uncertainties (9770) | \$ 2,331,068 | \$ - | \$ - | \$ 2,331,068 |
| Designated Amounts (9775-9780) | \$ 731,160 | \$ - | \$ - | \$ 731,160 |
| Unappropriated Amount - Unrestricted (9790) | \$ 4,933,456 | \$ (45,407) | \$ - | \$ 4,888,049 |
| Unappropriated Amount - Restricted (9790) | \$ 722,029 | \$ (28,785) | \$ - | \$ 693,244 |
| Reserve for Economic Uncertainties Percentage | 9.24% | | | 9.17% |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Adult Education Fund

OE3

Bargaining Unit:

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 2-12-13) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ - | \$ - | \$ - | \$ - |
| Remaining Revenues (8100-8799) | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries (2000-2999) | \$ - | \$ 348 | \$ - | \$ 348 |
| Employee Benefits (3000-3999) | \$ - | \$ 87 | \$ - | \$ 87 |
| Books and Supplies (4000-4999) | \$ - | \$ - | \$ - | \$ - |
| Services, Other Operating Expenses (5000-5999) | \$ - | \$ - | \$ - | \$ - |
| Capital Outlay (6000-6999) | \$ - | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ - | \$ - | \$ - | \$ - |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ - | \$ 435 | \$ - | \$ 435 |
| OPERATING SURPLUS (DEFICIT) | \$ - | \$ (435) | \$ - | \$ (435) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ (435) | \$ - | \$ (435) |
| BEGINNING FUND BALANCE | \$ - | | | \$ - |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ - | \$ (435) | \$ - | \$ (435) |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9730) | \$ - | \$ - | \$ - | \$ - |
| Reserved for Economic Uncertainties (9770) | \$ - | \$ - | \$ - | \$ - |
| Board Designated Amounts (9775-9780) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amounts (9790) | \$ - | \$ (435) | \$ - | \$ (435) |

* Please see question #5 on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Cafeteria Fund****OE3**

Bargaining Unit:

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|--|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 10-31-12) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ - | \$ - | \$ - | \$ - |
| Remaining Revenues (8100-8799) | \$ 5,604,500 | \$ - | \$ - | \$ 5,604,500 |
| TOTAL REVENUES | \$ 5,604,500 | \$ - | \$ - | \$ 5,604,500 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 7,724 | | \$ - | \$ 7,724 |
| Classified Salaries (2000-2999) | \$ 2,069,856 | \$ 9,773 | \$ - | \$ 2,079,629 |
| Employee Benefits (3000-3999) | \$ 1,097,552 | \$ 2,429 | \$ - | \$ 1,099,981 |
| Books and Supplies (4000-4999) | \$ 2,120,248 | \$ - | \$ - | \$ 2,120,248 |
| Services, Other Operating Expenses (5000-5999) | \$ 132,640 | \$ - | \$ - | \$ 132,640 |
| Capital Outlay (6000-6999) | \$ - | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ 240,000 | \$ - | \$ - | \$ 240,000 |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 5,668,020 | \$ 12,202 | \$ - | \$ 5,680,222 |
| OPERATING SURPLUS (DEFICIT) | \$ (63,520) | \$ (12,202) | \$ - | \$ (75,722) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (63,520) | \$ (12,202) | \$ - | \$ (75,722) |
| BEGINNING FUND BALANCE | \$ - | | | \$ - |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ (63,520) | \$ (12,202) | \$ - | \$ (75,722) |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9713) | \$ - | \$ - | \$ - | \$ - |
| Reserved for Economic Uncertainties (9770) | \$ - | \$ - | \$ - | \$ - |
| Board Designated Amounts (9775-9780) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amounts (9790) | \$ (63,520) | \$ (12,202) | \$ - | \$ (75,722) |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Child Development Fund

OE3

Bargaining Unit:

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 2-12-13) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ - | \$ - | \$ - | \$ - |
| Remaining Revenues (8100-8799) | \$ 1,706,244 | \$ - | \$ - | \$ 1,706,244 |
| TOTAL REVENUES | \$ 1,706,244 | \$ - | \$ - | \$ 1,706,244 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 516,887 | \$ - | \$ - | \$ 516,887 |
| Classified Salaries (2000-2999) | \$ 598,447 | \$ 569 | \$ - | \$ 599,016 |
| Employee Benefits (3000-3999) | \$ 342,134 | \$ 141 | \$ - | \$ 342,275 |
| Books and Supplies (4000-4999) | \$ 131,151 | \$ - | \$ - | \$ 131,151 |
| Services, Other Operating Expenses (5000-5999) | \$ 48,897 | \$ - | \$ - | \$ 48,897 |
| Capital Outlay (6000-6999) | \$ - | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ 95,995 | \$ - | \$ - | \$ 95,995 |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 1,733,511 | \$ 710 | \$ - | \$ 1,734,221 |
| OPERATING SURPLUS (DEFICIT) | \$ (27,267) | \$ (710) | \$ - | \$ (27,977) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (27,267) | \$ (710) | \$ - | \$ (27,977) |
| BEGINNING FUND BALANCE | \$ 131,173 | | | \$ 131,173 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 103,906 | \$ (710) | \$ - | \$ 103,196 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9713) | \$ - | \$ - | \$ - | \$ - |
| Reserved for Economic Uncertainties (9770) | \$ - | \$ - | \$ - | \$ - |
| Board Designated Amounts (9780) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amounts (9790) | \$ 103,906 | \$ (710) | \$ - | \$ 103,196 |
| Reserve for Economic Uncertainties Percentage | 5.99% | | | 5.95% |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund: **Facilities Fund 25**
Bargaining Unit: **OE3**

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|--|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 10-31-12) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ - | \$ - | \$ - | \$ - |
| Remaining Revenues (8100-8799) | \$ 300,000 | \$ - | \$ - | \$ 300,000 |
| TOTAL REVENUES | \$ 300,000 | \$ - | \$ - | \$ 300,000 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries (2000-2999) | \$ 420,858 | \$ 874 | \$ - | \$ 421,732 |
| Employee Benefits (3000-3999) | \$ 181,277 | \$ 217 | \$ - | \$ 181,494 |
| Books and Supplies (4000-4999) | \$ 110,850 | \$ - | \$ - | \$ 110,850 |
| Services, Other Operating Expenses (5000-5999) | \$ 458,557 | \$ - | \$ - | \$ 458,557 |
| Capital Outlay (6000-6999) | \$ 2,031,653 | \$ - | \$ - | \$ 2,031,653 |
| Other Outgo (7100-7299) (7400-7499) | \$ 554,722 | \$ - | \$ - | \$ 554,722 |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 3,757,917 | \$ 1,091 | \$ - | \$ 3,759,008 |
| OPERATING SURPLUS (DEFICIT) | \$ (3,457,917) | \$ (1,091) | \$ - | \$ (3,459,008) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (3,457,917) | \$ (1,091) | \$ - | \$ (3,459,008) |
| BEGINNING FUND BALANCE | \$ - | | | \$ - |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ (3,457,917) | \$ (1,091) | \$ - | \$ (3,459,008) |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9740) | \$ - | \$ - | \$ - | \$ - |
| Reserved for Economic Uncertainties (9770) | \$ - | \$ - | \$ - | \$ - |
| Board Designated Amounts (9775-9780) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amounts (9790) | \$ (3,457,917) | \$ (1,091) | \$ - | \$ (3,459,008) |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund OE3

Bargaining Unit:

| | FY 2012-13 | FY 2013-14 | FY 2014-15 |
|---|--|---|--|
| | Total Current Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| Revenue Limit Sources (8010-8099) | \$ 46,911,738 | \$ 47,818,536 | \$ 48,918,330 |
| Remaining Revenues (8100-8799) | \$ 29,245,149 | \$ 26,162,817 | \$ 26,221,623 |
| TOTAL REVENUES | \$ 76,156,887 | \$ 73,981,353 | \$ 75,139,953 |
| EXPENDITURES | | | |
| Certificated Salaries (1000-1999) | \$ 34,921,748 | \$ 32,372,474 | \$ 32,832,544 |
| Classified Salaries (2000-2999) | \$ 12,320,509 | \$ 12,428,446 | \$ 12,478,175 |
| Employee Benefits (3000-3999) | \$ 15,818,878 | \$ 15,584,364 | \$ 15,457,273 |
| Books and Supplies (4000-4999) | \$ 5,545,643 | \$ 5,419,065 | \$ 5,185,875 |
| Services, Other Operating Expenses (5000-5999) | \$ 9,167,268 | \$ 9,340,926 | \$ 8,828,175 |
| Capital Outlay (6000-6999) | \$ 189,373 | \$ 100,000 | \$ 125,000 |
| Other Outgo (7100-7299) (7400-7499) | \$ 1,618,107 | \$ 1,618,107 | \$ 1,618,107 |
| Direct Support/Indirect Cost (7300-7399) | \$ (869,117) | \$ (1,075,000) | \$ (725,000) |
| | | | |
| TOTAL EXPENDITURES | \$ 78,712,409 | \$ 75,788,382 | \$ 75,800,149 |
| OPERATING SURPLUS (DEFICIT) | \$ (2,555,522) | \$ (1,807,029) | \$ (660,196) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ 433,391 | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (2,122,131) | \$ (1,807,029) | \$ (660,196) |
| | | | |
| BEGINNING FUND BALANCE | \$ 11,292,239 | \$ 9,170,108 | \$ 7,363,079 |
| ENDING FUND BALANCE | \$ 9,170,108 | \$ 7,363,079 | \$ 6,702,883 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Reserved Amounts (9711-9740) | \$ 526,587 | \$ 455,000 | \$ 455,000 |
| Reserved for Economic Uncertainties - Unrestricted (9770) | \$ 2,331,068 | \$ 2,273,651 | \$ 2,274,004 |
| Reserved for Economic Uncertainties - Restricted (9770) | \$ - | \$ - | \$ - |
| Board Designated Amounts (9775-9780) | \$ 731,160 | \$ 437,749 | \$ 437,749 |
| Unappropriated Amounts - Unrestricted (9790) | \$ 4,888,049 | \$ 4,196,679 | \$ 3,536,130 |
| Unappropriated Amounts - Restricted (9790) | \$ 693,244 | \$ - | \$ - |

Public Disclosure of Proposed Collective Bargaining Agreement

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Mandated Reserve Standard

| | | Current FY 2012-13 | First Subsequent FY 2013-14 | Second Subsequent FY 2014-15 |
|----|---|-----------------------|--------------------------------|---------------------------------|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | \$ 78,712,409 | \$ 75,788,382 | \$ 75,800,149 |
| b. | State Standard Minimum Reserve Percentage for this District Enter 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 | \$ 2,361,372 | \$ 2,273,651 | \$ 2,274,004 |

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

| | | | | |
|----|---|--------------|--------------|--------------|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770) | \$ 2,331,068 | \$ 2,273,651 | \$ 2,274,004 |
| b. | General Fund Budgeted Unrestricted Unappropriated Amount (9790) | \$ 4,888,049 | \$ 4,196,679 | \$ 3,536,130 |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770) | \$ - | \$ - | \$ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790) | \$ - | \$ - | \$ - |
| g. | Total Available Reserves | \$ 7,219,117 | \$ 6,470,330 | \$ 5,810,134 |
| h. | Reserve for Economic Uncertainties Percentage | 9.17% | 8.54% | 7.67% |

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

Current FY 2012-13

Yes

☒

No

☐

First Subsequent FY 2013-14

Yes

☒

No

☐

Second Subsequent FY 2014-15

Yes

☒

No

☐

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

Public Disclosure of Proposed Collective Bargaining Agreement

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 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

No Variance

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

N/A

Public Disclosure of Proposed Collective Bargaining Agreement

K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT BASE REVENUE LIMIT

| | |
|--|--------------------------------|
| (a) Current Year Base Revenue Limit (BRL) per ADA: | <u>\$ 6,712.87</u> (Estimated) |
| (b) Prior Year Base Revenue Limit (BRL) per ADA | <u>\$ 6,500.87</u> (Actual) |
| (c) Amount of Current Year Increase: (a) minus (b) | <u>\$ 212.00</u> |
| (d) Percentage Increase in BRL per ADA: (c) divided by (b) | <u>3.26%</u> |
| (e) Change in Deficit % from PY to CY: (Enter as a %) | <u>-3.26%</u> |
| (f) Percentage Increase in BRL after deficit: | <u>0.00%</u> |
| (g) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1) | <u>0.95%</u> |

L. CERTIFICATION FORM NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent fiscal years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. Absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board, however, it does not prevent them from taking action on the agreement.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Marysville Joint Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement between the District and OE3, during the term of the agreement from 7/1/12 to 6/30/14.

Board Actions

The board actions necessary to meet the costs of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Other Financing Sources

**Budget Adjustment
Increase (Decrease)**

\$

Expenditures/Other Financing Uses

\$

74,192

Ending Fund Balance Increase (Decrease)

\$

(74,192)

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources

\$

Expenditures/Other Financing Uses

\$

74,192

Ending Fund Balance Increase (Decrease)

\$

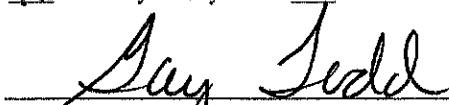
(74,192)

Budget Revisions

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

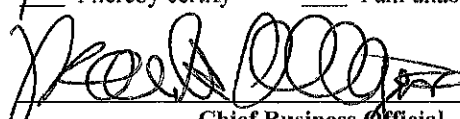
Certifications (check one & sign)

☒ I hereby certify ☐ I am unable to certify


District Superintendent
(Signature)

2-21-13
Date

☒ I hereby certify ☐ I am unable to certify


Chief Business Official
(Signature)

2/20/13
Date

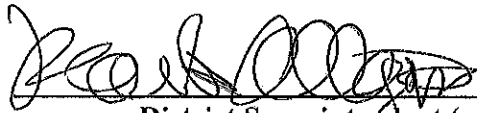
Special Note: The Yuba County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Public Disclosure of Proposed Collective Bargaining Agreement

M. CERTIFICATION FORM 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 Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.



District Superintendent (or Designee)
(Signature)



Date

Mark Allgire, Assistant Superintendent, Business Services
Contact Person

530-749-6115
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on 2/26/13, took action to approve the proposed Agreement with OE3.

President (or Clerk), Governing Board
(Signature)

Date

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

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

Name of School District: Marysville Joint Unified School District
Name of Bargaining Unit: CSEA #326
Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2012 and ending: June 30, 2014
(date) (date)

The Governing Board will act upon this agreement on: February 26, 2013
(date)

A. Proposed Change in Compensation

| Compensation | Annual Cost Prior to Proposed Agreement 2012-13 as of 12-12-13 | Fiscal Impact of Proposed Agreement | | |
|--|---|--|--|--------------------------------------|
| | | Year 1 Increase/(Decrease) 2012-13 | Year 2 Increase/(Decrease) 2013-14 | Year 3 Increase/(Decrease) N/A |
| 1 Salary Schedule (This is to include Step and Column, which is also reported separately in Item 6.) | \$ 4,113,251 | \$ 39,076 | \$ 157,788 | |
| | | 0.95% | 3.80% | |
| 2 Other Compensation - Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | | | |
| | | | | |
| Description of Other Compensation | | | | |
| 3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. | \$ 1,022,554 | \$ 9,714 | \$ 39,226 | |
| | | 0.95% | 3.80% | |
| 4 Health/Welfare Benefits | | | | |
| | | | | |
| 5 Total Compensation - Add Items 1 through 4 to equal 5 | \$ 5,135,805 | \$ 48,790 | \$ 197,014 | |
| | | 0.95% | 3.80% | |
| 6 Step and Column - Due to movement plus any changes due to settlement. This is a subset of Line No. 1. | | | | |
| 7 Total Number of Represented Employees (Use FTEs if appropriate) | 76.28 | 76.28 | 76.28 | |
| 8 Total Compensation - Average Cost per Employee | \$ 67,328 | \$ 640 | \$ 2,583 | |
| | | 0.95% | 3.80% | |

Public Disclosure of Proposed Collective Bargaining Agreement

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"?

The District agrees to pay each employee a salary increase of 3.8% effective April 1, 2013. This amounts to an annualized percentage increase of .95% for 12/13. The increase to the salaries/benefits continues at 3.8% for 13/14 and is ongoing.

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

N/A

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

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

If yes, please describe the cap amount.

District pays \$776.03 per month per employee.

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

N/A

- 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.)

District Estimates approximately 100% of the total settlement will be assumed by Restricted Programs. These programs must assume the increased costs of the proposed settlement within their current allocations.

Public Disclosure of Proposed Collective Bargaining Agreement

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

This Agreement is intended to close bargaining for the 2012-13 and 2013-14 school years. However, in the event that one (1), or more, bargaining group negotiates a greater outcome, traditional reopeners shall apply for the 2013-14 school year.

E. Will this agreement create, 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.

The District anticipates a level of deficit spending, however, the District has sufficient fund balance for the salary increase and anticipates future funding increases from revenue generated by the Governor's proposed Local Control Funding Formula (LCFF) to fully fund the cost.

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

N/A

G. Source of Funding for Proposed Agreement

1. Current Year

The District plans to use a portion of its unappropriated fund balance to fund the proposed agreement in the current year.

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)?

N/A

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.)

The District has sufficient fund balance and anticipates funding the ongoing obligations in subsequent years using revenue generated by the Governor's proposed Local Control Funding Formula.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit:

CSEA #326

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 2/12/13) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ 44,741,768 | \$ - | \$ - | \$ 44,741,768 |
| Remaining Revenues (8100-8799) | \$ 10,048,831 | \$ - | \$ - | \$ 10,048,831 |
| TOTAL REVENUES | \$ 54,790,599 | \$ - | \$ - | \$ 54,790,599 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 27,267,646 | \$ - | \$ - | \$ 27,267,646 |
| Classified Salaries (2000-2999) | \$ 5,838,904 | \$ - | \$ - | \$ 5,838,904 |
| Employee Benefits (3000-3999) | \$ 10,664,044 | \$ - | \$ - | \$ 10,664,044 |
| Books and Supplies (4000-4999) | \$ 1,087,063 | \$ - | \$ - | \$ 1,087,063 |
| Services, Other Operating Expenses (5000-5999) | \$ 5,431,816 | \$ - | \$ - | \$ 5,431,816 |
| Capital Outlay (6000-6599) | \$ 50,723 | \$ - | \$ - | \$ 50,723 |
| Other Outgo (7100-7299) (7400-7499) | \$ - | \$ - | \$ - | \$ - |
| Direct Support/Indirect Cost (7300-7399) | \$ (1,390,263) | \$ - | \$ - | \$ (1,390,263) |
| | | | | |
| TOTAL EXPENDITURES | \$ 48,949,933 | \$ - | \$ - | \$ 48,949,933 |
| OPERATING SURPLUS (DEFICIT) | \$ 5,840,666 | \$ - | \$ - | \$ 5,840,666 |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ 433,391 | \$ - | \$ - | \$ 433,391 |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CONTRIBUTIONS (8980-8999) | \$ (7,102,582) | \$ - | \$ - | \$ (7,102,582) |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (828,525) | \$ - | \$ - | \$ (828,525) |
| | | | | |
| BEGINNING FUND BALANCE | \$ 9,350,796 | | | \$ 9,350,796 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 8,522,271 | \$ - | \$ - | \$ 8,522,271 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9740) | \$ 526,587 | \$ - | \$ - | \$ 526,587 |
| Reserved for Economic Uncertainties (9770) | \$ 2,331,068 | \$ - | \$ - | \$ 2,331,068 |
| Designated Amounts (9775-9780) | \$ 731,160 | \$ - | \$ - | \$ 731,160 |
| Unappropriated Amount (9790) | \$ 4,933,456 | \$ - | \$ - | \$ 4,933,456 |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

| Bargaining Unit: | | Restricted General Fund CSEA #326 | | |
|---|---|--|-----------------------------|---|
| | Column 1 Latest Board Approved Budget Before Settlement (As of 2/12/13) | Column 2 Adjustments as a Result of Settlement | Column 3 Other Revisions | Column 4 Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ 2,169,970 | \$ - | \$ - | \$ 2,169,970 |
| Remaining Revenues (8100-8799) | \$ 19,196,318 | \$ - | \$ - | \$ 19,196,318 |
| TOTAL REVENUES | \$ 21,366,288 | \$ - | \$ - | \$ 21,366,288 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 7,654,102 | \$ - | \$ - | \$ 7,654,102 |
| Classified Salaries (2000-2999) | \$ 6,422,185 | \$ 39,076 | \$ - | \$ 6,461,261 |
| Employee Benefits (3000-3999) | \$ 5,140,062 | \$ 9,714 | \$ - | \$ 5,149,776 |
| Books and Supplies (4000-4999) | \$ 4,458,580 | \$ - | \$ - | \$ 4,458,580 |
| Services, Other Operating Expenses (5000-5999) | \$ 3,735,452 | \$ - | \$ - | \$ 3,735,452 |
| Capital Outlay (6000-6599) | \$ 138,650 | \$ - | \$ - | \$ 138,650 |
| Other Outgo (7100-7299) (7400-7499) | \$ 1,618,107 | \$ - | \$ - | \$ 1,618,107 |
| Direct Support/Indirect Cost (7300-7399) | \$ 521,146 | \$ - | \$ - | \$ 521,146 |
| | | | | |
| TOTAL EXPENDITURES | \$ 29,688,284 | \$ 48,790 | \$ - | \$ 29,737,074 |
| OPERATING SURPLUS (DEFICIT) | \$ (8,321,996) | \$ (48,790) | \$ - | \$ (8,370,786) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CONTRIBUTIONS (8980-8999) | \$ 7,102,582 | \$ - | \$ - | \$ 7,102,582 |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (1,219,414) | \$ (48,790) | \$ - | \$ (1,268,204) |
| | | | | |
| BEGINNING FUND BALANCE | \$ 1,941,443 | | | \$ 1,941,443 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 722,029 | \$ (48,790) | \$ - | \$ 673,239 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9740) | \$ - | \$ - | \$ - | \$ - |
| Reserved for Economic Uncertainties (9770) | \$ - | \$ - | \$ - | \$ - |
| Designated Amounts (9775-9780) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amount (9790) | \$ 722,029 | \$ (48,790) | \$ - | \$ 673,239 |

* Please see question #5 on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit: **Combined General Fund**
CSEA #326

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 2/12/13) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ 46,911,738 | \$ - | \$ - | \$ 46,911,738 |
| Remaining Revenues (8100-8799) | \$ 29,245,149 | \$ - | \$ - | \$ 29,245,149 |
| TOTAL REVENUES | \$ 76,156,887 | \$ - | \$ - | \$ 76,156,887 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 34,921,748 | \$ - | \$ - | \$ 34,921,748 |
| Classified Salaries (2000-2999) | \$ 12,261,089 | \$ 39,076 | \$ - | \$ 12,300,165 |
| Employee Benefits (3000-3999) | \$ 15,804,106 | \$ 9,714 | \$ - | \$ 15,813,820 |
| Books and Supplies (4000-4999) | \$ 5,545,643 | \$ - | \$ - | \$ 5,545,643 |
| Services, Other Operating Expenses (5000-5999) | \$ 9,167,268 | \$ - | \$ - | \$ 9,167,268 |
| Capital Outlay (6000-6599) | \$ 189,373 | \$ - | \$ - | \$ 189,373 |
| Other Outgo (7100-7299) (7400-7499) | \$ 1,618,107 | \$ - | \$ - | \$ 1,618,107 |
| Direct Support/Indirect Cost (7300-7399) | \$ (869,117) | \$ - | \$ - | \$ (869,117) |
| | | | | |
| TOTAL EXPENDITURES | \$ 78,638,217 | \$ 48,790 | \$ - | \$ 78,687,007 |
| OPERATING SURPLUS (DEFICIT) | \$ (2,481,330) | \$ (48,790) | \$ - | \$ (2,530,120) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ 433,391 | \$ - | \$ - | \$ 433,391 |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CONTRIBUTIONS (8980-8999) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (2,047,939) | \$ (48,790) | \$ - | \$ (2,096,729) |
| | | | | |
| BEGINNING FUND BALANCE | \$ 11,292,239 | | | \$ 11,292,239 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 9,244,300 | \$ (48,790) | \$ - | \$ 9,195,510 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9740) | \$ 526,587 | \$ - | \$ - | \$ 526,587 |
| Reserved for Economic Uncertainties (9770) | \$ 2,331,068 | \$ - | \$ - | \$ 2,331,068 |
| Designated Amounts (9775-9780) | \$ 731,160 | \$ - | \$ - | \$ 731,160 |
| Unappropriated Amount - Unrestricted (9790) | \$ 4,933,456 | \$ - | \$ - | \$ 4,933,456 |
| Unappropriated Amount - Restricted (9790) | \$ 722,029 | \$ (48,790) | \$ - | \$ 673,239 |
| Reserve for Economic Uncertainties Percentage | 9.24% | | | 9.23% |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Child Development Fund

Bargaining Unit:

CSEA #326

| | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|-----------------|---|
| | Latest Board Approved Budget Before Settlement (As of 2-12-13) | Adjustments as a Result of Settlement | Other Revisions | Total Current Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Revenue Limit Sources (8010-8099) | \$ - | \$ - | \$ - | \$ - |
| Remaining Revenues (8100-8799) | \$ 1,706,244 | \$ - | \$ - | \$ 1,706,244 |
| TOTAL REVENUES | \$ 1,706,244 | \$ - | \$ - | \$ 1,706,244 |
| EXPENDITURES | | | | |
| Certificated Salaries (1000-1999) | \$ 516,887 | \$ - | \$ - | \$ 516,887 |
| Classified Salaries (2000-2999) | \$ 598,447 | \$ 5,586 | \$ - | \$ 604,033 |
| Employee Benefits (3000-3999) | \$ 342,134 | \$ 1,389 | \$ - | \$ 343,523 |
| Books and Supplies (4000-4999) | \$ 131,151 | \$ - | \$ - | \$ 131,151 |
| Services, Other Operating Expenses (5000-5999) | \$ 48,897 | \$ - | \$ - | \$ 48,897 |
| Capital Outlay (6000-6999) | \$ - | \$ - | \$ - | \$ - |
| Other Outgo (7100-7299) (7400-7499) | \$ 95,995 | \$ - | \$ - | \$ 95,995 |
| Direct Support/Indirect Cost (7300-7399) | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 1,733,511 | \$ 6,975 | \$ - | \$ 1,740,486 |
| OPERATING SURPLUS (DEFICIT) | \$ (27,267) | \$ (6,975) | \$ - | \$ (34,242) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (27,267) | \$ (6,975) | \$ - | \$ (34,242) |
| BEGINNING FUND BALANCE | \$ 131,173 | | | \$ 131,173 |
| Prior-Year Adjustments/Restatements (9793/9795) | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 103,906 | \$ (6,975) | \$ - | \$ 96,931 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Reserved Amounts (9711-9713) | \$ - | \$ - | \$ - | \$ - |
| Reserved for Economic Uncertainties (9770) | \$ - | \$ - | \$ - | \$ - |
| Board Designated Amounts (9780) | \$ - | \$ - | \$ - | \$ - |
| Unappropriated Amounts (9790) | \$ 103,906 | \$ (6,975) | \$ - | \$ 96,931 |
| Reserve for Economic Uncertainties Percentage | 5.99% | | | 5.57% |

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Bargaining Unit:

CSEA #326

| | FY 2012-13 | FY 2013-14 | FY 2014-15 |
|---|--|---|--|
| | Total Current Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| Revenue Limit Sources (8010-8099) | \$ 46,911,738 | \$ 47,818,536 | \$ 48,918,330 |
| Remaining Revenues (8100-8799) | \$ 29,245,149 | \$ 26,162,817 | \$ 26,221,623 |
| TOTAL REVENUES | \$ 76,156,887 | \$ 73,981,353 | \$ 75,139,953 |
| EXPENDITURES | | | |
| Certificated Salaries (1000-1999) | \$ 34,921,748 | \$ 32,372,474 | \$ 32,832,544 |
| Classified Salaries (2000-2999) | \$ 12,300,165 | \$ 12,467,522 | \$ 12,635,963 |
| Employee Benefits (3000-3999) | \$ 15,813,820 | \$ 15,594,078 | \$ 15,496,499 |
| Books and Supplies (4000-4999) | \$ 5,545,643 | \$ 5,419,065 | \$ 5,185,875 |
| Services, Other Operating Expenses (5000-5999) | \$ 9,167,268 | \$ 9,340,926 | \$ 8,828,175 |
| Capital Outlay (6000-6999) | \$ 189,373 | \$ 100,000 | \$ 125,000 |
| Other Outgo (7100-7299) (7400-7499) | \$ 1,618,107 | \$ 1,618,107 | \$ 1,618,107 |
| Direct Support/Indirect Cost (7300-7399) | \$ (869,117) | \$ (1,075,000) | \$ (725,000) |
| | | | |
| TOTAL EXPENDITURES | \$ 78,687,007 | \$ 75,837,172 | \$ 75,997,163 |
| OPERATING SURPLUS (DEFICIT) | \$ (2,530,120) | \$ (1,855,819) | \$ (857,210) |
| TRANSFERS IN & OTHER SOURCES (8910-8979) | \$ 433,391 | \$ - | \$ - |
| TRANSFERS OUT & OTHER USES (7610-7699) | \$ - | \$ - | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | \$ (2,096,729) | \$ (1,855,819) | \$ (857,210) |
| | | | |
| BEGINNING FUND BALANCE | \$ 11,292,239 | \$ 9,195,510 | \$ 7,339,691 |
| ENDING FUND BALANCE | \$ 9,195,510 | \$ 7,339,691 | \$ 6,482,481 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Reserved Amounts (9711-9740) | \$ 526,587 | \$ 455,000 | \$ 455,000 |
| Reserved for Economic Uncertainties - Unrestricted (9770) | \$ 2,331,068 | \$ 2,275,115 | \$ 2,279,915 |
| Reserved for Economic Uncertainties - Restricted (9770) | \$ - | \$ - | \$ - |
| Board Designated Amounts (9775-9780) | \$ 731,160 | \$ 437,749 | \$ 437,749 |
| Unappropriated Amounts - Unrestricted (9790) | \$ 4,933,456 | \$ 4,171,827 | \$ 3,309,817 |
| Unappropriated Amounts - Restricted (9790) | \$ 673,239 | \$ - | \$ - |

Public Disclosure of Proposed Collective Bargaining Agreement

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Mandated Reserve Standard

| | | Current FY 2012-13 | First Subsequent FY 2013-14 | Second Subsequent FY 2014-15 |
|----|---|-----------------------|--------------------------------|---------------------------------|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | \$ 78,687,007 | \$ 75,837,172 | \$ 75,997,163 |
| b. | State Standard Minimum Reserve Percentage for this District Enter 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 | \$ 2,360,610 | \$ 2,275,115 | \$ 2,279,915 |

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

| | | | | |
|----|---|--------------|--------------|--------------|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770) | \$ 2,331,068 | \$ 2,275,115 | \$ 2,279,915 |
| b. | General Fund Budgeted Unrestricted Unappropriated Amount (9790) | \$ 4,933,456 | \$ 4,171,827 | \$ 3,309,817 |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770) | \$ - | \$ - | \$ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790) | \$ - | \$ - | \$ - |
| g. | Total Available Reserves | \$ 7,264,524 | \$ 6,446,942 | \$ 5,589,732 |
| h. | Reserve for Economic Uncertainties Percentage | 9.23% | 8.50% | 7.36% |

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

Current FY 2012-13

Yes

☒

No

☐

First Subsequent FY 2013-14

Yes

☒

No

☐

Second Subsequent FY 2014-15

Yes

☒

No

☐

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

Public Disclosure of Proposed Collective Bargaining Agreement

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 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

No Variance

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

N/A

Public Disclosure of Proposed Collective Bargaining Agreement

K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT BASE REVENUE LIMIT

| | |
|--|--------------------------------|
| (a) Current Year Base Revenue Limit (BRL) per ADA: | <u>\$ 6,712.87</u> (Estimated) |
| (b) Prior Year Base Revenue Limit (BRL) per ADA | <u>\$ 6,500.87</u> (Actual) |
| (c) Amount of Current Year Increase: (a) minus (b) | <u>\$ 212.00</u> |
| (d) Percentage Increase in BRL per ADA: (c) divided by (b) | <u>3.26%</u> |
| (e) Change in Deficit % from PY to CY: (Enter as a %) | <u>-3.26%</u> |
| (f) Percentage Increase in BRL after deficit: | <u>0.00%</u> |
| (g) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1) | <u>0.95%</u> |

L. CERTIFICATION FORM NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent fiscal years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. Absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board, however, it does not prevent them from taking action on the agreement.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Marysville Joint Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement between the District and CSEA #326, during the term of the agreement from 7/1/12 to 6/30/14.

Board Actions

The board actions necessary to meet the costs of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Other Financing Sources

**Budget Adjustment
Increase (Decrease)**

\$ _____

Expenditures/Other Financing Uses

\$ 39,076

Ending Fund Balance Increase (Decrease)

\$ (39,076)

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources

\$ _____

Expenditures/Other Financing Uses

\$ 39,076

Ending Fund Balance Increase (Decrease)

\$ (39,076)

Budget Revisions

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Certifications (check one & sign)

☒ I hereby certify ☐ I am unable to certify




District Superintendent
(Signature)

2-21-13

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

2/20/13

Date

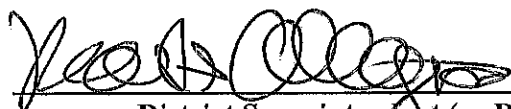
Special Note: The Yuba County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Public Disclosure of Proposed Collective Bargaining Agreement

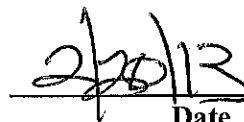
M. CERTIFICATION FORM NO. 2

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 Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.



District Superintendent (or Designee)
(Signature)



Date

Mark Allgire, Assistant Superintendent, Business Services

Contact Person

530-749-6115

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on 2/26/13, took action to approve the proposed Agreement with CSEA #326.

President (or Clerk), Governing Board
(Signature)

Date

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