



SAN GABRIEL UNIFIED SCHOOL DISTRICT

408 JUNIPERO SERRA DRIVE • SAN GABRIEL, CALIFORNIA 91776
(626) 451-5400 • FAX (626) 451-5494 • www.sgusd.k12.ca.us

GOVERNING BOARD

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SAN GABRIEL UNIFIED SCHOOL DISTRICT SAN GABRIEL TEACHERS ASSOCIATION

TENTATIVE AGREEMENT APRIL 25, 2014

The San Gabriel Unified School District proposes to maintain the provisions of the current Certificated Collective Bargaining Agreement.

Article XVII SALARY SCHEDULE AND RULES

The 2012-2013 salary schedule, including hourly pay and stipends, shall be increased by 3% retroactive to July 1, 2013.

The 2013- 2014 salary schedule, including hourly pay and stipends, shall be increased by an additional 2% beginning July 1, 2014.

Article VIII TRANSFERS

Engage in language clarification discussion on transfers. Develop a sub-committee to work on transfer language to present to negotiations team.

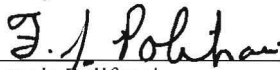
Article VII HOURS OF WORK

- Select a two-year calendar for implementation (2014-2015, 2015-2016).
- Table Elementary School Banking Minutes Schedule until 2014-2015 school year due to Collective Bargaining Language.

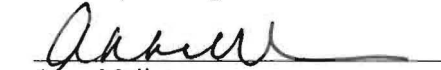
Article XXI DURATION

This is a two year agreement from July 1, 2013 to June 30, 2015 with a re-opener of one additional Article for each party. Neither party can re-open Salaries, and/or Health and Welfare Benefits.

In the event another employee group receives a greater across-the-board salary schedule percentage increase during the 2014-2015 school year than offered the SGTA, Certificated unit members shall receive the percentage difference for the same time period.



Francois Polifroni
Negotiations Chair
San Gabriel Teachers Association



Anna Molinar
Assistant Superintendent, Human Resources
San Gabriel Unified School District

Date: 4/25/2014

ADMINISTRATION

DAVID YOSHIHARA, Ed.D., *Superintendent* • MARIA NONETTE MARTIN, *Assistant Superintendent, Business Services*
MAYRA PEREZ, Ed.D., *Assistant Superintendent, Educational Services* • ANNA MOLINAR, *Assistant Superintendent, Human Resources*

**Los Angeles County Office of Education
Division of Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/1991), GC 3540.2(a), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District:	San Gabriel Unified School District
Name of Bargaining Unit:	San Gabriel Teachers Association
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2013 and ending: June 30, 2015
(date) (date)

The Governing Board will act upon this agreement on: May 27, 2014
(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

Bargaining Unit Compensation All Funds - Combined	Current Budget (Prior to Proposed Agreement)	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2013-14	2014-15	2015-16
1. Salary Schedule Including Step and Column	\$ 18,999,823	\$ 569,995	\$ 389,832	
		3.00%	1.99%	0.00%
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.	\$ 2,356,392	\$ 70,692	\$ 48,347	
		3.00%	1.99%	0.00%
4. Health/Welfare Plans	\$ 3,394,257	\$ -	\$ -	
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 24,750,472	\$ 640,687	\$ 438,179	\$ -
		2.59%	1.73%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	243.00			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 101,854	2636.57	1803.21	0.00
		2.59%	1.73%	0.00%

San Gabriel Unified School District
San Gabriel Teachers Association

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

Year 1: 3.00%
Year 2: 2.00%

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

No

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

11. Does this bargaining unit have a negotiated cap for Health and Welfare Yes No

If yes, please describe the cap amount.

SGTA cap is based on the median price family medical, family dental HMO and family vision.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Engage in language clarification discussion on transfers. Develop a sub-committee to work on transfer language to present to negotiations team.

Select a two-year calendar for implementation (2014-2015 , 2015-2016).

Table Elementary School Banking Minutes Schedule until 20 14-20 15 school year due to Collective Bargaining

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.)

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

In the event another employee group receives a greater across-the-board salary schedule percentage increase during the 2014-2015 school year than offered the SGTA, Certificated unit members shall receive the percentage difference for the same time period

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

None

F. Source of Funding for Proposed Agreement:

1. Current Year

The ongoing general fund revenues and the unrestricted ending fund balance.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

See number three below.

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 ongoing cost will be funded in subsequent years by utilizing the existing unrestricted ending fund balance reserve, as well as balancing the increased expenditures against a reduction in budgeted unrestricted general fund expenditures and an increase in unrestricted revenues. The passage of the Local Control Funding Formula impacts whether this will be sustainable in the years beyond year two.

San Gabriel Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Unrestricted General Fund**

Bargaining Unit:

San Gabriel Teachers Association

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/31/14)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ 33,935,842		\$ -	\$ 33,935,842
Federal Revenue	8100-8299	\$ 26,550		\$ -	\$ 26,550
Other State Revenue	8300-8599	\$ 909,572		\$ -	\$ 909,572
Other Local Revenue	8600-8799	\$ 499,715		\$ -	\$ 499,715
TOTAL REVENUES		\$ 35,371,679		\$ -	\$ 35,371,679
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 15,781,580	\$ 474,801		\$ 16,256,381
Classified Salaries	2000-2999	\$ 4,128,199			\$ 4,128,199
Employee Benefits	3000-3999	\$ 6,825,888	\$ 58,782		\$ 6,884,670
Books and Supplies	4000-4999	\$ 563,730		\$ -	\$ 563,730
Services, Other Operating Expenses	5000-5999	\$ 2,636,569		\$ -	\$ 2,636,569
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo	7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs	7300-7399	\$ (416,900)		\$ -	\$ (416,900)
TOTAL EXPENDITURES		\$ 29,519,066	\$ 533,583	\$ -	\$ 30,052,649
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 525,000	\$ -	\$ -	\$ 525,000
Contributions	8980-8999	\$ (5,535,301)	\$ -	\$ -	\$ (5,535,301)
OPERATING SURPLUS (DEFICIT)*		\$ (207,688)	\$ (533,583)	\$ -	\$ (741,271)
BEGINNING FUND BALANCE					
	9791	\$ 5,741,276			\$ 5,741,276
Prior-Year Adjustments/Restatements	9793/9795	\$ (302,265)			\$ (302,265)
ENDING FUND BALANCE		\$ 5,231,323	\$ (533,583)	\$ -	\$ 4,697,740
COMPONENTS OF ENDING BALANCE:					
Nonspendable Amounts	9711-9719	\$ 80,000	\$ -	\$ -	\$ 80,000
Restricted Amounts	9740				
Committed Amounts	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts	9780	\$ 1,804,752	\$ (549,590)	\$ -	\$ 1,255,162
Reserve for Economic Uncertainties	9789	\$ 1,395,248	\$ 16,007	\$ -	\$ 1,411,255
Unassigned/Unappropriated Amount	9790	\$ 1,951,323	\$ -	\$ -	\$ 1,951,323

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

San Gabriel Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Restricted General Fund**

Bargaining Unit:

San Gabriel Teachers Association

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/31/14)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 3,169,014		\$ -	\$ 3,169,014
Other State Revenue 8300-8599	\$ 2,628,842		\$ -	\$ 2,628,842
Other Local Revenue 8600-8799	\$ 4,504,192		\$ -	\$ 4,504,192
TOTAL REVENUES	\$ 10,302,048		\$ -	\$ 10,302,048
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 4,355,411	\$ 95,194	\$ -	\$ 4,450,605
Classified Salaries 2000-2999	\$ 2,542,408	\$ -	\$ -	\$ 2,542,408
Employee Benefits 3000-3999	\$ 2,406,546	\$ 11,910	\$ -	\$ 2,418,456
Books and Supplies 4000-4999	\$ 1,701,435		\$ -	\$ 1,701,435
Services, Other Operating Expenses 5000-5999	\$ 4,072,190		\$ -	\$ 4,072,190
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 1,060,000		\$ -	\$ 1,060,000
Indirect/Direct Support Costs 7300-7399	\$ 335,778		\$ -	\$ 335,778
TOTAL EXPENDITURES	\$ 16,473,768	\$ 107,104	\$ -	\$ 16,580,872
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 5,535,301	\$ -	\$ -	\$ 5,535,301
OPERATING SURPLUS (DEFICIT)*	\$ (636,419)	\$ (107,104)	\$ -	\$ (743,523)
BEGINNING FUND BALANCE				
9791	\$ 1,550,513			\$ 1,550,513
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 914,094	\$ (107,104)	\$ -	\$ 806,990
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 914,094	\$ (107,104)	\$ -	\$ 806,990
Committed Amounts 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 0	\$ -	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

San Gabriel Unified School District

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

Bargaining Unit:

San Gabriel Teachers Association

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/31/14)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 33,935,842		\$ -	\$ 33,935,842
Federal Revenue 8100-8299	\$ 3,195,564		\$ -	\$ 3,195,564
Other State Revenue 8300-8599	\$ 3,538,414		\$ -	\$ 3,538,414
Other Local Revenue 8600-8799	\$ 5,003,907		\$ -	\$ 5,003,907
TOTAL REVENUES	\$ 45,673,727		\$ -	\$ 45,673,727
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 20,136,991	\$ 569,995	\$ -	\$ 20,706,986
Classified Salaries 2000-2999	\$ 6,670,607	\$ -	\$ -	\$ 6,670,607
Employee Benefits 3000-3999	\$ 9,232,434	\$ 70,692	\$ -	\$ 9,303,126
Books and Supplies 4000-4999	\$ 2,265,165		\$ -	\$ 2,265,165
Services, Other Operating Expenses 5000-5999	\$ 6,708,759		\$ -	\$ 6,708,759
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 1,060,000		\$ -	\$ 1,060,000
Indirect/Direct Support Costs 7300-7399	\$ (81,122)		\$ -	\$ (81,122)
TOTAL EXPENDITURES	\$ 45,992,834	\$ 640,687	\$ -	\$ 46,633,521
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 525,000	\$ -	\$ -	\$ 525,000
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (844,107)	\$ (640,687)	\$ -	\$ (1,484,794)
BEGINNING FUND BALANCE				
9791	\$ 7,291,789			\$ 7,291,789
Prior-Year Adjustments/Restatements 9793/9795	\$ (302,265)			\$ (302,265)
ENDING FUND BALANCE	\$ 6,145,417	\$ (640,687)	\$ -	\$ 5,504,730
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 80,000	\$ -	\$ -	\$ 80,000
Restricted Amounts 9740	\$ 914,094	\$ (107,104)	\$ -	\$ 806,990
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 1,804,752	\$ (549,590)	\$ -	\$ 1,255,162
Reserve for Economic Uncertainties 9789	\$ 1,395,248	\$ 16,007	\$ -	\$ 1,411,255
Unassigned/Unappropriated Amount 9790	\$ 1,951,323	\$ -	\$ -	\$ 1,951,323

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

San Gabriel Unified School District
San Gabriel Teachers Association

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

San Gabriel Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Unrestricted General Fund MYP**

Bargaining Unit:

San Gabriel Teachers Association

Object Code	2013-14	2014-15	2015-16
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 33,935,842	\$ 38,343,909	\$ 41,905,610
Federal Revenue 8100-8299	\$ 26,550	\$ 26,550	\$ 26,550
Other State Revenue 8300-8599	\$ 909,572	\$ 909,572	\$ 909,572
Other Local Revenue 8600-8799	\$ 499,715	\$ 499,715	\$ 499,715
TOTAL REVENUES	\$ 35,371,679	\$ 39,779,746	\$ 43,341,447
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 16,256,381	\$ 16,562,276	\$ 17,130,498
Classified Salaries 2000-2999	\$ 4,128,199	\$ 4,262,334	\$ 4,396,859
Employee Benefits 3000-3999	\$ 6,884,670	\$ 7,219,433	\$ 7,480,545
Books and Supplies 4000-4999	\$ 563,730	\$ 575,413	\$ 586,921
Services, Other Operating Expenses 5000-5999	\$ 2,636,569	\$ 2,582,958	\$ 2,829,158
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ -	\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ (416,900)	\$ (422,294)	\$ (422,314)
Other Adjustments		\$ 2,398,360	\$ 2,730,685
TOTAL EXPENDITURES	\$ 30,052,649	\$ 33,178,480	\$ 34,732,352
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 525,000	\$ 525,000	\$ 525,000
Contributions 8980-8999	\$ (5,535,301)	\$ (5,773,846)	\$ (6,939,541)
OPERATING SURPLUS (DEFICIT)*	\$ (741,271)	\$ 302,420	\$ 1,144,554
BEGINNING FUND BALANCE 9791	\$ 5,741,276	\$ 4,697,740	\$ 5,000,160
Prior-Year Adjustments/Restatements 9793/9795	\$ (302,265)		
ENDING FUND BALANCE	\$ 4,697,740	\$ 5,000,160	\$ 6,144,714
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ 80,000	\$ 80,000	\$ 80,000
Restricted Amounts 9740			
Committed Amounts 9750-9760	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 1,255,162	\$ 3,402,569	\$ 2,347,734
Reserve for Economic Uncertainties 9789	\$ 1,411,255	\$ 1,517,591	\$ 1,555,532
Unassigned/Unappropriated Amount 9790	\$ 1,951,323	\$ 0	\$ 2,161,448

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

San Gabriel Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Restricted General Fund MYP**

Bargaining Unit:

San Gabriel Teachers Association

Object Code	2013-14	2014-15	2015-16
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 3,169,014	\$ 3,169,014	\$ 3,169,014
Other State Revenue 8300-8599	\$ 2,628,842	\$ 2,628,842	\$ 2,628,842
Other Local Revenue 8600-8799	\$ 4,504,192	\$ 4,504,192	\$ 4,504,192
TOTAL REVENUES	\$ 10,302,048	\$ 10,302,048	\$ 10,302,048
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 4,450,605	\$ 4,485,130	\$ 4,550,235
Classified Salaries 2000-2999	\$ 2,542,408	\$ 2,628,365	\$ 2,706,732
Employee Benefits 3000-3999	\$ 2,418,456	\$ 2,486,535	\$ 2,583,998
Books and Supplies 4000-4999	\$ 1,701,435	\$ 1,666,739	\$ 1,700,074
Services, Other Operating Expenses 5000-5999	\$ 4,072,190	\$ 4,221,738	\$ 4,306,173
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000
Indirect/Dirrect Support Costs 7300-7399	\$ 335,778	\$ 334,377	\$ 334,377
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 16,580,872	\$ 16,882,884	\$ 17,241,589
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 5,535,301	\$ 5,773,846	\$ 6,939,541
OPERATING SURPLUS (DEFICIT)*	\$ (743,523)	\$ (806,990)	\$ -
BEGINNING FUND BALANCE 9791	\$ 1,550,513	\$ 806,990	\$ 0
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 806,990	\$ 0	\$ 0
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 806,990	\$ -	\$ -
Committed Amounts 9750-9760			
Assigned Amounts 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 0	\$ 0	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

San Gabriel Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Combined General Fund MYP**

Bargaining Unit:

San Gabriel Teachers Association

Object Code	2013-14	2014-15	2015-16
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 33,935,842	\$ 38,343,909	\$ 41,905,610
Federal Revenue 8100-8299	\$ 3,195,564	\$ 3,195,564	\$ 3,195,564
Other State Revenue 8300-8599	\$ 3,538,414	\$ 3,538,414	\$ 3,538,414
Other Local Revenue 8600-8799	\$ 5,003,907	\$ 5,003,907	\$ 5,003,907
TOTAL REVENUES	\$ 45,673,727	\$ 50,081,794	\$ 53,643,495
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 20,706,986	\$ 21,047,406	\$ 21,680,733
Classified Salaries 2000-2999	\$ 6,670,607	\$ 6,890,699	\$ 7,103,591
Employee Benefits 3000-3999	\$ 9,303,126	\$ 9,705,968	\$ 10,064,543
Books and Supplies 4000-4999	\$ 2,265,165	\$ 2,242,152	\$ 2,286,995
Services, Other Operating Expenses 5000-5999	\$ 6,708,759	\$ 6,804,696	\$ 7,135,331
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000
Indirect/Direct Support Costs 7300-7399	\$ (81,122)	\$ (87,917)	\$ (87,937)
Other Adjustments		\$ 2,398,360	\$ 2,730,685
TOTAL EXPENDITURES	\$ 46,633,521	\$ 50,061,364	\$ 51,973,941
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 525,000	\$ 525,000	\$ 525,000
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (1,484,794)	\$ (504,570)	\$ 1,144,554
BEGINNING FUND BALANCE			
9791	\$ 7,291,789	\$ 5,504,730	\$ 5,000,160
Prior-Year Adjustments/Restatements 9793/9795	\$ (302,265)		
ENDING FUND BALANCE	\$ 5,504,730	\$ 5,000,160	\$ 6,144,714
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ 80,000	\$ 80,000	\$ 80,000
Restricted Amounts 9740	\$ 806,990	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 1,255,162	\$ 3,402,569	\$ 2,347,734
Reserve for Economic Uncertainties 9789	\$ 1,411,255	\$ 1,517,591	\$ 1,555,532
Unassigned/Unappropriated Amount 9790	\$ 1,951,323	\$ 0	\$ 2,161,448

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

San Gabriel Unified School District
San Gabriel Teachers Association

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2013-14	2014-15	2015-16
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 47,158,521	\$ 50,586,364	\$ 52,498,941
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 47,158,521	\$ 50,586,364	\$ 52,498,941
d.	State Standard Minimum Reserve Percentage for this District Enter percentage →	3.00%	3.00%	3.00%
e.	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)	\$ 1,414,756	\$ 1,517,591	\$ 1,574,968

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 1,411,255	\$ 1,517,591	\$ 1,555,532
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 1,951,323	\$ 0	\$ 2,161,448
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 3,362,579	\$ 1,517,591	\$ 3,716,980
f.	Reserve for Economic Uncertainties Percentage	7.13%	3.00%	7.08%

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

2013-14	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2014-15	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2015-16	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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



San Gabriel Unified School District
San Gabriel Teachers Association

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$	640,687
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$	(640,687)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$	-
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$	-
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$	-
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$	(640,687)
	Variance \$	-

Variance Explanation:

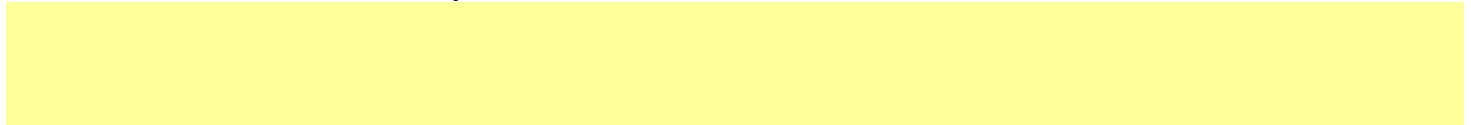


6. Will this agreement create or increase deficit financing in the current or subsequent years?

"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 a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$ (844,107)	(1.8%)	Contribution to Restricted Programs
Current FY Surplus/(Deficit) after settlement(s)?	\$ (1,484,794)	(3.1%)	Contribution to Restricted Programs
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (504,570)	(1.0%)	Contribution to Restricted Programs
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 1,144,554	2.2%	

Deficit Reduction Plan (as necessary):



Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd

7. Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ 2,398,360	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ 2,730,685	
2nd Subsequent FY Restricted, Page 5b	\$ -	

San Gabriel Teachers Association

J. COMPARISON OF PROPOSED CHANGE IN TOTAL COMPENSATION TO CHANGE IN LCFF FUNDING FOR THE NEGOTIATED PERIOD

The purpose of this form is to determine if the district has entered into bargaining agreements that would result in salary increases that are expected to exceed the projected increase in LCFF funding

(fill out columns for which there is agreement)

	2012-13	2013-14	2014-15	2015-16
	*			
a. LCFF Funding per ADA (average)	6,007.53	6,504.63	7,305.78	8,073.52
b. Amount Change from Prior Year Funding per ADA		497.10	801.14	767.74
c. Percentage Change from Prior Year Funding per ADA		8.27%	12.32%	10.51%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		640,687.00	438,179.00	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		2.59%	1.73%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)		Within	Within	-

* 2012-13 from LACOE LCFF Calculation Worksheet G-7/G-3

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

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and 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 years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the San Gabriel Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2013 to June 30, 2015.

Board Actions

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

Current Year

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

	Budget Adjustment Increase/(Decrease)
\$	-
\$	640,687
\$	(640,687)

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

	Budget Adjustment Increase/(Decrease)
\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days 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.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

I hereby certify I am unable to certify

David Yoshinaka
District Superintendent
(Signature)

5/2/14
Date

I hereby certify I am unable to certify

David
Chief Business Official
(Signature) Director, Fiscal Svcs.
for Novette Martin

5-2-14
Date

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

San Gabriel Unified School District
San Gabriel Teachers Association

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

[Lined area for assumptions and explanations]

Concerns regarding affordability of agreement in subsequent years (if any):

[Lined area for concerns regarding affordability]

L. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent 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 Sections 3540.2(a) and 3547.5.

San Gabriel Unified School District

District Name

David Yehor

**District Superintendent
(Signature)**

5/2/14

Date

Dierk Esseln

Contact Person

626-451-5433

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on May 27, 2014, took action to approve the proposed agreement with the San Gabriel Teachers Association Bargaining Unit(s).

**President (or Clerk), Governing Board
(Signature)**

Date

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