

SACRAMENTO COUNTY OFFICE OF EDUCATION
PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
 In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: NATOMAS UNIFIED SCHOOL DISTRICT
Name of Bargaining Unit: NATOMAS TEACHERS ASSOCIATION
Certificated, Classified, Other: CERTIFICATED

The proposed agreement covers the period beginning: **JULY 1, 2020** and ending: **JUNE 30, 2022**
 (date) (date)

The Governing Board will act upon the agreement on: **April 28, 2021**
 (date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		2020-21	2020-21	2021-22	2022-23
1 Salary Schedule (This is to include Step and Columns, which is also reported separately in Item 6) Additional on-going 1% in 2020-21.	\$61,398,985		\$613,990	\$613,990	
		0.00%	1.00%	1.00%	
2 Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. \$1,000.00 stipend for all teachers, to be paid out by June 30, 2021 and a \$250.00 one-time payment issued to teachers (no receipts required), and to be used for additional classroom supplies.		\$645,000	\$0	\$0	
		0.00%	0.00%	0.00%	
Description of other compensation	\$0	\$0	\$0	\$0	
3 Statutory Benefits - STRS, PERS, FICA WE, UI, Medicare, etc.	\$14,116,351	\$104,743	\$143,685	\$142,600	
		0.74%	1.02%	1.01%	
4 Health/Welfare Plans - No increase to health plans	\$6,328,390	\$0	\$0	\$0	
5 Total Compensation - Add Items 1 through 4 to equal 5	\$81,843,726	\$749,743	\$757,675	\$756,590	
		0.92%	0.93%	0.92%	
6 Step and Column	\$0	\$0	\$0	\$0	
7 Total Number of Represented Employees (Use FTEs if appropriate)	930.0714	930.0714	930.0714	930.0714	
8 Total Compensation <u>Average</u> Cost per Employee	\$87,997	\$806	\$815	\$813	
		0.92%	0.93%	0.92%	

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 Memorandum of Understanding (MOU) between NTA and the District proposes a \$1,000.00 stipend for all teachers, to be paid out by June 30, 2021, and an additional 1% ongoing salary increase based on the 2020-21 salary schedule, beyond the original 1% that was already agreed upon in October 31, 2020.

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

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

The MOU is for NTA only; however, even though CSEA bargaining unit is settled, there is language included in their agreement that allows for increases if NTA receives any additional ongoing salary increases. Therefore, the full fiscal impact in this Public Disclosure includes NTA and CSEA.

12 . Does this bargaining unit have a negotiated cap for Health & Welfare **Yes** **No**

If yes, please describe the cap amount.

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

The MOU includes a \$250.00 one-time payment issued to teachers, so they can purchase additional classroom supplies as needed.

C. What are the specific impacts (positive or negative) on instructional and support programs 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.)

N/A

- D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**
N/A

- 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 revenue and other financing sources in a given year. If yes, explain the amounts and justification for doing so.**

N/A

- 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 MOU proposes increases that will take effect in 2020-21 and 2021-22. The ongoing cost will be funded by the LCFF revenue, and the one-time stipends will be covered by the AB86 Reopening Plan Funding.

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)?

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 MOU is a two year agreement. This agreement will be in full force and effect until June 30, 2022 or until a new agreement has been signed by both parties.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund				
Enter Bargaining Unit:	NATOMAS TEACHERS ASSOCIATION			
	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of <u>2nd Interim</u>)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$102,281,762			\$102,281,762
Remaining Revenues (8100-8799)	\$3,659,629			\$3,659,629
TOTAL REVENUES	\$105,941,391	\$0	\$0	\$105,941,391
EXPENDITURES				
Certificated Salaries (1000-1999)	\$44,346,976			\$44,346,976
Classified Salaries (2000-2999)	\$15,009,823			\$15,009,823
Employee Benefits (3000-3999)	\$19,072,239			\$19,072,239
Books and Supplies (4000-4999)	\$2,288,080			\$2,288,080
Services, Other Operating Expenses (5000-5999)	\$9,004,320			\$9,004,320
Capital Outlay (6000-6999)	\$19,992			\$19,992
Other Outgo (7100-7299) (7400-7499)	\$1,352,493			\$1,352,493
Direct Support/Indirect Cost (7300-7399)	-\$2,377,036			-\$2,377,036
Other Adjustments				\$0
TOTAL EXPENDITURES	\$88,716,887	\$0	\$0	\$88,716,887
OPERATING SURPLUS (DEFICIT)	\$17,224,504	\$0	\$0	\$17,224,504
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$155,068			\$155,068
TRANSFERS OUT & OTHER USES (7610-7699)	-\$55,000			-\$55,000
CONTRIBUTIONS (8980-8999)	-\$16,734,578			-\$16,734,578
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$589,994	\$0	\$0	\$589,994
BEGINNING BALANCE	\$19,559,240			\$19,559,240
Prior-Year Adjustments/Restatements (9793/9795)				\$0
CURRENT-YEAR ENDING BALANCE	\$20,149,234	\$0	\$0	\$20,149,234
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$35,000			\$35,000
Reserved for Economic Uncertainties (9770)	\$4,194,000			\$4,194,000
Designated Amounts (9775-9780)	\$15,920,234	\$0	\$0	\$15,920,234
Unappropriated Amounts (9790)				\$0

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund				
NATOMAS TEACHERS ASSOCIATION				
Enter Bargaining Unit:				
	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of 2nd Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCCF Sources (8010-8099)	\$295,539			\$295,539
Remaining Revenues (8100-8799)	\$33,746,622		\$10,757,821	\$44,504,443
TOTAL REVENUES	\$34,042,161	\$0	\$10,757,821	\$44,799,982
EXPENDITURES				
Certificated Salaries (1000-1999)	\$12,279,863	\$516,000		\$12,795,863
Classified Salaries (2000-2999)	\$7,237,862			\$7,237,862
Employee Benefits (3000-3999)	\$11,110,325	\$104,743		\$11,215,068
Books and Supplies (4000-4999)	\$4,284,196	\$129,000	\$10,008,078	\$14,421,274
Services, Other Operating Expenses (5000-5999)	\$12,839,184			\$12,839,184
Capital Outlay (6000-6999)	\$1,199,746			\$1,199,746
Other Outgo (7100-7299) (7400-7499)	\$7,000			\$7,000
Direct Support/Indirect Cost (7300-7399)	\$2,122,680			\$2,122,680
Other Adjustments				\$0
TOTAL EXPENDITURES	\$51,080,856	\$749,743	\$10,008,078	\$61,838,677
OPERATING SURPLUS (DEFICIT)	-\$17,038,695	-\$749,743	\$749,743	-\$17,038,695
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$615,583			\$615,583
TRANSFERS OUT & OTHER USES (7610-7699)				\$0
CONTRIBUTIONS (8980-8999)	\$16,734,578			\$16,734,578
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$311,466	-\$749,743	\$749,743	\$311,466
BEGINNING BALANCE	\$3,737,072			\$3,737,072
Prior-Year Adjustments/Restatements (9793/9795)				\$0
CURRENT-YEAR ENDING BALANCE	\$4,048,538	-\$749,743	\$749,743	\$4,048,538
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$4,048,538	-\$749,743	\$749,743	\$4,048,538
Reserved for Economic Uncertainties (9770)		\$22,492	\$300,242	\$322,735
Designated Amounts (9775-9780)	\$0	-\$22,492	-\$300,242	-\$322,735
Unappropriated Amounts (9790)				\$0

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Combined General Fund NATOMAS TEACHERS ASSOCIATION			
	Column 1	Column 2	Column 3	Column 4	
	Latest Board - Approved Budget Before Settlement (As of 2nd Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)	
REVENUES					
Revenue Limit Sources (8010-8099)	\$102,577,301	\$0	\$0	\$102,577,301	
Remaining Revenues (8100-8799)	\$37,406,251	\$0	\$10,757,821	\$48,164,072	
TOTAL REVENUES	\$139,983,552	\$0	\$10,757,821	\$150,741,373	
EXPENDITURES					
Certificated Salaries (1000-1999)	\$56,626,839	\$516,000	\$0	\$57,142,839	
Classified Salaries (2000-2999)	\$22,247,685	\$0	\$0	\$22,247,685	
Employee Benefits (3000-3999)	\$30,182,564	\$104,743		\$30,287,307	
Books and Supplies (4000-4999)	\$6,572,276	\$129,000	\$10,008,078	\$16,709,354	
Services, Other Operating Expenses (5000-5999)	\$21,843,504	\$0	\$0	\$21,843,504	
Capital Outlay (6000-6999)	\$1,219,738	\$0	\$0	\$1,219,738	
Other Outgo (7100-7299) (7400-7499)	\$1,359,493	\$0	\$0	\$1,359,493	
Direct Support/Indirect Cost (7300-7399)	-\$254,356	\$0	\$0	-\$254,356	
Other Adjustments	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$139,797,743	\$749,743	\$10,008,078	\$150,555,564	
OPERATING SURPLUS (DEFICIT)	\$185,809	-\$749,743	\$749,743	\$185,809	
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$770,651	\$0	\$0	\$770,651	
TRANSFERS OUT & OTHER USES (7610-7699)	-\$55,000	\$0	\$0	-\$55,000	
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$901,460	-\$749,743	\$749,743	\$901,460	
BEGINNING BALANCE					
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0	
CURRENT-YEAR ENDING BALANCE	\$24,197,772	-\$749,743	\$749,743	\$24,197,772	
COMPONENTS OF ENDING BALANCE:					
Reserved Amounts (9711-9740)	\$4,083,538	-\$749,743	\$749,743	\$4,083,538	
Reserved for Economic Uncertainties (9770)	\$4,194,000	\$22,492	\$300,242	\$4,516,735	
Designated Amounts (9775-9780)	\$15,920,234	-\$22,492	-\$300,242	\$15,597,499	
Unappropriated Amounts - Unrestricted (9790)	\$0	\$0	\$0	\$0	
Unappropriated Amounts - Restricted (9790)	\$0	\$0	\$0	\$0	
Reserve for Economic Uncertainties Percentage	3.0%	3.0%		3.0%	

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Enter Bargaining Unit:	Combined General Fund		
	NATOMAS TEACHERS ASSOCIATION		
	2020-21	2021-22	2022-23
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Sources (8010-8099)	\$102,577,301	\$106,203,432	\$105,700,505
Remaining Revenues (8100-8799)	\$48,164,072	\$23,976,965	\$24,103,933
TOTAL REVENUES	\$150,741,373	\$130,180,397	\$129,804,438
EXPENDITURES			
Certificated Salaries (1000-1999)	\$57,142,839	\$56,659,776	\$56,699,072.00
Classified Salaries (2000-2999)	\$22,247,685	\$21,589,195	\$21,650,514
Employee Benefits (3000-3999)	\$30,287,307	\$30,126,855	\$31,474,808
Books and Supplies (4000-4999)	\$16,709,354	\$3,815,865	\$3,819,342
Services, Other Operating Expenses (5000-5999)	\$21,843,504	\$15,146,793	\$14,729,595
Capital Outlay (6000-6999)	\$1,219,738	\$293,667	\$47,117
Other Outgo (7100-7299) (7400-7499)	\$1,359,493	\$1,359,493	\$1,359,493
Direct Support/Indirect Cost (7300-7399)	-\$254,356	-\$374,539	-\$322,263
Other Adjustments	\$0	\$0	\$0
TOTAL EXPENDITURES	\$150,555,564	\$128,617,105	\$129,457,678
OPERATING SURPLUS (DEFICIT)	\$185,809	\$1,563,292	\$346,760
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$770,651	\$770,651	\$770,651
TRANSFERS OUT & OTHER USES (7610-7699)	-\$55,000	-\$55,000	-\$55,000
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$901,460	\$2,278,943	\$1,062,411
BEGINNING BALANCE	\$23,296,312	\$24,197,772	\$26,476,715
CURRENT-YEAR ENDING BALANCE	\$24,197,772	\$26,476,715	\$27,539,126
COMPONENTS OF ENDING BALANCE:			
Reserved Amounts (9711-9740)	\$4,083,538	\$4,083,538	\$4,083,538
Reserved for Economic Uncertainties - Unrestricted (9770)	\$4,516,735	\$3,860,163	\$3,885,380
Reserved for Economic Uncertainties - Restricted (9770)	\$0	\$0	\$0
Board Designated Amounts (9775-9780)	\$15,597,499	\$18,533,014	\$19,570,208
Unappropriated Amounts - Unrestricted (9790)	\$0	\$0	\$0
Unappropriated Amounts - Restricted (9790)	\$0	\$0	\$0

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$150,500,564	\$128,562,105	\$129,402,678
b.	State Standard Minimum Reserve Percentage for this District <u>3%</u> enter percentage:	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, OR \$50,000	\$4,515,017	\$3,856,863	\$3,882,080

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$4,516,735	\$3,860,163	\$3,885,380
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$0	\$0	\$0
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$0	\$0	\$0
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriate Amount (9790)	\$0	\$0	\$0
g.	Total Available Reserves	\$4,516,735	\$3,860,163	\$3,885,380
h.	Reserve for Economic Uncertainties Percentage	3.0%	3.0%	3.0%

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

2020-21	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2021-22	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2022-23	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

N/A

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: Total compensation in Section A includes all funds and Column 2 on page 4 only includes the general fund.

6. Please include any additional comments and explanation of Page 4 if necessary:

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 LCFF Entitlement per ADA:	\$	<u>10,139</u>	(Estimated)
(b) Prior-Year Base Revenue Limit per ADA: (LCFF Calculator)	\$	<u>10,144</u>	(Actual)
(c) Amount of Current-Year Increase: (a) minus (b)	\$	<u>-5</u>	
(d) Percentage Increase in LCFF per ADA: (c) divided by (b)			-0.05%
(e) Deficit: (Form RL, Line 9-a)			<u>N/A</u> %
(f) Percentage Increase in BRL after deficit:			<u>-0.05%</u> %
(g) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1) (One-time payment)			0.92%

M. 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
(Signature)

Date

Javetta Cleveland, Deputy Superintendent
Contact Person

(916) 567-5479
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on April 28, 2021, took action to approve the proposed Agreement with the Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

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