



Joseph A. Ovick, Ed.D., Superintendent of Schools

77 Santa Barbara Road • Pleasant Hill, CA 94523 • (925) 942-3388

February 24, 2010

Eric Prater, Superintendent
Byron Union School District
14301 Byron Highway
Byron, CA 94514

Dear Mr. Prater:

Our office has reviewed your District's 2010-11 Negotiated Salary Settlement Disclosure documents that provide the details for the tentative agreement with Byron's California School Employees Association (CSEA) Liberty Chapter 238 bargaining unit.

The agreement calls for no salary increases during the settlement period. Based on our analysis of the disclosure documents, it appears the agreement will result in no additional current or ongoing costs to the District.

We wish to thank your staff for the concise and complete disclosure packet that was submitted for our review. If you have any questions, please feel free to contact me at 925-942-3310.

Sincerely,

Bill Clark
Associate Superintendent
Business Services

BC:tf

cc: ✓ Gaby Hellier, Chief Business Official, Byron Union School District
Karen Hall, Manager, District Business Services, CCCOE
Alice Impraim, District Advisor, District Business Services, CCCOE

076 09/10

CERTIFICATION

To be signed by the District Superintendent and Chief Business Official of the district prior to submission to the Governing Board and by the Board President upon formal Board action on the proposed agreement.

The certification is based on the most recent available information on state apportionments, property taxes and other sources of ongoing revenue as well as the most recent reasonable projections of ongoing expense.

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 in accordance with the requirements of AB1200, AB2756 and Government Code 3547.5.

The Superintendent and Chief Business Official of the district certify that, based on the best of their knowledge as of the date of this certification, the district will be able to meet the costs incurred under the proposed agreement over the term of the agreement. Furthermore, all necessary adjustments to the current budget have been or will be made in order to provide the funding for the settlement that is outlined in this statement of disclosure.

DISTRICT: Byron

Eric Prater
District Superintendent

2/17/10
Date

Gaby Helber
Chief Business Official

2/17/10
Date

After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on 9/16/10, took action to approve the proposed agreement.

[Signature]
President, Governing Board

9/16/10
Date

SUMMARY OF TENTATIVE AGREEMENT

WITH the California School Employees Association (CSEA) Liberty Chapter 238

BARGAINING UNIT

OF THE BYRON UNION SCHOOL DISTRICT

To be acted upon by the Governing Board at its meeting on tbd .

GENERAL:

If this Public Disclosure is not applicable to all of the district's bargaining units, indicate the current status of the other units.

Certificated Settled Classified Tentative Agreement

The proposed agreement covers the following period: **2009/10-2010/11**

COMPENSATION:

Proposed percentage increase in proposed agreement: **decrease for 2010/11**
see below

Current year total cost increase for: Salaries: 0

Statutory Benefits: 0

Health & Welfare: 0

OTHER PROVISIONS:

Reduce custodian hours by 1 hour each per day for a total of 6 hours.
Reduce district office clerical staff 2 hours from 1 fte to .75 fte.
Eliminate 1 fte maintenance.
5-day furlough

Non-Compensation: (Class Size Reduction, Teacher Prep Time, etc.)

TOTAL COST OF COMPENSATION INCREASE \$ 0

WAS THIS COST INCLUDED IN THE LATEST PROJECTIONS PROVIDED TO THE COUNTY OFFICE? Yes _____ No x

**Summary of Tentative Agreement
Page 2**

SOURCE FUNDING:

The following source(s) of funding have been identified to fund the proposed agreement:

N/A

FISCAL IMPACT IN CURRENT YEAR: Complete attached worksheet

FISCAL IMPACT IN FUTURE YEARS:

The following assumptions were used to determine that resources would be available to fund these obligations in future fiscal years:

Growing /Maintaining Enrollment Districts:

Reductions result in a decrease to the CSEA salary schedule and district budget for 2010/11 as follows:

Reduction to custodial hours:	salary -	-\$ 27,904
	Benefits -	-\$ 6,513
Reduction to clerical hours:	salary -	-\$ 11,097
	benefits -	-\$ 2,590
5 day furlough:	salary -	-\$ 21,355
	benefits -	-\$ 4,489
Eliminate 1fte maintenance:	salary -	-\$ 44,388
	benefits -	-\$ 17,379
Total CSEA reductions:		-\$ 135,715

FISCAL IMPACT IN CURRENT YEAR

	Board Approved Budget as of	Adjustments Due To Agreement	Other Adjustments	Revised Budget After Agreement
BEGINNING BALANCE				
REVENUES				
RL Sources (8010 - 8099)				
All Other Sources (8100-8799)				
TOTAL REVENUES				
EXPENDITURES				
1000 - Certificated Salaries				
2000 - Classified Salaries				
3000 - Benefits				
4000 - Materials/Supplies				
5000 - Other Services				
6000 - Capital Outlay				
7000 - Other Outgo				
TOTAL EXPENDITURES				
Other Sources/Transfers In				
Other Uses/ Transfers Out				
ENDING FUND BALANCE				
COMPONENTS OF ENDING FUND BALANCE				
Economic Uncertainties				
Revolving Cash				
Board Designated				
Unappropriated				

No Impact to Current Year

NOTE: A revised 3-year Multi-Year projection must also be submitted with the district's Summary and Certification pages.

BYRON UNION SCHOOL DISTRICT
2009-10 GENERAL FUND
MULTI YEAR PROJECTION

	2008-09 UNAUDITED ACTUALS			2009-10 PROPOSED BUDGET			2010-11 PROJECTED BUDGET			2011-12 PROJECTED BUDGET		
	Restricted		Total	Restricted		Total	Restricted		Total	Restricted		Total
	Unrestricted			Unrestricted			Unrestricted			Unrestricted		
REVENUES												
Revenue Limit Sources	\$ 8,997,903	\$ 59,170	\$ 8,997,073	\$ 7,837,745	\$ 59,170	\$ 7,896,915	\$ 7,988,696	\$ 59,170	\$ 7,997,866	\$ 8,118,721	\$ 59,170	\$ 8,177,891
Federal Revenues	-	\$ 857,219	\$ 857,219	-	\$ 578,909	\$ 578,909	-	\$ 305,928	\$ 305,928	-	\$ 305,928	\$ 305,928
Other State Revenues	\$ 1,217,600	\$ 561,888	\$ 1,779,488	\$ 1,388,573	\$ 235,543	\$ 1,624,116	\$ 1,040,630	\$ 235,543	\$ 1,276,173	\$ 1,040,630	\$ 136,545	\$ 1,177,175
Other Local Revenues	\$ 166,850	\$ 304,474	\$ 471,324	\$ 52,807	\$ 716,886	\$ 769,493	\$ 34,453	\$ 569,228	\$ 603,681	\$ 34,453	\$ 569,228	\$ 603,681
Selva Transfer In	-	\$ 499,103	\$ 499,103	-	\$ 616,894	\$ 616,894	-	\$ 616,894	\$ 616,894	-	\$ 616,894	\$ 616,894
TOTAL REVENUES	\$ 10,322,353	\$ 2,261,854	\$ 12,604,207	\$ 9,278,125	\$ 2,207,202	\$ 11,486,327	\$ 9,013,779	\$ 1,786,763	\$ 10,800,542	\$ 9,193,804	\$ 1,687,765	\$ 10,881,569
EXPENDITURES												
Certificated Salaries	\$ 5,652,688	\$ 652,899	\$ 6,305,587	\$ 5,000,881	\$ 1,149,269	\$ 6,150,150	\$ 5,152,998	\$ 1,150,576	\$ 6,303,574	\$ 5,290,528	\$ 1,151,929	\$ 6,442,457
Classified Salaries	\$ 911,719	\$ 426,383	\$ 1,338,102	\$ 906,302	\$ 651,063	\$ 1,557,365	\$ 911,768	\$ 666,708	\$ 1,578,476	\$ 917,969	\$ 675,895	\$ 1,593,864
Employee Benefits	\$ 1,947,257	\$ 300,960	\$ 2,248,217	\$ 1,690,793	\$ 541,295	\$ 2,232,088	\$ 1,710,087	\$ 542,327	\$ 2,252,414	\$ 1,727,705	\$ 544,161	\$ 2,271,866
Books and Supplies	\$ 129,959	\$ 246,289	\$ 376,248	\$ 304,079	\$ 325,384	\$ 629,463	\$ 204,079	\$ 137,926	\$ 342,005	\$ 204,079	\$ 137,926	\$ 342,005
Services, Other Operating Exps.	\$ 765,398	\$ 1,276,616	\$ 2,042,014	\$ 977,993	\$ 1,166,925	\$ 2,144,918	\$ 997,993	\$ 1,240,925	\$ 2,238,918	\$ 1,005,993	\$ 1,191,927	\$ 2,197,920
Capital Outlay	\$ 1,043	\$ 5,000	\$ 6,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect/Direct Support Costs	\$ (20,774)	\$ 20,774	\$ -	\$ (8,082)	\$ 8,082	\$ -	\$ (3,000)	\$ 3,000	\$ -	\$ (3,000)	\$ 3,000	\$ -
CSEA NEGOTIATED REDUCTIONS												
BTA NEGOTIATED REDUCTIONS												
MANAGEMENT REDUCTIONS												
Proposed reductions for 2010/11												
Proposed reductions for 2011/12												
TOTAL EXPENDITURES	\$ 9,387,290	\$ 2,930,921	\$ 12,318,211	\$ 8,871,966	\$ 3,842,018	\$ 12,713,984	\$ 8,167,979	\$ 3,160,332	\$ 11,328,311	\$ 8,103,025	\$ 3,123,808	\$ 11,226,833
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 935,063	\$ (649,067)	\$ 285,996	\$ 407,159	\$ (1,634,816)	\$ (1,227,657)	\$ 845,800	\$ (1,373,569)	\$ (527,769)	\$ 1,090,779	\$ (1,436,043)	\$ (345,264)
OTHER FINANCING SOURCES/USES												
Transfer In (8910-8929)												
Transfer Out (7610-7629)												
Other Sources (8930-8979)												
Contributions (9980-9999)												
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 32,423	\$ 358,715	\$ 391,138	\$ (527,554)	\$ (700,103)	\$ (1,227,657)	\$ (531,181)	\$ 3,412	\$ (527,769)	\$ (336,202)	\$ (9,062)	\$ (345,264)
FUND BALANCE, RESERVES												
Beginning Balance July 1	\$ 1,794,045	\$ 429,202	\$ 2,163,247	\$ 1,766,468	\$ 787,917	\$ 2,554,385	\$ 1,238,914	\$ 87,814	\$ 1,326,728	\$ 707,733	\$ 91,226	\$ 798,959
Audit Adjustment												
Ending Balance, June 30	\$ 1,766,468	\$ 787,917	\$ 2,554,385	\$ 1,238,914	\$ 87,814	\$ 1,326,728	\$ 707,733	\$ 91,226	\$ 798,959	\$ 371,531	\$ 82,164	\$ 453,695
COMPONENTS OF ENDING BALANCE												
Reserved Amounts:												
Revolving Cash	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Designated for Economic Uncertainty	\$ 473,199	\$ -	\$ 473,199	\$ 379,250	\$ -	\$ 379,250	\$ 359,849	\$ -	\$ 359,849	\$ 336,807	\$ -	\$ 336,807
Donations	\$ -	\$ 72,296	\$ 72,296	\$ -	\$ 39,335	\$ 39,335	\$ -	\$ 39,335	\$ 39,335	\$ -	\$ 39,335	\$ 39,335
Lottery (1100)	\$ 207,857	\$ -	\$ 207,857	\$ 209,746	\$ -	\$ 209,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Unappropriated	\$ 635,530	\$ -	\$ 635,530	\$ 605,194	\$ -	\$ 605,194	\$ 333,159	\$ -	\$ 333,159	\$ -	\$ -	\$ -
Restricted Ending Balance	\$ -	\$ 715,621	\$ 715,621	\$ -	\$ 48,479	\$ 48,479	\$ -	\$ 51,691	\$ 51,691	\$ -	\$ 42,829	\$ 42,829
Other Designated	\$ 446,882	\$ -	\$ 446,882	\$ 41,724	\$ -	\$ 41,724	\$ 31,724	\$ -	\$ 31,724	\$ -	\$ -	\$ -
TOTAL	\$ 1,766,468	\$ 787,917	\$ 2,554,385	\$ 1,238,914	\$ 87,814	\$ 1,326,728	\$ 707,733	\$ 91,226	\$ 798,959	\$ 371,531	\$ 82,164	\$ 453,695