

**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/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District: **Manhattan Beach Unified SD**
 Name of Bargaining Unit: **Combined**
 Certificated, Classified, Other: **Classified/Certificated**

The proposed agreement covers the period beginning: **July 1, 2014** and ending: **June 30, 2015**
 (date) (date)

The Governing Board will act upon this agreement on: **April 22, 2015**
 (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		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2014-15	2015-16	2016-17
1.	Salary Schedule Including Step and Column	\$ 12,985,393	\$ 547,385		
			4.22%	0.00%	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.	\$ 2,620,504	\$ 110,359		
			4.21%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 22,308,712	\$ -		
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 37,914,609	\$ 657,744	\$ -	\$ -
			1.73%	0.00%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	317.90			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 119,266	\$ 2,069	\$ -	\$ -
			1.73%	0.00%	0.00%

**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/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District: Manhattan Beach Unified SD
 Name of Bargaining Unit: California School Employees Association
 Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2014 and ending: June 30, 2015
 (date) (date)

The Governing Board will act upon this agreement on: April 22, 2015
 (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 (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2014-15	2015-16	2016-17
1. Salary Schedule Including Step and Column	\$ 10,275,385	\$ 432,593		
		4.21%	0.00%	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.	\$ 2,191,865	\$ 92,277		
		4.21%	0.00%	0.00%
4. Health/Welfare Plans	\$ 21,966,765	\$ -		
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 34,434,015	\$ 524,870	\$ -	\$ -
		1.52%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	291.25			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 118,228	\$ 1,802	\$ -	\$ -
		1.52%	0.00%	0.00%

Manhattan Beach Unified SD
California School Employees 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"?

The District negotiated a 4.21% increase for the classified employees bargaining group.

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.

No changes to existing language. The district contributes up to 80% of the premium cost for dental, vision, and the United Health Care HMO plan for each tier. Employees are responsible for all costs in excess of that

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.)

N/A

Manhattan Beach Unified SD
California School Employees Association

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

Existing CSEA contract language allows for annual re-openers for salary, health and welfare benefits, and up to one additional article per party per year if notice is given in writing no later than March 1st preceding the year to which the reopener is to apply.

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

The District will provide a classified calendar to all classified employees. A joint committee will make recommendations for revisions to evaluation procedures, to be implemented in the 2015-16 school year. A joint committee will investigate and analyze options for revisions to the current health benefit plan with a goal of reducing health benefits costs by an amount equal to or greater than one percent of current combined payroll costs. A joint committee will make recommendations regarding the professional development needs of classified unit members.

F. Source of Funding for Proposed Agreement:

1. Current Year

Most employees are supported through the general fund. Compensation for employees supporting the food services program is paid for out of the Cafeteria Fund, and compensation for employees supporting the preschool and extended day programs is paid for out of the Enterprise Fund.

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

The source of funding for future year obligations will continue to be the funds listed above. The District currently maintains a sizeable ending fund balance which will sustain the proposed increases through the current and subsequent two fiscal years. It is anticipated that as the District's target LCFF funding base is reached, additional funds will be available to sustain this salary increase over time.

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.)

**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/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District: Manhattan Beach Unified School District
 Name of Bargaining Unit: Management/Confidential/Unrepresented
 Certificated, Classified, Other: Certificated/Classified

The proposed agreement covers the period beginning: July 1, 2014 and ending: June 30, 2015
 (date) (date)

The Governing Board will act upon this agreement on: April 22, 2015
 (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 (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2014-15	2015-16	2016-17
1. Salary Schedule Including Step and Column	\$ 2,710,008	\$ 114,792		
		4.24%	0.00%	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.	\$ 428,639	\$ 18,082		
		4.22%	0.00%	0.00%
4. Health/Welfare Plans	\$ 341,947			
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 3,480,594	\$ 132,874	\$ -	\$ -
		3.82%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	26.65			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 130,604	\$ 4,986	\$ -	\$ -
		3.82%	0.00%	0.00%

Manhattan Beach Unified School District
Management/Confidential

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"?

The District negotiated a 4.21% increase for the classified employees bargaining group and is providing the same increase for management and confidential employees. The hourly rate for home teachers will be increased from \$37.13 to \$40.64 in order to match the certificated teacher hourly rate.

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.

No changes to existing language. The district contributes up to 80% of the premium cost for dental, vision, and the United Health Care HMO plan for each tier. Employees are responsible for all costs in excess of that

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.)

N/A

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

[Redacted]

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

[Redacted]

F. Source of Funding for Proposed Agreement:

1. Current Year

The source of funding for future year obligations will continue to be the funds listed above. The District currently maintains a sizeable ending fund balance which will sustain the proposed increases through the current and subsequent two fiscal years. It is anticipated that as the District's target LCFF funding base is reached, additional funds will be available to sustain this salary increase over time.

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

The source of funding for future year obligations will continue to be the funds listed above. The District currently maintains a sizeable ending fund balance which will sustain the proposed increases through the current and subsequent two fiscal years. It is anticipated that as the District's target LCFF funding base is reached, additional funds will be available to sustain this salary increase over time.

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.)

[Redacted]

Manhattan Beach Unified SD

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

Bargaining Unit:

Combined

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 1/31/15)	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	\$ 45,962,720		\$ -	\$ 45,962,720
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 1,296,258		\$ -	\$ 1,296,258
Other Local Revenue 8600-8799	\$ 2,879,309		\$ -	\$ 2,879,309
TOTAL REVENUES	\$ 50,138,287		\$ -	\$ 50,138,287
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 21,554,350	\$ 73,403		\$ 21,627,753
Classified Salaries 2000-2999	\$ 4,603,105	\$ 166,532		\$ 4,769,637
Employee Benefits 3000-3999	\$ 7,534,093	\$ 46,487		\$ 7,580,580
Books and Supplies 4000-4999	\$ 2,273,922		\$ -	\$ 2,273,922
Services, Other Operating Expenses 5000-5999	\$ 3,528,248		\$ -	\$ 3,528,248
Capital Outlay 6000-6999			\$ -	\$ -
Other Outgo 7100-7299	\$ 555,028		\$ -	\$ 555,028
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ (162,232)		\$ -	\$ (162,232)
TOTAL EXPENDITURES	\$ 39,886,514	\$ 286,422	\$ -	\$ 40,172,936
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699		\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (12,855,960)	\$ (241,174)	\$ -	\$ (13,097,134)
OPERATING SURPLUS (DEFICIT)*	\$ (2,604,187)	\$ (527,596)	\$ -	\$ (3,131,783)
BEGINNING FUND BALANCE				
9791	\$ 13,351,365			\$ 13,351,365
Prior-Year Adjustments/Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 10,747,178	\$ (527,596)	\$ -	\$ 10,219,582
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 30,000	\$ -	\$ -	\$ 30,000
Restricted Amounts 9740				
Committed Amounts 9750-9760		\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Reserve for Economic Uncertainties 9789	\$ 3,391,488	\$ 26,343	\$ -	\$ 3,417,831
Unassigned/Unappropriated Amount 9790	\$ 6,325,690	\$ (553,939)	\$ -	\$ 5,771,751

*Net Increase (Decrease) in Fund Balance

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

Manhattan Beach Unified SD

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Restricted General Fund Combined		
Object Code	Column 1 Latest Board- Approved Budget Before Settlement (As of 1/31/15)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 1,408,871	\$ -	\$ 1,408,871
Other State Revenue	8300-8599	\$ 4,307,951	\$ -	\$ 4,307,951
Other Local Revenue	8600-8799	\$ 8,276,178	\$ -	\$ 8,276,178
TOTAL REVENUES		\$ 13,993,000	\$ -	\$ 13,993,000
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 9,244,703	\$ 6,789	\$ 9,251,492
Classified Salaries	2000-2999	\$ 4,862,696	\$ 191,232	\$ 5,053,928
Employee Benefits	3000-3999	\$ 3,851,450	\$ 43,153	\$ 3,894,603
Books and Supplies	4000-4999	\$ 2,542,159	\$ -	\$ 2,542,159
Services, Other Operating Expenses	5000-5999	\$ 5,901,049	\$ -	\$ 5,901,049
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7100-7299 7400-7499	\$ 1,480,955	\$ -	\$ 1,480,955
Indirect/Direct Support Costs	7300-7399	\$ 60,232	\$ -	\$ 60,232
TOTAL EXPENDITURES		\$ 27,943,244	\$ 241,174	\$ 28,184,418
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 12,855,960	\$ 241,174	\$ 13,097,134
OPERATING SURPLUS (DEFICIT)*		\$ (1,094,284)	\$ -	\$ (1,094,284)
BEGINNING FUND BALANCE				
Prior-Year Adjustments/Restatements	9791 9793/9795	\$ 1,094,284	\$ -	\$ 1,094,284
ENDING FUND BALANCE		\$ -	\$ -	\$ -
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ -	\$ -	\$ -
Committed Amounts	9750-9760	\$ -	\$ -	\$ -
Assigned Amounts	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Manhattan Beach Unified SD

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

Bargaining Unit:

Combined

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 1/31/15)	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	\$ 45,962,720		\$ -	\$ 45,962,720
Federal Revenue 8100-8299	\$ 1,408,871		\$ -	\$ 1,408,871
Other State Revenue 8300-8599	\$ 5,604,209		\$ -	\$ 5,604,209
Other Local Revenue 8600-8799	\$ 11,155,487		\$ -	\$ 11,155,487
TOTAL REVENUES	\$ 64,131,287		\$ -	\$ 64,131,287
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 30,799,053	\$ 80,192	\$ -	\$ 30,879,245
Classified Salaries 2000-2999	\$ 9,465,801	\$ 357,764	\$ -	\$ 9,823,565
Employee Benefits 3000-3999	\$ 11,385,543	\$ 89,640	\$ -	\$ 11,475,183
Books and Supplies 4000-4999	\$ 4,816,081		\$ -	\$ 4,816,081
Services, Other Operating Expenses 5000-5999	\$ 9,429,297		\$ -	\$ 9,429,297
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 2,035,983		\$ -	\$ 2,035,983
Indirect/Direct Support Costs 7300-7399	\$ (102,000)		\$ -	\$ (102,000)
TOTAL EXPENDITURES	\$ 67,829,758	\$ 527,596	\$ -	\$ 68,357,354
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (3,698,471)	\$ (527,596)	\$ -	\$ (4,226,067)
BEGINNING FUND BALANCE 9791	\$ 14,445,649			\$ 14,445,649
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 10,747,178	\$ (527,596)	\$ -	\$ 10,219,582
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 30,000	\$ -	\$ -	\$ 30,000
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Reserve for Economic Uncertainties 9789	\$ 3,391,488	\$ 26,343	\$ -	\$ 3,417,831
Unassigned/Unappropriated Amount 9790	\$ 6,325,690	\$ (553,939)	\$ -	\$ 5,771,751

*Net Increase (Decrease) in Fund Balance

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

Manhattan Beach Unified SD

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

Combined

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 1/31/15)	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	\$ 175,000		\$ -	\$ 175,000
Other State Revenue 8300-8599	\$ 7,500		\$ -	\$ 7,500
Other Local Revenue 8600-8799	\$ 1,800,000		\$ -	\$ 1,800,000
TOTAL REVENUES	\$ 1,982,500		\$ -	\$ 1,982,500
EXPENDITURES				
Certificated Salaries 1000-1999		\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 843,795	\$ 34,057	\$ -	\$ 877,852
Employee Benefits 3000-3999	\$ 283,037	\$ 6,546	\$ -	\$ 289,583
Books and Supplies 4000-4999	\$ 873,100		\$ -	\$ 873,100
Services, Other Operating Expenses 5000-5999	\$ 25,260		\$ -	\$ 25,260
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ 102,000		\$ -	\$ 102,000
TOTAL EXPENDITURES	\$ 2,127,192	\$ 40,603	\$ -	\$ 2,167,795
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (144,692)	\$ (40,603)	\$ -	\$ (185,295)
BEGINNING FUND BALANCE				
9791	\$ 1,563,634			\$ 1,563,634
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,418,942	\$ (40,603)	\$ -	\$ 1,378,339
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 1,418,942	\$ (40,603)	\$ -	\$ 1,378,339
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Manhattan Beach Unified SD

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 63 - Enterprise Fund**
 Bargaining Unit: **Combined**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 1/31/15)	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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 3,327,000		\$ -	\$ 3,327,000
TOTAL REVENUES	\$ 3,327,000		\$ -	\$ 3,327,000
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,171,402	\$ 46,483	\$ -	\$ 1,217,885
Classified Salaries 2000-2999	\$ 781,873	\$ 28,889	\$ -	\$ 810,762
Employee Benefits 3000-3999	\$ 779,202	\$ 14,174	\$ -	\$ 793,376
Books and Supplies 4000-4999	\$ 293,350		\$ -	\$ 293,350
Services, Other Operating Expenses 5000-5999	\$ 1,331,050		\$ -	\$ 1,331,050
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,356,877	\$ 89,546	\$ -	\$ 4,446,423
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (1,029,877)	\$ (89,546)	\$ -	\$ (1,119,423)
BEGINNING FUND BALANCE				
9791	\$ 1,771,263			\$ 1,771,263
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 741,386	\$ (89,546)	\$ -	\$ 651,840
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 741,386	\$ (89,546)	\$ -	\$ 651,840

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positiveLos Angeles County Office of Education
Division of Business Advisory Services

Revised 11/05/14

Manhattan Beach Unified SD

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

Bargaining Unit:		Combined		
Object Code		2014-15	2015-16	2016-17
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 45,962,720	\$ 49,130,254	\$ 51,117,523
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 1,296,258	\$ 870,251	\$ 870,251
Other Local Revenue	8600-8799	\$ 2,879,309	\$ 2,729,309	\$ 2,126,504
TOTAL REVENUES		\$ 50,138,287	\$ 52,729,814	\$ 54,114,278
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 21,627,753	\$ 21,836,544	\$ 22,120,374
Classified Salaries	2000-2999	\$ 4,769,637	\$ 4,924,990	\$ 4,989,015
Employee Benefits	3000-3999	\$ 7,580,580	\$ 8,108,232	\$ 8,859,244
Books and Supplies	4000-4999	\$ 2,273,922	\$ 1,830,520	\$ 1,876,283
Services, Other Operating Expenses	5000-5999	\$ 3,528,248	\$ 3,556,394	\$ 3,645,304
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7100-7299 7400-7499	\$ 555,028	\$ 550,000	\$ 550,000
Indirect/Direct Support Costs	7300-7399	\$ (162,232)	\$ (102,000)	\$ (102,000)
Other Adjustments				\$ -
TOTAL EXPENDITURES		\$ 40,172,936	\$ 40,704,680	\$ 41,938,220
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (13,097,134)	\$ (14,525,482)	\$ (15,312,674)
OPERATING SURPLUS (DEFICIT)*		\$ (3,131,783)	\$ (2,500,348)	\$ (3,136,616)
BEGINNING FUND BALANCE				
	9791	\$ 13,351,365	\$ 10,219,582	\$ 7,719,234
Prior-Year Adjustments/Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 10,219,582	\$ 7,719,234	\$ 4,582,618
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts	9711-9719	\$ 30,000	\$ 30,000	\$ 30,000
Restricted Amounts	9740			
Committed Amounts	9750-9760	\$ -	\$ -	\$ -
Assigned Amounts	9780	\$ 1,000,000	\$ 4,360,787	\$ 1,769,409
Reserve for Economic Uncertainties	9789	\$ 3,417,831	\$ 3,071,852	\$ 2,635,654
Unassigned/Unappropriated Amount	9790	\$ 5,771,751	\$ 256,595	\$ 147,555

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Manhattan Beach Unified SD

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:		Combined		
Object Code		2014-15	2015-16	2016-17
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 1,408,871	\$ 1,278,217	\$ 1,278,217
Other State Revenue	8300-8599	\$ 4,307,951	\$ 4,045,110	\$ 4,045,110
Other Local Revenue	8600-8799	\$ 8,276,178	\$ 7,713,750	\$ 7,713,750
TOTAL REVENUES		\$ 13,993,000	\$ 13,037,077	\$ 13,037,077
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 9,251,492	\$ 8,741,217	\$ 8,854,853
Classified Salaries	2000-2999	\$ 5,053,928	\$ 5,101,536	\$ 5,167,856
Employee Benefits	3000-3999	\$ 3,894,603	\$ 4,303,365	\$ 4,705,643
Books and Supplies	4000-4999	\$ 2,542,159	\$ 2,255,602	\$ 2,311,992
Services, Other Operating Expenses	5000-5999	\$ 5,901,049	\$ 5,942,725	\$ 6,091,293
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7100-7299 7400-7499	\$ 1,480,955	\$ 1,218,114	\$ 1,218,114
Indirect/Dirrect Support Costs	7300-7399	\$ 60,232	\$ -	\$ -
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 28,184,418	\$ 27,562,559	\$ 28,349,751
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 13,097,134	\$ 14,525,482	\$ 15,312,674
OPERATING SURPLUS (DEFICIT)*		\$ (1,094,284)	\$ -	\$ -
BEGINNING FUND BALANCE				
	9791	\$ 1,094,284	\$ -	\$ -
Prior-Year Adjustments/Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ -	\$ -	\$ -
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ -	\$ -	\$ -
Committed Amounts	9750-9760			
Assigned Amounts	9780			
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Manhattan Beach Unified SD

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

Bargaining Unit:		Combined		
Object Code		2014-15	2015-16	2016-17
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 45,962,720	\$ 49,130,254	\$ 51,117,523
Federal Revenue	8100-8299	\$ 1,408,871	\$ 1,278,217	\$ 1,278,217
Other State Revenue	8300-8599	\$ 5,604,209	\$ 4,915,361	\$ 4,915,361
Other Local Revenue	8600-8799	\$ 11,155,487	\$ 10,443,059	\$ 9,840,254
TOTAL REVENUES		\$ 64,131,287	\$ 65,766,891	\$ 67,151,355
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 30,879,245	\$ 30,577,761	\$ 30,975,227
Classified Salaries	2000-2999	\$ 9,823,565	\$ 10,026,526	\$ 10,156,871
Employee Benefits	3000-3999	\$ 11,475,183	\$ 12,411,597	\$ 13,564,887
Books and Supplies	4000-4999	\$ 4,816,081	\$ 4,086,122	\$ 4,188,275
Services, Other Operating Expenses	5000-5999	\$ 9,429,297	\$ 9,499,119	\$ 9,736,597
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7100-7299 7400-7499	\$ 2,035,983	\$ 1,768,114	\$ 1,768,114
Indirect/Direct Support Costs	7300-7399	\$ (102,000)	\$ (102,000)	\$ (102,000)
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 68,357,354	\$ 68,267,239	\$ 70,287,971
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (4,226,067)	\$ (2,500,348)	\$ (3,136,616)
BEGINNING FUND BALANCE				
	9791	\$ 14,445,649	\$ 10,219,582	\$ 7,719,234
Prior-Year Adjustments/Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 10,219,582	\$ 7,719,234	\$ 4,582,618
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts	9711-9719	\$ 30,000	\$ 30,000	\$ 30,000
Restricted Amounts	9740	\$ -	\$ -	\$ -
Committed Amounts	9750-9760	\$ -	\$ -	\$ -
Assigned Amounts	9780	\$ 1,000,000	\$ 4,360,787	\$ 1,769,409
Reserve for Economic Uncertainties	9789	\$ 3,417,831	\$ 3,071,852	\$ 2,635,654
Unassigned/Unappropriated Amount	9790	\$ 5,771,751	\$ 256,595	\$ 147,555

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Manhattan Beach Unified SD
Combined

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

	2014-15	2015-16	2016-17
a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 68,357,354	\$ 68,267,239	\$ 70,287,971
b. Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c. Net Expenditures, Transfers Out, and Uses	\$ 68,357,354	\$ 68,267,239	\$ 70,287,971
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)	\$ 2,050,721	\$ 2,048,017	\$ 2,108,639

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

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 3,417,831	\$ 3,071,852	\$ 2,635,654
b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 5,771,751	\$ 256,595	\$ 147,555
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	\$ 9,189,582	\$ 3,328,447	\$ 2,783,209
f. Reserve for Economic Uncertainties Percentage	13.44%	4.88%	3.96%

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

2014-15	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2015-16	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2016-17	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

Manhattan Beach Unified SD
Combined

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	\$	657,744
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$	(527,596)
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	\$	(40,603)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$	(89,546)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$	-
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$	(657,745)
Variance		\$ (1)

Variance Explanation:

Rounding.

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)?	\$ (3,698,471)	(5.5%)	underfunding
Current FY Surplus/(Deficit) after settlement(s)?	\$ (4,226,067)	(6.2%)	underfunding
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (2,500,348)	(3.7%)	underfunding
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (3,136,616)	(4.5%)	underfunding

Deficit Reduction Plan (as necessary):

The District's deficit spending will diminish in 2015-16, but will increase in 2016-17 due to gap funding volatility. For the current and two subsequent years, the District has sufficient reserves to absorb projected deficit spending, maintain assignments, and keep an REU that is above the minimum 3% requirement.

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	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	

Combined

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)

	2013-14	2014-15	2015-16	2016-17
a. LCFF Gap Funding per ADA	6,329.20	6,808.01		
b. Amount Change from Prior Year Funding per ADA	478.81	-	-	-
c. Percentage Change from Prior Year Funding per ADA	7.57%	0.00%	0.00%	0.00%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)	657,744.00	-	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)	1.73%	0.00%	0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)	Within	-	-	-

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 and 3547.5, the Superintendent and Chief Business Official of the Manhattan Beach 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 7/1/2014 to 6/30/2015.

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)
\$	-
\$	657,745
\$	(657,745)

Subsequent Years

Budget Adjustment Categories:

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

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

Budget Revisions

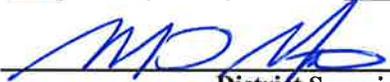
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified 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



District Superintendent
(Signature)

4/14/2015

Date

I hereby certify I am unable to certify



Chief Business Official
(Signature)

14 April 2015

Date

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

Manhattan Beach Unified SD
Combined

Assumptions and Explanations (enter or attach documentation)

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

The district assumes ongoing gap funding increases based on current department of finance projections, utilizing figures of 29.15% for the current year, 32.19% for 2015-16, and 23.71% for 2016-17. The district also assumes pension rate increases of 8.88%, 10.73% and 12.58% for STRS and 11.771%, 12.60%, and 15% for PERS.

The current district budget reflects an escrow account which will grow to hold \$1.5 million per an agreement with the City. These funds must be held in escrow for three years; it is assumed that funds from this account will begin to be utilized in 2016-17.

Per LACOE guidance, the district has assigned projected increases in LCFE revenues as a result of gap funding.

The district currently maintains a Board-established REU of 5%. In order to maintain the escrow account and the assignment described above, the REU will need to be reduced to 4.5% in 2015-16 and to 3.8% in 2016-17.

Additional assumptions incorporated into the district's Adopted Budget and updated through its First and Second Interim Reports are maintained through this certification as well.

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

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.

Manhattan Beach Unified School District

District Name

**District Superintendent
(Signature)**

Date

Dawnalyn Murakawa-Leopard, Asst. Supt., Admin. Svcs.

Contact Person

(310) 310-7345 x5943

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on April 22, 2015, took action to approve the proposed agreement with the California School Employees Association Bargaining Unit and the proposed compensation increases for management, confidential, and home teaching employees.

**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.