

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra Plumas Joint Unified School District
Name of Bargaining Unit:	Administrative Employees
Certificated, Classified, Other:	Other - Administrative Employees (Certificated)

The proposed agreement covers the period beginning: **July 1, 2023** and ending: **June 30, 2024**
(date) (date)

The Governing Board will act upon this agreement on: **February 13, 2024**
(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	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement <small>(Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)</small>		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 460,483	\$ 22,209	\$ 10,029	\$ 10,179
		4.82%	2.08%	2.07%
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.	\$ 149,163	\$ 5,502	\$ 2,489	\$ 2,539
		3.69%	1.61%	1.62%
4. Health/Welfare Plans				
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 609,646	\$ 27,711	\$ 12,518	\$ 12,718
		4.55%	1.96%	1.96%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	3.25			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 187,583	\$ 8,526	\$ 3,852	\$ 3,913
		4.55%	1.96%	1.96%

A. Proposed Change in Compensation (Continued)

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"?

2% ongoing and \$4000 per FTE one time - prorated by FTE

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.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? 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.)

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.)

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

None

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

Fund Balance for Unrestricted and decreasing Supplies and Services in Restricted Resources

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

Revenues or Fund Balance

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.)

N/A

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund
Administrative Employees**

Bargaining Unit:

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 23.24 First Interim)	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	\$ 6,256,194		\$ (68,472)	\$ 6,187,722
Federal Revenue	8100-8299	\$ 341,000		\$ -	\$ 341,000
Other State Revenue	8300-8599	\$ 79,071		\$ -	\$ 79,071
Other Local Revenue	8600-8799	\$ 268,000		\$ -	\$ 268,000
TOTAL REVENUES		\$ 6,944,265		\$ (68,472)	\$ 6,875,793
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,355,705	\$ 20,669	\$ 147,244	\$ 2,523,618
Classified Salaries	2000-2999	\$ 820,234		\$ 88,593	\$ 908,827
Employee Benefits	3000-3999	\$ 1,535,313	\$ 5,121	\$ 68,563	\$ 1,608,997
Books and Supplies	4000-4999	\$ 305,954		\$ -	\$ 305,954
Services and Other Operating Expenditures	5000-5999	\$ 1,796,130		\$ -	\$ 1,796,130
Capital Outlay	6000-6999	\$ 275,000		\$ -	\$ 275,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 104,450		\$ -	\$ 104,450
Transfers of Indirect Costs	7300-7399	\$ (169,100)		\$ -	\$ (169,100)
TOTAL EXPENDITURES		\$ 7,023,686	\$ 25,790	\$ 304,400	\$ 7,353,876
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 411,053	\$ -	\$ -	\$ 411,053
Contributions	8980-8999	\$ (240,399)		\$ -	\$ (240,399)
OPERATING SURPLUS (DEFICIT)*		\$ (730,873)	\$ (25,790)	\$ (372,872)	\$ (1,129,535)
BEGINNING FUND BALANCE					
	9791	\$ 3,252,487			\$ 3,252,487
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 2,521,614	\$ (25,790)	\$ (372,872)	\$ 2,122,952
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 3,400	\$ -	\$ -	\$ 3,400
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ 304,040	\$ -	\$ -	\$ 304,040
Reserve for Economic Uncertainties	9789	\$ 1,410,000	\$ -	\$ -	\$ 1,410,000
Unassigned/Unappropriated Amount	9790	\$ 804,174	\$ (25,790)	\$ (372,872)	\$ 405,512

*Net Increase (Decrease) in Fund Balance

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

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund
Administrative Employees

Bargaining Unit:

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 23.24 First Interim)	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	\$ 605,456		\$ -	\$ 605,456
Other State Revenue 8300-8599	\$ 862,014		\$ -	\$ 862,014
Other Local Revenue 8600-8799	\$ 433,486		\$ -	\$ 433,486
TOTAL REVENUES	\$ 1,900,956		\$ -	\$ 1,900,956
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 698,141	\$ 1,540	\$ 24,062	\$ 723,743
Classified Salaries 2000-2999	\$ 304,325	\$ -	\$ 28,930	\$ 333,255
Employee Benefits 3000-3999	\$ 660,108	\$ 381	\$ 16,579	\$ 677,068
Books and Supplies 4000-4999	\$ 674,940		\$ (71,492)	\$ 603,448
Services and Other Operating Expenditures 5000-5999	\$ 1,271,613		\$ -	\$ 1,271,613
Capital Outlay 6000-6999	\$ 84,241		\$ -	\$ 84,241
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 169,100		\$ -	\$ 169,100
TOTAL EXPENDITURES	\$ 3,862,468	\$ 1,921	\$ (1,921)	\$ 3,862,468
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 240,399		\$ -	\$ 240,399
OPERATING SURPLUS (DEFICIT)*	\$ (1,721,113)	\$ (1,921)	\$ 1,921	\$ (1,721,113)
BEGINNING FUND BALANCE				
9791	\$ 1,721,113			\$ 1,721,113
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ -	\$ (1,921)	\$ 1,921	\$ -
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740		\$ -	\$ -	\$ -
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (1,921)	\$ 1,921	\$ -

*Net Increase (Decrease) in Fund Balance

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

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit:

Administrative Employees

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 23.24 First Interim)	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	\$ 6,256,194		\$ (68,472)	\$ 6,187,722
Federal Revenue	8100-8299	\$ 946,456		\$ -	\$ 946,456
Other State Revenue	8300-8599	\$ 941,085		\$ -	\$ 941,085
Other Local Revenue	8600-8799	\$ 701,486		\$ -	\$ 701,486
TOTAL REVENUES		\$ 8,845,221		\$ (68,472)	\$ 8,776,749
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 3,053,846	\$ 22,209	\$ 171,306	\$ 3,247,361
Classified Salaries	2000-2999	\$ 1,124,559	\$ -	\$ 117,523	\$ 1,242,082
Employee Benefits	3000-3999	\$ 2,195,421	\$ 5,502	\$ 85,142	\$ 2,286,065
Books and Supplies	4000-4999	\$ 980,894		\$ (71,492)	\$ 909,402
Services and Other Operating Expenditures	5000-5999	\$ 3,067,743		\$ -	\$ 3,067,743
Capital Outlay	6000-6999	\$ 359,241		\$ -	\$ 359,241
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 104,450		\$ -	\$ 104,450
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 10,886,154	\$ 27,711	\$ 302,479	\$ 11,216,344
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 411,053	\$ -	\$ -	\$ 411,053
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (2,451,986)	\$ (27,711)	\$ (370,951)	\$ (2,850,648)
BEGINNING FUND BALANCE					
	9791	\$ 4,973,600			\$ 4,973,600
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 2,521,614	\$ (27,711)	\$ (370,951)	\$ 2,122,952
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 3,400	\$ -	\$ -	\$ 3,400
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 304,040	\$ -	\$ -	\$ 304,040
Reserve for Economic Uncertainties	9789	\$ 1,410,000	\$ -	\$ -	\$ 1,410,000
Unassigned/Unappropriated Amount	9790	\$ 804,174	\$ (27,711)	\$ (370,951)	\$ 405,512

*Net Increase (Decrease) in Fund Balance

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

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ (68,472)	Revised COLA after Govenors Budget Update
Expenditures	\$ 304,400	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (1,921)	Restricted Grants will shift expenditure plans to cover costs associated wi
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:

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H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

Administrative Employees

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,187,722	\$ 6,116,828	\$ 6,255,747
Federal Revenue 8100-8299	\$ 341,000	\$ 341,000	\$ 341,000
Other State Revenue 8300-8599	\$ 79,071	\$ 79,071	\$ 79,071
Other Local Revenue 8600-8799	\$ 268,000	\$ 268,000	\$ 268,000
TOTAL REVENUES	\$ 6,875,793	\$ 6,804,899	\$ 6,943,818
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,523,618	\$ 2,341,409	\$ 2,344,309
Classified Salaries 2000-2999	\$ 908,827	\$ 828,629	\$ 829,529
Employee Benefits 3000-3999	\$ 1,608,997	\$ 1,556,255	\$ 1,557,220
Books and Supplies 4000-4999	\$ 305,954	\$ 305,954	\$ 305,954
Services and Other Operating Expenditures 5000-5999	\$ 1,796,130	\$ 1,807,947	\$ 1,807,947
Capital Outlay 6000-6999	\$ 275,000	\$ 275,000	\$ 275,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 104,450	\$ 104,450	\$ 104,450
Transfers of Indirect Costs 7300-7399	\$ (169,100)	\$ (169,100)	\$ (169,100)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 7,353,876	\$ 7,050,544	\$ 7,055,309
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 411,053	\$ 411,053	\$ 411,053
Contributions 8980-8999	\$ (240,399)	\$ (129,018)	\$ (134,682)
OPERATING SURPLUS (DEFICIT)*	\$ (1,129,535)	\$ (785,716)	\$ (657,226)
BEGINNING FUND BALANCE			
9791	\$ 3,252,487	\$ 2,122,952	\$ 1,337,236
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,122,952	\$ 1,337,236	\$ 680,010
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 3,400	\$ 3,400	\$ 3,400
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 304,040	\$ 304,040	\$ 304,040
Reserve for Economic Uncertainties 9789	\$ 1,410,000	\$ 344,081	\$ 341,245
Unassigned/Unappropriated Amount 9790	\$ 405,512	\$ 685,715	\$ 31,325

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

Administrative Employees

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 605,456	\$ 236,387	\$ 155,063
Other State Revenue 8300-8599	\$ 862,014	\$ 718,008	\$ 718,008
Other Local Revenue 8600-8799	\$ 433,486	\$ 57,010	\$ 57,010
TOTAL REVENUES	\$ 1,900,956	\$ 1,011,405	\$ 930,081
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 723,743	\$ 192,177	\$ 195,077
Classified Salaries 2000-2999	\$ 333,255	\$ 42,659	\$ 43,559
Employee Benefits 3000-3999	\$ 677,068	\$ 349,946	\$ 351,811
Books and Supplies 4000-4999	\$ 603,448	\$ 192,854	\$ 111,528
Services and Other Operating Expenditures 5000-5999	\$ 1,271,613	\$ 316,100	\$ 316,100
Capital Outlay 6000-6999	\$ 84,241	\$ 18,064	\$ 18,064
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 169,100	\$ 28,623	\$ 28,623
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,862,468	\$ 1,140,423	\$ 1,064,762
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 240,399	\$ 129,018	\$ 134,682
OPERATING SURPLUS (DEFICIT)*	\$ (1,721,113)	\$ (0)	\$ 0
BEGINNING FUND BALANCE			
9791	\$ 1,721,113	\$ -	\$ (0)
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ -	\$ (0)	\$ 0
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (0)	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Administrative Employees

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,187,722	\$ 6,116,828	\$ 6,255,747
Federal Revenue 8100-8299	\$ 946,456	\$ 577,387	\$ 496,063
Other State Revenue 8300-8599	\$ 941,085	\$ 797,079	\$ 797,079
Other Local Revenue 8600-8799	\$ 701,486	\$ 325,010	\$ 325,010
TOTAL REVENUES	\$ 8,776,749	\$ 7,816,304	\$ 7,873,899
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 3,247,361	\$ 2,533,586	\$ 2,539,386
Classified Salaries 2000-2999	\$ 1,242,082	\$ 871,288	\$ 873,088
Employee Benefits 3000-3999	\$ 2,286,065	\$ 1,906,201	\$ 1,909,031
Books and Supplies 4000-4999	\$ 909,402	\$ 498,808	\$ 417,482
Services and Other Operating Expenditures 5000-5999	\$ 3,067,743	\$ 2,124,047	\$ 2,124,047
Capital Outlay 6000-6999	\$ 359,241	\$ 293,064	\$ 293,064
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 104,450	\$ 104,450	\$ 104,450
Transfers of Indirect Costs 7300-7399	\$ -	\$ (140,477)	\$ (140,477)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,216,344	\$ 8,190,967	\$ 8,120,071
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 411,053	\$ 411,053	\$ 411,053
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (2,850,648)	\$ (785,716)	\$ (657,226)
BEGINNING FUND BALANCE			
9791	\$ 4,973,600	\$ 2,122,952	\$ 1,337,236
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,122,952	\$ 1,337,236	\$ 680,010
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 3,400	\$ 3,400	\$ 3,400
Restricted 9740	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 304,040	\$ 304,040	\$ 304,040
Reserve for Economic Uncertainties 9789	\$ 1,410,000	\$ 344,081	\$ 341,245
Unassigned/Unappropriated Amount 9790	\$ 405,512	\$ 685,715	\$ 31,325

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 11,627,397	\$ 8,602,020	\$ 8,531,124
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 11,627,397	\$ 8,602,020	\$ 8,531,124
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	4.00%	4.00%	4.00%
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)	\$ 465,096	\$ 344,081	\$ 341,245

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 1,410,000	\$ 344,081	\$ 341,245
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 405,512	\$ 685,715	\$ 31,325
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	\$ 1,815,512	\$ 1,029,796	\$ 372,570
f.	Reserve for Economic Uncertainties Percentage	15.61%	11.97%	4.37%

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

2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

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	\$ 27,711
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (27,711)
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)	\$ (27,711)

Variance \$ -

Variance Explanation:

Rounding in formulas

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.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (2,451,986)	(21.7%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (2,850,648)	(24.5%)	Salary Settlement
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (785,716)	(9.1%)	Salary Settlement
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (657,226)	(7.7%)	Salary Settlement

Deficit Reduction Plan (as necessary):

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd 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 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

J. 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 and 3547.5, the Superintendent and Chief Business Official of the Sierra Plumas Joint 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, 2023 to June 30, 2024.

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:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ (68,472)
Expenditures/Transfers Out and Other Uses	\$ 330,190
Ending Balance(s) Increase/(Decrease)	\$ (398,662)

Subsequent Years

Budget Adjustment Categories:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ -
Ending Balance(s) 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

District Superintendent	Date
(Signature)	

I hereby certify I am unable to certify

Chief Business Official	Date
(Signature)	

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

K. 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.

Sierra Plumas Joint Unified School District

District Name

**District Superintendent
(Signature)**

Date

Sean Snider

Contact Person

(530) 993-1660 ext 110

Phone

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

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

Date

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