

**PLACER COUNTY OFFICE OF EDUCATION
PUBLIC DISCLOSURE
OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

LEA Name: Tahoe Truckee Unified School District

Name of Bargaining Unit: Classified School Employees Association

Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: 7/1/2019 and ending: 6/30/2020
(mm/dd/yyyy) (mm/dd/yyyy)

The Governing Board will act upon this agreement on: 6/3/2020
(mm/dd/yyyy)

Proposed Change in Compensation	Fiscal Impact of Proposed Agreement		
	FY 2019/20	FY 2020/21	FY 2021/22
Salary Schedule Change (include step and column movement)	-	-	-
Other Compensation - Identify: One Day Pay/Wage increase EL	48,345	30,300	30,609
Statutory Benefits - STRS, PERS, FICA, Medicare, WC UI, etc.	10,983	8,768	9,470
Health and Welfare Benefits	-	-	-
Total Proposed Change in Compensation Costs	\$ 59,328	\$ 39,068	\$ 40,079
Total Number of FTE	196	196	196
Average Cost per Employee	303	199	204

Costs Already Included in Board Approved Budget Ref. Supplemental Information #9	-	-	-
Net Change to Budget	\$ 59,328	\$ 39,068	\$ 40,079

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- 1 What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

There were no ongoing salary increases offered on the salary schedule. CSEA will receive one time payout equivalent to one day of pay. The approximate value of this is a one-time 0.5% increase. The agreement also include some wage increases for Child Care/Development Instructional Assistants and Child Care Lead Instructional Assistants. The value of this is estimated at approximately \$13,000 and will be effective July 1, 2019. CSEA members will also receive an additional vacation day which is projected at \$26,000.

- 2 Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No

- 3 Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes

No

If yes, please describe the cap amount.

The District currently has a cap on health and welfare benefits of \$8,900 per year for employees only, \$10,300 per year for employees plus one, and \$14,100 per year for employees plus family.

- 4 Describe other proposed non-compensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

The agreement includes added language for one discretionary personal necessity days per year to be used by classified staff from earned annual sick leave. It also includes up to 3 days coaching leave for classified athletic coaches employed by the District.

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- 5 What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

TTUSD takes a conservative approach to projecting revenues and expenditures. Using conservative estimates TTUSD will deficit spend \$784,837 in 2019 - 2020 at Second Interim. Our MYP includes planned reductions of \$750,000 to balance the budget and bring our reserves back to our Board Approved threshold of 10%. This agreement will increase our deficit for 2019 - 2020 and may require additional reductions to programs in the event revenues do not come in higher than projections.

- 6 What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

None

- 7 Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

There were no major provision changes with this tentative agreement that will have substantial impacts on the bargaining agreement language.

- 8 Describe any costs that were previously included at budget adoption or subsequent board approved revision, that will be implemented by the proposed agreement.

None

- 9 Identify the source of funding for the proposed agreement in the current and each of the two subsequent years.

General Fund

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- 10 If amounts are entered in the "Other Revisions" on the MYP forms please provide brief description.

N/A

- 11 Will this agreement create, or decrease the LEA's budget deficit in the current or subsequent year(s)?
"Budget 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.

This agreement will increase our deficit spending from \$784,837 to \$928,646 in 2019 - 2020. Our MYP includes planned reductions of \$750,000 to balance the budget and bring our reserves back to our Board Approved threshold of 10%. The District may require additional reductions to programs in 2020 -2021 and 2021 - 2022 in the event revenues do not come in higher than projections.

- 12 Will the LEA be able to maintain it's Reserve for Economic Uncertainty in the current and two subsequent fiscal years? If not, explain justification for approving proposed agreement.

Yes

- 13 Please provide any additional comments and explanations that are necessary to understand the impact of the proposed agreement not already addressed above.

The Multi-year projection was taken from our Second Interim report and does not reflect any General Fund Savings or additional costs associated with the Covid-19 pandemic. We will have a better indication of the true financial impact of this agreement at Estimated Actuals.

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GENERAL FUND 01	Current Year	1st Subsequent Year	2nd Subsequent Year
UNRESTRICTED	FY 2019/20	FY 2020/21	FY 2021/22
<i>Latest Board Approved Budget Before Settlement, Date:</i>			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	46,941,888	47,668,524	49,268,803
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-7999)	47,726,725	47,685,682	49,040,253
Increase (Decrease) In Fund Balance	(784,837)	(17,158)	228,550
<i>Other Revisions, As Of Date: 4/22/2020</i>			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	-	-	-
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-7999)	143,809	49,493	49,371
Increase (Decrease) In Fund Balance	(143,809)	(49,493)	(49,371)
<i>Adjustment For Settlement</i>			
* Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	-	-	-
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-7999)	59,328	39,068	40,079
Increase (Decrease) In Fund Balance	(59,328)	(39,068)	(40,079)
<i>Total Revised Budget</i>			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	46,941,888	47,668,524	49,268,803
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-7999)	47,929,862	47,774,243	49,129,703
<i>Fund Balance</i>			
Beginning Fund Balance	9,289,236	8,301,262	8,195,543
Total Increase (Decrease) In Fund Balance	(987,974)	(105,719)	139,100
Projected Ending Fund Balance	8,301,262	8,195,543	8,334,643
<i>Components of Ending Fund Balance</i>			
Restricted			
Committed	60,000	60,000	60,000
Assignments:	1,764,110	1,739,110	1,379,392
Reserve For Economic Uncertainty	6,477,152	6,396,433	6,895,251
Unassigned Balance (must be positive number)	-	-	0
% Available for Economic Uncertainty	8.97%	8.97%	9.54%

* Projected Restricted Ending Balance cannot be negative. Requires contribution from Unrestricted included under Adjustment For Settlement section.

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GENERAL FUND 01	Current Year	1st Subsequent Year	2nd Subsequent Year
RESTRICTED	FY 2019/20	FY 2020/21	FY 2021/22
Latest Board Approved Budget Before Settlement, Date:			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	24,243,606	23,321,891	23,505,014
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-9999)	24,295,324	23,570,865	23,169,027
Increase (Decrease) In Fund Balance	(51,718)	(248,974)	335,987
Other Revisions, As Of Date: 04/22/2020			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	-	-	-
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-9999)	-	-	-
Increase (Decrease) In Fund Balance	-	-	-
Adjustment For Settlement			
* Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	-	-	-
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-9999)	-	-	-
Increase (Decrease) In Fund Balance	-	-	-
Total Revised Budget			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	24,243,606	23,321,891	23,505,014
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-7999)	24,295,324	23,570,865	23,169,027
Fund Balance			
Beginning Fund Balance	1,354,108	1,302,390	1,053,416
Total Increase (Decrease) In Fund Balance	(51,718)	(248,974)	335,987
* Projected Ending Restricted Fund Balance	1,302,390	1,053,416	1,389,403
Restricted Balance Positive (Negative)			
* Projected Restricted Ending Balance cannot be negative. Requires contribution from Unrestricted included under Adjustment For Settlement section.			

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GENERAL FUND 01	Current Year	1st Subsequent Year	2nd Subsequent Year
COMBINED	FY 2019/20	FY 2020/21	FY 2021/22
Latest Board Approved Budget Before Settlement, Date:			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	71,185,494	70,990,415	72,773,817
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-9999)	72,022,049	71,256,547	72,209,280
Increase (Decrease) In Fund Balance	(836,555)	(266,132)	564,537
Other Revisions, As Of Date: 04/22/2020			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	-	-	-
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-9999)	143,809	49,493	49,371
Increase (Decrease) In Fund Balance	(143,809)	(49,493)	(49,371)
Adjustment For Settlement			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	-	-	-
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-9999)	59,328	39,068	40,079
Increase (Decrease) In Fund Balance	(59,328)	(39,068)	(40,079)
Total Revised Budget			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	71,185,494	70,990,415	72,773,817
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-7999)	72,225,186	71,345,108	72,298,730
Fund Balance			
Beginning Fund Balance	10,643,344	9,603,652	9,248,959
Total Increase (Decrease) In Fund Balance	(1,039,692)	(354,693)	475,087
Projected Ending Fund Balance	9,603,652	9,248,959	9,724,046
Components of Ending Fund Balance			
Restricted	1,302,390	1,053,416	1,389,403
Committed	60,000	60,000	60,000
Assignments:	1,764,110	1,739,110	1,379,392
0	-	-	-
0	-	-	-
Reserve For Economic Uncertainty	6,477,152	6,396,433	6,895,251
Unassigned Balance (must be positive number)	-	-	0
% Available for Economic Uncertainty	8.97%	8.97%	9.54%