## 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	Х	\$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:

7/9/	2021

#### A. Proposed Change in Compensation

		\$ Fiscal Impact of Proposed Agreement			%			
	Compensation	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
					Cost of 1%:	\$109	9,883	
1	Salary Schedule - Increase(Decrease)	168,598	171,970	175,409	1.53%	1.57%	1.60%	
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement				0.00%	0.00%	0.00%	
3	Other Compensation (complete description below)	553,325	-	-	5.04%	0.00%	0.00%	
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	1.01%	0.52%	0.58%	
5	Health/Welfare Benefits - Increase (Decrease)	-	-	-	0.00%	0.00%	0.00%	
6	Total Compensation	832,628	229,356	238,960	7.58%	2.09%	2.17%	
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				

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?

Yes

Yes

If YES, please indicate the current cap amount.

\$8,900 emp only, \$10,300 Emp+1, \$14,100 Emp+Fam Disclosure of Collective Bargaining Agreement TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT

**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 addtioonal 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.)
- **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

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.

No

# H. Source of funding for proposed agreement.

## Current year:

The 2% ongoing salary increase and additonal paid day will be funded by General Fund. The one-time \$2,500 payment will be funded by the In-Person Instruction grant and unrestriced 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 contributino for these programs. This impact has already been included in the current and mulit-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	2020/21		
	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
	Latest Board-	Revisions	<b>Other Revisions</b>	Total impact on
	approved budget	Necessary as a		budget
	before settlement	result of		(col. 1+2+3)
		proposed		
	(as of 6/23/2021)	settlement		
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
BEGINNINGBALANCE	+			9,918,216
	\$ 11,859,549			\$ 11,859,549
COMPONENTS OF ENDING FUND BALANCE:	F7 743			
Nonspendable Reserves (9711-9719) Stabilization Arrangements (9750)	57,743			57,743
Other Commitments (9760)	-			-
Other Assignments (9780)	1,438,719			-
Reserve for Economic Uncertainties (9789)	10,363,087			1,438,719
Unassigned/Unappropriated (9790)	-			10,363,087

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 G	2020/21		
	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
	Latest Board-	Revisions	<b>Other Revisions</b>	Total impact on
	approved budget	Necessary as a		budget
	before settlement	result of		(col. 1+2+3)
	(as of 6/23/2021)	proposed settlement		
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	¢ 1.000.000			1,096,990
ENDING BALANCE	÷ =)000)000			\$ 4,241,819
COMPONENTS OF ENDING FUND BALANCE:	+ +,1-+1,015			+ -,12-1,013
Nonspendable Reserves (9711-9719)				
Restricted Reserves (9740)	4,241,819			4,241,819
<u>  </u>	.,1,015			.,,015

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.

budget before settlement         result of proposed settlement         result of proposed settlement         ((oi. 1+2-3)           REVENUES         (as of 6/23/2021)         (as of 6/23/2021)         (coi. 1+2-3)           LCFF Sources (8010-8099)         550,24,506         241,396         5         550,28           Remaining Revenues (8100-8799)         70TAL REVENUES         80,204,057         562,860         241,396         5         243,986           EXPENDITURES         80,204,057         562,860         241,396         5         31,22           2000 Classified Salaries         30,805,734         -         720,252         5         31,22           2000 Classified Salaries         11,207,2727         721,923         (211,22)         5         46,66           3000 Employee Benefits         46,662,432         110,075         (26,600         5         7,42           4000 Books and Operating Expenses         7,421,152         -         5         7,42           7000 Classified Salaries         7,421,152         -         5         30           7000 Classified Salaries Suition         5         5         90         90         5         90           7000 Classified Salaries         100,105         (269,768)         269,768         5<		Current Year 1: 2020/21				
budgetbefore settlement (as of 6/23/2021)         result of proposed settlement (as of 6/23/2021)         ((o.i. 1+2-3)           REVENUES         (as of 6/23/2021)         (as of 6/23/2021)         (as of 6/23/2021)           LCFF Sources (8010-8099) Remaining Revenues (8100-8799)         550,28,500         241,3965         5 50,28,500           EXPENDITURES         80,204,057         562,860         241,396         5 30,24,986           2000 Classified Salaries         30,805,734         -         720,252         5 31,22           2000 Classified Salaries         30,805,734         -         720,252         5 31,22           3000 Employee Benefits         1126,73,292         721,923         (211,223)         5 11,23           3000 Employee Benefits         4662,433         -         -         5 42,66           5000 Services and Operating Expenses         7,421,152         -         -         5 42,66           7000 Other         74,21,472         832,628         (27,800)         5 7,900           7000 Other Sources and Transfers In         90,422         -         -         5           Other Sources and Transfers Out         5         10,010         5         5           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         5         10,010         5		(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	
Image: Constraint of the serve of		Latest Board- approved	<b>Revisions Necessary as a</b>	Other Revisions	Total impact on budget	
REVENUES         Image: Constraint of the constraint of theconstraint of the constraint of theconstres of the constraint of		budget before settlement	result of proposed settlement		(col. 1+2+3)	
REVENUES         Image: Constraint of the constraint						
LCFF Sources (8010-8099) Remaining Revenues (8100-8799)         56,024,506           \$         56,024,506           COMPACT         TOTAL REVENUES         80,040,057         562,860         241,966         \$         24,1956         24,1966         \$         24,1956         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1966         \$         24,1956         \$         24,1956         \$         24,1956         \$         24,1956         \$         24,1956         \$         34,13,22         \$         1,1,29,327         \$         7,424         36,024,030         \$         7,424         4000         \$         \$         7,424         36,029         \$         \$         36,000         \$         \$         36,000         \$         \$         \$         36,000         \$         \$		(as of 6/23/2021)				
Remaining Revenues (8100-8799)         24,179,551         562,660         241,966         5         24,989           TOTAL REVENUES         80,04,057         562,660         241,966         5         8,010           EXPENDITURES         30,005,734         -         720,525         \$         31,227           2000 Classified Salaries         11,297,927         721,923         (721,923)         \$         11,227           3000 Employee Benefits         44,662,439         -         -         \$         4,663,439           4000 Books and Supplies         4,4662,439         -         -         \$         4,663,439           5000 Services and Operating Expenses         7,421,132,122         -         -         \$         7,42           6000 Capital Outlay         365,128         -         -         \$         3,92           7000 Other         TOTAL EXPENDITURES         7,421,132,172         832,628         (67,002)         \$         5,99           7000 Other         TOTAL EXPENDITURES         7,421,132,172         832,628         (67,002)         \$         5,99           700 Other Sources and Transfers In         -         -         -         5         9,042,23         -         5         5,08 <tr< td=""><td></td><td></td><td></td><td></td><td></td></tr<>						
TOTAL REVENUES         80,204,057         562,860         241,966         \$         \$           EXPENDITURES         30,805,734         -         720,525         \$         31,527           2000 Classified Salaries         30,805,734         -         720,525         \$         31,527           3000 Employee Benefits         11,297,927         721,923         (721,923)         \$         11,297           3000 Employee Benefits         4666,382         110,705         (26,404)         \$         4,666           5000 Services and Operating Expenses         7,421,152         -         -         \$         7,422           6000 Capital Outlay         326,129         -         -         \$         7,422           7000 Cher         TOTAL EXPENDITURES         74,213,472         832,628         (27,900)         \$         75,00           OPERATING SURPLUS (DEFICIT)         5,990,585         (269,768)         269,768         \$         5,990           Other Uses and Transfers in         -         -         \$         \$         904,423         -         \$         \$           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         \$         11,015,206         \$         \$         \$         \$         \$         <				-		
EXPENDITURES         Indication         Indic		24,179,551	562,860	241,966	\$ 24,984,377	
1000 Certificated Salaries         30,805,734         -         720,525         \$         31,52           2000 Classified Salaries         11,297,927         721,923         (721,923)         \$         11,297           3000 Employee Benefits         18,663,382         110,050         (26,044)         \$         18,74           4000 Books and Supplies         4,662,439         -         -         \$         7,44           5000 Services and Operating Expenses         7,421,152         -         -         \$         7,42           6000 Capital Outlay         -         436,709         -         -         \$         436           7000 Other         TOTAL EXPENDITURES         7,42,13,472         832,628         (27,802)         \$         5,999           Other Sources and Transfers In         -         -         -         \$         90           Other Uses and Transfers Out         -         -         -         \$         90           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         5         5,086,162         (269,768)         269,768         \$         5,086           COMPONENTS OF ENDING BALANCE         -         -         \$         11,01         5,086         -         -         5,010		80,204,057	562,860	241,966	\$ 81,008,883	
2000 Classified Salaries         11,29,927         721,923         (721,923)         \$         11,29           3000 Employee Benefits         18,663,382         110,0705         (26,404)         \$         18,74           4000 Books and Supplies         4,662,439         -         -         \$         4,662           5000 Services and Operating Expenses         7,741,152         -         -         \$         7,646           5000 Capital Outlay         326,229         -         -         \$         3         <	EXPENDITURES					
3000 Employee Benefits         18,663,382         110,705         126,404         \$         18,74           4000 Books and Supplies         4,662,439         -         \$         4,66           5000 Services and Operating Expenses         7,421,152         -         \$         7,422           6000 Capital Outlay         926,129         -         \$         926           7000 Other         436,709         -         \$         926           OPERATING SURPLUS (DEFICIT)         5,908,555         (269,768)         269,768         \$         5,999           Other Sources and Transfers In         -         -         \$         900,423         -         -         \$         900           Other Uses and Transfers Out         -         -         -         \$         900         \$         -         -         \$         900         -         -         \$         900         -         -         \$         900         -         -         \$         900         -         -         \$         900         -         -         \$         900         -         -         \$         900         -         -         5         900         -         -         5         900		30,805,734	-	720,525	\$ 31,526,259	
4000 Books and Supplies       4,662,439       -       5       4,662         5000 Services and Operating Expenses       7,421,152       -       5       7,42         6000 Capital Outlay       926,123       -       5       92         7000 Other       436,709       -       5       43         OPERATING SURPLUS (DEFICIT)       5,990,585       (269,768)       269,768       5       5,990         Other Sources and Transfers In       -       -       -       5       90       5       90       904,423       -       5       90       90       5       90       90       5       90       90       90       90       5       90 </td <td>2000 Classified Salaries</td> <td>11,297,927</td> <td>721,923</td> <td>(721,923)</td> <td>\$ 11,297,927</td>	2000 Classified Salaries	11,297,927	721,923	(721,923)	\$ 11,297,927	
5000 Services and Operating Expenses         7,421,152         -         +         7,422           6000 Capital Outlay         326,129         -         -         \$         322           7000 Other         3436,709         -         -         \$         333           OPERATING SURPLUS (DEFICIT)         74,213,472         832,628         (27,802)         \$         75,001           OPERATING SURPLUS (DEFICIT)         5,990,585         (269,768)         269,768         \$         5,990           Other Sources and Transfers In         -         -         -         \$         90           Other Uses and Transfers Out         904,423         -         -         \$         90           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         \$         11,015,206         -         \$         90           COMPONENTS OF ENDING BALANCE         \$         11,015,206         -         \$         11,01           COMPONENTS OF ENDING BALANCE:         \$         16,101,368         -         \$         11,01           Nonspendable Reserves (9711-9719)         -         \$         5         4,24         \$         \$         4,24           Stabilization Arrangements (9750)         -         -         -         <	3000 Employee Benefits	18,663,382	110,705	(26,404)	\$ 18,747,683	
6000 Capital Outlay 7000 Other         -         \$         922,129           7000 Other         -         \$         436,709         -         \$         438           COMPONENTS OPERATING SURPLUS (DEFICIT)         74,213,472         832,628         (27,802)         \$         75,011           Other Sources and Transfers In Other Uses and Transfers Out         -         -         -         -         5         900           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         -         -         -         -         -         -         5         900           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         \$         11,012         - <t< td=""><td>4000 Books and Supplies</td><td>4,662,439</td><td>-</td><td>-</td><td>\$ 4,662,439</td></t<>	4000 Books and Supplies	4,662,439	-	-	\$ 4,662,439	
7000 Other         436,709         -         \$         433           TOTAL EXPENDITURES         74,213,472         832,628         (27,802)         \$         75,01           OPERATING SURPLUS (DEFICIT)         5,990,585         (269,768)         269,768         \$         5,990           Other Sources and Transfers In         -         -         -         \$         90           Other Uses and Transfers Out         -         -         -         \$         90           Other Uses and Transfers Out         -         -         -         \$         90           Other Uses and Transfers Out         -         -         -         -         \$         90           Other Uses and Transfers Out         -         -         -         -         -         90           Other Uses and Transfers Out         -         -         -         -         -         90           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         - </td <td>5000 Services and Operating Expenses</td> <td>7,421,152</td> <td>-</td> <td>-</td> <td>\$ 7,421,152</td>	5000 Services and Operating Expenses	7,421,152	-	-	\$ 7,421,152	
TOTAL EXPENDITURES         74,213,472         832,628         (27,802)         \$ 75,01           OPERATING SURPLUS (DEFICIT)         5,990,585         (269,768)         269,768         \$ 5,99           Other Sources and Transfers In         -         -         -         -         \$ 90           Other Uses and Transfers Out         904,423         -         -         \$ 90           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         5,086,162         (269,768)         269,768         \$ 5,08           BEGINNING BALANCE         \$ 11,015,206          \$ 11,01         \$ 16,101           COMPONENTS OF ENDING BALANCE:         \$ 16,101,368         \$ 16,100         \$ 16,100           Nonspendable Reserves (9711-9719)         \$7,743         -         \$ 4,24           Stabilization Arrangements (9750)         -         -         \$ 4,24           Other Commitments (9760)         -         -         -         \$ 4,24           Other Assignments (9780)         -         -         5         4,24		926,129	-	-	\$ 926,129	
OPERATING SURPLUS (DEFICIT)         15,990,585         (269,768)         269,768         5,990,585           Other Sources and Transfers In         -         -         -         -         -         5         900           Other Uses and Transfers Out         904,423         -         -         \$         900           CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         5,086,162         (269,768)         269,768         \$         5,080           BEGINNING BALANCE         \$         11,015,206          \$         11,01           COMPONENTS OF ENDING BALANCE:         \$         16,101,368         \$         \$         16,100           Nonspendable Reserves (9711-9719)         \$         57,743         -         -         5         \$         5           Restricted Reserves (9740)         4,241,819         -         -         \$         4,244         \$         \$         4,244         \$         \$         4,244         \$         \$         4,244         \$         \$         4,244         \$         \$         4,244         \$         \$         4,244         \$         \$         4,244         \$         \$         4,244         \$         \$         \$         \$         \$ <t< td=""><td>7000 Other</td><td>436,709</td><td>-</td><td>-</td><td>\$ 436,709</td></t<>	7000 Other	436,709	-	-	\$ 436,709	
Other Sources and Transfers In Other Uses and Transfers OutS0ther Uses and Transfers Out904,423\$0ther Uses and Transfers Out904,423\$90CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCEBEGINNING BALANCE ENDING BALANCE\$11,015,206\$\$11,01COMPONENTS OF ENDING BALANCE:\$\$16,100,368\$\$16,100Nonspendable Reserves (9711-9719)57,743-\$55Restricted Reserves (9740)4,241,819-\$4,244Other Commitments (9750)\$4Other Assignments (9780)1,438,719-\$1,438,719		74,213,472	832,628	(27,802)	\$ 75,018,298	
Other Uses and Transfers Out\$904,423\$90CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCEBEGINNING BALANCE\$5,086,162(269,768)\$5,08BEGINNING BALANCE\$\$11,015,206\$\$11,011COMPONENTS OF ENDING BALANCE:\$\$16,101,368\$\$16,101Nonspendable Reserves (9714)-9719)57,743\$55Restricted Reserves (9740)4,241,819-\$4,241,819\$4,241Other Commitments (9750)5-051,433Other Assignments (9780)1,438,719\$1,438,719-51,433	OPERATING SURPLUS (DEFICIT)	5,990,585	(269,768)	269,768	\$ 5,990,585	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE         5,086,162         (269,768)         269,768         \$         5,08           BEGINNING BALANCE ENDING BALANCE         \$         11,015,206         \$         \$         11,01           COMPONENTS OF ENDING BALANCE: Nonspendable Reserves (9714-9719)         \$         16,101,368         \$         \$         16,100           Stabilization Arrangements (9750)         4,241,819         -         \$         4,244         \$           Other Commitments (9760)         -         -         \$         -         \$         4,243         \$         1,433,719         -         \$         1,438,719         -         \$         1,433         \$         5         1,433         \$         \$         1,433,719         1,433,719         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433         5         1,433		-	-	-	\$-	
BEGINNING BALANCE ENDING BALANCE         \$ 11,015,206         \$ 11,01           COMPONENTS OF ENDING BALANCE:         \$ 16,101,368         \$ 06,101,368	Other Uses and Transfers Out	904,423	-	-	\$ 904,423	
BEGINNING BALANCE ENDING BALANCE         \$ 11,015,206         \$ 11,01           COMPONENTS OF ENDING BALANCE:         \$ 16,101,368         \$ 06,101,368						
BEGINNING BALANCE ENDING BALANCE         \$ 11,015,206         \$ 11,01           COMPONENTS OF ENDING BALANCE:         \$ 16,101,368         \$ 06,101,368						
ENDING BALANCE         \$         16,101,368         \$         16,101,368           COMPONENTS OF ENDING BALANCE:              1	CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	5,086,162	(269,768)	269,768	\$ 5,086,162	
COMPONENTS OF ENDING BALANCE:         - <th< td=""><td>BEGINNING BALANCE</td><td>\$ 11,015,206</td><td></td><td></td><td>\$ 11,015,206</td></th<>	BEGINNING BALANCE	\$ 11,015,206			\$ 11,015,206	
Nonspendable Reserves (9711-9719)         57,743         -         \$         5           Restricted Reserves (9740)         4,241,819         -         -         \$         4,242           Stabilization Arrangements (9750)         -         -         -         \$         -           Other Commitments (9760)         -         -         -         \$         -           Other Assignments (9780)         1,438,719         -         -         \$         1,438		\$ 16,101,368			\$ 16,101,368	
Restricted Reserves (9740)       4,241,819       -       \$       4,242         Stabilization Arrangements (9750)       -       -       5       5         Other Commitments (9760)       -       -       5       5         Other Assignments (9780)       1,438,719       -       5       1,433	COMPONENTS OF ENDING BALANCE:					
Stabilization Arrangements (9750)       -       -       -       \$         Other Commitments (9760)       -       -       5         Other Assignments (9780)       1,438,719       -       5	Nonspendable Reserves (9711-9719)	57,743	-	-	\$ 57,743	
Other Commitments (9760)         -         -         \$           Other Assignments (9780)         1,438,719         -         \$         1,438	Restricted Reserves (9740)	4,241,819	-	-	\$ 4,241,819	
Other Assignments (9780) \$ 1,438,719	Stabilization Arrangements (9750)	-	-	-	\$-	
	Other Commitments (9760)	-	-	-	\$-	
Reserve for Economic Uncertainties (9789) 10.363.087 - S 10.36	Other Assignments (9780)	1,438,719	-	-	\$ 1,438,719	
	Reserve for Economic Uncertainties (9789)	10,363,087	-	-	\$ 10,363,087	
Unassigned/Unappropriated (9790) \$	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. Page 7 of 9

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

Agreements included:

California School Employees Association

			Year 2:	202	1/2	22		Year 3:	20	22/2	3
		(Col. 5)	(Col. 6)	(Col. 7)		(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)		(Col. 12)
	La	atest Board-	Revisions	Other	Тс	otal impact on	Latest Board-	Revisions	Other	Tot	al impact on
	ap	proved MYP	Necessary as a	Revisions		budget	approved MYP	Necessary as	Revisions		budget
		before	result of			(col. 5+6+7)	before	a result of		(c	ol. 9+10+11)
		settlement	proposed				settlement	proposed			
REVENUES	1										
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	-171970	\$	31,695,136	\$ 31,546,720	\$ 175,409	-175409	\$	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	-57386	\$	20,486,847	\$ 21,500,759	\$ 63,551	-63551	\$	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		220.256	Ş	-	(510.000)			Ş	-
CORRENT TEAR INCREASE (DECREASE) IN FOND BALANCE		1,128,998		229,356	Ş	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:	li –										
Nonspendable Reserves (9711-9719)	\$	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)					1						
Other Assignments (9780)	\$	1,242,927			\$	1,242,927				\$	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

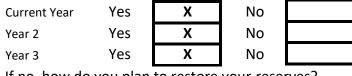
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# Disclosure of Collective Bargaining Agreement TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT

# Impact of Proposed Agreement on Unrestricted Reserves

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

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



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 Sup	perintendent and Chief					
Business Officer of						
meet the costs incurred under the Collective Bargaining Agreement between the D	District and the					
California School Employees Association Bargaining Unit, during the te	erm of the agreement from					
7/1/2020 to 6/30/2021 .						
<ul> <li>The budget revisions necessary to meet the costs of the agreement in year of its term are refled document. If the district does not adopt all budget revisions needed in the current year to meet the County Superintendent of Schools is required to issue a qualified or negative certification a</li> <li>N/A - No budget revisions necessary.</li> </ul>	he costs of the agreement,					
District Superintendent (Signature)	Date					
Chief Business Official (Signature)	Date					
Certification #2						
The information provided in this document summarizes the financial implications of						
agreement and is submitted to the Governing Board for public disclosure of the ma						
agreement (as provided in the Public Disclosure of Proposed Bargaining Agreemen	t in accordance with					
the requirement of AB 1200 and Government Code Section 3547.5.						
District Superintendent or Designee (Signature)	Date					

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on 6/23/2021, took action to approve the proposed agreement with the Bargaining Unit.

President (or Clerk), Governing Board (Signature)

Date