

**BYLAWS OF THE  
PARCEL TAX MEASURES OVERSIGHT COMMITTEE  
OF THE TAMALPAIS UNION HIGH SCHOOL DISTRICT**

**1.0 Preamble**

On November 6, 2018, the voters of the Tamalpais Union High School District ("District") approved Measure J, which authorized the District to levy a parcel tax of \$149 per parcel for four years. Pursuant to Measure J, the District's Board of Trustees ("Board") is required to appoint a citizens' oversight committee ("Committee"). The Committee was designated as the oversight committee for Measures J ("Parcel Tax Measure") on November 6, 2018.

**2.0 Committee Purpose and Duties**

**2.1 Purpose**

The purpose of the Committee is to inform the public concerning the expenditure and uses of revenues from the Parcel Tax Measure. The Committee's purpose is an audit function rather than an advisory function. The Committee's charge is to actively review and report on the expenditure of parcel tax proceeds and to ensure said revenue is expended in accordance with the purposes stated in the Parcel Tax Measure.

At the discretion of the Board, the Committee's obligations as set forth in these Bylaws may also be extended to future voter-approved taxes supporting District programs and services.

**2.2 Duties**

Committee members shall be expected to attend its regularly scheduled meetings, diligently review all pertinent information provided to the Committee, abide by the provisions of the Ralph M. Brown Act (the "Brown Act") (Gov. Code. § 54950) and abide by all rules of conduct established in these Bylaws. In furtherance of its purpose, the Committee will at its discretion engage in the following activities:

- A. Receive and review expenditure reports produced by the District to ensure that parcel tax revenue was expended in accordance with the purposes set forth in the ballot language as approved by the voters.
- B. Receive and renew annual training regarding the requirements of the Brown Act.
- C. Prepare and present to the Board, in open session, an annual written report ("Annual Report") which will include:
  - 1. A statement indicating whether the District's parcel tax revenue expenditures for the preceding year were made in accordance with the stated purposes of the Parcel Tax Measure.
  - 2. A summary of the Committee's proceedings for the preceding year.

### **3.0 Committee Composition**

The Board shall have sole discretion to select and appoint Committee members and to determine its final size. The Committee shall consist of at least five members and a maximum of seven.

#### **3.1 Eligibility**

- A. The Committee shall be comprised of individuals who are at least 18 years of age and live within the boundaries of the District.
- B. No employee, official, vendor, contractor, or consultant of the District shall be appointed to the Committee.
- C. Committee members shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code sections 1125-1129 and financial interest in contracts pursuant to Government Code sections 1090-1099.

#### **3.2 Selection**

Members of the Committee shall be appointed by the Board through the following process:

- A. Appropriate community groups will be solicited for applicants by the District. Committee members may also solicit and refer applicants.
- B. The Board, or an ad hoc committee of the Board constituted by the Board President, may establish criteria for selection of members and will review any applications.
- C. The Board, by majority vote, will appoint members to the Committee.

#### **3.3 Term of Service**

- A. Committee members serve without compensation for a term of three (3) years, beginning in January 2020. When appointing the members to the Committee whose terms shall begin in January 2020, the Board shall designate the seats whose terms will begin in odd-numbered years and the seats whose terms will begin in even-numbered years so that as close to half as possible of all terms end every year.
- B. A person may serve for no more than three (3) consecutive terms as a member of the Committee. Terms served on prior iterations of the Committee shall be counted for purposes of this limit.

- C. After appointment, Committee members who wish to be appointed for a [second] or [third] three (3)-year term shall reapply to the Board for consideration.

### **3.4 Replacing a Committee Member**

- A. If a Committee position becomes vacant, the Committee Chair shall request that the Board appoint a replacement. Unless failure to act results in the inability to meet a Committee quorum, if six (6) months or less remain of the unexpired term, the Board may choose to leave that position vacant for the remainder of the term.
- B. Any Board member may request that the removal of a Committee member be placed on the agenda for the Board's next meeting and may, at that meeting, introduce a motion to remove said member from the Committee for excessive absence or for any other egregious violation(s) of the Committee's Code of Conduct, attached to these Bylaws as Attachment A. Specific cause must be cited in the meeting agenda and motion for removal.
- C. A replacement Committee member may be appointed by the Board if one (1) or more of the following events occurs:
  - 1. The Committee member submits a written resignation to the Board, with a copy to the Committee Chair;
  - 2. The Board approves a motion to remove a member for cause, including non-attendance at meetings (ref: Section 5.9, below), violating these Bylaws, and/or violating the Committee's Code of Conduct. A motion to remove a member shall be approved by an affirmative vote of not less than two-thirds (2/3) of the members present at a Board meeting, a quorum being present. The motion and its result shall be communicated in writing to the member under consideration within one (1) week after the meeting that the motion was approved. Removal shall be effective immediately upon passing the motion.
- D. Within ninety (90) days of being notified of a Committee vacancy, the Board will appoint a new member to complete the term of the vacancy, following the process used to select the original Committee members.
- E. Committee members appointed to fill vacant, unexpired terms may apply and shall be eligible for reappointment to subsequent terms.

### **4.0 Committee Officers**

Officers of the Committee shall be a Chair and a Vice-Chair.

#### **4.1 Elections**

At the [first meeting of the Committee following the beginning of the fiscal year], the Committee shall place into nomination and elect a Chair and a Vice-Chair.

#### **4.2 Term of Office**

Officers shall be elected for a one (1)-year term and shall not be term-limited except for the limit on the terms of Committee members set forth in Section 3.3 above.

#### **4.3 Duties of the Chair**

- A. The Chair shall call Committee meetings (ref: Sections 5.0 and 5.1, below).
- B. The Chair shall establish the agenda for each Committee meeting in coordination with the District or its representative.
- C. The Chair shall preside over each Committee meeting, following the adopted Rules of Procedure (ref: Section 5.5, below).
- D. The Chair, or his/her Committee-approved designee, shall serve as spokesperson for the Committee in all representations of the Committee to the public and the Board (ref: Sections 6.0.A and B, below).

#### **4.4 Duties of the Vice-Chair**

The Vice-Chair shall perform each of the duties of the Chair as necessary in the absence of the Chair.

#### **4.5 Duties of the District-Designated Secretary**

Subject to review by the Chair before publishing, the District-designated Secretary shall provide oversight in preparation, recording, and distribution by District-provided support of the following documents in accordance with the Brown Act:

- A. Prepare Committee meeting agendas, in conjunction with the Chair;
- B. Compile reports, materials, and meeting packets as required by or addressed to the Committee;
- C. Prepare the minutes of Committee meetings (ref: Section 5.8, below) for approval by the Committee;

- D. Compile all written material submitted by the public during Committee meetings;
- E. Compile and disseminate to the Committee all official correspondence addressed to the Committee;
- F. Keep copies of all reports adopted or prepared by the Committee.

The District-designated Secretary shall take and record roll at the beginning of each Committee meeting to determine the existence of a quorum. If a quorum ceases to exist during a meeting, the District-designated Secretary shall immediately inform the chair.

#### **4.6 Succession**

The Vice-Chair will accede to Chair when a vacancy occurs in that office. In the event of a vacancy in the office of Vice-Chair, the position will be filled by election, placed on the agenda at its next Committee meeting.

### **5.0 Meetings**

All Committee meetings subject to the Brown Act will be held in a handicapped-accessible facility at a District facility. The Committee shall meet approximately two times per year, on the dates determined by the Committee. Committee members shall be available to attend Board meetings when reports relating to parcel tax measures are presented.

#### **5.1 Calling Meetings**

Committee meetings may be scheduled on dates selected by the Committee, unless changed by action of the Committee. In addition, special meetings may be called by the Chair, or designee, or by any group of Committee members whose number represents a quorum. All Committee meetings shall be arranged through the District-appointed liaison and be noticed in accordance with the Brown Act.

#### **5.2 Agendas**

- A. Agendas for Committee meetings will be prepared by the District liaison in coordination with the Chair (ref: Section 4.3.B, above).
- B. Any member of the Committee may submit a request for placing an item on a future agenda.
- C. After roll-call and the establishment of a quorum, meetings will begin with approval of minutes from the prior meeting.

#### **5.3 Quorum**

Actions may be undertaken at a meeting only if a quorum of seated members is present. A quorum is established when any whole number of Committee

members greater than half the seated members, but no less than three, is present. "Seated members" means the number of members appointed by the Board, less any who have resigned or been removed.

#### **5.4 Committee Voting**

Unless otherwise specified in these Bylaws (ref: Section 6.0.B), an action item on the agenda may be approved by a simple majority of Committee members in attendance, a quorum being present (ref: Section 5.3, above).

#### **5.5 Rules of Procedure**

Robert's Rules of Order Newly Revised (Latest Edition) shall be used by the Committee in the conduct of all Committee business, unless the Chair determines that informal proceedings would be more efficient and effective in completing the Committee's business as long as those proceedings otherwise meet the requirements of these Bylaws.

#### **5.6 California's Open Meeting Law**

All meetings of the Committee shall be open to the public and shall be noticed and conducted in compliance with the Brown Act.

#### **5.7 Public Participation**

Any member of the public present at a meeting may address the Committee, and the Committee shall comply with the standards of the District Board for public participation in meetings.

#### **5.8 Minutes**

Minutes of Committee proceedings and all documents received and reports issued shall be a matter of public record. The District shall provide administrative services to assist the Committee Chair in preparation, distribution, and posting of minutes for all Committee meetings (ref: Section 4.5, above).

#### **5.9 Attendance**

Regular attendance at Committee meetings is a fundamental obligation of every member of the Committee. Absences are disruptive to Committee activity and representation. Failure to attend two (2) consecutive meetings without an acceptable reason announced in advance shall constitute due cause for member removal (ref: Section 3.4.C, above).

- A. Members anticipating an absence must call or email the Committee Chair no later than twenty-four (24) hours before the scheduled meeting.
- B. Committee attendance reports will be distributed annually and upon request by the Chair.

## **6.0 Committee Reports**

- A. The Committee shall prepare regular reports on its activities, including the Annual Report, for each fiscal year during which proceeds of the Parcel Tax Measure are spent.
- B. All reports, written and/or oral, that represent the Committee's position must proceed from Committee review, be duly approved as to substance by an affirmative vote of not less than two-thirds (2/3) of the members of the Committee and be faithfully articulated to the public only by the Committee Chair or an approved designee.
- C. Reports of minority viewpoints will be allowed. All such reports, written and/or oral, that represent the minority position must be reviewed, be duly approved as to substance without prejudice by a vote of the Committee, and be faithfully articulated to the public only by a designated minority spokesperson. To avoid the need for minority reports, and to maximize the working relationships on and public confidence in the Committee, all due diligence should be pursued to resolve divisive issues during the review process, thereby attaining fullest possible Committee support for the content of public reports.
- D. Any member of the Committee may speak as an individual on Parcel Tax Measure issues, but must clearly state for the record and insist that it be made known that such statements are their own personal views which do not necessarily represent those of the Committee or the District.

## **7.0 Amendment**

The Committee may make recommendations to the Board regarding amendment of these Bylaws. Any amendment to these Bylaws shall be approved by a vote of the Board.

## **Attachment A**

### **Parcel Tax Measures Oversight Committee**

#### Code of Conduct

The following is expected of every member of the Parcel Tax Measures Oversight Committee ("Committee"):

1. Regularly attend all Committee meetings. Call in advance if you cannot attend.
2. Be prepared. Always read your meeting packets in advance of meetings.
3. Stay focused on the purposes of the Committee.
4. Be courteous and respectful during all Committee meetings.
5. Faithfully observe the Brown Act, the Committee Bylaws, District policies, all applicable laws and this Code of Conduct.
6. Always direct questions of District staff through the Committee Chair or their designees.
7. Avoid any personal or financial conflicts of interest. A Committee member shall not make or influence a District decision related to: (1) any contract funded by parcel tax proceeds, or (2) any project which will benefit the Committee member's outside employment, business or personal financial interests, that of an immediate family member, such as a spouse, child or parent. A Committee member shall place the interest of the District above any personal or business interest.
8. Do not speak for the Committee unless specifically assigned or approved to do so by the Committee.
9. If invited to speak to the public as a member of the Committee make clear to the requester that the member does not represent the Committee as a whole. The requester should be informed of the Committee's Purpose and Duties (per our Bylaws). A report of the substance of any such meeting must be provided to the Committee at its next meeting.



# TAMALPAIS UNION HIGH SCHOOL DISTRICT MEASURE J

**MEASURE J:** To protect high quality education with local funding that cannot be taken by the State, shall Tamalpais Union High School District attract and retain highly qualified teachers, counselors and staff; provide excellent science, technology, engineering, math, reading /writing instruction; protect art /music programs; and maintain small class sizes by levying \$149 per parcel, providing \$5.1 million annually for 4 years, with senior exemptions, annual cost of living adjustments, independent citizens' oversight and all funds for local high school students?

**YES**

**NO**

## FULL TEXT OF MEASURE J

### TAMALPAIS UNION HIGH SCHOOL DISTRICT ACADEMICS AND TEACHER PROTECTION MEASURE Measure J

Tamalpais Union High School District is proud to have some of the highest-rated public high schools in the country with a better than 95% graduation rate. Our schools—Redwood, San Andreas, Sir Francis Drake, Tamalpais and Tamiscal High Schools—have excellent teachers, counselors and staff who provide quality science, technology, engineering, math, reading and writing instruction.

Our schools, however, are facing unprecedented enrollment growth. In the past seven years alone, student enrollment has increased by almost 30% and is expected to continue to climb. At the same time, funding supporting our schools has not kept pace. We are a community-funded district, which means that we do not receive additional funding as more students attend our schools. We cannot rely on the State to provide the funding that our schools need.

To accommodate our growing student enrollment, the District is currently using over \$7 million in reserves. These reserves are running out and, without additional funding, the District will have to lay off teachers and make cuts to academic programs.

Our schools have already made \$2 million in cuts and will need to cut an additional \$6 million more. Cuts of this magnitude would have a direct impact on the classroom and would be the equivalent of laying off over 41 teachers, increasing class sizes and cutting academic and enrichment programs. Measure J will prevent the most devastating cuts to our classrooms and help protect the quality of education in our high schools. Every penny will stay in our community and independent citizens' oversight will help ensure funds are spent as promised. No funds can go to administrator salaries or benefits.

#### TERMS

To protect high quality education with local funding that cannot be taken by the State, shall Tamalpais Union High School District attract and retain highly qualified teachers, counselors and staff; provide excellent science, technology, engineering, math, reading /writing instruction; protect art /music programs; and maintain small class sizes by levying \$149 per parcel, providing \$5.1 million annually for 4 years, with senior exemptions, annual cost of living adjustments, independent citizens' oversight and all funds for local high school students?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- To provide high quality education,
- To attract and retain highly qualified teachers, counselors and staff
- To provide excellent science, technology, engineering, math, reading, writing, art and music instruction
- To maintain small class sizes

No funds will be spent on administrative salaries or benefits.

#### **A. Amount, Basis, & Collection of Tax**

Beginning November 7, 2018, the Tamalpais Union High School District ("District") shall be authorized to levy an annual qualified special tax of \$149 per parcel on all assessor's parcels. The authorization to

levy this qualified special tax shall expire on June 30, 2022. It is the intent of the voters that the tax be levied immediately following its adoption until June 30, 2022, unless extended by voters. Beginning on July 1, 2019, the rate of the qualified special tax shall be increased by three (3) percent every year to account for increases in the cost of living.

This qualified special tax is estimated to raise \$5.1 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy and the cost of living increase.

An amount equal to the amount of the qualified special tax accruing from November 7, 2018 to June 30, 2019 (\$95.93) shall be billed by the County Tax Collector on the regular tax bill issued for the 2019-2020 tax year, in addition to the amount of the qualified special tax due for the 2019-2020 tax year.

This qualified special tax shall be in addition to the qualified special tax authorized by voters as "Measure B" in November 2011 and the tax so authorized by Measure B shall continue to be levied in accordance with its terms.

**B. Exemptions**

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to May 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or
3. Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, and occupying said parcel as his or her principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application received by the District no later than May 1 prior to the tax year. Applications received by May 1, 2019 shall qualify applicants for exemption from any tax amount associated with the 2018-19 tax year. Exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

**C. Claims / Exemption Procedures**

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax including any exemptions, the application of the qualified special tax to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

**D. Appropriations Limit**

Pursuant to California Constitution Article XIIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

**E. Mandatory Accountability Protections**

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure. The report may relate to the

calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation.

**F. Annual Plan**

Beginning with expenditures for the 2019-2020 school year, an expenditure plan (the "Proposed Annual Plan") shall be developed annually, on or before June 30, for the succeeding fiscal year by the District staff. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Funding Measure. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review.

**G. Protection of Funding**

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

**H. Severability**

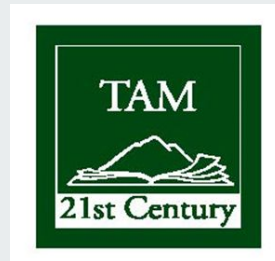
The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Measure by the voters, should any part of the Measure be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure hereof shall remain in full force and effect to the fullest extent allowed by law.




**TAMALPAIS UNION HIGH SCHOOL DISTRICT**

# **2020-21 2nd Interim Budget**

March 9, 2021



# Why do a 2nd Interim budget report?

- 
- The 2nd Interim reports:
    - Actual financial activity from July 1st through January 31st
    - Projects financial activity through June 30th
  - Comparison: 1st Interim Budget (December 2020) vs. 2nd Interim Budget (March 2021)
  - Provides an opportunity to:
    - Revise the budget based on any significant changes since the budget adoption in June
    - Recalculate Multi Year Projections
    - Discuss any needed changes or actions
  - Board must approve certification of financial condition
    - Positive – “will be able”
    - Qualified – “may not be able”
    - Negative – “unable”

# Agenda

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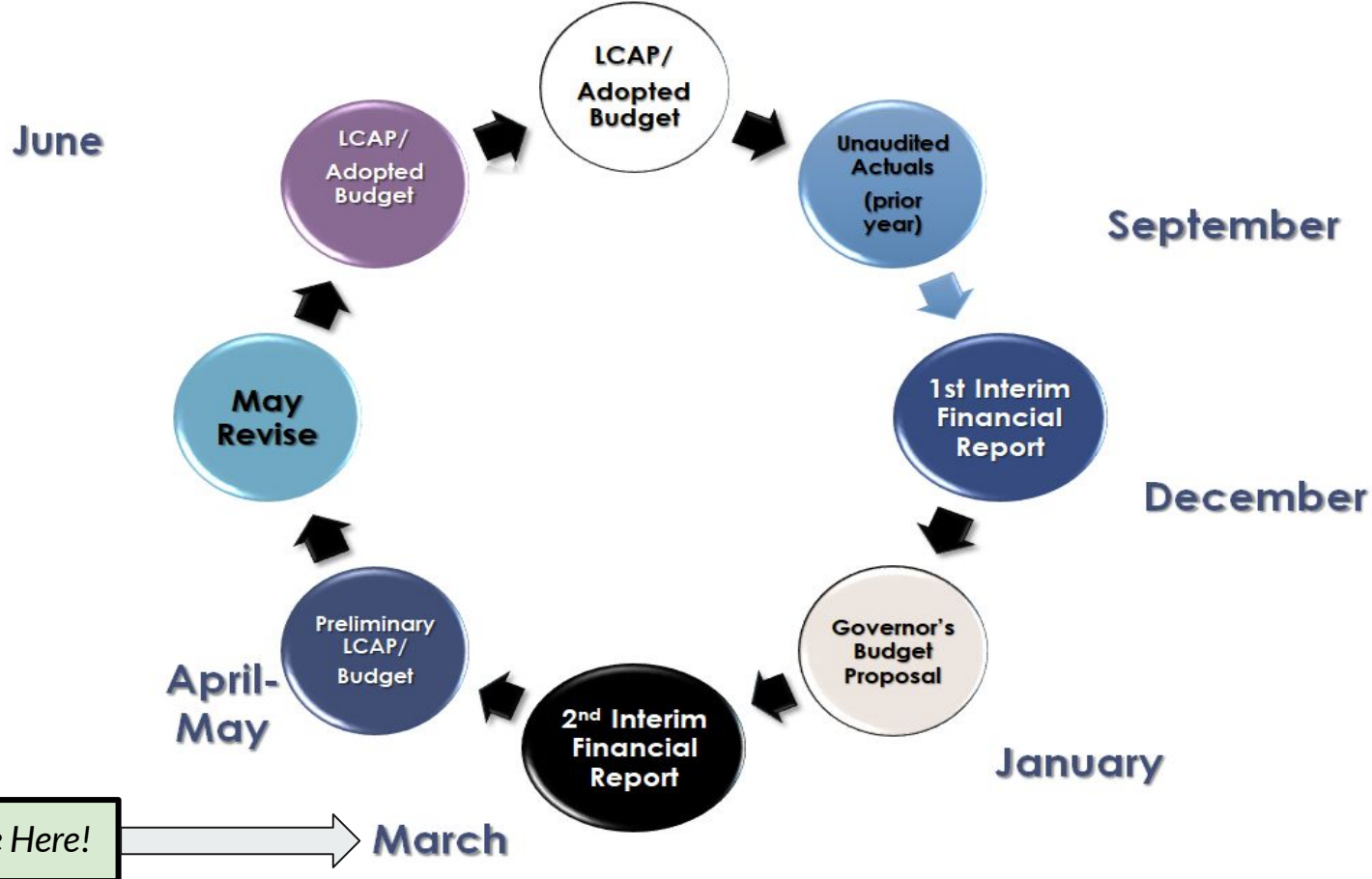
- Budget Reporting Cycle
- Start with the End: *Where are we now compared to December?*
- 2020-21 Budget: Revenue & Expenditures - *What has changed since December?*
- Other Funds
- Multi-Year Projection - *Where are we projecting to be in the future?*
- Prudence and Next Steps
- Questions & Comments



# Budget Reporting Cycle



# Budget Reporting Cycle for California Schools





# Start with the End

*Where were we in December and now in March?*

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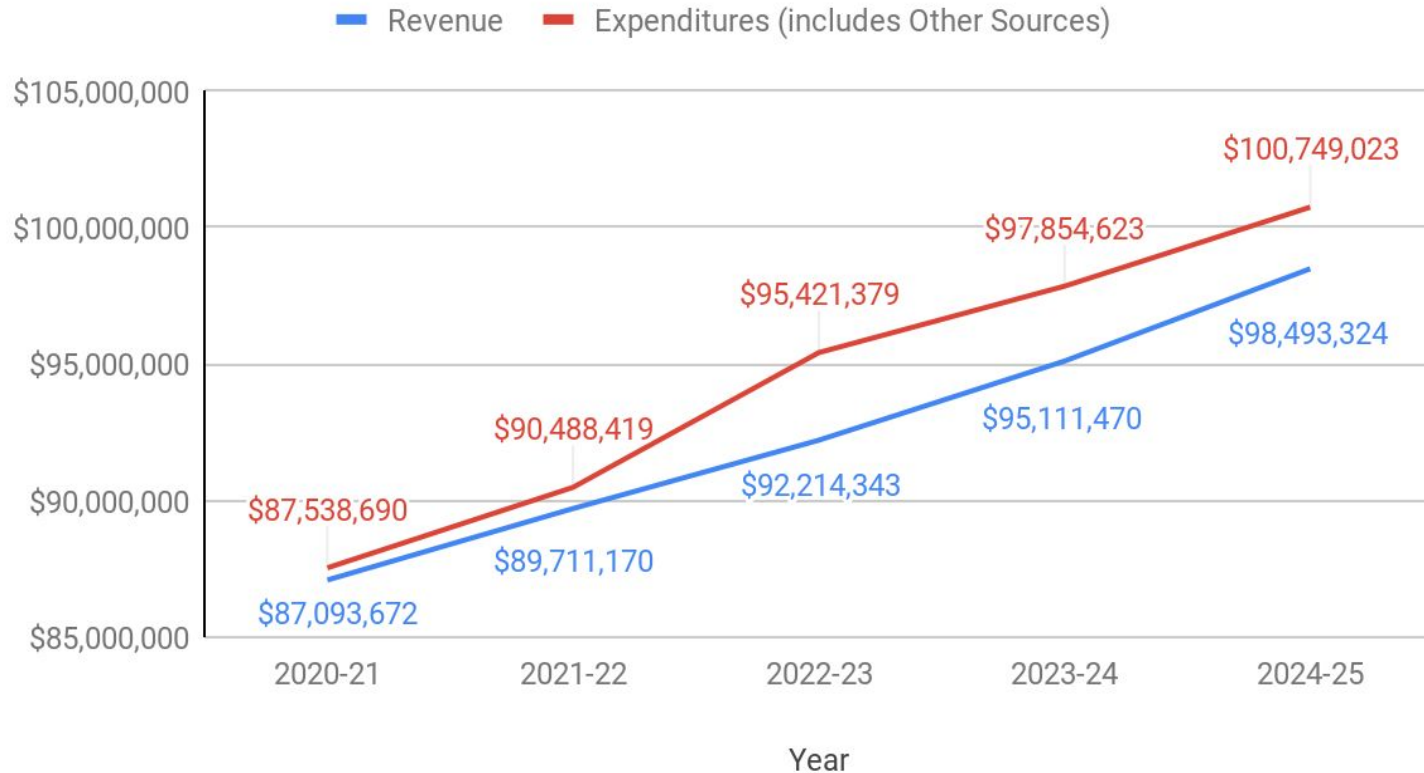
# Summary of Multi-Year Projections *(official 3-yr & projected 5-yr)*

	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Operating Surplus (Deficit)</b> <i>(Dec 2020)</i>	<b>\$(240k)*</b>	<b>\$(572k)*</b>	<b>\$(3.2M)*</b>	<b>\$(2.7M)*</b>	<b>\$(2.2M)*</b>
<b>Ending Fund Balance/Reserve</b> <i>(Dec 2020)</i>	<b>\$18.0M* (17.7%)</b>	<b>\$17.5M* (17.7%)</b>	<b>\$14.3M* (13.8%)</b>	<b>\$11.6M* (10.9%)</b>	<b>\$9.4M* (8.6%)</b>
<b>Operating Surplus (Deficit)</b> <i>(March 2021)</i>	<b>\$(445k)*</b>	<b>\$(777k)*</b>	<b>\$(3.2M)*</b>	<b>\$(2.7M)*</b>	<b>\$(2.3M)*</b>
<b>Ending Fund Balance/Reserve</b> <i>(March 2021)</i>	<b>\$17.8M* (17.4%)</b>	<b>\$17.0M* (17.3%)</b>	<b>\$13.8M* (13.4%)</b>	<b>\$11.1M* (10.5%)</b>	<b>\$8.8M* (8.1%)</b>

**Key Assumption:** \* **Figures do not include any potential increase in staff compensation (cost of 1% raise = \$557k)**

# Summary of Multi-Year Projections (5-year)

## TUHSD Revenue and Expenditures (Unrestricted)



# Revenues



# Basic Aid

# vs. State-Funded (LCFF)

- District is entitled to a calculated revenue entitlement
- Comprised of both local property taxes revenue and state aid
- If property taxes exceed the calculated revenue entitlement, then the district keeps the overflow revenue and receives only basic (minimal) state aid
- Does not receive significant additional revenue for each new student in enrollment growth
- TUHSD is about \$18M over the LCFF entitlement

- Formerly referred to as 'Revenue Limit'
- District is entitled to a calculated revenue entitlement
- Comprised of both local property taxes and state aid
- When property taxes do not meet the calculated revenue entitlement, then the State makes up the shortfall with additional funding up to the calculated revenue entitlement

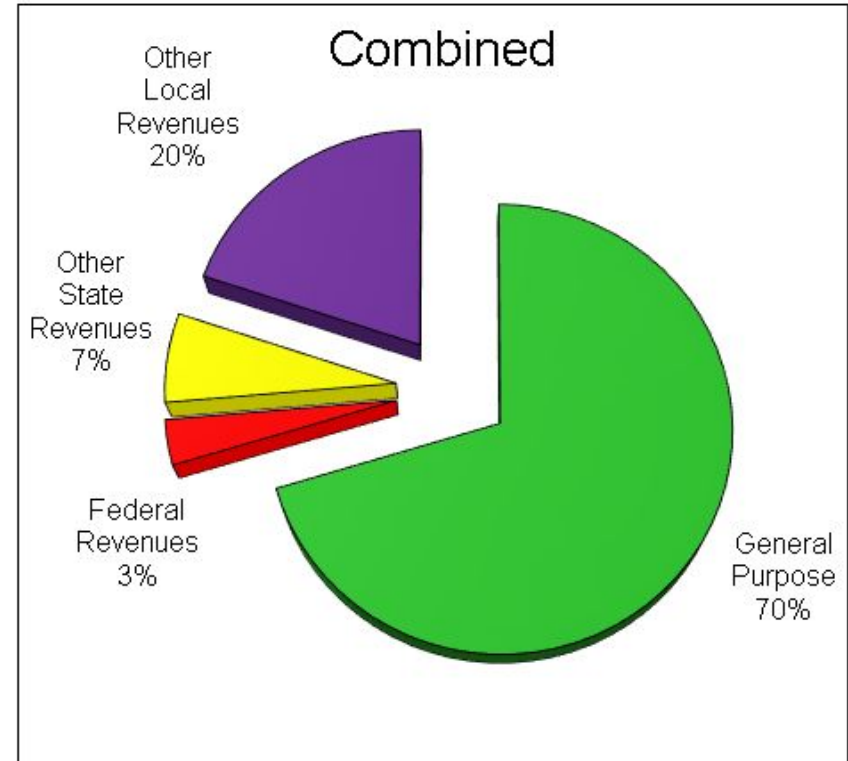


# Sources of 2020-21 General Revenue (combined)



- **General Purpose**                   \$    70,016,633
  - Property taxes, EPA, Minimum State Aid
- **State Funding**                   \$    6,423,494
  - Lottery, Special Education, ROP, etc
- **Federal Funding**               \$    3,257,978
  - Title funding, IDEA, etc.
- **Local Revenue**                   \$   19,815,157
  - Parcel tax, Foundations, facilities fees, interest

**TOTAL:   \$   99,513,262**



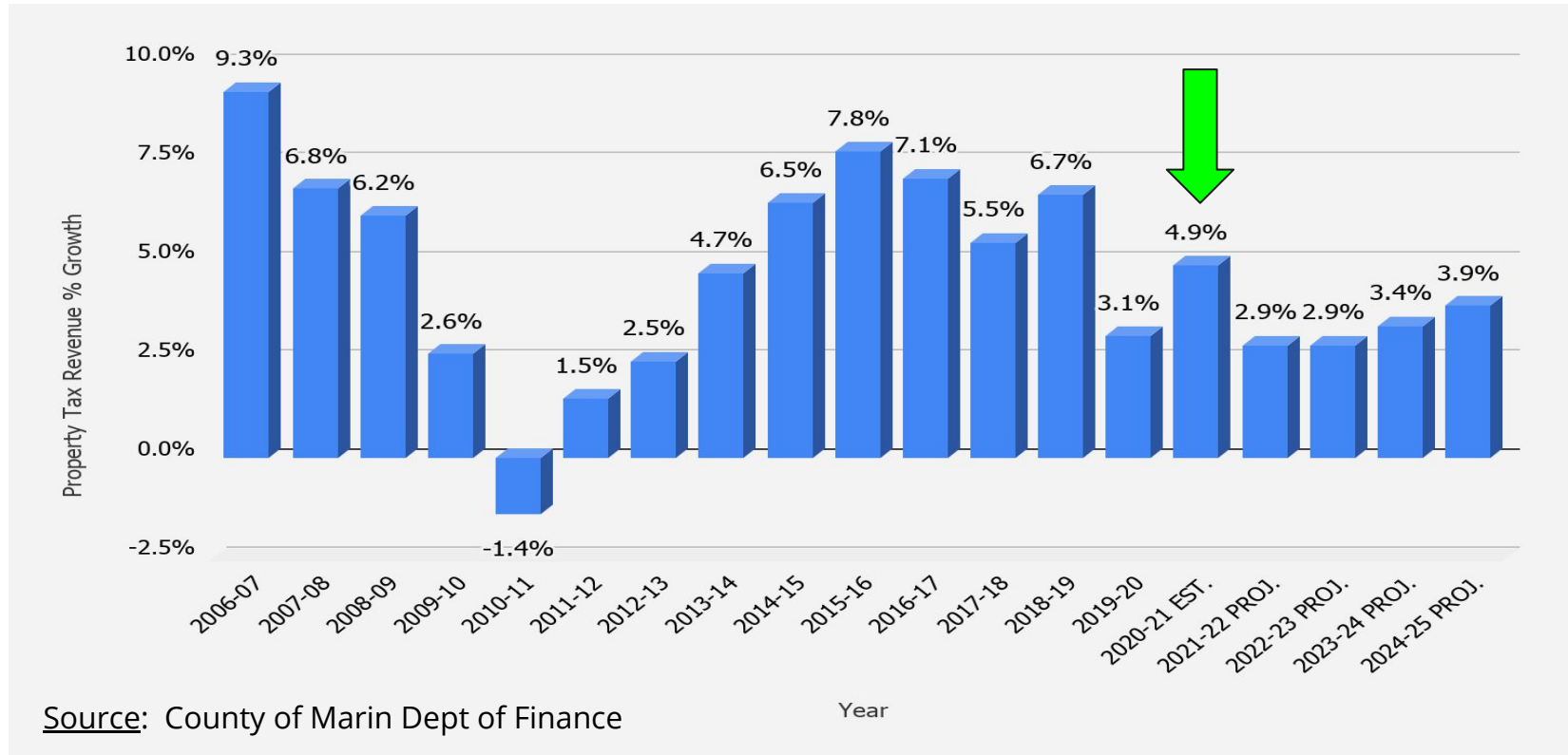
# Current TUHSD Property Tax revenue estimates

- These figures are provided by Marin County Department of Finance

Scenario	2020-21	2021-22	2022-23	2023-24	2024-25
1st Interim (Dec 2020)	4.9%	2.9%	2.9%	3.4%	3.9%
2nd Interim (March 2021)	4.9%	2.9%	2.9%	3.4%	3.9%

Note: All figures are related to ‘Secured’ property taxes, not total property taxes

# TUHSD Historical Secured Property Tax Revenue Growth



Source: County of Marin Dept of Finance

Year



# Key Budget Assumptions - Other Revenues



## Parcel Tax revenue

- Passage of Measure M ('straight renewal') for 9 years through June 2029
- Increase of 3% with annual inflation adjustment for individual parcels
- Significant uptick in Senior Exemptions processed for 2020-21 resulting in less total revenue

## 'CARES Act' Federal revenue

- One-time funding of \$2.4M to mitigate the learning and safety impact of COVID-19

## Facilities Rental revenue

- Due to COVID 'shelter in place' guidelines, revenue is projected to be \$202k, which is a decrease of \$100k from Adopted Budget in June

# Expenditures

## Primary Drivers:

Enrollment

STRS & PERS pension rate increases

Special Education

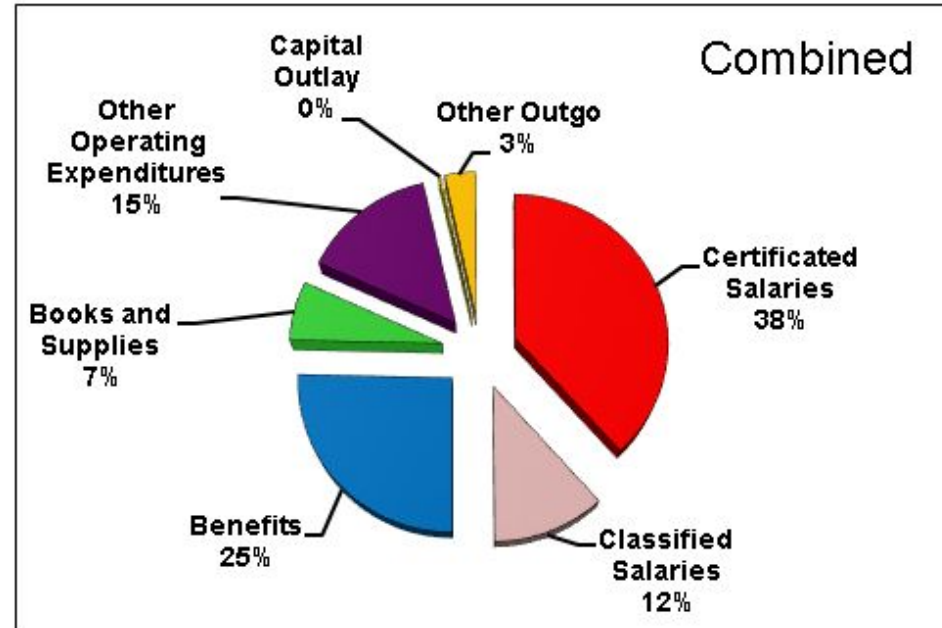
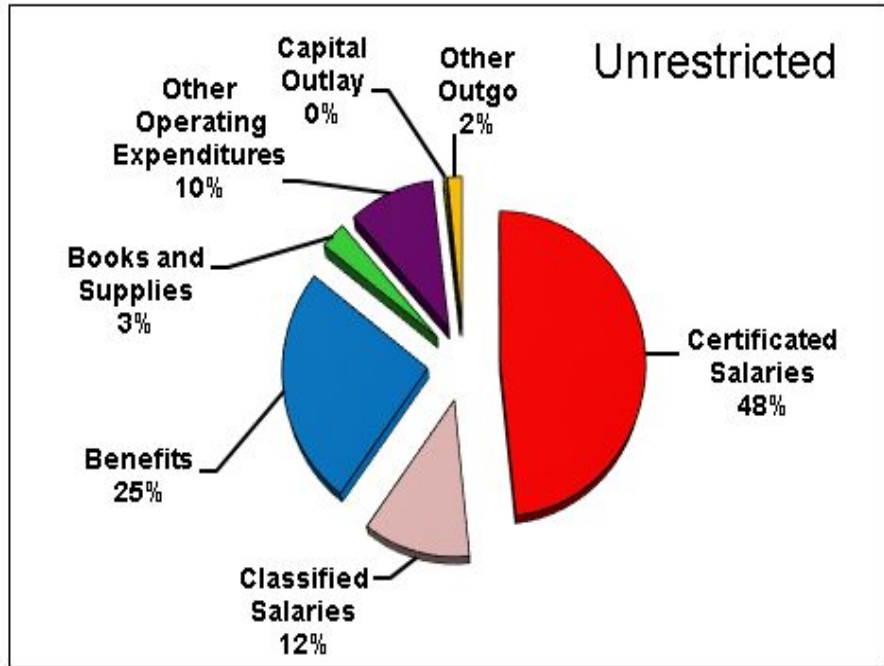


# General Fund Expenditures

Description	Unrestricted	Combined
Certificated Salaries	\$32,703,103	\$38,436,061
Classified Salaries	\$7,891,661	\$11,602,921
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$17,207,402	\$25,484,179
Books and Supplies	\$1,976,135	\$6,461,261
Other Operating Expenditures	\$6,584,286	\$14,653,226
Capital Outlay	\$168,445	\$216,549
Other Outgo	\$1,101,658	\$3,368,035
<b>TOTAL</b>	<b>\$67,632,690</b>	<b>\$100,222,232</b>

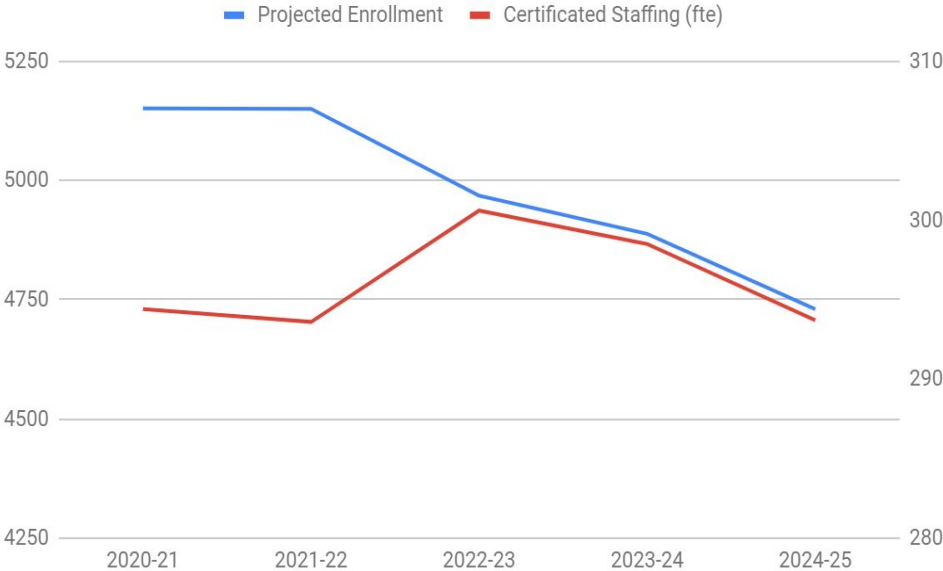
Salaries and benefits comprise approximately 85% of the District's unrestricted expenditures, and approximately 75% of the combined General Fund expenditures.

# General Fund Expenditures



# Key Budget Assumptions - Enrollment & Staffing

TUHSD Projected Enrollment & Certificated Staffing



School Year	Projected Enrollment	Certificated Staffing (fte)
<b>2020-21</b>	5151	293.5
<b>2021-22</b>	5150	294.5
<b>2022-23</b>	4968	299.7
<b>2023-24</b>	4888	297.6
<b>2024-25</b>	4730	293.0

Notes:

- 2020-21: Decrease in 0.9 fte due to changes related to reduction of site Learning Hubs given school re-opening
- 2022-23: Increase of 7.0 fte due to 'Class Size increase' MOU expiration

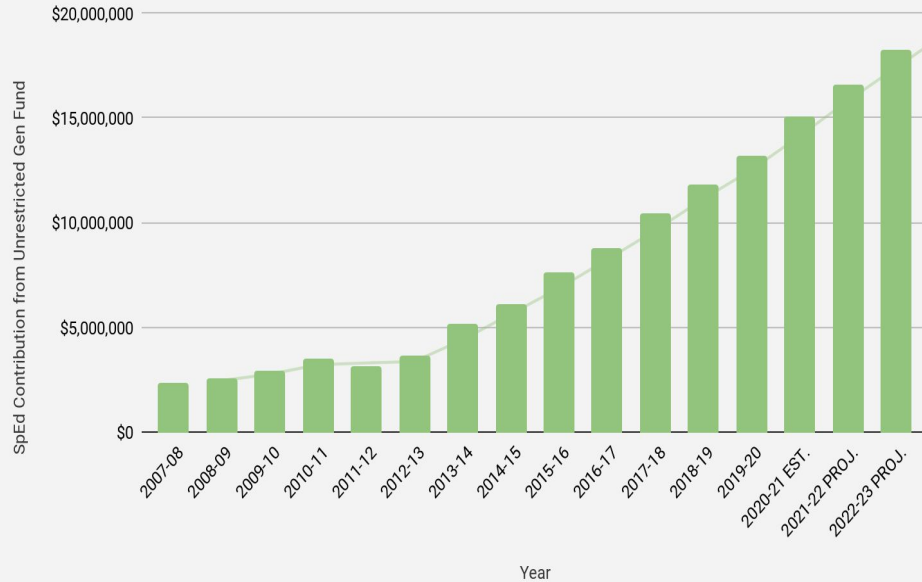
# STRS & PERS Pension Employer Rates & Costs

- In 2013, pension rates were re-calculated based on the Public Employee Pension Reform Act (PEPRA) that restructured retirement age and benefits
- Compared to 2013-14, increased pension employer rates & costs have more than doubled
- State pension relief provides 'one-time' savings of \$1,068,000 for 2020-21 & 2021-22
  - As a result, significant pension rate increases for both systems are still scheduled in 2022-23

CalPERS Rate Comparison								
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Employer Rates	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	23.00%	26.30%
Change		2.04%	1.64%	2.53%	1.66%	0.98%	2.30%	3.30%
CalSTRS Rate Comparison								
Employer Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	15.92%	18.00%
Change		1.85%	1.85%	1.85%	0.82%	-0.95%	-0.23%	2.08%

# Special Education Costs

Historic Contribution to Special Education from Unrestricted General Fund



- In 2012, CA law changed increasing district responsibility for funding special education (NPS, mental health)
- TUHSD SpEd contributions have increased from \$2.4M to \$15.1M in 12 years
  - Avg. of \$1.4M increase annually over past 3 years (~14% increase)
- TUHSD currently has five Counseling Enriched Classrooms (CEC) at all sites
  - Total estimate savings of about \$2.8M annually

# Comparison:

**1st Interim (December 2020)**

**VS.**

**2nd Interim (March 2021)**





# Reconciliation of 1st Interim vs. 2nd Interim Budgets



<i>Description</i>	<i>Amount</i>
<b>2020-21 First Interim Projected Deficit</b>	<b>\$ (239,646)</b>
<b>Add: Variance Components</b> <i>(See Next Slide)</i>	<b>\$ (205,372)</b>
<b>2020-21 Second Interim Projected Deficit</b>	<b>\$ (445,018)</b>

# Reconciliation of Variance Components

<b><i>Description of Variance Components</i></b>	<b><i>Amount</i></b>
Increase in certificated staffing expenditures given increase maternity/paternity leaves, instructional coach and extra service stipends, and catastrophic leave assessments	\$(192k)
Increase in benefit expenditures associated with increased certificated staffing expenditures & associated fringe benefits	\$(95k)
Increase in other services due to increase of legal services and information technology services	\$(279k)
Decrease in capital outlay due removing capital costs for technology equipment	\$59k
Reduced contribution to Restricted Fund due to decreases in Special Education excess costs and increases in mental health revenue	\$141k
Other net adjustments ( <i>proceeds from closing Fund 67, classified salaries, etc.</i> )	\$161k
<b>Total Variance</b>	<b>\$(205k)</b>

# Reconciliation of 1st Interim vs. 2nd Interim Budgets

<i>Description</i>	<i>Amount</i>	<i>Ending Fund Balance (Reserve)</i>
<b>2020-21 First Interim Projected Deficit</b>	<b>\$ (239,646)</b>	<b>\$18,018,009 (17.7%)</b>
<b>Add: Variance Components</b> <i>(See Previous Slide)</i>	<b>\$ (205,372)</b>	<b>\$ (205,372)</b>
<b>2020-21 Second Interim Projected Deficit</b>	<b>\$ (445,018)</b>	<b>\$17,812,637 (17.4%)</b>

***TUHSD has a target minimum reserve of at least 17%, per Board Policy. Given this budget report, the District will comply with this policy for 2020-21 & 2021-22, but not in 2022-23 & beyond.***

The components of the District's fund balance are as follows:

- Revolving cash - \$12,000
- Restricted - \$917k
- Assignments (i.e. future Projected Operating Deficits, NGSS Textbook Adoption & Distance Learning) - \$5.0M
- Reserve for Economic Uncertainty (3% State-required minimum) - \$3.1M
- Unassigned - (Board Policy reserve toward 17% minimum target) - \$9.8M

# Other Funds



# Summary of All Funds

In addition to the general fund, other funds collect and track specific funds for restricted purposes.

FUND	2019-20	Est. Net Change	2020-21
GENERAL (UNRESTRICTED & RESTRICTED)	\$21,293,313	(\$2,564,478)	\$18,728,835
ADULT EDUCATION	\$582,778	(\$563,136)	\$19,642
CAFETERIA FUND	\$501,834	(\$114,115)	\$387,719
DEFERRED MAINTENANCE	\$2,435,480	(\$2,435,480)	\$0
SPECIAL RESERVE FUND	\$9,280	\$100	\$9,380
FOUNDATION SPECIAL RESERVE	\$53,413	\$0	\$53,413
BUILDING FUND	\$0	\$0	\$0
CAPITAL FACILITIES FUND	\$308,172	(\$265,172)	\$43,000
CAPITAL OUTLAY FUND	\$3,943,873	\$305,000	\$4,248,873
BOND INTEREST & REDEMPTION	\$9,110,109	\$343,505	\$9,453,614
SELF-INSURANCE	\$66,771	(\$66,771)	\$0
<b>TOTAL</b>	<b>\$38,305,023</b>	<b>(\$5,360,547)</b>	<b>\$32,944,476</b>

Note: Deferred Maintenance (Fund 14) only projected to spend about \$550k; the entire \$2.4M budgeted above is a placeholder for department purposes

# Multi-Year Projections (MYP)

Official 3-yr & Projected 5-yr



# Summary of Multi-Year Projections *(official 3-yr & projected 5-yr)*

	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Operating Surplus (Deficit)</b> <i>(Dec 2020)</i>	<b>\$(240k)*</b>	<b>\$(572k)*</b>	<b>\$(3.2M)*</b>	<b>\$(2.7M)*</b>	<b>\$(2.2M)*</b>
<b>Ending Fund Balance/Reserve</b> <i>(Dec 2020)</i>	<b>\$18.0M* (17.7%)</b>	<b>\$17.5M* (17.7%)</b>	<b>\$14.3M* (13.8%)</b>	<b>\$11.6M* (10.9%)</b>	<b>\$9.4M* (8.6%)</b>
<b>Operating Surplus (Deficit)</b> <i>(March 2021)</i>	<b>\$(445k)*</b>	<b>\$(777k)*</b>	<b>\$(3.2M)*</b>	<b>\$(2.7M)*</b>	<b>\$(2.3M)*</b>
<b>Ending Fund Balance/Reserve</b> <i>(March 2021)</i>	<b>\$17.8M* (17.4%)</b>	<b>\$17.0M* (17.3%)</b>	<b>\$13.8M* (13.4%)</b>	<b>\$11.1M* (10.5%)</b>	<b>\$8.8M* (8.1%)</b>

**Key Assumption:** \* **Figures do not include any potential increase in staff compensation (cost of 1% raise = \$557k)**

Description	2020-21 Second Interim Budget			2021-22 Projected Budget			2022-23 Projected Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>															
General Purpose Revenue (A)	70,016,633	-	70,016,633	72,059,863	-	72,059,863	74,074,540	-	74,074,540	76,468,517	-	76,468,517	79,332,126	-	79,332,126
Federal Revenue (B)	-	3,257,978	3,257,978	-	1,153,346	1,153,346	-	1,153,346	1,153,346	-	1,153,346	1,153,346	-	1,153,346	1,153,346
State Revenue (B)	1,035,650	5,387,844	6,423,494	1,035,650	4,346,699	5,382,349	1,035,650	4,346,699	5,382,349	1,035,650	4,346,699	5,382,349	1,035,650	4,346,699	5,382,349
Local Revenue (C)	16,041,389	3,773,768	19,815,157	16,615,657	2,598,736	19,214,393	17,104,153	2,598,736	19,702,889	17,607,303	2,598,736	20,206,039	18,125,548	2,598,736	20,724,284
<b>TOTAL REVENUES</b>	<b>87,093,672</b>	<b>12,419,590</b>	<b>99,513,262</b>	<b>89,711,170</b>	<b>8,098,781</b>	<b>97,809,951</b>	<b>92,214,343</b>	<b>8,098,781</b>	<b>100,313,124</b>	<b>95,111,470</b>	<b>8,098,781</b>	<b>103,210,251</b>	<b>98,493,324</b>	<b>8,098,781</b>	<b>106,592,105</b>
<b>EXPENDITURES</b>															
Certificated Salaries (D)	32,703,103	5,732,958	38,436,061	33,318,546	5,051,673	38,370,219	34,443,006	5,122,396	39,565,402	34,727,808	5,194,110	39,921,918	34,762,797	5,266,828	40,029,625
Classified Salaries (D)	7,891,661	3,711,260	11,602,921	8,318,316	3,506,981	11,825,297	8,682,658	3,660,587	12,343,245	9,062,958	3,820,921	12,883,879	9,459,916	3,988,277	13,448,193
Benefits (E)	17,207,402	8,276,777	25,484,179	17,942,424	8,346,406	26,288,830	19,707,225	8,758,357	28,465,582	20,445,764	8,995,912	29,441,676	21,120,850	9,226,205	30,347,055
Books and Supplies (F)	1,976,135	4,485,126	6,461,261	1,976,135	1,150,399	3,126,534	1,976,135	1,150,399	3,126,534	1,976,135	1,150,399	3,126,534	1,976,135	1,150,399	3,126,534
Other Services & Oper. Exp (G)	6,584,286	8,068,940	14,653,226	6,297,286	7,085,170	13,382,456	6,508,086	7,741,170	14,249,256	6,455,086	8,463,170	14,918,256	6,685,086	9,257,170	15,942,256
Capital Outlay (F)	168,445	48,104	216,549	168,445	31,427	199,872	168,445	31,427	199,872	168,445	31,427	199,872	168,445	31,427	199,872
Other Outgo (H)	1,191,548	2,225,912	3,417,460	1,200,477	2,420,388	3,620,865	1,209,754	2,662,388	3,872,142	1,209,754	2,928,388	4,138,142	1,209,754	3,221,388	4,431,142
Transfer of Indirect Costs	(89,890)	40,465	(49,425)	(72,411)	22,986	(49,425)	(72,411)	22,986	(49,425)	(72,411)	22,986	(49,425)	(72,411)	22,986	(49,425)
<b>TOTAL EXPENDITURES</b>	<b>67,632,690</b>	<b>32,589,542</b>	<b>100,222,232</b>	<b>69,149,218</b>	<b>27,615,430</b>	<b>96,764,648</b>	<b>72,622,898</b>	<b>29,149,710</b>	<b>101,772,608</b>	<b>73,973,539</b>	<b>30,607,313</b>	<b>104,580,852</b>	<b>75,310,572</b>	<b>32,164,680</b>	<b>107,475,252</b>
<b>EXCESS / (DEFICIENCY)</b>	<b>19,460,982</b>	<b>(20,169,952)</b>	<b>(708,970)</b>	<b>20,561,952</b>	<b>(19,516,649)</b>	<b>1,045,303</b>	<b>19,591,445</b>	<b>(21,050,929)</b>	<b>(1,459,484)</b>	<b>21,137,931</b>	<b>(22,508,532)</b>	<b>(1,370,601)</b>	<b>23,182,752</b>	<b>(24,065,899)</b>	<b>(883,147)</b>
<b>OTHER SOURCES/USES</b>															
Transfers In	67,044	-	67,044	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out (I)	(1,922,552)	-	(1,922,552)	(1,822,552)	-	(1,822,552)	(1,747,552)	-	(1,747,552)	(1,372,552)	-	(1,372,552)	(1,372,552)	-	(1,372,552)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted (J)	(18,050,492)	18,050,492	-	(19,516,649)	19,516,649	-	(21,050,929)	21,050,929	-	(22,508,532)	22,508,532	-	(24,065,899)	24,065,899	-
<b>TOTAL OTHER SOURCES / USES</b>	<b>(19,906,000)</b>	<b>18,050,492</b>	<b>(1,855,508)</b>	<b>(21,339,201)</b>	<b>19,516,649</b>	<b>(1,822,552)</b>	<b>(22,798,481)</b>	<b>21,050,929</b>	<b>(1,747,552)</b>	<b>(23,881,084)</b>	<b>22,508,532</b>	<b>(1,372,552)</b>	<b>(25,438,451)</b>	<b>24,065,899</b>	<b>(1,372,552)</b>
<b>Net Increase (Decrease)</b>	<b>(445,018)</b>	<b>(2,119,460)</b>	<b>(2,564,478)</b>	<b>(777,249)</b>	<b>-</b>	<b>(777,249)</b>	<b>(3,207,036)</b>	<b>-</b>	<b>(3,207,036)</b>	<b>(2,743,153)</b>	<b>-</b>	<b>(2,743,153)</b>	<b>(2,255,699)</b>	<b>-</b>	<b>(2,255,699)</b>
<b>FUND BALANCE, RESERVES</b>															
Estimated Beginning Balance	18,257,655	3,035,658	21,293,313	17,812,637	916,198	18,728,835	17,035,388	916,198	17,951,586	13,828,352	916,198	14,744,550	11,085,199	916,198	12,001,397
<b>Estimated Ending Balance</b>	<b>17,812,637</b>	<b>916,198</b>	<b>18,728,835</b>	<b>17,035,388</b>	<b>916,198</b>	<b>17,951,586</b>	<b>13,828,352</b>	<b>916,198</b>	<b>14,744,550</b>	<b>11,085,199</b>	<b>916,198</b>	<b>12,001,397</b>	<b>8,829,500</b>	<b>916,198</b>	<b>9,745,698</b>
Nonspendable	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
Restricted	-	916,198	916,198	-	916,198	916,198	-	916,198	916,198	-	916,198	916,198	-	916,198	916,198
Assigned	4,984,285	-	4,984,285	4,207,036	-	4,207,036	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000
Unassigned - REU @ 3%	3,064,400	-	3,064,400	2,957,700	-	2,957,700	3,105,700	-	3,105,700	3,178,700	-	3,178,700	3,265,500	-	3,265,500
Unassigned - Other	9,751,952	-	9,751,952	9,858,652	-	9,858,652	9,710,652	-	9,710,652	6,894,499	-	6,894,499	4,552,000	-	4,552,000
<b>Total - Est. Fund Balance</b>	<b>17,812,637</b>	<b>916,198</b>	<b>18,728,835</b>	<b>17,035,388</b>	<b>916,198</b>	<b>17,951,586</b>	<b>13,828,352</b>	<b>916,198</b>	<b>14,744,550</b>	<b>11,085,199</b>	<b>916,198</b>	<b>12,001,397</b>	<b>8,829,500</b>	<b>916,198</b>	<b>9,745,698</b>
<b>Fund Balance Reserve Percentage</b> (Combined Assigned & Unassigned)			<b>17.43%</b>			<b>17.27%</b>			<b>13.35%</b>			<b>10.45%</b>			<b>8.10%</b>



# Multi-Year Projection Assumptions ('21-22 through '24-25)

## Revenue Assumptions:

- Local property tax revenue growth:

Total Prop. Tax Growth	2020-21	2021-22	2022-23	2023-24	2024-25
2nd Interim (March)	4.9%	2.9%	2.9%	3.4%	3.9%

- Federal & State revenue is expected to remain relatively constant compared to 2020-21
  - Note: Removal of 'one-time' 2020-21 federal CARES Act restricted revenue for 2021-22
- Parcel tax revenue is expected to increase approximately 3% each year with annual inflation adjustment depending on volume of new Senior Exemptions

# Multi-Year Projection Assumptions ('20-21 & '21-22)

## Expenditure Assumptions:

- Projected Enrollment & Certificated Staffing levels

School Year	Projected Enrollment	Certificated Staffing (fte)
2020-21	5151	293.5
2021-22	5150	294.5
2022-23	4968	299.7
2023-24	4888	297.6
2024-25	4730	293.0

- 'One-time' expenditures in 2020-21 using CARES Act funding are removed in 2021-22
- State \$1.1M of employer-paid pension relief in '20-21 & '21-22 is removed in 2022-23
- No employee groups have settled on compensation in current and future years
  - Note: Total cost of 1% for all staff is predicted to be \$557k in 2020-21
- 'Class size increase' MOU expires after 2021-22 school year
- All new employees hired for 2019-20 have a cap on District-paid health benefits (i.e. Healthcap)
- Health & Welfare benefits are estimated to increase by 5% each year
- Utilities expenses projected to increase 4% annually (i.e. MMWD, electric, sewer, etc.)
- Special Education cost are estimated to increase by 10% each year

# Uncertainties & Prudence

- COVID, the Rebounding Economy & Safety Measures:
  - Impact on property tax revenues?
  - Unanticipated expenditures with return to 'in person' instruction this month? Fall of 2021-22?
  - Potential future 'one-time' federal & State COVID relief?
- State pension relief of \$1.1M in both '20-21 & '21-22 expires in 2022-23
- Enrollment decline is projected starting in 2021-22 (but without any material impact until 2022-23)
- None of the employee groups have settled on compensation with TUHSD in 2020-21 or into the future
- 'Class size increase' MOU expires after 2021-22 school year
- For 2022-23, potential expenditure reduction recommendations (amount TBD) from Fiscal Advisory committee to balance future projected operating deficits & comply with Board Policy (i.e. minimum of 17% reserve)

## 2nd Interim Certification



- Per AB 1200
- *The Second Interim projection indicates that, as defined in AB 1200, “the district **will** be able to meet its financial obligations for the current fiscal year and subsequent two years.”*

***The District is self-certifying as “Positive”.***

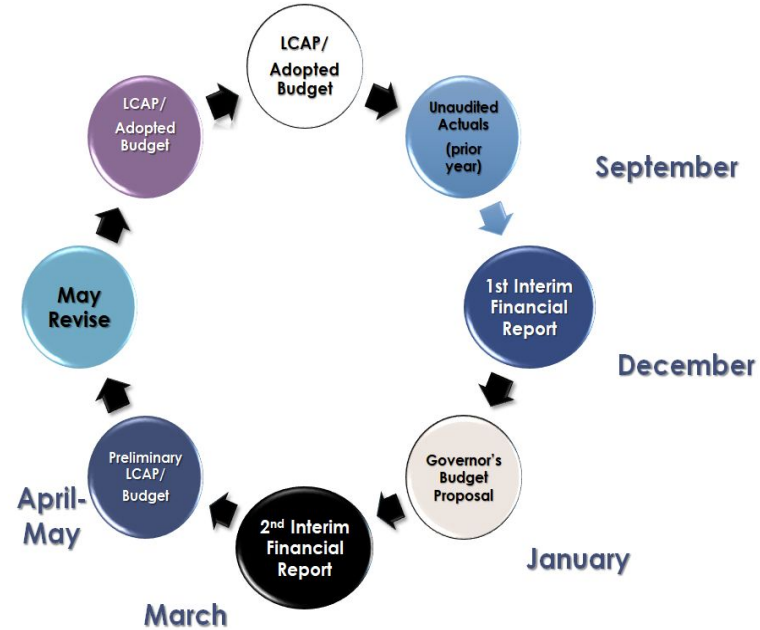
# Budget Calendar & Key Dates



# Budget Calendar & Key Dates



March 2021	2nd Interim Budget Report for 2020-21 Possible Federal & State COVID relief
May 2021	Governor's May Revise budget proposal for 2021-22
June 2021	Board adopts 2021-22 Budget & LCAP
September 2021	Unaudited Actuals Report for 2020-21



# Questions? Comments?



*Special thanks to our Business Office staff for their work to help prepare this report!*

# Notes

**Tamalpais Union High School District**  
**Parcel Tax Citizens Oversight Committee (PTCOC)**  
**Wednesday, September 30, 2020**  
**8:30-10:30am**

Given the current COVID-19 environment, the public meeting will be held remotely via Zoom web-conferencing at this link: <https://zoom.us/j/94903288804>

## **Committee Members:**

Robin Moses - Chairperson  
John Richard - Vice Chairperson  
Jennifer Ginsburg  
Tammy Wilks Kornfeld  
Bill Levinson

## **TUHSD Staff:**

Corbett Elsen, Chief Financial Officer & PTCOC Secretary  
Lorie Perez, Administrative Assistant of Business Services

## **Our Mission:**

THE TAMALPAIS UNION HIGH SCHOOL DISTRICT is dedicated to the development of creative, passionate, and self-motivated learners. Upon graduation, students will be prepared for engaged citizenship and able to contribute individually and collaboratively in order to address the challenges of a dynamic and diverse world. To these ends, all students will demonstrate mastery of core competencies and will be offered meaningful learning experiences to enable them to access and critically analyze information, pose substantive questions, and communicate effectively..

**NOTE:** Members of the public who wish to address the Committee are asked to use Zoom 'Reactions' feature at the bottom of your Zoom window and either use the 'hand' symbol to communicate to the Chairperson that you would like to address the Committee. When the Chairperson calls your name to make your public comment, please do not forget to 'unmute' your audio feature at this time so you can be heard..

Members of the public may comment on agenda items as follows: Once an item is introduced, the staff will review the item for the Committee and then comments will be accepted from the public. A total of 20 minutes may be allotted for public comment on any specific topic or agenda item.

Public comment on matters within the subject matter jurisdiction of the Committee but not on the agenda will be taken at the conclusion of all substantive action and discussion items on the agenda, as indicated on the agenda. In keeping with provisions of the Brown Act, the Committee cannot comment on items that are not on the agenda.



**Agenda:**

[Click here](#) for agenda materials:

### **1.0 Call to Order - meeting called to order at 8:30am**

Zoom Link: <https://zoom.us/j/94903288804> (please mute your audio when not speaking)

### **2.0 Discussion/Action Items**

#### **2.1) Take action to approve '2019-20 Annual Report on Measure J'** (linked here)

Per TUHSD PTCOC bylaws, an Annual Report produced by the PTCOC is to be presented to the TUHSD Board of Trustees, currently scheduled for October 13th, reviewing and confirming that the district expenditures of Measure J were expended as authorized by the voter-approved ballot measure language.

Format for Annual Report to Board in October:

- Formal written report - [linked here](#)
  - Robin requested Corbett walk everyone through the 2019-2020 Annual Report.
  - Corbett walked everyone through the report with highlights and specifics to Measure J
- Exhibit showing teacher positions funded by Measure J proceeds
  - Full annual expenditures for 2019-20 - [linked here](#)
    - Corbett explained the position control spreadsheet
  - Partial pro-rated expenditures for 2018-19 from 11/7/18 through 6/30/2019 - table embedded into report
    - Corbett discussed the partial pro-rated expenditures for 2018-19
    - Jennifer asked with regard to exemptions, do they typically change from year to year with people moving or forgetting to file and does the 5.3 million that Measure J provides annually, could that be higher or lower every year?
    - Corbett explained that it is not a fixed number and the new senior exemptions total revenue does not increase by 3% each year. 3% is built into the dollar amount charged each parcel
    - Bill asked if the County is unable to collect the tax money, does the district get the money upfront?
    - Corbett said Marin County is a TETER district. 1/3 of counties in CA are and monies are held at the County Treasury. The County guarantees what we are legally supposed to get
    - Robin made a motion to approve the report.
      - Bill approved the motion to be approved
      - Tammy seconded the motion.
      - All in favor - Ayes
    - Robin and John will present the report to the board on October 13, 2020

## **2.2) Discuss 1) 2020-21 TUHSD Budget Adoption & 2) 2019-20 Unaudited Actuals budget report presentation**

- 2020-21 Budget Adoption [slidedeck](#) - June 2, 2020
  - The team reviewed the 2020-21 Budget Adoption
  - Robin asked if it included step and column increases and Corbett explained those estimates were built into the budget
  
- 2019-20 Unaudited Actuals report [slidedeck](#) - September 8, 2020
  - The team reviewed the Unaudited Actuals
    - Bill asked if Measure J failed, is there another election the district can choose? Corbett said March 2022 is a state/national election date. Additionally, the district could hold a Special Election, but the District would bear the entire estimated \$800,000 cost of the election.
    - Robin also asked what budget is submitted to the County and Corbett said the blue budget was submitted
    - Bill asked what the capital outlay bond interest and redemption fund is. Corbett said that is the one fund the district does not have access to. It is held at the County treasury and they process all the proceeds from previous bonds paid. Capital Outlay is used for larger facility funds, i.e., pool repair, new athletic turf, etc.
    - Bill asked where do the funds come from? Corbett explained from the General Fund. Each year the General Fund transfers out the annual contribution.

## **2.3) Take action to approve Minutes of the April 1, 2020 PTCOC Meeting**

- See link to 'agenda materials' at the top of this page for [draft Minutes](#)
  - Robin made a motion to approve the minutes of the April 1, 2020 minutes
    - Tammy approved the motion to approve
    - Bill seconded the motion
    - All in favor - Ayes

## **3.0 Informational Items:**

### **3.1) Measure M information only**

- Measure M is on the November 3rd ballot, which is a 'straight-renewal' of the combined Measure J & B tax amounts
- 2/3rd or 66.67% 'yes' votes needed for parcel tax passage in California
- If Measure M passes, it would immediately replace both Measures J & B, which are both scheduled to expire together in June 2022
- If passed, PTCOC oversight would shift from Measure J to Measure M with the same bylaws and responsibilities
- TUHSD Board Resolution 20-2 authorizes the placement on the November election - [linked here](#)
  - Corbett reviewed high-level informational reminders: Measure M is on the November 3rd ballot. He explained that it is a straight renewal that combines Measures B & J tax amounts. Straight renewal means no increase, the same amount with all the same exemptions that the district

has had in our parcel tax measures, with the same 3% annual inflator. As is all parcel tax in CA, it does require  $\frac{2}{3}$  of yes votes or greater. If it passes, it would immediately replace Measures B & J. It has the same oversight components, so the work we are doing now on Measure J would transfer over to Measure M

- Open for group discussion
- Jennifer provided an objective comment that she is Co-chair of Measure M along with Dana Linker-Steele and if anyone on the team has any non-objective questions about Measure M, you can contact her outside this forum and she will be happy to talk to you off district time about any questions you may have that are not appropriate here
- Bill said if it doesn't pass, TUHSD has to go to a 6 period day, it won't be the same TUHSD, we will be like everyone else
- Robin asked where it would be on the ballot and Jennifer said she did not know, that it would probably be different for everyone as ballots are different area to area
- It was noted during group discussion that it may be weeks before we know the outcome of Measure M due to the high volume of absentee ballots that are expected this year

### **3.2) Brief COVID-19 & TUHSD school re-opening update**

- Corbett reviewed the tier system for each county. Marin County has moved from purple to red @ 10 days ago, which removes some restrictions. After 2 weeks in the red, schools can reopen and have some in person instruction. We have feeder districts who are beginning school next week. High schools are more complicated. 2000 students at RHS shifting over 7 periods crossing hallways which raises concerns from a safety perspective. We need to negotiate working conditions with our teachers union. We did have an agreement in mid-July, but with the surge in covid-19 in July, the teachers voted down the MOU we negotiated. We've been back at it, with updated guidelines from the state and county and we are actively negotiating with the teachers to make sure they have everything they need to feel comfortable. The scheduling is extremely complicated at the high school level. Per state law, any teacher or staff member who has a note from their doctor showing that they are at risk from covid-19 have a right to opt out. We are wrestling with how to make sure we can do it safely, effectively and have enough available teachers.
- Are there any questions?
- Robin said it may be a little early to ask because grades are still coming in, but how are things going? Corbett said it depends on who you are asking. For some it's going well and for others it is not. A lot may come down to resources at home, learning environment at home. Students who have the ability to focus well and access the screen, it works well. For students of color, with emotional challenges, with technology or social economic challenges, it exacerbates the challenges that were already there. We are trying to prioritize phasing onto campus those students who are most impacted asap.
- Corbett talked about the \$2.5 million one-time funding that TUHSD received due to covid-19 from the federal CARES ACT. A large portion has gone to technology for chrome books and wifi home hotspots, PPE, professional development for teachers and continue to provide meals to

our families and community. Each site has an allocation of that where they can work with teachers to provide materials for activities at home

- Tammy asked Corbett if he sees the high school students internalizing the guidelines for social distancing and avoiding large gatherings? Is there any education going on with them and what degree is their committee to keeping the community safe when they do go back? Great question. We know that adolescents like to challenge rules. Staff have reported that for short allowable events at school, they have been surprised that there has been adherence to social distance. But that is very different from being in a classroom for 4-5 hours is very different.

### **3.3) Review PTCOC Communications protocols**

- PTCOC Website: <https://www.tamdistrict.org/Page/12317>
- Robin briefly went over this. Corbett reminded everyone that part of the goal is to be a transparent entity for the broader community. Everything anyone communicates is on the website.

### **4.0 Future Agenda Items**

At this time, PTCOC members may request future agenda items for consideration by the Chairperson and Vice Chairperson

- Robin asked is there were any agenda items for the March 31, 2021 meeting and to let Corbett, Lorie or herself know if there are
- Jennifer asked for clarification that if Measure M passes, this committee becomes the combined citizens oversight for what is Measure J and M which is the new funding, so that just rolls over. If it does not pass, we stay with Measure J through the shelf life. Corbett confirmed that we are the Measure J oversight committee until Measure J ceases to exist. The only thing that would end that would be the passing of Measure M. Measure J does not expire until June of 2022.

### **5.0 Public Comment on Non-Agenda Items**

At this time members of the public may address the PTCOC on any items, not on the agenda that are within the subject matter jurisdiction of the PTCOC. Speakers are requested to limit their remarks to no more than three minutes.

There was no public comment

Zoom Web-Conferencing Norms: Members of the public who wish to address the Committee are asked to use Zoom 'Reactions' feature at the bottom of your Zoom window and either use the 'hand' symbol to communicate to the Chairperson that you would like to address the Committee. When the Chairperson calls your name to make your public comment, please do not forget to 'unmute' your audio feature at this time so you can be heard..

### **6.0 Next Meeting**

Date: March 31, 2021 from 8:30-10:30am in Kreps Conference Center (or via Zoom as appropriate)

### **7.0 Adjournment**

**Meeting was adjourned at 9:35am.**

*The Tamalpais Union High School District Parcel Tax Oversight Committee meetings are open to the public.*

*The public is encouraged to attend.*

*For more information, please call Lorie Perez, Administrative Assistant, at 415-945-1037*