

SETTLEMENT COSTS

Reminders:

Settlement costs include changes due to COLA, Step and Column, Number of Staff, etc.
 In subsequent fiscal years, do not duplicate settlement costs. Include multi-year settlement costs and back out one-time settlements.

CURRENT YEAR COSTS				
CERTIFICATED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 1000-1999	Unrestricted	Restricted	Total
5.25% COLA		167,323.00	45,861.00	213,184.00
		-	-	-
	TOTAL	167,323.00	45,861.00	213,184.00
CLASSIFIED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 2000-2999	Unrestricted	Restricted	Total
5.25% COLA		30,068.00	3,029.00	33,097.00
		-	-	-
	TOTAL	30,068.00	3,029.00	33,097.00
EMPLOYEE BENEFITS <i>Describe and indicate amount(s) below</i>	Object Codes 3000-3999	Unrestricted	Restricted	Total
STATUTORY FRINGE BENEFIT		29,229.00	6,544.00	35,773.00
		-	-	-
	TOTAL	29,229.00	6,544.00	35,773.00
TOTAL COSTS OF SETTLEMENT - FIRST YEAR		226,620.00	55,434.00	282,054.00

SECOND YEAR COSTS				
CERTIFICATED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 1000-1999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
CLASSIFIED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 2000-2999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
EMPLOYEE BENEFITS <i>Describe and indicate amount(s) below</i>	Object Codes 3000-3999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
TOTAL COSTS OF SETTLEMENT - SECOND YEAR		-	-	-

THIRD YEAR COSTS				
CERTIFICATED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 1000-1999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
CLASSIFIED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 2000-2999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
EMPLOYEE BENEFITS <i>Describe and indicate amount(s) below</i>	Object Codes 3000-3999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
TOTAL COSTS OF SETTLEMENT - THIRD YEAR		-	-	-

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR BUDGET

DESCRIPTION	LATEST BOARD-APPROVED BUDGET BEFORE SETTLEMENT (Please indicate 'as of' date below)	BUDGET ADJUSTMENT(S) NEEDED AS A RESULT OF THIS SETTLEMENT* (Were some or all of the settlement costs previously included in the budget? Please indicate yes or no below)		OTHER REVISIONS (Budget adjustments can be backed out if already included in the budget.)	TOTAL CURRENT BUDGET AFTER SETTLEMENT
UNRESTRICTED ONLY					
REVENUES	CODES	CURRENT BUDGET	BUDGET ADJUSTMENTS	OTHER REVISIONS	REVISED BUDGET
Revenue Limit Sources	8010-8099	48,714,986	-	-	48,714,986
Remaining Revenues	8100-8799	2,018,664	-	-	2,018,664
Total Revenues		50,733,650	-	-	50,733,650
EXPENDITURES	CODES	CURRENT BUDGET	BUDGET ADJUSTMENTS	OTHER REVISIONS	REVISED BUDGET
Certificated Salaries	1000-1999	19,437,957	167,323	-	19,605,280
Classified Salaries	2000-2999	4,420,608	30,068	-	4,450,676
Employee Benefits	3000-3999	6,641,227	29,229	-	6,670,456
Books and Supplies	4000-4999	3,211,676	-	-	3,211,676
Services, Other Operating	5000-5999	6,203,022	-	-	6,203,022
Capital Outlay	6000-6599	2,191,160	-	-	2,191,160
Other Outgo	7100-7299, 7400-7499	929,470	-	-	929,470
Direct Support/Indirect Cost	7300-7399	(818,038)	-	-	(818,038)
Total Expenditures		42,217,082	226,620	-	42,443,702
Operating Surplus/(Deficit)		8,516,568	(226,620)	-	8,289,948
Transfers In & Other Sources	8910-8979	-	-	-	-
Transfers Out & Other Uses	7610-7699	352,889	-	-	352,889
Contributions	8980-8999	(7,664,719)	-	-	(7,664,719)
Increase/(Decrease) in Fund Balance		498,960	(226,620)	-	272,340
Beginning Fund Balance		7,552,101	.....	.....	7,552,101
Prior Year Adjustments/Restatements	9793-9795	-	-	-	-
Current Year Ending Fund Balance		8,051,061	.....	.....	7,824,441
RESTRICTED ONLY					
REVENUES	CODES	CURRENT BUDGET	BUDGET ADJUSTMENTS	OTHER REVISIONS	REVISED BUDGET
Revenue Limit Sources	8010-8099	696,796	-	-	696,796
Remaining Revenues	8100-8799	6,840,825	-	-	6,840,825
Total Revenues		7,537,621	-	-	7,537,621
EXPENDITURES	CODES	CURRENT BUDGET	BUDGET ADJUSTMENTS	OTHER REVISIONS	REVISED BUDGET
Certificated Salaries	1000-1999	4,291,154	45,861	-	4,337,015
Classified Salaries	2000-2999	2,626,871	3,029	-	2,629,900
Employee Benefits	3000-3999	2,008,711	6,544	-	2,015,255
Books and Supplies	4000-4999	1,148,863	-	-	1,148,863
Services, Other Operating	5000-5999	3,887,407	-	-	3,887,407
Capital Outlay	6000-6599	18,010	-	-	18,010
Other Outgo	7100-7299, 7400-7499	675,667	-	-	675,667
Direct Support/Indirect Cost	7300-7399	545,657	-	-	545,657
Total Expenditures		15,202,340	55,434	-	15,257,774
Operating Surplus/(Deficit)		(7,664,719)	(55,434)	-	(7,720,153)
Transfers In & Other Sources	8910-8979	-	-	-	-
Transfers Out & Other Uses	7610-7699	-	-	-	-
Contributions	8980-8999	7,664,719	-	-	7,664,719
Increase/(Decrease) in Fund Balance		-	(55,434)	-	(55,434)
Beginning Fund Balance		707,882	.....	.....	707,882
Prior Year Adjustments/Restatements	9793-9795	-	-	-	-
Current Year Ending Fund Balance		707,882	.....	.....	652,448
COMBINED GENERAL FUND					
REVENUES	CODES	CURRENT BUDGET	BUDGET ADJUSTMENTS	OTHER REVISIONS	REVISED BUDGET
Revenue Limit Sources	8010-8099	49,411,782	-	-	49,411,782
Remaining Revenues	8100-8799	8,859,489	-	-	8,859,489
Total Revenues		58,271,271	-	-	58,271,271
EXPENDITURES	CODES	CURRENT BUDGET	BUDGET ADJUSTMENTS	OTHER REVISIONS	REVISED BUDGET
Certificated Salaries	1000-1999	23,729,111	213,184	-	23,942,295
Classified Salaries	2000-2999	7,047,479	33,097	-	7,080,576
Employee Benefits	3000-3999	8,649,938	35,773	-	8,685,711
Books and Supplies	4000-4999	4,360,539	-	-	4,360,539
Services, Other Operating	5000-5999	10,090,429	-	-	10,090,429
Capital Outlay	6000-6599	2,209,170	-	-	2,209,170
Other Outgo	7100-7299, 7400-7499	1,605,137	-	-	1,605,137
Direct Support/Indirect Cost	7300-7399	(272,381)	-	-	(272,381)
Total Expenditures		57,419,422	282,054	-	57,701,476
Operating Surplus/(Deficit)		851,849	(282,054)	-	569,795
Transfers In & Other Sources	8910-8979	-	-	-	-
Transfers Out & Other Uses	7610-7699	352,889	-	-	352,889
Contributions	8980-8999	-	-	-	-
Increase/(Decrease) in Fund Balance		498,960	(282,054)	-	216,906
Beginning Fund Balance		8,259,983	.....	.....	8,259,983
Prior Year Adjustments/Restatements	9793-9795	-	-	-	-
Current Year Ending Fund Balance		8,758,943	.....	.....	8,476,889

*Please attach a copy of any budget revisions prepared as a result of this settlement. Pursuant to Government Code Section 3547.5, "If a school district does not adopt all of the revisions to its budget needed in the current fiscal year to meet the costs of a collective bargaining agreement, the county superintendent of schools shall issue a qualified or negative certification for the district on the next interim report pursuant to Section 42131 of the Education Code."

MULTI-YEAR FINANCIAL PROJECTION (MYP)

DESCRIPTION	CURRENT YEAR			SECOND YEAR			THIRD YEAR
	2015-16	% CHANGE	2016-17	% CHANGE	2017-18		
UNRESTRICTED ONLY							
REVENUES	CODES	2015-16		2016-17		2017-18	
Revenue Limit Sources	8010-8099	48,714,986	-4.06%	46,735,053	5.32%	49,221,358	
Remaining Revenues	8100-8799	2,018,664	17.71%	2,376,073	8.00%	2,566,159	
Total Revenues		50,733,650	-3.20%	49,111,126	5.45%	51,787,517	
EXPENDITURES	CODES	2015-16		2016-17		2017-18	
Certificated Salaries	1000-1999	19,605,280	-5.64%	18,499,450	18.27%	21,879,420	
Classified Salaries	2000-2999	4,450,676	-7.13%	4,133,502	13.17%	4,677,744	
Employee Benefits	3000-3999	6,670,456	-18.02%	5,468,618	5.50%	5,769,391	
Books and Supplies	4000-4999	3,211,676	-42.39%	1,850,329	8.00%	1,998,355	
Services, Other Operating	5000-5999	6,203,022	-43.58%	3,500,000	4.29%	3,650,000	
Capital Outlay	6000-6599	2,191,160	-70.34%	650,000	0.00%	650,000	
Other Outgo	7100-7299, 7400-7499	929,470	-61.81%	355,000	0.00%	355,000	
Direct Support/Indirect Cost	7300-7399	(818,038)	-58.34%	(340,800)	0.00%	(340,800)	
Total Expenditures		42,443,702	-19.62%	34,116,099	13.26%	38,639,110	
Operating Surplus/(Deficit)		8,289,948	80.88%	14,995,027	-12.31%	13,148,407	
Transfers In & Other Sources	8910-8979	-	0.00%	57,500	0.00%	57,500	
Transfers Out & Other Uses	7610-7699	352,889	-100.00%	-	0.00%	-	
Contributions	8980-8999	(7,664,719)	-19.40%	(6,177,956)	3.50%	(6,394,184)	
Increase/(Decrease) in Fund Balance		272,340	3158.64%	8,874,571	-23.24%	6,811,723	
Beginning Fund Balance		7,552,101		7,824,441		16,699,012	
Prior Year Adjustments/Restatements	9793-9795	-		-		-	
Current Year Ending Fund Balance		7,824,441		16,699,012		23,510,736	
RESTRICTED ONLY							
REVENUES	CODES	2015-16		2016-17		2017-18	
Revenue Limit Sources	8010-8099	696,796	-16.77%	579,909	0.00%	579,909	
Remaining Revenues	8100-8799	6,840,825	12.34%	7,685,274	0.00%	7,685,274	
Total Revenues		7,537,621	9.65%	8,265,183	0.00%	8,265,183	
EXPENDITURES	CODES	2015-16		2016-17		2017-18	
Certificated Salaries	1000-1999	4,337,015	-14.57%	3,705,023	5.63%	3,913,523	
Classified Salaries	2000-2999	2,629,900	-12.37%	2,304,651	5.81%	2,438,494	
Employee Benefits	3000-3999	2,015,255	-20.99%	1,592,314	5.81%	1,684,827	
Books and Supplies	4000-4999	1,148,863	-20.14%	917,500	0.00%	917,500	
Services, Other Operating	5000-5999	3,887,407	19.10%	4,630,085	0.00%	4,630,090	
Capital Outlay	6000-6599	18,010	4969.41%	913,000	0.11%	914,000	
Other Outgo	7100-7299, 7400-7499	675,667	70.20%	1,150,000	0.00%	1,150,000	
Direct Support/Indirect Cost	7300-7399	545,657	-62.47%	204,800	0.00%	204,800	
Total Expenditures		15,257,774	1.05%	15,417,373	2.83%	15,853,234	
Operating Surplus/(Deficit)		(7,720,153)	-7.36%	(7,152,190)	6.09%	(7,588,051)	
Transfers In & Other Sources	8910-8979	-	0.00%	-	0.00%	-	
Transfers Out & Other Uses	7610-7699	-	0.00%	-	0.00%	-	
Contributions	8980-8999	7,664,719	-19.40%	6,177,956	14.27%	7,059,727	
Increase/(Decrease) in Fund Balance		(55,434)	1657.47%	(974,234)	-45.77%	(528,324)	
Beginning Fund Balance		707,882		652,448		(321,786)	
Prior Year Adjustments/Restatements	9793-9795	-		-		-	
Current Year Ending Fund Balance		652,448		(321,786)		(850,110)	
COMBINED GENERAL FUND							
REVENUES	CODES	2015-16		2016-17		2017-18	
Revenue Limit Sources	8010-8099	49,411,782	-4.24%	47,314,962	5.25%	49,801,267	
Remaining Revenues	8100-8799	8,859,489	13.57%	10,061,347	1.89%	10,251,433	
Total Revenues		58,271,271	-1.54%	57,376,309	4.66%	60,052,700	
EXPENDITURES	CODES	2015-16		2016-17		2017-18	
Certificated Salaries	1000-1999	23,942,295	-7.26%	22,204,473	16.16%	25,792,943	
Classified Salaries	2000-2999	7,080,576	-9.07%	6,438,153	10.53%	7,116,238	
Employee Benefits	3000-3999	8,685,711	-18.71%	7,060,932	5.57%	7,454,218	
Books and Supplies	4000-4999	4,360,539	-36.53%	2,767,829	5.35%	2,915,855	
Services, Other Operating	5000-5999	10,090,429	-19.43%	8,130,085	1.85%	8,280,090	
Capital Outlay	6000-6599	2,209,170	-29.25%	1,563,000	0.06%	1,564,000	
Other Outgo	7100-7299, 7400-7499	1,605,137	-6.24%	1,505,000	0.00%	1,505,000	
Direct Support/Indirect Cost	7300-7399	(272,381)	-50.07%	(136,000)	0.00%	(136,000)	
Total Expenditures		57,701,476	-14.16%	49,533,472	10.01%	54,492,344	
Operating Surplus/(Deficit)		569,795	1276.43%	7,842,837	-29.10%	5,560,356	
Transfers In & Other Sources	8910-8979	-	0.00%	57,500	0.00%	57,500	
Transfers Out & Other Uses	7610-7699	352,889	-100.00%	-	0.00%	-	
Contributions	8980-8999	-	0.00%	-	0.00%	-	
Increase/(Decrease) in Fund Balance		216,906	3542.29%	7,900,337	-20.47%	6,283,399	
Beginning Fund Balance		8,259,983		8,476,889		16,377,226	
Prior Year Adjustments/Restatements	9793-9795	-		-		-	
Current Year Ending Fund Balance		8,476,889		16,377,226		22,660,626	
Available Reserves for Economic Uncertainties (from Funds 01 & 17)		16,819,078		26,661,005		33,415,229	
Minimum Unrestricted Reserves Percent	3.00%	28.97%		53.82%		61.32%	
(Reserve for Economic Uncertainties)	(required %)						

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