

**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 Tahoe Truckee Education Association that covers the period beginning July 1, 2021 and ending June 30, 2022, and will be acted upon by the Governing Board at its meeting on October 20, 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	X	\$294,798	\$ 157,976
Classified		\$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: 11/30/2021

A. Proposed Change in Compensation

	Compensation	\$ Fiscal Impact of Proposed Agreement			%		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
1	Salary Schedule - Increase(Decrease)	1,221,805	1,243,797	1,266,185	Cost of 1%: \$294,798		
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement				4.14%	4.22%	4.30%
3	Other Compensation (complete description below)	429,000	-	-	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)	302,373	286,446	284,005	1.46%	0.00%	0.00%
5	Health/Welfare Benefits - Increase (Decrease)	-	-	-	1.03%	0.97%	0.96%
6	Total Compensation	1,953,178	1,530,243	1,550,190	0.00%	0.00%	0.00%
7	Total Number (FTE) of Represented Employees	286	286	286	6.63%	5.19%	5.26%
8	Total Compensation Average Cost per Employee - Increase (Decrease)	6,829	5,351	5,420			

Other Compensation - Increase (Decrease)

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

Description Below

One-time payment of \$1,500 for all unit members for extra work associated with assignments for quarantined students. This will be funded by ESSER III funds.

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

NO

If YES, please explain below

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

1

If YES, please indicate the current cap amount.

\$8,900 emp only, \$10,300
Emp+1, \$14,100 Emp+Fam

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

Tahoe Truckee Education Association will receive a 5% ongoing salary increase retroactive to July 1, 2021. In addition they will receive a \$1,500 one-time payment for each member associated with extra work required for additional student support and assignments for quarantined students throughout the 2021 - 2022 school year.

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

NA

- D. **What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

No

- 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 5% ongoing salary increases will be funded by General Fund. The one-time \$1,500 payment will be funded by ESSER III funds.

How will ongoing cost of the proposed agreement be funded in future years?

General Fund

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

The source of funding for this agreement is the General Fund for the 5% ongoing and ESSER III funds for the one-time payment. The District is using conservative assumptions for property tax receipts of 3.25% in 2022 - 2023 and 2.5% in 2023 - 2024. The District shows a positive unrestricted general fund balance in all years for the MYP.

I. Describe the financial impact on other funds affected by the proposed settlement -

Please describe any current and multi-year effects on any other Funds

No impact on other funds.

J. If necessary, include any additional explanations or information here

TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT
IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
 In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 October 20, 2021

Agreement(s) included: Tahoe Truckee Education Association

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

UNRESTRICTED GENERAL FUND- CURRENT YEAR				2021/22
	(Col. 1) Latest Board- approved budget before settlement (as of 7/01/2021)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	57,542,730		1,154,890	58,697,620
Remaining Revenues (8100-8799)	2,873,894			2,873,894
TOTAL REVENUES	60,416,624	-	1,154,890	61,571,514
EXPENDITURES				
1000 Certificated Salaries	21,038,183	1,221,805	48,000	22,307,988
2000 Classified Salaries	8,925,532	-	200,000	9,125,532
3000 Employee Benefits	11,853,888	252,180	(180,331)	11,925,737
4000 Books and Supplies	1,881,979		-	1,881,979
5000 Services and Operating Expenses	4,558,511		-	4,558,511
6000 Capital Outlay	669,500		-	669,500
7000 Other	(32,845)		-	(32,845)
TOTAL EXPENDITURES	48,894,748	1,473,985	67,669	50,436,402
OPERATING SURPLUS (DEFICIT)	11,521,876	(1,473,985)	1,087,221	11,135,112
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)	961,005			961,005
Contributions (8980-8999)	(9,823,407)			(9,823,407)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	737,464	(1,473,985)	1,087,221	350,700
BEGINNING BALANCE	\$ 11,859,549		1737994	13,597,543
ENDING BALANCE	\$ 12,597,013		\$ 1,351,230	\$ 13,948,243
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)	60,000			60,000
Stabilization Arrangements (9750)	-			-
Other Commitments (9760)	-			-
Other Assignments (9780)	1,242,927		535,308	1,778,235
Reserve for Economic Uncertainties (9789)	11,294,086		815,922	12,110,008
Unassigned/Unappropriated (9790)	-			

Additional narrative- if necessary

Increase of 5% ongoing added to Column 2 in the amount of \$1,473,985. Other revisions include a \$1.15 Million ongoing increase to property taxes in 2021 - 2022 and position adjustments that will be included at First Interim.

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 10/20/2021

Agreement(s) included: Tahoe Truckee Education Association

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

RESTRICTED GENERAL FUND- CURRENT YEAR				2021/22
	(Col. 1) Latest Board- approved budget before settlement (as of 7/01/2021)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	609,050			609,050
Remaining Revenues (8100-8799)	18,173,810		479,193	18,653,003
TOTAL REVENUES	18,782,860	-	479,193	19,262,053
EXPENDITURES				
1000 Certificated Salaries	10,656,953	429,000	-	11,085,953
2000 Classified Salaries	3,713,125			3,713,125
3000 Employee Benefits	8,632,959	50,193	-	8,683,152
4000 Books and Supplies	2,463,626			2,463,626
5000 Services and Operating Expenses	2,351,742			2,351,742
6000 Capital Outlay	6,897			6,897
7000 Other	389,437			389,437
TOTAL EXPENDITURES	28,214,739	479,193	-	28,693,932
OPERATING SURPLUS (DEFICIT)	(9,431,879)	(479,193)	479,193	(9,431,879)
Other Sources and Transfers In (8910-8979)				-
Other Uses and Transfers Out (7610-7699)				-
Contributions (8980-8999)	9,823,407			9,823,407
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	391,528			391,528
BEGINNING BALANCE	\$ 4,241,819		-754950	3,486,869
ENDING BALANCE	\$ 4,633,347			\$ 3,878,397
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Reserves (9711-9719)				
Restricted Reserves (9740)	4,633,347		(754,950)	3,878,397

Additional narrative- if necessary

ESSEER III Grant Revenue added in Column 3 to cover one-time payment of \$1,500 per TTEA member

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 October 20, 2021

Agreements included:

Tahoe Truckee Education Association

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

	Current Year 1: 2021/22			
	(Col. 1) Latest Board- approved budget before settlement (as of 7/01/2021)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	58,151,780	-	1,154,890	\$ 59,306,670
Remaining Revenues (8100-8799)	21,047,704	-	479,193	\$ 21,526,897
TOTAL REVENUES	79,199,484	-	1,634,083	\$ 80,833,567
EXPENDITURES				
1000 Certificated Salaries	31,695,136	1,650,805	48,000	\$ 33,393,941
2000 Classified Salaries	12,638,657	-	200,000	\$ 12,838,657
3000 Employee Benefits	20,486,847	302,373	(180,331)	\$ 20,608,889
4000 Books and Supplies	4,345,605	-	-	\$ 4,345,605
5000 Services and Operating Expenses	6,910,253	-	-	\$ 6,910,253
6000 Capital Outlay	676,397	-	-	\$ 676,397
7000 Other	356,592	-	-	\$ 356,592
TOTAL EXPENDITURES	77,109,487	1,953,178	67,669	\$ 79,130,334
OPERATING SURPLUS (DEFICIT)	2,089,997	(1,953,178)	1,566,414	\$ 1,703,233
Other Sources and Transfers In	-	-	-	\$ -
Other Uses and Transfers Out	961,005	-	-	\$ 961,005
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	1,128,992	(1,953,178)	1,566,414	\$ 742,228
BEGINNING BALANCE	\$ 16,101,368		983044	\$ 17,084,412
ENDING BALANCE	\$ 17,230,360			\$ 17,826,640
COMPONENTS OF ENDING BALANCE:				
Nonspendable Reserves (9711-9719)	60,000	-	-	\$ 60,000
Restricted Reserves (9740)	4,633,347	-	(754,950)	\$ 3,878,397
Stabilization Arrangements (9750)	-	-	-	\$ -
Other Commitments (9760)	-	-	-	\$ -
Other Assignments (9780)	1,242,927	-	535,308	\$ 1,778,235
Reserve for Economic Uncertainties (9789)	11,294,086	-	815,922	\$ 12,110,008
Unassigned/Unappropriated (9790)	-	-	-	\$ -

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

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

Agreements included:

Tahoe Truckee Education Association

	Year 2: 2022/23				Year 3: 2023/24			
	(Col. 5) Latest Board-approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed	(Col. 7) Other Revisions	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board-approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed	(Col. 11) Other Revisions	(Col. 12) Total impact on budget (col. 9+10+11)
REVENUES								
LCFF Sources (8010-8099)	\$ 59,992,914		1192424	\$ 61,185,338	\$ 61,570,949		1225216	\$ 62,796,165
Remaining Revenues (8100-8799)	\$ 17,364,868			\$ 17,364,868	\$ 17,585,173			\$ 17,585,173
TOTAL REVENUES	77,357,782		1,192,424	\$ 78,550,206	79,156,122	\$ -	1225216	\$ 80,381,338
EXPENDITURES								
1000 Certificated Salaries	\$ 31,546,720	\$ 1,243,797	56206	\$ 32,846,723	\$ 31,218,434	\$ 1,266,185	57261	\$ 32,541,880
2000 Classified Salaries	\$ 12,605,302		204321	\$ 12,809,623	\$ 12,617,322		208734	\$ 12,826,056
3000 Employee Benefits	\$ 21,500,759	\$ 286,446	-79591	\$ 21,707,614	\$ 21,331,501	\$ 284,005	119487	\$ 21,734,993
4000 Books and Supplies	\$ 3,639,559			\$ 3,639,559	\$ 3,635,860			\$ 3,635,860
5000 Services and Operating Expenses	\$ 6,891,063			\$ 6,891,063	\$ 6,772,758			\$ 6,772,758
6000 Capital Outlay	\$ 694,000			\$ 694,000	\$ 469,000			\$ 469,000
7000 Other	\$ 179,434			\$ 179,434	\$ 174,074			\$ 174,074
TOTAL EXPENDITURES	77,056,837.00		180,936.00	\$ 78,768,016	76,218,949		385,482.00	\$ 78,154,621
OPERATING SURPLUS (DEFICIT)	300,945.00		1,011,488.00	\$ (217,810)	2,937,173		839,734.00	\$ 2,226,717
Other Sources and Transfers In				\$ -				\$ -
Other Uses and Transfers Out	\$ 811,005			\$ 811,005	\$ 711,005			\$ 711,005
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(510,060)		1,011,488	\$ (1,028,815)	2,226,168		839,734	\$ 1,515,712
BEGINNING BALANCE	\$ 17,826,640			\$ 17,826,640	\$ 16,797,825			\$ 16,797,825
ENDING BALANCE	\$ 17,316,580			\$ 16,797,825	\$ 19,023,993			\$ 18,313,537
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000.00
Restricted Reserves (9740)	\$ 2,817,845			\$ 2,817,845	\$ 3,498,760			\$ 3,498,760
Stabilization Arrangements (9750)								
Other Commitments (9760)								
Other Assignments (9780)	\$ 1,210,896			\$ 1,210,896	\$ 1,005,452			\$ 1,005,452
Reserve for Economic Uncertainties (9789)	\$ 13,227,839			\$ 12,709,084	\$ 14,459,781			\$ 13,749,325
Unassigned/Unappropriated (9790)								

If total revisions in Columns 6 & 10 do not total settlement compensation in years 2 & 3 or if Columns 7 or 11 require explanations, enter information here.

Impact of Proposed Agreement on Unrestricted Reserves

	Current Year 2021/22	Year 2 2022/23	Year 3 2023/24
1. State Reserve Standard (after impact of Proposed Agreement)			
a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 80,091,339	\$ 79,579,021	\$ 78,865,626
b. State Standard Minimum Reserve for Economic Uncertainties (REU) Percentage for this district	3.00%	3.00%	3.00%
c. State Standard Minimum REU amount for this district <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	\$ 2,402,740	\$ 2,387,371	\$ 2,365,969

	Current Year 2021/22	Year 2 2022/23	Year 3 2023/24
2. Budgeted <u>Unrestricted</u> reserve (after impact of Proposed Agreement)			
a. General Fund budgeted Unrestricted Reserve for Economic Uncertainties- REU (9789)	\$ 12,110,008	\$ 12,709,084	\$ 13,749,325
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	\$ 12,110,008	\$ 12,709,084	\$ 13,749,325

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>Tahoe Truckee Education Association</u> Bargaining Unit, during the term of the agreement from <u>7/1/2021</u> to <u>6/30/2022</u> .	
<input checked="" type="checkbox"/> The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 7 & 8 of this document. If the district does not adopt all budget revisions needed in the current year to meet the costs of the agreement, the County Superintendent of Schools is required to issue a qualified or negative certification at the next interim reporting period.	
<input type="checkbox"/> N/A - No budget revisions necessary.	
_____ District Superintendent (Signature)	_____ Date
_____ Chief Business Official (Signature)	_____ Date

Certification #2

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the <i>Public Disclosure of Proposed Bargaining Agreement</i> in accordance with the requirement of AB 1200 and Government Code Section 3547.5.	
_____ District Superintendent or Designee (Signature)	_____ Date
_____ Contact Person	_____ Phone
After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on <u>10/20/2021</u> , took action to approve the proposed agreement with the Bargaining Unit.	
_____ President (or Clerk), Governing Board (Signature)	_____ Date