

**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: Tahoe Truckee Education Association

Certificated, Classified, Other: Certificated

The proposed agreement covers the period beginning: 0/01/2019 **and ending:** 6/30/2020
(mm/dd/yyyy) (mm/dd/yyyy)

The Governing Board will act upon this agreement on: 4/22/2020
(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, extra duty/stipend	118,743	40,432	40,432
Statutory Benefits - STRS, PERS, FICA, Medicare, WC UI, etc.	25,066	9,061	8,939
Health and Welfare Benefits	-	-	-
Total Proposed Change in Compensation Costs	\$ 143,809	\$ 49,493	\$ 49,371
Total Number of FTE	285	285	285
Average Cost per Employee	504	174	173

Costs Already Included in Board Approved Budget Ref. Supplemental Information #9	-	-	-
Net Change to Budget	\$ 143,809	\$ 49,493	\$ 49,371

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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. There was a reduction of one calendar day (individual professional development day) retroactive to July 1, 2019 that will reduce workdays from 186 to 185 ongoing. Since staff has already completed the designated reduced calendar day this year it will result in a one-time payout of one workday for certificated staff in 2019-20. The approximate value of this is a one-time 0.5% increase. The agreement also includes some wage increases for certificated extra duty, additional stipends for 504 Coordinators, and increases to select coaching stipends. The value of this is estimated at approximately \$49,000 and will be effective July 1, 2020.

- 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 two (2) discretionary days per year to be used by certificated staff from earned annual sick leave. It also includes the reduction of one contract day (previously designated for individual professional development day) from the work calendar on an ongoing basis.

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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:</i>			
Total Revenues , Including Transfers In, Other Sources In, & Contributions (Objects 8000-8999)	-	-	-
Total Expenses , Including Transfers Out, Other Uses (Objects 1000-7999)	-	-	-
Increase (Decrease) In Fund Balance	-	-	-
<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)	143,809	49,493	49,371
Increase (Decrease) In Fund Balance	(143,809)	(49,493)	(49,371)
<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)	47,870,534	47,735,175	49,089,624
<i>Fund Balance</i>			
Beginning Fund Balance	9,289,236	8,360,590	8,293,939
Total Increase (Decrease) In Fund Balance	(928,646)	(66,651)	179,179
Projected Ending Fund Balance	8,360,590	8,293,939	8,473,118
<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	6,536,480	6,494,829	7,033,726
Unassigned Balance (must be positive number)	-	-	0
% Available for Economic Uncertainty	9.06%	9.11%	9.73%

* 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
<i>Latest Board Approved Budget Before Settlement, Date:</i>			
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
<i>Other Revisions, As Of Date:</i>			
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	-	-	-
<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 1000-9999)	-	-	-
Increase (Decrease) In Fund Balance	-	-	-
<i>Total Revised Budget</i>			
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
<i>Fund Balance</i>			
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
<i>Restricted Balance Positive (Negative)</i>			
* 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
<i>Latest Board Approved Budget Before Settlement, Date:</i>			
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
<i>Other Revisions, As Of Date:</i>			
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	-	-	-
<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 1000-9999)	143,809	49,493	49,371
Increase (Decrease) In Fund Balance	(143,809)	(49,493)	(49,371)
<i>Total Revised Budget</i>			
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)	72,165,858	71,306,040	72,258,651
<i>Fund Balance</i>			
Beginning Fund Balance	10,643,344	9,662,980	9,347,355
Total Increase (Decrease) In Fund Balance	(980,364)	(315,625)	515,166
Projected Ending Fund Balance	9,662,980	9,347,355	9,862,521
<i>Components of Ending Fund Balance</i>			
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	6,536,480	6,494,829	7,033,726
Unassigned Balance (must be positive number)	-	-	0
% Available for Economic Uncertainty	9.06%	9.11%	9.73%

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CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement 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 of the signatures should serve as a "red flag" to the district's Governing Board, however, it does not prevent them from taking action on the agreement.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Tahoe Truckee Unified School District (District), hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement between the District and the Tahoe Truckee Education Association Bargaining Unit, during the term of the agreement from 0/01/2019 to 06/30/2020.

Budget Revisions

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Current Year Budget Adjustments	Budget Adjustment Increase (Decrease)
Revenues/Other Financing Sources	\$ 0
Expenditures/Other Financing Uses	\$ 143,809
Change to Ending Fund Balance	\$ (143,809)

Certifications (check one & sign)

I hereby certify I am unable to certify

**District Superintendent
Signature**

Date

I hereby certify I am unable to certify

**Chief Business Official
Signature**

Date

Special Note: The Placer County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

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CERTIFICATION OF PUBLIC DISCLOSURE

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications (current budget year and two subsequent years) 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 Collective Bargaining Agreement") in accordance with the requirements 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 04/22/2020, took action to approve the proposed Agreement with the Tahoe Truckee Education Association Bargaining Unit.

**President (or Clerk), Governing Board
Signature**

Date

Special Note: The Placer County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.