

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, 2022 and ending June 30, 2023, and will be acted upon by the Governing Board at its meeting on January 11, 2023. 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	\$158,055	50000
	\$0	
	\$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:

3/31/2023

A. Proposed Change in Compensation

	Compensation	\$ Fiscal Impact of Proposed Agreement		
		Year 1	Year 2	Year 3
		2022/23	2023/24	2024/25
1	Salary Schedule - Increase(Decrease)	949,720	1,001,019	1,023,041
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement			
3	Other Compensation (complete description below)	393,780		
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)	369,073	349,555	351,108
5	Health/Welfare Benefits - Increase (Decrease)	-	39,938	39,938
6	Total Compensation	1,712,573	1,390,512	1,414,087
7	Total Number (FTE) of Represented Employees	262	262	262
8	Total Compensation Average Cost per Employee - Increase (Decrease)	6,537	5,307	5,397

%		
Year 1	Year 2	Year 3
2022/23	2023/24	2024/25
Cost of 1%:	\$158,055	
6.01%	6.33%	6.47%
0.00%	0.00%	0.00%
2.49%	0.00%	0.00%
2.34%	2.21%	2.22%
0.00%	0.25%	0.25%
10.84%	8.80%	8.95%

Other Compensation - Increase (Decrease)

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

Description Below

\$1,500 one-time payment (prorated) for retainage of staff.

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

YES

If YES, please explain below

Current CSEA job classification on Range 11 of the salary schedule were moved to Range 13 and job classifications on Range 13 were moved to Range 14 retroactive to July 1, 2022. These costs are included in the salary schedule increases in all years.

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

CSEA will receive a 7% ongoing salary increase retroactive to July 1, 2022. They will also receive a \$1,500 one-time payment (prorated) for employee retainage. All classifications in Range 11 of the salary schedule will move to Range 13 and current Range 13 classifications move to Range 14 effective July 1, 2022. Effective July 1, 2023 the health benefit contribution will be increased by 2%. Effective July 1, 2023 various classified calendars will be consolidated adding additional work days to select classifications.

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

Article 11- increase from 3 days to 4 days in coaching leave for classified athletic coaches.

- 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.**

Article 3- Clarifications for remote work based on District Policy. Article 6- clarifications of grievance and discipline procedures. Article 18 (Hiring)- increase the District's authorization to place a newly hired employee at Step 6 (formerly Step 5) on the salary schedule.

- 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. However, the District has not settled with the Certificated Bargaining Unit. The District anticipates that when a Certificated Tentative Agreement takes place there may be temporary deficit spending due to one-time payments.

H. Source of funding for proposed agreement.

Current year:

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).

The source of funding for this agreement is the General Fund for all compensation. The District is using conservative assumptions for property tax receipts of 3.25% in 2023 - 2024 and 2.75% in 2024 - 2025. 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

All cost impacts are shown in the unrestricted general fund. It is assumed that salary increases to restricted sources and other funds will be absorbed by the Unrestricted general fund through direct contributions to those sources.

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 January 11, 2023

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			2022/23
	(Col. 1) Latest Board- approved budget before settlement (as of 12/14/2022)	(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)	64,563,004			64,563,004
Remaining Revenues (8100-8799)	3,682,494			3,682,494
TOTAL REVENUES	68,245,498	-	-	68,245,498
EXPENDITURES				
1000 Certificated Salaries	22,914,466	-	385,818	23,300,284
2000 Classified Salaries	9,520,527	1,343,500	222,928	11,086,955
3000 Employee Benefits	13,138,925	369,073	150,033	13,658,031
4000 Books and Supplies	1,857,495			1,857,495
5000 Services and Operating Expenses	5,330,336			5,330,336
6000 Capital Outlay	649,547			649,547
7000 Other	(187,935)			(187,935)
TOTAL EXPENDITURES	53,223,361	1,712,573	758,779	55,694,713
OPERATING SURPLUS (DEFICIT)	15,022,137	(1,712,573)	(758,779)	12,550,785
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)	185,780			185,780
Contributions (8980-8999)	(10,065,548)			(10,065,548)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	4,770,809	(1,712,573)	(758,779)	2,299,457
BEGINNING BALANCE	\$ 15,034,871			15,034,871
ENDING BALANCE	\$ 19,805,680	\$ (1,712,573)	\$ (758,779)	\$ 17,334,328
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)	60,000			60,000
Stabilization Arrangements (9750)	-			-
Other Commitments (9760)	-			-
Other Assignments (9780)	1,738,549			1,738,549
Reserve for Economic Uncertainties (9789)	18,007,131	(1,712,573)	(758,779)	15,535,779
Unassigned/Unappropriated (9790)	-			-

Additional narrative- if necessary

Other revisions include a 7% ongoing increase for all Confidential and Management employee groups along with a \$1,500 one-time payment for management and confidential staff.

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 January 11, 2023

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			2022/23
	(Col. 1) Latest Board- approved budget before settlement (as of 12/14/2022)	(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)	659,326			659,326
Remaining Revenues (8100-8799)	25,488,468			25,488,468
TOTAL REVENUES	26,147,794	-	-	26,147,794
EXPENDITURES				
1000 Certificated Salaries	10,188,573	-		10,188,573
2000 Classified Salaries	4,127,279			4,127,279
3000 Employee Benefits	9,297,891			9,297,891
4000 Books and Supplies	3,073,250			3,073,250
5000 Services and Operating Expenses	2,980,542			2,980,542
6000 Capital Outlay	8,872			8,872
7000 Other	317,921			317,921
TOTAL EXPENDITURES	29,994,328	-	-	29,994,328
OPERATING SURPLUS (DEFICIT)	(3,846,534)	-	-	(3,846,534)
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)				-
Contributions (8980-8999)	10,065,548			10,065,548
CURRENT YEAR INCREASE (DECREASE) IN FUND				-
BALANCE	6,219,014	-	-	6,219,014
BEGINNING BALANCE	\$ 5,443,134			5,443,134
ENDING BALANCE	\$ 11,662,148	\$ -	\$ -	\$ 11,662,148
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)				
Restricted Reserves (9740)	11,662,148			11,662,148

Additional narrative- if necessary

Disclosure of Collective Bargaining Agreement

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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 January 11, 2022

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: 2022/23			
	(Col. 1) Latest Board- approved budget before settlement (as of 12/14/2022)	(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)	65,222,330	-	-	\$ 65,222,330
Remaining Revenues (8100-8799)	29,170,962	-	-	\$ 29,170,962
TOTAL REVENUES	94,393,292	-	-	\$ 94,393,292
EXPENDITURES				
1000 Certificated Salaries	33,103,039	-	385,818	\$ 33,488,857
2000 Classified Salaries	13,647,806	1,343,500	222,928	\$ 15,214,234
3000 Employee Benefits	22,436,816	369,073	150,033	\$ 22,955,922
4000 Books and Supplies	4,930,745	-	-	\$ 4,930,745
5000 Services and Operating Expenses	8,310,878	-	-	\$ 8,310,878
6000 Capital Outlay	658,419	-	-	\$ 658,419
7000 Other	129,986	-	-	\$ 129,986
TOTAL EXPENDITURES	83,217,689	1,712,573	758,779	\$ 85,689,041
OPERATING SURPLUS (DEFICIT)	11,175,603	(1,712,573)	(758,779)	\$ 8,704,251
Other Sources and Transfers In	-	-	-	\$ -
Other Uses and Transfers Out	185,780	-	-	\$ 185,780
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	10,989,823	(1,712,573)	(758,779)	\$ 8,518,471
BEGINNING BALANCE	\$ 20,478,005		0	\$ 20,478,005
ENDING BALANCE	\$ 31,467,828			\$ 28,996,476
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	60,000	-	-	\$ 60,000
Restricted Reserves (9740)	11,662,148	-	-	\$ 11,662,148
Stabilization Arrangements (9750)	-	-	-	\$ -
Other Commitments (9760)	-	-	-	\$ -
Other Assignments (9780)	1,738,549	-	-	\$ 1,738,549
Reserve for Economic Uncertainties (9789)	18,007,131	(1,712,573)	(758,779)	\$ 15,535,779
Unassigned/Unappropriated (9790)	-	-	-	\$ -

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

Disclosure of Collective Bargaining Agreement

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

Agreements included:

California School Employees Association

	Year 2: 2023/24				Year 3: 2024/25			
	(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)	\$ 67,225,908			\$ 67,225,908	\$ 68,982,444			\$ 68,982,444
Remaining Revenues (8100-8799)	\$ 21,269,129			\$ 21,269,129	\$ 21,654,755			\$ 21,654,755
TOTAL REVENUES	88,495,037		-	\$ 88,495,037	90,637,199	\$ -	0	\$ 90,637,199
EXPENDITURES								
1000 Certificated Salaries	\$ 34,230,016		348623	\$ 34,578,639	\$ 34,853,324	\$ -	356292	\$ 35,209,616
2000 Classified Salaries	\$ 14,191,773	\$ 1,001,019	185523	\$ 15,378,315	\$ 14,372,284	\$ 1,023,041	189604	\$ 15,584,929
3000 Employee Benefits	\$ 23,169,160	\$ 389,493	156958	\$ 23,715,611	\$ 23,386,229	\$ 391,046	160125	\$ 23,937,400
4000 Books and Supplies	\$ 4,498,250			\$ 4,498,250	\$ 4,353,574		0	\$ 4,353,574
5000 Services and Operating Expenses	\$ 11,010,001			\$ 11,010,001	\$ 10,155,130		0	\$ 10,155,130
6000 Capital Outlay	\$ 2,269,000			\$ 2,269,000	\$ 470,026			\$ 470,026
7000 Other	\$ 82,784			\$ 82,784	\$ 75,002		0	\$ 75,002
TOTAL EXPENDITURES	89,450,984.00		691,104.00	\$ 91,532,600	87,665,569		706,021.00	\$ 89,785,677
OPERATING SURPLUS (DEFICIT)	(955,947.00)		(691,104.00)	\$ (3,037,563)	2,971,630		(706,021.00)	\$ 851,522
Other Sources and Transfers In				\$ -				\$ -
Other Uses and Transfers Out	\$ 185,780			\$ 185,780	\$ 185,780			\$ 185,780
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(1,141,727)		(691,104)	\$ (3,223,343)	2,785,850		(706,021)	\$ 665,742
BEGINNING BALANCE	\$ 28,996,476			\$ 28,996,476	\$ 25,773,133			\$ 25,773,133
ENDING BALANCE	\$ 27,854,749			\$ 25,773,133	\$ 28,558,983			\$ 26,438,875
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000.00
Restricted Reserves (9740)	\$ 6,565,089			\$ 6,565,089	\$ 4,322,816			\$ 4,322,816
Stabilization Arrangements (9750)								
Other Commitments (9760)								
Other Assignments (9780)	\$ 1,800,933			\$ 1,800,932	\$ 1,955,120			\$ 1,955,120
Reserve for Economic Uncertainties (9789)	\$ 19,428,727			\$ 17,347,112	\$ 22,221,047			\$ 20,100,939
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 2022/23	Year 2 2023/24	Year 3 2024/25
1. State Reserve Standard (after impact of Proposed Agreement)			
a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 85,874,821	\$ 91,718,380	\$ 89,971,457
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 (greater of line 1-c or \$65,000 for districts w/less than 100 ADA)	\$ 2,576,245	\$ 2,751,551	\$ 2,699,144

	Current Year 2022/23	Year 2 2023/24	Year 3 2024/25
2. Budgeted <u>Unrestricted</u> reserve (after impact of Proposed Agreement)			
a. General Fund budgeted Unrestricted Reserve for Economic Uncertainties- REU (9789)	\$ 15,535,779	\$ 17,347,112	\$ 20,100,939
b. General Fund budgeted Unrestricted Unassigned/Unappropriated amount (9790)	\$ 1,738,549	\$ 1,800,932	1,955,120
c. Special Reserve Fund 17 budgeted REU (9789)	\$ -		
d. Special Reserve Fund 17 Budgeted Unappropriated/Unassigned amount (9790)	\$ -		
e. Total District budgeted Unrestricted reserves	\$ 17,274,328	\$ 19,148,044	\$ 22,056,059

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?

Disclosure of Collective Bargaining Agreement

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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 TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the California School Employees Association Bargaining Unit, during the term of the agreement from 7/1/2022 to 6/30/2023.

- ☒ 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.
- ☐ 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 *Public Disclosure of Proposed Bargaining Agreement* 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 1/11/2023, took action to approve the proposed agreement with the Bargaining Unit.

President (or Clerk), Governing Board (Signature)

Date