



AB 1200 Disclosure: Approval of Proposed Salary Improvements for Non-Represented Employees

Board Meeting
January 18, 2024
Agenda Item 10.4

Proposed Salary Improvements for Non-Represented Employees

- Compensation Items Include:
 - For the 2022-23 year, non-represented employees will receive a 10% salary schedule increase retroactive to July 1, 2022
- AB1200 Fiscal Impact:
 - FY 2022-23 – estimated retroactive cost of \$3.2M (will be reflected in 2023-24 budget year) for all funds
 - FY 2023-24, 2024-25 and 2025-26 – estimated ongoing cost of \$3.2M for all funds

Fiscal Impact – Multi-Year Projections

2023-24 First Interim Budget with AB1200 Adjustments

Description	2023-24			2024-25			2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenue	516,822,188	259,193,137	776,015,325	522,072,230	143,162,484	665,234,714	525,696,861	143,162,484	668,859,345
Expenditures	439,044,097	394,505,544	833,549,641	426,915,823	317,254,836	744,170,659	435,982,415	276,741,583	712,723,998
<i>UPE Projected Cost - 10% and 6%</i>	5,320,505	838,072	6,158,577	2,711,162	428,868	3,140,029	2,711,162	428,868	3,140,029
<i>TCS Projected Costs - 10% and 6%</i>	160,753	333,770	494,523	80,376	166,885	247,261	80,376	166,885	247,261
<i>Teamsters Projected Costs - 10% and 6%</i>	1,791,267		1,791,267	895,634		895,634	895,634		895,634
<i>Nonrep Projected Costs - 10%</i>	3,346,643	2,278,224	5,624,867	1,673,322	1,139,112	2,812,433	1,673,322	1,139,112	2,812,433
<i>Materials/Operating Adjustment Offset</i>		(3,450,065)	(3,450,065)		(1,734,864)	(1,734,864)		(1,734,864)	(1,734,864)
Total Expenditures	449,663,265	394,505,544	844,168,809	432,276,316	317,254,836	749,531,153	441,342,908	276,741,583	718,084,492
Deficit/Surplus	67,158,923	(135,312,407)	(68,153,484)	89,795,914	(174,092,352)	(84,296,439)	84,353,953	(133,579,099)	(49,225,147)
Other Uses	2,475,399	-	2,475,399	2,475,399	-	2,475,399	2,475,399	-	2,475,399
Contributions to Restricted	(122,013,844)	122,013,844	-	(123,845,132)	123,845,132	-	(133,142,899)	133,142,899	-
Net Increase (Decrease)	(52,379,522)	(13,298,563)	(65,678,085)	(31,573,819)	(50,247,220)	(81,821,040)	(46,313,547)	(436,200)	(46,749,748)
Beginning Balance	135,640,173	122,292,561	257,932,735	83,260,652	108,993,998	192,254,650	51,686,832	58,746,778	110,433,610
Ending Balance	83,260,652	108,993,998	192,254,650	51,686,832	58,746,778	110,433,610	5,373,285	58,310,577	63,683,862
Revolving & Stores	325,000		325,000	325,000		325,000	325,000		325,000
Restricted		108,993,998	108,993,998		58,746,778	58,746,778		58,310,577	58,310,577
2% Reserve for Economic Uncertainty	16,833,868	-	16,833,868	14,941,115	-	14,941,115	14,312,182	-	14,312,182
Unassigned/Unappropriated	66,101,783	-	66,101,783	36,420,717	-	36,420,717	(9,263,897)	-	(9,263,897)

*MYP reflects estimated costs of compensation improvement proposals for UPE, Teamsters, TCS and Non-represented employees

AB 1200 Public Disclosure

- Q & A