

**TENTATIVE AGREEMENT
BETWEEN
PARAMOUNT UNIFIED SCHOOL DISTRICT
AND
TEACHERS ASSOCIATION OF PARAMOUNT**

July 9, 2020

This Tentative Agreement is entered into between the Paramount Unified School District and the Teachers Association of Paramount and records all terms agreed to as part of their 2019-20 contract negotiations. Any matter discussed by the parties during bargaining but which is not included herein shall be given no effect. Final agreement is subject to ratification by the respective parties and agreement on contract language.

1. SALARIES (ART. XVII)

- See attached

2. EMPLOYEE BENEFITS (ART. XIX)

- District will assume any increase in health and welfare benefits premiums through December of 2020.

3. TENTATIVE AGREEMENTS: AS AGREED TO ARTICLES II, III, IV, V, XI, XII, XV1, XX, XXI, XXII, XXIV, XXV1, XXVII, XXVIII, XXIX

4. SIDE LETTERS/MOU's: AS PREVIOUSLY AGREED TO (PAR, PLC, ALTERNATIVE EDUCATION, EVALUATION)

The parties retain their right to renegotiate the above side letters/MOU's based on changes in working conditions resulting from the current health crisis.

5. DURATION (ART. XXX)

SEPTEMBER 1, 2019 – DECEMBER 31, 2020, except for salary (see section C of attached salary agreement)

6. ALL OTHER SUBJECTS NOT PREVIOUSLY AGREED TO ARE NOT PART OF THIS PROPOSAL AND SHALL BE MADE PART OF NEGOTIATIONS FOR A SUCCESSOR AGREEMENT.

Date: July 10, 2020

By: 
For Paramount Unified School District

Date: July 10, 2020

By: 
For Teachers Association of Paramount

AGREEMENT REGARDING SALARY FOR 2019-2020

- A. The parties agree that the current salary schedule shall be increased by a total of two and a half percent (2.5%) effective August 1, 2019, in the following manner:
 - 1. One and a quarter percent (1.25%), computed on a unit member's base salary for a full year, will be paid after Board approval of the Tentative Agreement, AB 1200 approval of the Tentative Agreement by LACOE, and processing of retro warrants by the County Office.
 - 2. The second one and a quarter percent (1.25%), again computed on a unit member's base salary for the full 2019-2020 year, will be paid on or around October 1, 2020.
 - 3. To be eligible to receive the retroactive salary payments, the unit member must have been employed as of the last day of instruction for the 2019-2020 school year.
 - 4. The adjustments described above will be made to the existing salary schedule and be ongoing.
- B. Extra pay Stipends as proposed by the District on November 20, 2019, effective with the 2020-2021 contract year (no retroactivity for 2019-20). [See attached.]
- C. Compensation negotiations for 2020-21 shall be delayed until December of 2020 in order to assess the impact that revenue deferrals may have on the 2020-2021 budget. Retroactivity of any salary increase may be proposed by the Association to a date prior to December 2020.

APPENDIX- D (4) **K-8 School Extra Pay Stipends**

- There shall be stipends allotted to each K-8 school for academic activities and school-wide activities and sports including but not limited to the following:

<u>A</u> <u>Academic</u>	<u>B</u> <u>School-Wide</u>	<u>C</u> <u>Sports</u>
Writing Club	Student Council Advisor	Flag Football
Chess/Games	Student Newspaper Advisor	Baseball
Library	Yearbook Advisor	Soccer
Computer	Community Advisor	Basketball
Math/Algebra	Community Service Advisor	Volleyball
Reading	Drug Prevention/Responsible	Track/Field
Shops	Responsible Life Choices Advisor	Softball
Drama/Dance	Conflict Resolution Advisor	Tennis
Music/Choir	Academic Sports Advisor	Golf
Textiles	Spirit Club Advisor	Swimming
Art	Sports Advisor	
Science	Avid Coordinator	
Current Events		
Public Speaking		
Languages		
Cultural Events		
Ethics		

- If at a school site there is a desire to establish academic activities, school-wide activities and sports not listed in Paragraph 1 above, such shall first be approved by the Assistant Superintendent of Educational Services.

- K-8 extra pay stipends shall be paid according to length of activity at the rate of;

less than four months:

\$172 (paid at completion of activity)

\$172 (paid at completion of activity)

four months to less than eight months:

\$344 (paid at completion of activity)

\$344 (paid at completion of activity)

eight months or more:

\$692 (50% at half-way point and 50% at end of activity)

\$692 (50% at half-way point and 50% at end of activity)

- Stipends for middle school sports will be paid at the rate of \$300.00 per sports**

**TENTATIVE AGREEMENT BETWEEN
PARAMOUNT UNIFIED SCHOOL DISTRICT
AND
TEACHERS ASSOCIATION OF PARAMOUNT**

January 10, 2020

The District and TAP agree that the following articles shall be continued unchanged in the successor agreement:

Article II – Recognition
Article III – Definitions
Article IV – Management Rights
Article V – Association Rights
Article XI – Personnel Files
Article XII – Employee Suspension
Article XVI – Non-Discrimination
Article XX – Early Retirement/Reduced Services Programs
Article XXI – Categorical Program Employees
Article XXII – Summer School/Intersession (SS/I) Selection Procedure
Article XXIV – Adult Education
Article XXVI - Savings
Article XXVII – Miscellaneous
Article XXVIII – Work Stoppage
Article XXIX – Zipper Clause

Date: 1/10/20


For TAP

Date: 1/10/20


For Paramount Unified School District

SIDE LETTER OF AGREEMENT

This Letter of Agreement is entered into between the Paramount Unified School District ("District") and Teachers Association of Paramount ("Association") for the purpose of memorializing the parties' agreement regarding removal of Article XXIII, Peer Assistance and Review (PAR) from the collective bargaining agreement.

The District has proposed deleting Article XXIII because the program referenced therein is no longer funded. Should funding for the PAR program be restored, the District agrees to add back Article XXIII. The District and Association shall meet first to review Article XXIII and to make changes, if deemed necessary, to reflect changes in the authorizing statute.

By: 
For the District

Date: 1/10/20

By: 
For the Association

Date: 1/10/20

SIDE LETTER OF AGREEMENT

This Letter of Agreement is entered into between the Paramount Unified School District ("District") and Teachers Association of Paramount ("Association") for the purpose of memorializing the parties' agreement regarding changes to Article XXV, Alternative Education.

The District has proposed deleting provisions from the former Article XXV because programs referenced therein have been discontinued. Should those programs be restored, the District agrees to revise Article XXV to reflect restoration of program(s). The District and Association shall meet to develop a revised article which shall supersede the new article the parties have agreed to, which is attached.

By: 
FOR THE DISTRICT

DATE: 1/10/20

By: 
FOR THE ASSOCIATION

DATE: 1/10/20

MEMORANDUM OF UNDERSTANDING

BETWEEN

PARAMOUNT UNIFIED SCHOOL DISTRICT

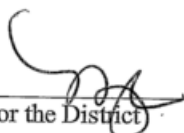
AND

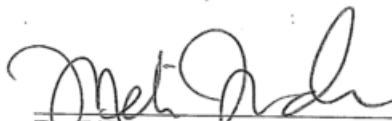
TEACHERS ASSOCIATION OF PARAMOUNT

This MOU is entered into between the District and TAP regarding the implementation of a pilot program involving evaluation. The parties have reviewed the work product of a committee formed through negotiations between the District and TAP that examined and modified the evaluation form and process. The parties agree that they will implement these changes on a pilot basis for one year throughout the District. The parties will reconvene in May 2020 to discuss the pilot evaluation program.

Date 10.14.19

Date 10/14/19


For the District


For TAP

Memorandum of Agreement
between the
Paramount Unified School District
and
Teachers Association of Paramount

July 15, 2019

This Memorandum of Agreement is entered into between Paramount Unified School District and the Teachers Association of Paramount for the purpose of continuing collaboration time for Paramount High School and Paramount High School-West for the 2019-20 school year.

Collaboration time is provided in order to help students achieve at higher levels through focused discussion of curriculum, assessment, instruction, and District student academic support initiatives.

Collaboration teams will submit an agenda to the site principal prior to the collaboration meeting. Agendas for half of the collaboration meetings will be set by teachers and the other half by site administration.

Collaboration time will reflect the following:

- Time of day: AM
- Amount of time: 45 minutes every scheduled week
- Day of week: Monday, when practicable
- Fixed number of collaborative days: 28 days
- Continue the regular instructional minutes schedule established for collaboration in 2019-20
- After school on-site obligation on collaborative days will be reduced by 15 minutes.
- On the AM collaboration days, the instructional minutes will equal 336.

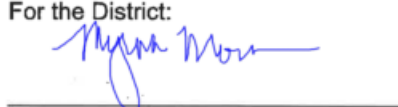
This MOU expires at the end of the 2019-20 school year.

For TAP:



Date: 7/31/19

For the District:



Date: _____

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

**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:	Paramount Unified School District
Name of Bargaining Unit:	Teachers Association of Paramount
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: **July 1, 2019** and ending: **June 30, 2020**
(date) (date)

The Governing Board will act upon this agreement on: **August 10, 2020**
(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)
			2019-20	2020-21
1. Salary Schedule Including Step and Column	\$ 74,364,496	\$ 1,855,959		
			2.50%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.		\$ 8,483		
Description of Other Compensation		Middle School Sports Stipends Increase		
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 14,360,580	\$ 431,245		
			3.00%	0.00%
4. Health/Welfare Plans	\$ 11,521,914			
			0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 100,246,990	\$ 2,295,687	\$ -	\$ -
			2.29%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	817.52			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 122,623	\$ 2,808	\$ -	\$ -
			2.29%	0.00%

Paramount Unified School District
Teachers Association of Paramount

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

The negotiated settlement for salary enhancement is a 2.5% increase ongoing for fiscal year 2019-20, retroactive to July 1, 2019

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

Stipends for middle school sports will be paid at the rate of \$300 per sport.

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 benefits?

Yes ☒ No ☐

If yes, please describe the cap amount.

The negotiated cap for Health and Welfare remains at \$14,144 per employee.

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

- 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

The District will use its reserves to fund this salary enhancement.

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

The ongoing cost of this settlement will be funded from a combination of LCFF increases, reduction in expenditures (if needed) and reserves (if needed).

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.)

Paramount Unified School District

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

Bargaining Unit:

Teachers Association of Paramount

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/22/20)	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	\$ 171,758,246		\$ -	\$ 171,758,246
Federal Revenue	8100-8299	\$ 451,501		\$ -	\$ 451,501
Other State Revenue	8300-8599	\$ 3,596,367		\$ -	\$ 3,596,367
Other Local Revenue	8600-8799	\$ 1,060,467		\$ -	\$ 1,060,467
TOTAL REVENUES		\$ 176,866,581		\$ -	\$ 176,866,581
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 72,246,369	\$ 1,511,657		\$ 73,758,026
Classified Salaries	2000-2999	\$ 17,011,785			\$ 17,011,785
Employee Benefits	3000-3999	\$ 35,546,678	\$ 349,646		\$ 35,896,324
Books and Supplies	4000-4999	\$ 6,523,635		\$ -	\$ 6,523,635
Services and Other Operating Expenditures	5000-5999	\$ 15,380,888		\$ -	\$ 15,380,888
Capital Outlay	6000-6999	\$ 2,409,294		\$ -	\$ 2,409,294
Other Outgo (excluding Indirect Costs)	7100-7299	\$ 99,780		\$ -	\$ 99,780
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ (1,034,009)		\$ -	\$ (1,034,009)
TOTAL EXPENDITURES		\$ 148,184,420	\$ 1,861,303	\$ -	\$ 150,045,723
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 6,804,765	\$ -	\$ -	\$ 6,804,765
Contributions	8980-8999	\$ (24,221,945)	\$ -	\$ -	\$ (24,221,945)
OPERATING SURPLUS (DEFICIT)*		\$ (2,344,549)	\$ (1,861,303)	\$ -	\$ (4,205,852)
BEGINNING FUND BALANCE					
	9791	\$ 52,093,310			\$ 52,093,310
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 49,748,761	\$ (1,861,303)	\$ -	\$ 47,887,458
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 340,000	\$ -	\$ -	\$ 340,000
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ 34,908,761	\$ (1,861,303)	\$ -	\$ 33,047,458
Reserve for Economic Uncertainties	9789	\$ 14,500,000	\$ -	\$ -	\$ 14,500,000
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Paramount Unified School District

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

Bargaining Unit:

Teachers Association of Paramount

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/22/20)	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	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 9,920,511		\$ -	\$ 9,920,511
Other State Revenue	8300-8599	\$ 3,239,550		\$ -	\$ 3,239,550
Other Local Revenue	8600-8799	\$ 9,939,812		\$ -	\$ 9,939,812
TOTAL REVENUES		\$ 23,099,873		\$ -	\$ 23,099,873
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 16,107,225	\$ 323,782	\$ -	\$ 16,431,007
Classified Salaries	2000-2999	\$ 9,483,783		\$ -	\$ 9,483,783
Employee Benefits	3000-3999	\$ 9,437,384	\$ 74,891	\$ -	\$ 9,512,275
Books and Supplies	4000-4999	\$ 2,593,463		\$ -	\$ 2,593,463
Services and Other Operating Expenditures	5000-5999	\$ 8,247,559		\$ -	\$ 8,247,559
Capital Outlay	6000-6999	\$ 553,522		\$ -	\$ 553,522
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 842,172		\$ -	\$ 842,172
TOTAL EXPENDITURES		\$ 47,265,108	\$ 398,673	\$ -	\$ 47,663,781
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 24,221,945	\$ -	\$ -	\$ 24,221,945
OPERATING SURPLUS (DEFICIT)*		\$ 56,710	\$ (398,673)	\$ -	\$ (341,963)
BEGINNING FUND BALANCE					
	9791	\$ 4,093,415			\$ 4,093,415
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 4,150,125	\$ (398,673)	\$ -	\$ 3,751,452
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 4,150,125	\$ (398,673)	\$ -	\$ 3,751,452
Committed	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

Paramount Unified School District

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

Bargaining Unit:

Teachers Association of Paramount

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/22/20)	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	\$ 171,758,246		\$ -	\$ 171,758,246
Federal Revenue 8100-8299	\$ 10,372,012		\$ -	\$ 10,372,012
Other State Revenue 8300-8599	\$ 6,835,917		\$ -	\$ 6,835,917
Other Local Revenue 8600-8799	\$ 11,000,279		\$ -	\$ 11,000,279
TOTAL REVENUES	\$ 199,966,454		\$ -	\$ 199,966,454
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 88,353,594	\$ 1,835,439	\$ -	\$ 90,189,033
Classified Salaries 2000-2999	\$ 26,495,568	\$ -	\$ -	\$ 26,495,568
Employee Benefits 3000-3999	\$ 44,984,062	\$ 424,537	\$ -	\$ 45,408,599
Books and Supplies 4000-4999	\$ 9,117,098		\$ -	\$ 9,117,098
Services and Other Operating Expenditures 5000-5999	\$ 23,628,447		\$ -	\$ 23,628,447
Capital Outlay 6000-6999	\$ 2,962,816		\$ -	\$ 2,962,816
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 99,780		\$ -	\$ 99,780
Transfers of Indirect Costs 7300-7399	\$ (191,837)		\$ -	\$ (191,837)
TOTAL EXPENDITURES	\$ 195,449,528	\$ 2,259,976	\$ -	\$ 197,709,504
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 6,804,765	\$ -	\$ -	\$ 6,804,765
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (2,287,839)	\$ (2,259,976)	\$ -	\$ (4,547,815)
BEGINNING FUND BALANCE 9791	\$ 56,186,725			\$ 56,186,725
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 53,898,886	\$ (2,259,976)	\$ -	\$ 51,638,910
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 340,000	\$ -	\$ -	\$ 340,000
Restricted 9740	\$ 4,150,125	\$ (398,673)	\$ -	\$ 3,751,452
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 34,908,761	\$ (1,861,303)	\$ -	\$ 33,047,458
Reserve for Economic Uncertainties 9789	\$ 14,500,000	\$ -	\$ -	\$ 14,500,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Paramount Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 11 - Adult Education Fund**

Bargaining Unit:

Teachers Association of Paramount

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/22/20)	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	\$ 736,413		\$ -	\$ 736,413
Other State Revenue 8300-8599	\$ 6,376,684		\$ -	\$ 6,376,684
Other Local Revenue 8600-8799	\$ 129,557		\$ -	\$ 129,557
TOTAL REVENUES	\$ 7,242,654		\$ -	\$ 7,242,654
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,284,179	\$ 20,808	\$ -	\$ 1,304,987
Classified Salaries 2000-2999	\$ 505,482	\$ -	\$ -	\$ 505,482
Employee Benefits 3000-3999	\$ 632,573	\$ 4,813	\$ -	\$ 637,386
Books and Supplies 4000-4999	\$ 86,015		\$ -	\$ 86,015
Services and Other Operating Expenditures 5000-5999	\$ 4,523,112		\$ -	\$ 4,523,112
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 109,534		\$ -	\$ 109,534
TOTAL EXPENDITURES	\$ 7,140,895	\$ 25,621	\$ -	\$ 7,166,516
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 101,759	\$ (25,621)	\$ -	\$ 76,138
BEGINNING FUND BALANCE				
9791	\$ 1,788,824			\$ 1,788,824
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,890,583	\$ (25,621)	\$ -	\$ 1,864,962
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 570,472	\$ -	\$ -	\$ 570,472
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 1,320,112	\$ (25,621)	\$ -	\$ 1,294,491
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

Paramount Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 12 - Child Development Fund**

Bargaining Unit:

Teachers Association of Paramount

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/22/20)	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	\$ 1,780,563		\$ -	\$ 1,780,563
Other Local Revenue 8600-8799	\$ 41,786		\$ -	\$ 41,786
TOTAL REVENUES	\$ 1,822,349		\$ -	\$ 1,822,349
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 452,877	\$ 8,195	\$ -	\$ 461,072
Classified Salaries 2000-2999	\$ 665,344	\$ -	\$ -	\$ 665,344
Employee Benefits 3000-3999	\$ 436,589	\$ 1,895	\$ -	\$ 438,484
Books and Supplies 4000-4999	\$ 47,830		\$ -	\$ 47,830
Services and Other Operating Expenditures 5000-5999	\$ 23,151		\$ -	\$ 23,151
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 82,303		\$ -	\$ 82,303
TOTAL EXPENDITURES	\$ 1,708,094	\$ 10,090	\$ -	\$ 1,718,184
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 114,255	\$ (10,090)	\$ -	\$ 104,165
BEGINNING FUND BALANCE 9791	\$ 763,459			\$ 763,459
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 877,714	\$ (10,090)	\$ -	\$ 867,624
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 820,021	\$ -	\$ -	\$ 820,021
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 57,694	\$ (10,090)	\$ -	\$ 47,604
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

Paramount Unified School District

Teachers Association of Paramount

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:

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP
Bargaining Unit: Teachers Association of Paramount

Object Code	2019-20	2020-21	2021-22
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 171,758,246	\$ 166,613,571	\$ 159,622,731
Federal Revenue 8100-8299	\$ 451,501	\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,596,367	\$ 3,510,878	\$ 3,510,878
Other Local Revenue 8600-8799	\$ 1,060,467	\$ 715,054	\$ 715,054
TOTAL REVENUES	\$ 176,866,581	\$ 170,839,503	\$ 163,848,663
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 73,758,026	\$ 73,152,207	\$ 74,615,251
Classified Salaries 2000-2999	\$ 17,011,785	\$ 18,101,725	\$ 17,196,639
Employee Benefits 3000-3999	\$ 35,896,324	\$ 36,179,195	\$ 36,902,779
Books and Supplies 4000-4999	\$ 6,523,635	\$ 8,142,681	\$ 5,303,796
Services and Other Operating Expenditures 5000-5999	\$ 15,380,888	\$ 17,680,101	\$ 14,028,086
Capital Outlay 6000-6999	\$ 2,409,294	\$ 1,120,500	\$ 812,500
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 99,780	\$ 108,000	\$ 108,000
Transfers of Indirect Costs 7300-7399	\$ (1,034,009)	\$ (855,189)	\$ (855,189)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 150,045,723	\$ 153,629,220	\$ 148,111,862
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 6,804,765	\$ 4,416,282	\$ 1,087,175
Contributions 8980-8999	\$ (24,221,945)	\$ (28,132,011)	\$ (22,912,209)
OPERATING SURPLUS (DEFICIT)*	\$ (4,205,852)	\$ (15,338,010)	\$ (8,262,583)
BEGINNING FUND BALANCE 9791	\$ 52,093,310	\$ 47,887,458	\$ 32,549,448
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 47,887,458	\$ 32,549,448	\$ 24,286,865
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 340,000	\$ 340,000	\$ 340,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 33,047,458	\$ 17,709,448	\$ 9,446,865
Reserve for Economic Uncertainties 9789	\$ 14,500,000	\$ 14,500,000	\$ 14,500,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ (0)	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

Teachers Association of Paramount

Object Code	2019-20	2020-21	2021-22
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 9,920,511	\$ 14,454,389	\$ 10,203,592
Other State Revenue 8300-8599	\$ 3,239,550	\$ 1,882,231	\$ 1,882,231
Other Local Revenue 8600-8799	\$ 9,939,812	\$ 8,681,689	\$ 8,681,689
TOTAL REVENUES	\$ 23,099,873	\$ 25,018,309	\$ 20,767,512
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 16,431,007	\$ 16,608,946	\$ 15,794,688
Classified Salaries 2000-2999	\$ 9,483,783	\$ 10,441,660	\$ 9,919,577
Employee Benefits 3000-3999	\$ 9,512,275	\$ 9,909,476	\$ 9,520,893
Books and Supplies 4000-4999	\$ 2,593,463	\$ 2,494,269	\$ 2,194,269
Services and Other Operating Expenditures 5000-5999	\$ 8,247,559	\$ 8,269,841	\$ 7,269,841
Capital Outlay 6000-6999	\$ 553,522	\$ 551,492	\$ 451,492
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 842,172	\$ 697,848	\$ 697,848
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 47,663,781	\$ 48,973,532	\$ 45,848,608
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 24,221,945	\$ 28,132,011	\$ 22,912,209
OPERATING SURPLUS (DEFICIT)*	\$ (341,963)	\$ 4,176,788	\$ (2,168,887)
BEGINNING FUND BALANCE 9791	\$ 4,093,415	\$ 3,751,452	\$ 7,928,240
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 3,751,452	\$ 7,928,240	\$ 5,759,353
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 3,751,452	\$ 7,928,240	\$ 5,759,353
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

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP
Bargaining Unit: Teachers Association of Paramount

Object Code	2019-20	2020-21	2021-22
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 171,758,246	\$ 166,613,571	\$ 159,622,731
Federal Revenue 8100-8299	\$ 10,372,012	\$ 14,454,389	\$ 10,203,592
Other State Revenue 8300-8599	\$ 6,835,917	\$ 5,393,109	\$ 5,393,109
Other Local Revenue 8600-8799	\$ 11,000,279	\$ 9,396,743	\$ 9,396,743
TOTAL REVENUES	\$ 199,966,454	\$ 195,857,812	\$ 184,616,175
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 90,189,033	\$ 89,761,153	\$ 90,409,939
Classified Salaries 2000-2999	\$ 26,495,568	\$ 28,543,385	\$ 27,116,216
Employee Benefits 3000-3999	\$ 45,408,599	\$ 46,088,671	\$ 46,423,672
Books and Supplies 4000-4999	\$ 9,117,098	\$ 10,636,950	\$ 7,498,065
Services and Other Operating Expenditures 5000-5999	\$ 23,628,447	\$ 25,949,942	\$ 21,297,927
Capital Outlay 6000-6999	\$ 2,962,816	\$ 1,671,992	\$ 1,263,992
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 99,780	\$ 108,000	\$ 108,000
Transfers of Indirect Costs 7300-7399	\$ (191,837)	\$ (157,341)	\$ (157,341)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 197,709,504	\$ 202,602,752	\$ 193,960,470
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 6,804,765	\$ 4,416,282	\$ 1,087,175
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (4,547,815)	\$ (11,161,222)	\$ (10,431,470)
BEGINNING FUND BALANCE 9791	\$ 56,186,725	\$ 51,638,910	\$ 40,477,688
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 51,638,910	\$ 40,477,688	\$ 30,046,218
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 340,000	\$ 340,000	\$ 340,000
Restricted 9740	\$ 3,751,452	\$ 7,928,240	\$ 5,759,353
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 33,047,458	\$ 17,709,448	\$ 9,446,865
Reserve for Economic Uncertainties 9789	\$ 14,500,000	\$ 14,500,000	\$ 14,500,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ 0	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Paramount Unified School District
Teachers Association of Paramount

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2019-20	2020-21	2021-22
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 204,514,269	\$ 207,019,034	\$ 195,047,645
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 204,514,269	\$ 207,019,034	\$ 195,047,645
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)	\$ 6,135,428	\$ 6,210,571	\$ 5,851,429

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 14,500,000	\$ 14,500,000	\$ 14,500,000
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ -	\$ (0)	\$ (0)
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	\$ 14,500,000	\$ 14,500,000	\$ 14,500,000
f.	Reserve for Economic Uncertainties Percentage	7.09%	7.00%	7.43%

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

2019-20

Yes

☒

No

☐

2020-21

Yes

☒

No

☐

2021-22

Yes

☒

No

☐

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

Paramount Unified School District
Teachers Association of Paramount

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	\$ 2,295,687
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (2,259,976)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (25,621)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (10,090)
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)	\$ (2,295,687)

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.

<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)?	\$ (2,287,839)	(1.1%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (4,547,815)	(2.2%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(11,161,222)	(5.4%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(10,431,470)	(5.3%)	

Deficit Reduction Plan (as necessary):

The District plans to re-align its spending priorities in current and subsequent years by examining program costs and reducing expenditures in other areas.

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 9a.

<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	\$ -	

Teachers Association of Paramount

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 an agreement)

	Prior Year	2019-20	2020-21	2021-22
a. LCFF Funding per ADA	11,687.13	12,099.71	12,135.48	\$12,118.52
b. Amount Change from Prior Year Funding per ADA		412.58	35.77	(16.96)
c. Percentage Change from Prior Year Funding per ADA		3.53%	0.30%	-0.14%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		2,295,687.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		2.29%	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 Paramount 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, 2019 to June 30, 2020.

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)

\$	-
\$	2,295,687
\$	(2,295,687)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

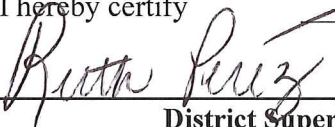
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

Assumptions

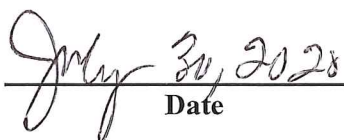
See attached page for a list of the assumptions upon which this certification is based.

Certifications

☒ I hereby certify ☐ I am unable to certify




District Superintendent
(Signature)



Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(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.

Assumptions and Explanations (enter or attach documentation)

[illegible]

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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.

Paramount Unified School District

District Name

District Superintendent
(Signature)

Date

Patricia Tu

Contact Person

562-602-6021

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on August 10, 2020 took action to approve the proposed agreement with the Teachers Association of Paramount 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.