

**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 (one) year agreement with the California School Employees Association that covers the period beginning July 1, 2023 and ending June 30, 2024, and will be acted upon by the Governing Board at its meeting on January 24, 2024. 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		\$0	
Classified		\$169,843	
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
		2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
1	Salary Schedule - Increase (Decrease)	667,324	681,738	696,464	0.00%	0.00%	0.00%
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)				0.00%	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)	239,638	251,766	261,383	0.00%	0.00%	0.00%
5	Health/Welfare Benefits - Increase (Decrease)	30,582	61,163	61,163	0.00%	0.00%	0.00%
6	Total Compensation	937,544	994,667	1,019,010	0.00%	0.00%	0.00%
7	Total Number (FTE) of Represented Employees	274	274	274			
8	Total Compensation Average Cost per Employee - Increase (Decrease)	3,422	3,630	3,719			

Other Compensation - Increase (Decrease)

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

None

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

If YES, please explain below

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

If YES, please indicate the current cap amount.

\$9,078 emp only, \$10,506 Emp+1, \$14,382 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 5.34% ongoing salary increase retroactive to July 1, 2023. In addition, they will also receive an increase in the annual health benefit contribution to all members and all tiers equal to \$427.00 effective January 1, 2024.

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

Article 12- Personal Necessity Leave: 260 day employees will receive and increase in Personal Necessity Leave from seven (7) to ten (10) days. In addition, Personal Necessity Leave without reason will be increased from one (1) to two (2) days for all employees. Article 14- Holidays: Juneteenth (June 19) will be added as a holiday.

- 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 2- Definitions: Clarification of a "working Day". Article 6- Grievances: clarifying timelines for grievance procedures are working days.

- 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 and operating deficit in the unrestricted general fund of approximately \$1,241,120 in 2023 - 2024, \$317,000 in 2024-25, and \$412,000 in 2025 - 2026. The District anticipates additional expenditure savings from vacancies in 2023-24 that will offset a portion of the current year deficit. In addition, the District is conservative in its property tax revenue projections in the out years. The District is prepared to look at reductions if revenues do not exceed projections in the out years. With the projected deficits as state the Reserve for Economic Uncertainty is 13.67% in 2022 - 2023, 13.59% in 2024-25 and 13.36% in 2022 - 2023.

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 2024 - 2025 and 2.75% in 2025 - 2026.

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 24, 2024

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				2023/24
	(Col. 1) Latest Board- approved budget before settlement (as of 12/13/2023)	(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)	69,638,258			69,638,258
Remaining Revenues (8100-8799)	6,764,033			6,764,033
TOTAL REVENUES	76,402,291	-	-	76,402,291
EXPENDITURES				
1000 Certificated Salaries	25,603,316		1,858,701	27,462,017
2000 Classified Salaries	10,914,101	667,324	174,871	11,756,296
3000 Employee Benefits	14,317,313	270,220	530,196	15,117,729
4000 Books and Supplies	2,051,464			2,051,464
5000 Services and Operating Expenses	6,279,241			6,279,241
6000 Capital Outlay	3,244,904			3,244,904
7000 Other	(363,897)			(363,897)
TOTAL EXPENDITURES	62,046,442	937,544	2,563,768	65,547,754
OPERATING SURPLUS (DEFICIT)	14,355,849	(937,544)	(2,563,768)	10,854,537
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)	315,813			315,813
Contributions (8980-8999)	(11,779,844)			(11,779,844)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	2,260,192	(937,544)	(2,563,768)	(1,241,120)
BEGINNING BALANCE	\$ 16,361,022			16,361,022
ENDING BALANCE	\$ 18,621,214	\$ (937,544)	\$ (2,563,768)	\$ 15,119,902
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)	60,000			\$ 60,000
Stabilization Arrangements (9750)	-			
Other Commitments (9760)	-			
Other Assignments (9780)	1,365,072			1,365,072
Reserve for Economic Uncertainties (9789)	17,196,142	(937,544)	(2,563,768)	13,694,830
Unassigned/Unappropriated (9790)				

Additional narrative- if necessary

Other Revisions include the approved 2023-24 agreement with Tahoe Truckee Education Association (Certificated Unit) and a 5.34% ongoing salary increase for management and confidential employees. It also includes a \$427 annual benefit cap increase for all members.

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 24, 2024

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				2023/24
	(Col. 1) Latest Board- approved budget before settlement (as of 12/13/2023)	(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)	1,109,441			1,109,441
Remaining Revenues (8100-8799)	20,612,429			20,612,429
TOTAL REVENUES	21,721,870	-	-	21,721,870
EXPENDITURES				
1000 Certificated Salaries	10,948,828			10,948,828
2000 Classified Salaries	5,143,356			5,143,356
3000 Employee Benefits	9,558,545			9,558,545
4000 Books and Supplies	2,783,144			2,783,144
5000 Services and Operating Expenses	5,178,262			5,178,262
6000 Capital Outlay	228,651			228,651
7000 Other	458,099			458,099
TOTAL EXPENDITURES	34,298,885	-	-	34,298,885
OPERATING SURPLUS (DEFICIT)	(12,577,015)			(12,577,015)
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)				-
Contributions (8980-8999)	11,779,844			11,779,844
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(797,171)			(797,171)
BEGINNING BALANCE	\$ 11,119,756			11,119,756
ENDING BALANCE	\$ 10,322,585			\$ 10,322,585
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)				
Restricted Reserves (9740)	10,322,585			10,322,585

Additional narrative- if necessary

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 _____

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: 2023/24			
	(Col. 1) Latest Board- approved budget before settlement (as of 12/13/2023)	(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)	70,747,699	-	-	\$ 70,747,699
Remaining Revenues (8100-8799)	27,376,462	-	-	\$ 27,376,462
TOTAL REVENUES	98,124,161	-	-	\$ 98,124,161
EXPENDITURES				
1000 Certificated Salaries	36,552,144	-	1,858,701	\$ 38,410,845
2000 Classified Salaries	16,057,457	667,324	174,871	\$ 16,899,652
3000 Employee Benefits	23,875,858	270,220	530,196	\$ 24,676,274
4000 Books and Supplies	4,834,608	-	-	\$ 4,834,608
5000 Services and Operating Expenses	11,457,503	-	-	\$ 11,457,503
6000 Capital Outlay	3,473,555	-	-	\$ 3,473,555
7000 Other	94,202	-	-	\$ 94,202
TOTAL EXPENDITURES	96,345,327	937,544	2,563,768	\$ 99,846,639
OPERATING SURPLUS (DEFICIT)	1,778,834	(937,544)	(2,563,768)	\$ (1,722,478)
Other Sources and Transfers In	-	-	-	\$ -
Other Uses and Transfers Out	315,813	-	-	\$ 315,813
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	1,463,021	(937,544)	(2,563,768)	\$ (2,038,291)
BEGINNING BALANCE	\$ 27,480,778			\$ 27,480,778
ENDING BALANCE	\$ 28,943,799	\$ (937,544)	\$ (2,563,768)	\$ 25,442,487
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	60,000	-	-	\$ 60,000
Restricted Reserves (9740)	10,322,585	-	-	\$ 10,322,585
Stabilization Arrangements (9750)	-	-	-	\$ -
Other Commitments (9760)	-	-	-	\$ -
Other Assignments (9780)	1,365,072	-	-	\$ 1,365,072
Reserve for Economic Uncertainties (9789)	17,196,142	(937,544)	(2,563,768)	\$ 13,694,830
Unassigned/Unappropriated (9790)	-	-	-	\$ -

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

Column 3 includes settlement with Certificated Bargaining unit, Management and Confidential Employees

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

Agreements included: California School Employees Association

	Year 2: 2024/25				Year 3: 2025/26			
	(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)	\$ 73,011,306			\$ 73,011,306	\$ 74,916,242			\$ 74,916,242
Remaining Revenues (8100-8799)	\$ 22,652,674			\$ 22,652,674	\$ 23,215,832			\$ 23,215,832
TOTAL REVENUES	95,663,980		-	\$ 95,663,980	98,132,074			\$ 98,132,074
EXPENDITURES								
1000 Certificated Salaries	\$ 37,457,181		\$ 2,051,623	\$ 39,508,804	\$ 38,453,410		\$ 1,928,631	\$ 40,382,041
2000 Classified Salaries	\$ 16,904,792	\$ 681,738	\$ 178,719	\$ 17,765,249	\$ 17,087,231	\$ 696,464	\$ 182,650	\$ 17,966,345
3000 Employee Benefits	\$ 24,786,093	\$ 312,929	\$ 632,008	\$ 25,731,030	\$ 25,259,257	\$ 322,546	\$ 607,984	\$ 26,189,787
4000 Books and Supplies	\$ 4,673,611			\$ 4,673,611	\$ 3,637,501			\$ 3,637,501
5000 Services and Operating Expenses	\$ 10,373,751			\$ 10,373,751	\$ 9,990,545			\$ 9,990,545
6000 Capital Outlay	\$ 994,000			\$ 994,000	\$ 942,748			\$ 942,748
7000 Other	\$ 114,792			\$ 114,792	\$ 55,605			\$ 55,605
TOTAL EXPENDITURES	95,304,220.00	994,667.00	2,862,350.00	\$ 99,161,237	95,426,297	1,019,010	2,719,265	\$ 99,164,572
OPERATING SURPLUS (DEFICIT)	359,760.00	(994,667.00)	(2,862,350.00)	\$ (3,497,257)	2,705,777	(1,019,010)	(2,719,265)	\$ (1,032,498)
Other Sources and Transfers In				\$ -				\$ -
Other Uses and Transfers Out	\$ 215,813			\$ 215,813	\$ 185,813			\$ 185,813
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	143,947	(994,667)	(2,862,350)	\$ (3,713,070)	2,519,964	(1,019,010)	(2,719,265)	\$ (1,218,311)
BEGINNING BALANCE	\$ 25,442,487			\$ 25,442,487	\$ 21,729,417			\$ 21,729,417
ENDING BALANCE	\$ 25,586,434	\$ (994,667)	\$ (2,862,350)	\$ 21,729,417	\$ 24,249,381	\$ (1,019,010)	\$ (2,719,265)	\$ 20,511,106
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000.00
Restricted Reserves (9740)	\$ 6,947,036			\$ 6,947,036	\$ 6,133,645			\$ 6,133,645
Stabilization Arrangements (9750)								
Other Commitments (9760)								
Other Assignments (9780)	\$ 1,183,260			\$ 1,183,260	\$ 1,007,299			\$ 1,007,299
Reserve for Economic Uncertainties (9789)	\$ 17,396,138			\$ 13,539,121	\$ 17,048,437			\$ 13,310,162
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.

Column 3 includes settlement with Certificated Bagaining unit, Management and Confidential Employees

Impact of Proposed Agreement on Unrestricted Reserves

	Current Year 2023/24	Year 2 2024/25	Year 3 2025/26
1. State Reserve Standard (after impact of Proposed Agreement)			
a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 100,162,452	\$ 99,377,050	\$ 99,350,385
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>	\$ 3,004,874	\$ 2,981,312	\$ 2,980,512

	Current Year 2023/24	Year 2 2024/25	Year 3 2025/26
2. Budgeted <u>Unrestricted</u> reserve (after impact of Proposed Agreement)			
a. General Fund budgeted Unrestricted Reserve for Economic Uncertainties- REU (9789)	\$ 13,694,830	\$ 13,539,121	\$ 13,310,162
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	\$ 13,694,830	\$ 13,539,121	\$ 13,310,162

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>July 1, 2023</u> to <u>June 30, 2024</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>January 24, 2024</u> , took action to approve the proposed agreement with the Bargaining Unit.	
_____ President (or Clerk), Governing Board (Signature)	_____ Date