

**DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT**

In accordance with AB 1200 (Chapter 1213/1991), GC 3547.5 and CCR, Title V, Section 15449

The proposed agreement is a 1 year agreement with California School Employees Association that covers the period beginning July 1, 2020 and ending June 30, 2021, and will be acted upon by the Governing Board at its meeting on June 23, 2021. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

Bargaining Unit Group (Please use separate disclosure for each group)	Check one by marking with "x"	Cost of 1% *	Value of 1 contract day **
Certificated			
Classified	X	\$109,883	50000
Confidential/Management		\$0	
Other		\$0	

* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

** includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment -

Estimated payment date:

A. Proposed Change in Compensation

	Compensation	\$ Fiscal Impact of Proposed Agreement			%		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1	Salary Schedule - Increase(Decrease)	168,598	171,970	175,409			
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement						
3	Other Compensation (complete description below)	553,325	-	-			
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)	110,705	57,386	63,551			
5	Health/Welfare Benefits - Increase (Decrease)	-	-	-			
6	Total Compensation	832,628	229,356	238,960	1.53%	1.57%	1.60%
7	Total Number (FTE) of Represented Employees	205	205	205			
8	Total Compensation Average Cost per Employee - Increase (Decrease)	4,062	1,119	1,166	5.04%	0.00%	0.00%
					1.01%	0.52%	0.58%
					0.00%	0.00%	0.00%
					7.58%	2.09%	2.17%

Other Compensation - Increase (Decrease)

9 (One-time, Stipends, Bonuses, etc.) Provide Description Below

One-time payment of \$2,500 for all unit members prorated by FTE and one additional day paid.

10 Were any additional steps, columns, or ranges added to the schedules?

If YES, please explain below

Movement of Range 7 positions to Range 9

11 Does this bargaining group have a negotiated cap for Health and Welfare benefits?

If YES, please indicate the current cap amount.

\$8,900 emp only, \$10,300 Emp+1, \$14,100 Emp+Fam

- B. Proposed change in compensation.** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

CSEA will receive a 2% ongoing salary increase retroactive to July 1, 2020. In addition they will receive a \$2,500 one-time payment prorated by FTE and one additional paid day in 2020 - 2021. The District will also move positions on Range 7 of the salary schedule to Range 9 for a nominal cost.

- C. Proposed negotiated changes in non-compensation items** (e.g. class size adjustments, staff development days, teacher prep time, etc.)

NA

- D. What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

No

- E. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

None

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

- G. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)?** An operating deficit 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 yes, explain the amounts and justification for doing so.

No

H. Source of funding for proposed agreement.

Current year:

The 2% ongoing salary increase and additional paid day will be funded by General Fund. The one-time \$2,500 payment will be funded by the In-Person Instruction grant and unrestricted General Fund.

How will ongoing cost of the proposed agreement be funded in future years?

General Fund

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

NA

I. Describe the financial impact on other funds affected by the proposed settlement -
Please describe any current and multi-year effects on any other Funds

The ongoing 2% increase will impact Food Service workers and Early Learning program staff in Funds 12 and 13. The increase will be covered by an increase to the General Fund contribution for these programs. This impact has already been included in the current and multi-year budget.

J. If necessary, include any additional explanations or information here

TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT
IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 June 16, 2021

Agreement(s) included: California School Employees Association

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

UNRESTRICTED GENERAL FUND- CURRENT YEAR				2020/21
	(Col. 1) Latest Board- approved budget before settlement (as of 6/23/2021)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	55,439,162			55,439,162
Remaining Revenues (8100-8799)	2,995,728			2,995,728
TOTAL REVENUES	58,434,890	-	-	58,434,890
EXPENDITURES				
1000 Certificated Salaries	21,218,875		720,525	21,939,400
2000 Classified Salaries	8,207,523	208,598	(208,598)	8,207,523
3000 Employee Benefits	10,976,860	61,170	(61,170)	10,976,860
4000 Books and Supplies	1,427,375		-	1,427,375
5000 Services and Operating Expenses	4,300,456		-	4,300,456
6000 Capital Outlay	838,200		-	838,200
7000 Other	(45,661)		-	(45,661)
TOTAL EXPENDITURES	46,923,628	269,768	450,757	47,644,153
OPERATING SURPLUS (DEFICIT)	11,511,262	(269,768)	(450,757)	10,790,737
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)	904,423			904,423
Contributions (8980-8999)	(8,665,506)			(8,665,506)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	1,941,333	(269,768)	(450,757)	1,220,808
BEGINNING BALANCE	\$ 9,918,216			9,918,216
ENDING BALANCE	\$ 11,859,549			\$ 11,859,549
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)	57,743			57,743
Stabilization Arrangements (9750)	-			-
Other Commitments (9760)	-			-
Other Assignments (9780)	1,438,719			1,438,719
Reserve for Economic Uncertainties (9789)	10,363,087			10,363,087
Unassigned/Unappropriated (9790)	-			-

Additional narrative- if necessary

Base Year is Estimated Actuals to be approved on June 23, 2021. Estimated Actuals Include a 2% ongoing for all groups plus a 1% one-time payment. The \$2,500 one-time exceeds the cost of the 1% one-time, however, it variance will be covered by Inperson Instruction grants on the restricted side.

TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT
IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
 In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 6/4/2019

Agreement(s) included: California School Employees Association

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

	RESTRICTED GENERAL FUND- CURRENT YEAR			2020/21
	(Col. 1) Latest Board- approved budget before settlement (as of 6/23/2021)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	585,344			585,344
Remaining Revenues (8100-8799)	21,183,823	562,860		21,746,683
TOTAL REVENUES	21,769,167	562,860	-	22,332,027
EXPENDITURES				
1000 Certificated Salaries	9,586,859	-		9,586,859
2000 Classified Salaries	3,090,404	513,325	(513,325)	3,090,404
3000 Employee Benefits	7,686,522	49,535	34,766	7,770,823
4000 Books and Supplies	3,235,064			3,235,064
5000 Services and Operating Expenses	3,120,696			3,120,696
6000 Capital Outlay	87,929			87,929
7000 Other	482,370			482,370
TOTAL EXPENDITURES	27,289,844	562,860	(478,559)	27,374,145
OPERATING SURPLUS (DEFICIT)	(5,520,677)	-	478,559	(5,042,118)
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)				-
Contributions (8980-8999)	8,665,506			8,665,506
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	3,144,829			3,144,829
BEGINNING BALANCE	\$ 1,096,990			1,096,990
ENDING BALANCE	\$ 4,241,819			\$ 4,241,819
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)				
Restricted Reserves (9740)	4,241,819			4,241,819

Additional narrative- if necessary

In Person Instruction Grant Revenue added in Column 2 to cover one-time payment. Other Revisions includes adjustments for agreement with TTEA, the certificated bargaining agreement.

TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT
IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 June 16, 2021

Agreements included:

California School Employees Association

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

	Current Year 1: 2020/21			
	(Col. 1) Latest Board-approved budget before settlement (as of 6/23/2021)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	56,024,506	-	-	\$ 56,024,506
Remaining Revenues (8100-8799)	24,179,551	562,860	241,966	\$ 24,984,377
TOTAL REVENUES	80,204,057	562,860	241,966	\$ 81,008,883
EXPENDITURES				
1000 Certificated Salaries	30,805,734	-	720,525	\$ 31,526,259
2000 Classified Salaries	11,297,927	721,923	(721,923)	\$ 11,297,927
3000 Employee Benefits	18,663,382	110,705	(26,404)	\$ 18,747,683
4000 Books and Supplies	4,662,439	-	-	\$ 4,662,439
5000 Services and Operating Expenses	7,421,152	-	-	\$ 7,421,152
6000 Capital Outlay	926,129	-	-	\$ 926,129
7000 Other	436,709	-	-	\$ 436,709
TOTAL EXPENDITURES	74,213,472	832,628	(27,802)	\$ 75,018,298
OPERATING SURPLUS (DEFICIT)	5,990,585	(269,768)	269,768	\$ 5,990,585
Other Sources and Transfers In	-	-	-	\$ -
Other Uses and Transfers Out	904,423	-	-	\$ 904,423
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	5,086,162	(269,768)	269,768	\$ 5,086,162
BEGINNING BALANCE	\$ 11,015,206			\$ 11,015,206
ENDING BALANCE	\$ 16,101,368			\$ 16,101,368
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	57,743	-	-	\$ 57,743
Restricted Reserves (9740)	4,241,819	-	-	\$ 4,241,819
Stabilization Arrangements (9750)	-	-	-	\$ -
Other Commitments (9760)	-	-	-	\$ -
Other Assignments (9780)	1,438,719	-	-	\$ 1,438,719
Reserve for Economic Uncertainties (9789)	10,363,087	-	-	\$ 10,363,087
Unassigned/Unappropriated (9790)	-	-	-	\$ -

If total revisions in Column 2 do not equal total settlement compensation or if Column 3 requires explanation-
enter information here.

% Ongoing salary increase already included in 2021-22 budget and MYP. Other Revisions includes adjustments for agreement with TTEA, the certificated bargaining agreement.
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**TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT
IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

Agreements included:

California School Employees Association

	(Col. 5) Latest Board- approved MYP before settlement	Year 2: (Col. 6) Revisions Necessary as a result of proposed	2021/22 (Col. 7) Other Revisions	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board- approved MYP before settlement	Year 3: (Col. 10) Revisions Necessary as a result of proposed	2022/23 (Col. 11) Other Revisions	(Col. 12) Total impact on budget (col. 9+10+11)
REVENUES								
LCFF Sources (8010-8099)	\$ 58,151,780			\$ 58,151,780	\$ 59,992,914			\$ 59,992,914
Remaining Revenues (8100-8799)	\$ 21,047,704			\$ 21,047,704	\$ 17,364,868			\$ 17,364,868
TOTAL REVENUES	79,199,484		-	\$ 79,199,484	77,357,782			\$ 77,357,782
EXPENDITURES								
1000 Certificated Salaries	\$ 31,695,136	\$ 171,970	-171,970	\$ 31,695,136	\$ 31,546,720	\$ 175,409	-175,409	\$ 31,546,720
2000 Classified Salaries	\$ 12,638,656			\$ 12,638,656	\$ 12,605,302			\$ 12,605,302
3000 Employee Benefits	\$ 20,486,847	\$ 57,386	-57,386	\$ 20,486,847	\$ 21,500,759	\$ 63,551	-63,551	\$ 21,500,759
4000 Books and Supplies	\$ 4,345,605			\$ 4,345,605	\$ 3,639,559			\$ 3,639,559
5000 Services and Operating Expenses	\$ 6,910,248			\$ 6,910,248	\$ 6,891,063			\$ 6,891,063
6000 Capital Outlay	\$ 676,397			\$ 676,397	\$ 694,000			\$ 694,000
7000 Other	\$ 356,592			\$ 356,592	\$ 179,434			\$ 179,434
TOTAL EXPENDITURES	77,109,481.00		(229,356.00)	\$ 77,109,481	77,056,837		(238,960.00)	\$ 77,056,837
OPERATING SURPLUS (DEFICIT)	2,090,003.00		229,356.00	\$ 2,090,003	300,945		238,960.00	\$ 300,945
Other Sources and Transfers In				\$ -				\$ -
Other Uses and Transfers Out	\$ 961,005			\$ 961,005	\$ 811,005			\$ 811,005
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	1,128,998		229,356	\$ 1,128,998	(510,060)			\$ (510,060)
BEGINNING BALANCE	\$ 16,101,368			\$ 16,101,368	\$ 17,230,366			\$ 17,230,366
ENDING BALANCE	\$ 17,230,366			\$ 17,230,366	\$ 16,720,306			\$ 16,720,306
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000.00
Restricted Reserves (9740)	\$ 4,633,353			\$ 4,633,353	\$ 3,580,145			\$ 3,580,145
Stabilization Arrangements (9750)								
Other Commitments (9760)								
Other Assignments (9780)	\$ 1,242,927			\$ 1,242,927	\$ 1,210,895			\$ 1,210,895
Reserve for Economic Uncertainties (9789)	\$ 11,294,086			\$ 11,294,086	\$ 11,869,266			\$ 11,869,266
Unassigned/Unappropriated (9790)								

If total revisions in Columns 6 & 10 do not total settlement compensation in years 2 & 3 or if Columns 7 or 11 require explanations, enter information here.

% Ongoing salary increase already included in 2021-22 budget and MYP

Impact of Proposed Agreement on Unrestricted Reserves

		Current Year 2020/21	Year 2 2021/22	Year 3 2022/23
1.	State Reserve Standard (after impact of Proposed Agreement)			
	a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 75,922,721	\$ 78,070,486	\$ 77,867,842
	b. State Standard Minimum Reserve for Economic Uncertainties (REU) Percentage for this district	3.00%	3.00%	3.00%
	c. State Standard Minimum REU amount for this district <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	\$ 2,277,682	\$ 2,342,115	\$ 2,336,035
2.	Budgeted <u>Unrestricted</u> reserve (after impact of Proposed Agreement)			
	a. General Fund budgeted Unrestricted Reserve for Economic Uncertainties- REU (9789)	\$ 10,363,087	\$ 11,294,086	\$ 11,869,266
	b. General Fund budgeted Unrestricted Unassigned/Unappropriated amount (9790)	\$ -	\$ -	\$ -
	c. Special Reserve Fund 17 budgeted REU (9789)	\$ -		
	d. Special Reserve Fund 17 Budgeted Unappropriated/Unassigned amount (9790)	\$ -		
	e. Total District budgeted Unrestricted reserves	\$ 10,363,087	\$ 11,294,086	\$ 11,869,266

3. Do Unrestricted reserves meet the state minimum standard amount?

Current Year	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Year 2	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Year 3	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

This document is intended to assist the Governing Board in determining that the district can meet the costs incurred under the tentative bargaining agreement referenced below in the current and subsequent fiscal years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. Absence of one or both signatures should serve as "red flag" to the Governing Board; however, it does not prevent them from taking action on the agreement.

Certification No. 1

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of <u>TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT</u> , hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the <u>California School Employees Association</u> Bargaining Unit, during the term of the agreement from <u>7/1/2020</u> to <u>6/30/2021</u> .	
<input checked="" type="checkbox"/> The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 7 & 8 of this document. If the district does not adopt all budget revisions needed in the current year to meet the costs of the agreement, the County Superintendent of Schools is required to issue a qualified or negative certification at the next interim reporting period.	
<input type="checkbox"/> N/A - No budget revisions necessary.	
_____ District Superintendent (Signature)	_____ Date
_____ Chief Business Official (Signature)	_____ Date

Certification #2

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 <i>Public Disclosure of Proposed Bargaining Agreement</i> in accordance with the requirement of AB 1200 and Government Code Section 3547.5.	
_____ District Superintendent or Designee (Signature)	_____ Date
_____ Contact Person	_____ Phone
After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on <u>6/23/2021</u> , took action to approve the proposed agreement with the Bargaining Unit.	
_____ President (or Clerk), Governing Board (Signature)	_____ Date