

**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, 2021 and ending June 30, 2022, and will be acted upon by the Governing Board at its meeting on December 15, 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)

- Certificated
- Classified
- Confidential/Management
- Other

Check one by marking with "x"	Cost of 1% *	Value of 1 contract day **
X	\$119,261	50000
	\$0	
	\$0	

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

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Estimated payment date:

1/31/2021

A. Proposed Change in Compensation

	Compensation	\$ Fiscal Impact of Proposed Agreement		
		Year 1	Year 2	Year 3
		2021/22	2022/23	2023/24
1	Salary Schedule - Increase(Decrease)	462,933	473,676	483,623
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement			
3	Other Compensation (complete description below)	202,000	-	-
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)	309,383	171,613	177,151
5	Health/Welfare Benefits - Increase (Decrease)	-	-	-
6	Total Compensation	974,316	645,289	660,774
7	Total Number (FTE) of Represented Employees	204	204	204
8	Total Compensation Average Cost per Employee - Increase (Decrease)	4,776	3,163	3,239

%		
Year 1	Year 2	Year 3
2021/22	2022/23	2023/24
Cost of 1%: \$119,261		
3.88%	3.97%	4.06%
0.00%	0.00%	0.00%
1.69%	0.00%	0.00%
2.59%	1.44%	1.49%
0.00%	0.00%	0.00%
8.17%	5.41%	5.54%

Other Compensation - Increase (Decrease)

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

Description Below

\$1,000 one-time payment (prorated) for maintaining compliance with health and safety protocols presented during the COVID-19 Pandemic. The \$1,000 one-time payment will be prorated based on the following scale: 0.01 FTE to .499 FTE will receive a \$500 one time payment, 0.5 FTE to 1.0 FTE will receive \$a \$1,000 one-time payment. This will be funded by ESSER III funds.

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

NO

If YES, please explain below

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

1

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

The California School Employees Association will receive a 5% ongoing salary increase retroactive to July 1, 2021. In addition they will receive a \$1,000 one-time payment (prorated) for maintaining compliance with health and safety protocols presented during the COVID-19 Pandemic. The one-time payment will be prorated based on the following scale: 0.01 FTE to .499 FTE will receive a \$500 one time payment, above 0.5 FTE will receive a \$1,000 one-time payment.

- 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.

NA

- 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.

The District will experience an operating deficit in the unrestricted general fund of \$85,331 in 2021 - 2022 and \$614,538 in 2022 - 2023. The deficit in 2021 - 2022 is attributed to one-time purchases as is a portion of the deficit in 2022-2023. The Reserve for Economic Uncertainty is 14.45% in 2021 - 2022 and 14.20% in 2022 - 2023.

H. Source of funding for proposed agreement.

Current year:

The 5% ongoing salary increase will be funded by General Fund. The one-time \$1,000 payment will be funded by ESSER III funds.

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).

The source of funding for this agreement is the General Fund for the 5% ongoing and ESSER III funds for the one-time payment. The District is using conservative assumptions for property tax receipts of 3.25% in 2022 - 2023 and 2.75% in 2023 - 2024. The District shows a positive unrestricted general fund balance in all years for the MYP.

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

No impact on other funds.

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 December 15, 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				2021/22
	(Col. 1) Latest Board- approved budget before settlement (as of 7/01/2021)	(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)	57,542,730		1,301,404	58,844,134
Remaining Revenues (8100-8799)	2,873,894		12,966	2,886,860
TOTAL REVENUES	60,416,624	-	1,314,370	61,730,994
EXPENDITURES				
1000 Certificated Salaries	21,038,183	-	977,032	22,015,215
2000 Classified Salaries	8,925,532	324,053	(18,343)	9,231,242
3000 Employee Benefits	11,853,888	216,568	(229,236)	11,841,220
4000 Books and Supplies	1,881,979		215,727	2,097,706
5000 Services and Operating Expenses	4,558,511		172,080	4,730,591
6000 Capital Outlay	669,500		226,966	896,466
7000 Other	(32,845)		(19,868)	(52,713)
TOTAL EXPENDITURES	48,894,748	540,621	1,324,358	50,759,727
OPERATING SURPLUS (DEFICIT)	11,521,876	(540,621)	(9,988)	10,971,267
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)	961,005		8,304	969,309
Contributions (8980-8999)	(9,823,407)		(263,882)	(10,087,289)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	737,464	(540,621)	(282,174)	(85,331)
BEGINNING BALANCE	\$ 11,859,549		1737994	13,597,543
ENDING BALANCE	\$ 12,597,013	\$ (540,621)	\$ 1,455,820	\$ 13,512,212
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)	60,000			60,000
Stabilization Arrangements (9750)	-			-
Other Commitments (9760)	-			-
Other Assignments (9780)	1,242,927		296,912	1,539,839
Reserve for Economic Uncertainties (9789)	11,294,086		618,287	11,912,373
Unassigned/Unappropriated (9790)	-			

Additional narrative- if necessary

Other revisions include a 5% ongoing increase for all other employee groups along with a \$1,500 one-time payment for certificated teachers and a \$1,000 one-time payment for management and confidential staff. It also includes First Interim revisions to revenues and expenditures.

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 December 15, 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.

RESTRICTED GENERAL FUND- CURRENT YEAR				2021/22
	(Col. 1) Latest Board- approved budget before settlement (as of 7/01/2021)	(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)	609,050		(27,777)	581,273
Remaining Revenues (8100-8799)	18,173,810		2,742,446	20,916,256
TOTAL REVENUES	18,782,860	-	2,714,669	21,497,529
EXPENDITURES				
1000 Certificated Salaries	10,656,953	-	841,060	11,498,013
2000 Classified Salaries	3,713,125	340,880	(44,348)	4,009,657
3000 Employee Benefits	8,632,959	92,815	90,921	8,816,695
4000 Books and Supplies	2,463,626		1,047,118	3,510,744
5000 Services and Operating Expenses	2,351,742		123,072	2,474,814
6000 Capital Outlay	6,897		8,500	15,397
7000 Other	389,437		19,868	409,305
TOTAL EXPENDITURES	28,214,739	433,695	2,086,191	30,734,625
OPERATING SURPLUS (DEFICIT)	(9,431,879)	(433,695)	628,478	(9,237,096)
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)				-
Contributions (8980-8999)	9,823,407		263,882	10,087,289
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	391,528		458,665	850,193
BEGINNING BALANCE	\$ 4,241,819		-754950	3,486,869
ENDING BALANCE	\$ 4,633,347			\$ 4,337,062
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)				
Restricted Reserves (9740)	4,633,347		(296,285)	4,337,062

Additional narrative- if necessary

ESSEER III Grant Revenue added in Column 3 to cover one-time payment of \$1,000 per CSEA member. Other revisions include salary agreement with other bargaining units and First Interim revisions.

Disclosure of Collective 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 December 15, 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: 2021/22			
	(Col. 1) Latest Board- approved budget before settlement (as of 7/01/2021)	(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)	58,151,780	-	1,273,627	\$ 59,425,407
Remaining Revenues (8100-8799)	21,047,704	-	2,755,412	\$ 23,803,116
TOTAL REVENUES	79,199,484	-	4,029,039	\$ 83,228,523
EXPENDITURES				
1000 Certificated Salaries	31,695,136	-	1,818,092	\$ 33,513,228
2000 Classified Salaries	12,638,657	664,933	(62,691)	\$ 13,240,899
3000 Employee Benefits	20,486,847	309,383	(138,315)	\$ 20,657,915
4000 Books and Supplies	4,345,605	-	1,262,845	\$ 5,608,450
5000 Services and Operating Expenses	6,910,253	-	295,152	\$ 7,205,405
6000 Capital Outlay	676,397	-	235,466	\$ 911,863
7000 Other	356,592	-	-	\$ 356,592
TOTAL EXPENDITURES	77,109,487	974,316	3,410,549	\$ 81,494,352
OPERATING SURPLUS (DEFICIT)	2,089,997	(974,316)	618,490	\$ 1,734,171
Other Sources and Transfers In	-	-	-	\$ -
Other Uses and Transfers Out	961,005	-	8,304	\$ 969,309
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	1,128,992	(974,316)	610,186	\$ 764,862
BEGINNING BALANCE	\$ 16,101,368		983044	\$ 17,084,412
ENDING BALANCE	\$ 17,230,360			\$ 17,849,274
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	60,000	-	-	\$ 60,000
Restricted Reserves (9740)	4,633,347	-	(296,285)	\$ 4,337,062
Stabilization Arrangements (9750)	-	-	-	\$ -
Other Commitments (9760)	-	-	-	\$ -
Other Assignments (9780)	1,242,927	-	296,912	\$ 1,539,839
Reserve for Economic Uncertainties (9789)	11,294,086	-	618,287	\$ 11,912,373
Unassigned/Unappropriated (9790)	-	-	-	\$ -

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

TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT
IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Agreements included:

California School Employees Association

	Year 2: 2022/23				Year 3: 2023/24			
	(Col. 5) Latest Board-approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed	(Col. 7) Other Revisions	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board-approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed	(Col. 11) Other Revisions	(Col. 12) Total impact on budget (col. 9+10+11)
REVENUES								
LCFF Sources (8010-8099)	\$ 59,992,914		1277474	\$ 61,270,388	\$ 61,570,949		1312914	\$ 62,883,863
Remaining Revenues (8100-8799)	\$ 17,364,868		570797	\$ 17,935,665	\$ 17,585,173		633183	\$ 18,218,356
TOTAL REVENUES	77,357,782		1,848,271	\$ 79,206,053	79,156,122	\$ -	1946097	\$ 81,102,219
EXPENDITURES								
1000 Certificated Salaries	\$ 31,546,720	\$ 473,676	342979	\$ 32,363,375	\$ 31,218,434	\$ 483,623	1042697	\$ 32,744,754
2000 Classified Salaries	\$ 12,605,302		351683	\$ 12,956,985	\$ 12,617,322		599152	\$ 13,216,474
3000 Employee Benefits	\$ 21,500,759	\$ 171,613	-257332	\$ 21,415,040	\$ 21,331,501	\$ 177,151	210195	\$ 21,718,847
4000 Books and Supplies	\$ 3,639,559		387309	\$ 4,026,868	\$ 3,635,860		269883	\$ 3,905,743
5000 Services and Operating Expenses	\$ 6,891,063		1047913	\$ 7,938,976	\$ 6,772,758		523250	\$ 7,296,008
6000 Capital Outlay	\$ 694,000			\$ 694,000	\$ 469,000			\$ 469,000
7000 Other	\$ 179,434		-477	\$ 178,957	\$ 174,074		-931	\$ 173,143
TOTAL EXPENDITURES	77,056,837.00		1,872,075.00	\$ 79,574,201	76,218,949		2,644,246.00	\$ 79,523,969
OPERATING SURPLUS (DEFICIT)	300,945.00		(23,804.00)	\$ (368,148)	2,937,173		(698,149.00)	\$ 1,578,250
Other Sources and Transfers In				\$ -				\$ -
Other Uses and Transfers Out	\$ 811,005		58304	\$ 869,309	\$ 711,005		58304	\$ 769,309
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(510,060)		(82,108)	\$ (1,237,457)	2,226,168		(756,453)	\$ 808,941
BEGINNING BALANCE	\$ 17,849,274			\$ 17,849,274	\$ 16,611,817			\$ 16,611,817
ENDING BALANCE	\$ 17,339,214			\$ 16,611,817	\$ 18,837,985			\$ 17,420,758
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000.00
Restricted Reserves (9740)	\$ 2,817,845			\$ 3,714,142	\$ 3,498,760			\$ 4,160,052
Stabilization Arrangements (9750)								
Other Commitments (9760)								
Other Assignments (9780)	\$ 1,210,896			\$ 1,415,137	\$ 1,005,452			\$ 1,327,090
Reserve for Economic Uncertainties (9789)	\$ 13,250,473			\$ 11,422,538	\$ 14,273,773			\$ 11,873,616
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.

Impact of Proposed Agreement on Unrestricted Reserves

	Current Year 2021/22	Year 2 2022/23	Year 3 2023/24
1. State Reserve Standard (after impact of Proposed Agreement)			
a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 82,463,661	\$ 80,443,510	\$ 80,293,278
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>	\$ 2,473,910	\$ 2,413,305	\$ 2,408,798

	Current Year 2021/22	Year 2 2022/23	Year 3 2023/24
2. Budgeted <u>Unrestricted</u> reserve (after impact of Proposed Agreement)			
a. General Fund budgeted Unrestricted Reserve for Economic Uncertainties- REU (9789)	\$ 11,912,373	\$ 11,422,538	\$ 11,873,616
b. General Fund budgeted Unrestricted Unassigned/Unappropriated amount (9790)	\$ 1,539,839	\$ 1,415,137	1,327,090
c. Special Reserve Fund 17 budgeted REU (9789)	\$ -		
d. Special Reserve Fund 17 Budgeted Unappropriated/Unassigned amount (9790)	\$ -		
e. Total District budgeted Unrestricted reserves	\$ 13,452,212	\$ 12,837,675	\$ 13,200,706

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>7/1/2021</u> to <u>6/30/2022</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>12/15/2021</u> , took action to approve the proposed agreement with the Bargaining Unit.	
_____ President (or Clerk), Governing Board (Signature)	_____ Date