

**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 (CSEA) that covers the period beginning July 1, 2024 and ending June 30, 2025, and will be acted upon by the Governing Board at its meeting on December 18, 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 **
Classified	X	\$192,602	
Certificated		\$0	
Confidential/Management		\$0	
Other		\$0	

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

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Estimated payment date: 2/15/2025

A. Proposed Change in Compensation

	Compensation	\$ Fiscal Impact of Proposed Agreement			%		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
		2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
1	Salary Schedule - Increase(Decrease)	448,176	457,857	467,746	2.33%	2.38%	2.43%
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement	122,491	124,941	127,439	0.64%	0.65%	0.66%
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)	206,752	214,353	221,290	1.07%	1.11%	1.15%
5	Health/Welfare Benefits - Increase (Decrease)	103,623	207,246	207,246	0.54%	1.08%	1.08%
6	Total Compensation	881,042	1,004,397	1,023,721	4.57%	5.21%	5.32%
7	Total Number (FTE) of Represented Employees	256	256	256			
8	Total Compensation Average Cost per Employee - Increase (Decrease)	3,442	3,923	3,999			

Other Compensation - Increase (Decrease)

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

10 Were any additional steps, columns, or ranges added to the schedules? NO

If YES, please explain below

No ranges were added to the schedule. However, several job classifications were moved to higher ranges on the salary schedule. These job classifications include Cooks, TK Instructional Assistants, Bilingual Instructional Assistants, and Childcare Instructional Assistants. The cost of these range changes is included in the proposed changes above under the Step and Column category.

11 Does this bargaining group have a negotiated cap for Health and Welfare benefits? 1

If YES, please indicate the current cap amount.

\$9,505 emp only, \$10,933 Emp+1, \$14,809 Emp+Fam

If YES, please indicate the proposed cap amount.

\$10,551 emp only, \$12,136 Emp+1, \$16,438 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 3.17% ongoing increase on the salary schedule. In addition, the health and welfare benefit cap was increased at a value of of approximately 1.08%. The total ongoing compensation increase is approximately 4.25%. The range changes are in addition to the total compensation package.

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

No significant changes

- 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.

None

- 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.**

NA

- 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 not experience an operating deficit in the unrestricted general fund as a result of this agreement alone. When combined with tentative agreements with TTEA and unrepresented groups, the District does anticipate minor deficit spending of approximately \$120,000 in 2024-25, \$520,075 in 2025-26, and \$573,172 in 2026-27. However, some of the deficit spending is due to planned one-time expenditures. The reserve for economic uncertainty is projected to decrease by only \$133,663 in 2025-26 and \$153,190 in 2026-27 before seeing growth again in 2027-28. In addition, the District is conservatively projecting only a 3.25% property tax increase for the 2025 - 2026 fiscal year. If property tax revenues come in higher the deficit may be reduced. With all negotiated agreements the Reserve for Economic Uncertainty is 14.88% in 2024 - 2025, 14.69% in 2025 - 2026, and 14.46% in 2026 - 2027.

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).

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

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 December 18, 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				2024/25
	(Col. 1) Latest Board- approved budget before settlement (as of 12/18/2024)	(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)	74,067,537			74,067,537
Remaining Revenues (8100-8799)	5,300,644			5,300,644
TOTAL REVENUES	79,368,181	-	-	79,368,181
EXPENDITURES				
1000 Certificated Salaries	26,889,193		1,231,965	28,121,158
2000 Classified Salaries	11,906,765	570,667	114,605	12,592,037
3000 Employee Benefits	15,220,650	310,375	509,111	16,040,136
4000 Books and Supplies	1,663,871			1,663,871
5000 Services and Operating Expenses	6,876,559			6,876,559
6000 Capital Outlay	1,283,402			1,283,402
7000 Other	(237,464)			(237,464)
TOTAL EXPENDITURES	63,602,976	881,042	1,855,681	66,339,699
OPERATING SURPLUS (DEFICIT)	15,765,205	(881,042)	(1,855,681)	13,028,482
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)	606,188			606,188
Contributions (8980-8999)	(12,542,846)			(12,542,846)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	2,616,171	(881,042)	(1,855,681)	(120,552)
BEGINNING BALANCE	\$ 16,821,978			16,821,978
ENDING BALANCE	\$ 19,438,149	\$ (881,042)	\$ (1,855,681)	\$ 16,701,426
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)	60,000	-	-	60,000
Stabilization Arrangements (9750)	-			-
Other Commitments (9760)	-			-
Other Assignments (9780)	1,378,006	-	-	1,378,006
Reserve for Economic Uncertainties (9789)	18,000,143	(881,042)	(1,855,681)	15,263,420
Unassigned/Unappropriated (9790)	-			

Additional narrative- if necessary

Other revisions include: a 3.35% ongoing salary increase for TTEA memebtrs along with various range changes, a 3.64% salary increase for confidential employees, and 3.46% salary increase for Management. In addition, all groups received the same Health and Welfare benefit cap increase as TTEA. The total compensation increase for each group was approximately 4.25%

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 13, 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				2024/25
	(Col. 1) Latest Board- approved budget before settlement (as of 12/18/2024)	(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)	1,138,465			1,138,465
Remaining Revenues (8100-8799)	19,109,577			19,109,577
TOTAL REVENUES	20,248,042	-	-	20,248,042
EXPENDITURES				
1000 Certificated Salaries	11,541,389	-		11,541,389
2000 Classified Salaries	5,593,578			5,593,578
3000 Employee Benefits	10,176,033			10,176,033
4000 Books and Supplies	2,913,156			2,913,156
5000 Services and Operating Expenses	4,942,630			4,942,630
6000 Capital Outlay	156,182			156,182
7000 Other	308,786			308,786
TOTAL EXPENDITURES	35,631,754	-	-	35,631,754
OPERATING SURPLUS (DEFICIT)	(15,383,712)	-	-	(15,383,712)
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)				-
Contributions (8980-8999)	12,542,846			12,542,846
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(2,840,866)	-	-	(2,840,866)
BEGINNING BALANCE	\$ 10,969,128			10,969,128
ENDING BALANCE	\$ 8,128,262	-	-	\$ 8,128,262
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)				
Restricted Reserves (9740)	8,128,262			8,128,262

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 December 13, 2023

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: 2024/25			
	(Col. 1) Latest Board- approved budget before settlement (as of 12/18/2024)	(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)	75,206,002	-	-	\$ 75,206,002
Remaining Revenues (8100-8799)	24,410,221	-	-	\$ 24,410,221
TOTAL REVENUES	99,616,223	-	-	\$ 99,616,223
EXPENDITURES				
1000 Certificated Salaries	38,430,582	-	1,231,965	\$ 39,662,547
2000 Classified Salaries	17,500,343	570,667	114,605	\$ 18,185,615
3000 Employee Benefits	25,396,683	310,375	509,111	\$ 26,216,169
4000 Books and Supplies	4,577,027	-	-	\$ 4,577,027
5000 Services and Operating Expenses	11,819,189	-	-	\$ 11,819,189
6000 Capital Outlay	1,439,584	-	-	\$ 1,439,584
7000 Other	71,322	-	-	\$ 71,322
TOTAL EXPENDITURES	99,234,730	881,042	1,855,681	\$ 101,971,453
OPERATING SURPLUS (DEFICIT)	381,493	(881,042)	(1,855,681)	\$ (2,355,230)
Other Sources and Transfers In	-	-	-	\$ -
Other Uses and Transfers Out	606,188	-	-	\$ 606,188
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(224,695)	(881,042)	(1,855,681)	\$ (2,961,418)
BEGINNING BALANCE	\$ 27,791,106		0	\$ 27,791,106
ENDING BALANCE	\$ 27,566,411			\$ 24,829,688
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	60,000	-	-	\$ 60,000
Restricted Reserves (9740)	8,128,262	-	-	\$ 8,128,262
Stabilization Arrangements (9750)	-	-	-	\$ -
Other Commitments (9760)	-	-	-	\$ -
Other Assignments (9780)	1,378,006	-	-	\$ 1,378,006
Reserve for Economic Uncertainties (9789)	18,000,143	(881,042)	(1,855,681)	\$ 15,263,420
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: 2025/26				Year 3: 2026/27			
	(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)	\$ 77,612,414			\$ 77,612,414	\$ 79,670,040			\$ 79,670,040
Remaining Revenues (8100-8799)	\$ 23,524,172			\$ 23,524,172	\$ 23,911,555			\$ 23,911,555
TOTAL REVENUES	101,136,586		-	\$ 101,136,586	103,581,595	\$ -	0	\$ 103,581,595
EXPENDITURES								
1000 Certificated Salaries	\$ 39,484,494	\$ -	1,254,900.00	\$ 40,739,394	\$ 40,090,814	\$ -	1,278,265.00	\$ 41,369,079
2000 Classified Salaries	\$ 18,018,378	\$ 582,797	117,126.00	\$ 18,718,301	\$ 18,435,367	\$ 595,186	119,703.00	\$ 19,150,256
3000 Employee Benefits	\$ 26,099,583	\$ 421,599	711,305.00	\$ 27,232,487	\$ 26,584,450	\$ 428,536	717,890.00	\$ 27,730,876
4000 Books and Supplies	\$ 3,942,396			\$ 3,942,396	\$ 3,754,932			\$ 3,754,932
5000 Services and Operating Expenses	\$ 10,868,714			\$ 10,868,714	\$ 10,141,612		0.00	\$ 10,141,612
6000 Capital Outlay	\$ 894,000			\$ 894,000	\$ 894,000			\$ 894,000
7000 Other	\$ 58,691			\$ 58,691	\$ 51,689		0	\$ 51,689
TOTAL EXPENDITURES	99,366,256.00	1,004,396.00	2,083,331.00	\$ 102,453,983	99,952,864	1,023,722.00	2,115,858.00	\$ 103,092,444
OPERATING SURPLUS (DEFICIT)	1,770,330.00	(1,004,396.00)	(2,083,331.00)	\$ (1,317,397)	3,628,731	(1,023,722.00)	(2,115,858.00)	\$ 489,151
Other Sources and Transfers In				\$ -				\$ -
Other Uses and Transfers Out	\$ 506,188			\$ 506,188	\$ 456,188			\$ 456,188
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	1,264,142	(1,004,396)	(2,083,331)	\$ (1,823,585)	3,172,543	(1,023,722)	(2,115,858)	\$ 32,963
BEGINNING BALANCE	\$ 24,829,688			\$ 24,829,688	\$ 23,006,103			\$ 23,006,103
ENDING BALANCE	\$ 26,093,830			\$ 23,006,103	\$ 26,178,646			\$ 23,039,066
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000.00
Restricted Reserves (9740)	\$ 6,825,475			\$ 6,825,475	\$ 7,433,081			\$ 7,433,081.00
Stabilization Arrangements (9750)				\$ -				\$ -
Other Commitments (9760)				\$ -				\$ -
Other Assignments (9780)	\$ 991,595			\$ 991,595	\$ 571,612			\$ 571,612.00
Reserve for Economic Uncertainties (9789)	\$ 18,216,760	\$ (1,004,396)	(2,083,331.00)	\$ 15,129,033	\$ 18,113,953	\$ (1,023,722)	(2,115,858)	\$ 14,974,373.00
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 2024/25	Year 2 2025/26	Year 3 2026/27
1. State Reserve Standard (after impact of Proposed Agreement)			
a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 102,577,641	\$ 102,960,171	\$ 103,548,632
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>	\$ 3,077,329	\$ 3,088,805	\$ 3,106,459

	Current Year 2024/25	Year 2 2025/26	Year 3 2026/27
2. Budgeted <u>Unrestricted</u> reserve (after impact of Proposed Agreement)			
a. General Fund budgeted Unrestricted Reserve for Economic Uncertainties- REU (9789)	\$ 15,263,420	\$ 15,129,033	\$ 14,974,373
b. General Fund budgeted Unrestricted Unassigned/Unappropriated amount (9790)	\$ 1,378,006	\$ 991,595	571,612
c. Special Reserve Fund 17 budgeted REU (9789)	\$ -		
d. Special Reserve Fund 17 Budgeted Unappropriated/Unassigned amount (9790)	\$ -		
e. Total District budgeted Unrestricted reserves	\$ 16,641,426	\$ 16,120,628	\$ 15,545,985

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>7/1/2024</u> to <u>6/30/2025</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
Todd Rivera _____ Contact Person	(530) 582-2541 _____ Phone
After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on <u>12/18/2024</u> , took action to approve the proposed agreement with the Bargaining Unit.	
_____ President (or Clerk), Governing Board (Signature)	_____ Date