

**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.

FULL TEXT OF MEASURE M
TAMALPAIS UNION HIGH SCHOOL DISTRICT
QUALITY EDUCATION RENEWAL MEASURE

Measure M

Since 1989, Tamalpais Union High School District has relied on locally-controlled parcel tax funding to keep excellent teachers in our classrooms and challenging academic programs available to our students. Today this funding provides \$16.8 million each year, which represents 17% of the District's annual budget, and it is set to expire soon.

Tamalpais Union High School District has already made \$6.7 million in annual cuts, increased class size, cut administrative staff and reduced benefits, with more cuts expected in the future. In addition, due to increased student enrollment, our schools have needed to hire more than 70 additional teachers to serve these students. As a community-funded district, Tamalpais Union High School District does not receive additional State funding as more students attend local schools.

If the local parcel tax funding expires without renewal, local schools will face \$16.8 million in additional cuts, which would include significant teacher layoffs and deep cuts to academic programs.

Measure M is on the ballot to renew expiring parcel tax funding at the current rate to help minimize additional teacher layoffs and cuts. Even if Measure M passes, our District will still face cuts.

Measure M will protect high quality education and renew existing local funding to:

- Maintain excellent science, technology, engineering, math, reading and writing instruction
- Attract and retain highly qualified teachers
- Support music and art programs
- Provide a high-quality education to students

Fiscal accountability is required, and all funds will stay local to support Tamalpais Union High School District schools. No funds can be taken away by the State. Independent citizens' oversight and annual audits are required. Seniors will continue to be eligible for an exemption from the cost.

TERMS

To renew \$16,800,000 in expiring annual funding and prevent deep cuts by continuing locally controlled school funding the state cannot take away, shall Tamalpais Union High School District ("District") maintain excellent hands-on science, technology, engineering, math, reading and writing instruction; attract/retain highly qualified teachers; and support music/art; by adopting a measure renewing the current \$469 annual per parcel rate for 9 years, with senior exemptions, cost of living adjustments, and independent oversight?

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 maintain excellent science, technology, engineering, math, reading, and writing instruction
- To attract and retain highly qualified teachers
- To support art and music programs
- To provide a high-quality education to students

No funds will be spent on administrative salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning November 4, 2020, the District shall be authorized to levy an annual qualified special tax at the rate of \$469 per parcel on all assessor's parcels. The authorization to levy this qualified special tax shall expire on June 30, 2029. It is intent of the voters that the tax be levied immediately following its adoption until June 30, 2029, unless extended by voters. Beginning on July 1, 2021, 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 \$16.8 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.

If this Measure is approved, the qualified special taxes authorized by voters as "Measure B" in November 2011 and "Measure J" in November 2018 shall cease and be replaced with this Measure on the date this Measure becomes effective.

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. 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 qualified 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 XIIB 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. The Board shall have the option to extend any current independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

F. Annual Plan

Beginning with expenditures for the 2021-2022 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 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

2021-22 2nd Interim Budget

March 8, 2022



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 2021) vs. 2nd Interim Budget (March 2022)
- 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

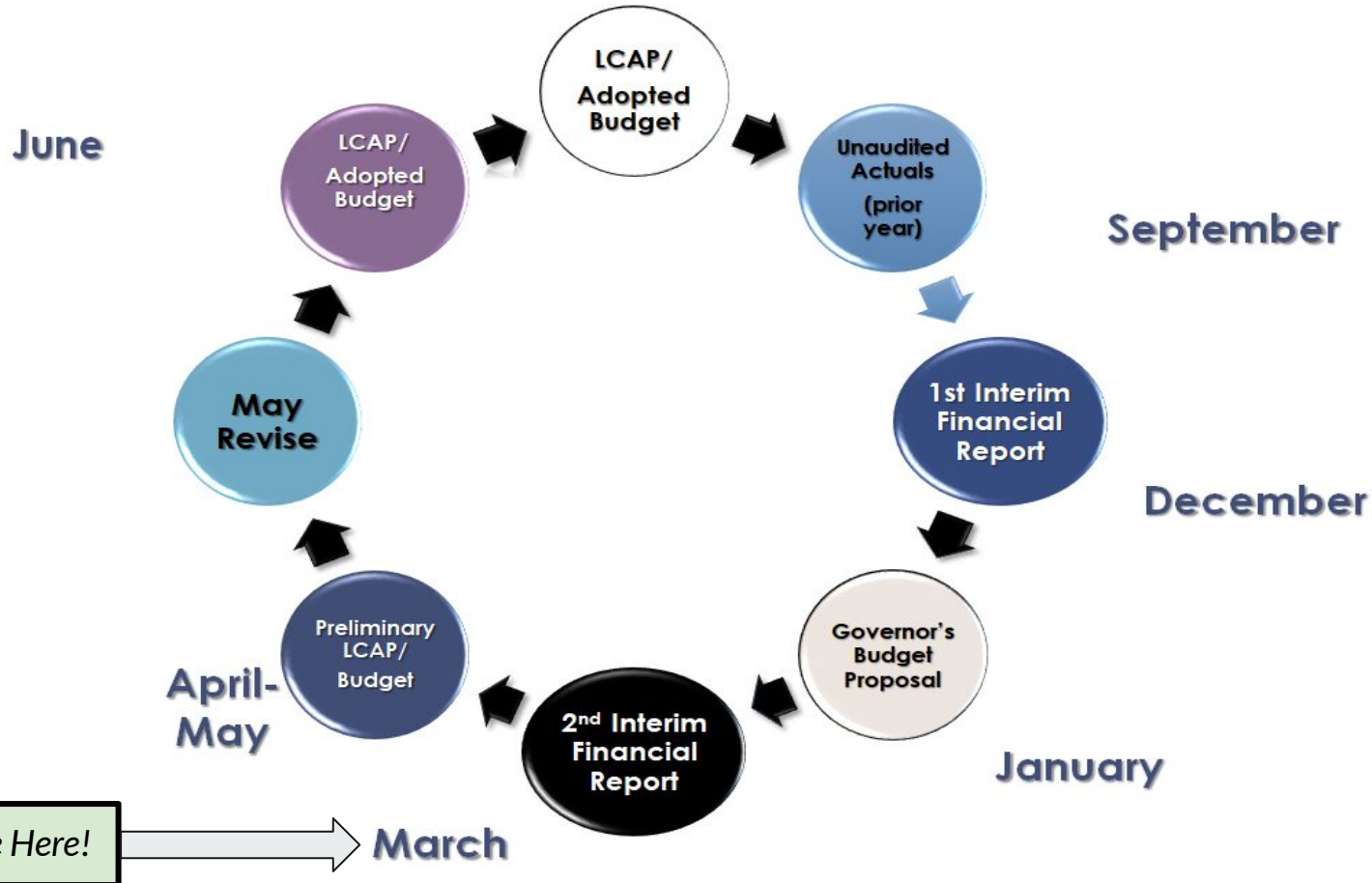
- Budget Reporting Cycle
- Start with the End: *Where are we now compared to December?*
- 2021-22 Budget: Revenue & Expenditures - *What has changed since December?*
- Other Funds
- Multi-Year Projection - *Where are we projecting to be in the future?*
- Prudence and Next Steps
- Questions & Comments



Budget Reporting Cycle



Budget Reporting Cycle for California Schools



Start with the End

Where were we in December and now in March?

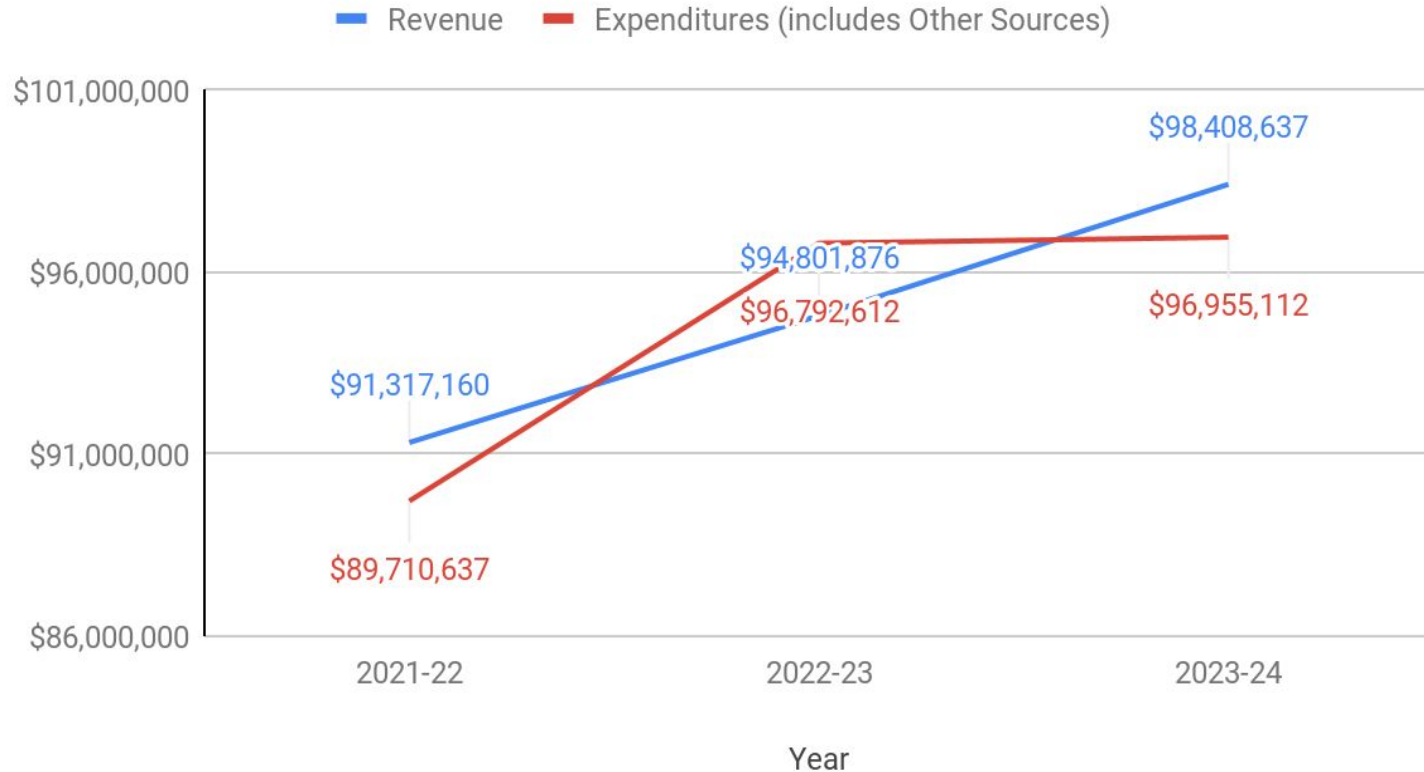
Summary of Multi-Year Projections (Unrestricted)

	2021-22	2022-23	2023-24
Operating Surplus (Deficit) <i>(December 2021)</i>	\$2.4M	\$(1.5M)	\$1.8M*
Ending Fund Balance/Reserve <i>(December 2021)</i>	\$24.4M (23.1%)	\$22.9M (21.8%)	\$24.7M (23.4%)
Operating Surplus (Deficit) <i>(March 2022)</i>	\$1.6M	\$(2.0M)	\$1.5M*
Ending Fund Balance/Reserve <i>(March 2022)</i>	\$23.6M (22.1%)	\$21.6M (20.4%)	\$23.1M (21.7%)

Key Assumption: * Figures do not include any potential increase in staff compensation (cost of 1% raise = \$600k)

Summary of Multi-Year Projections

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 \$21.5M over the LCFF entitlement

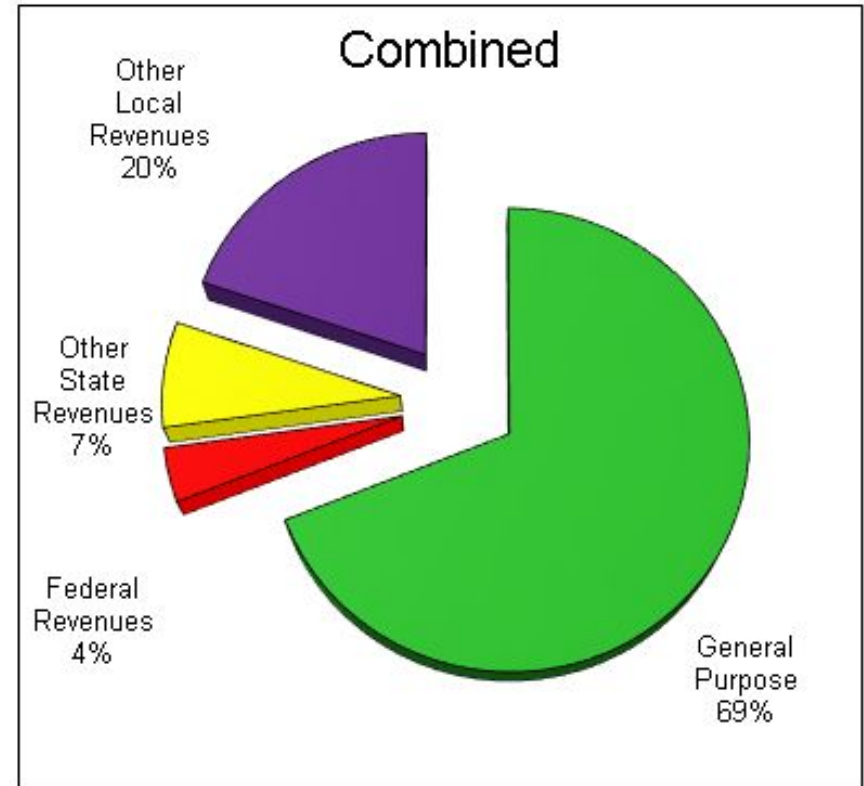
- Formerly referred to as 'Revenue Limit'
- District is entitled to a calculated revenue entitlement
- Comprised of both local property taxes and state aid
- When property taxes do not meet the calculated revenue entitlement, then the State makes up the shortfall with additional funding up to the calculated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



Sources of 2021-22 General Revenue (combined)

- General Purpose \$ 73,333,661
 - Property taxes, EPA, Minimum State Aid
- State Funding \$ 7,875,794
 - COVID relief, Lottery, SpEd, ROP, etc.
- Federal Funding \$ 4,038,865
 - COVID relief, Title funding, IDEA, etc.
- Local Revenue \$ 21,031,048
 - Parcel tax, Foundations, facilities fees, interest

TOTAL: \$ 106,279,368



Key Budget Assumptions - Unrestricted Revenues

Property Tax Revenue growth rates:

Year	2021-22 <i>see note 1</i>	2022-23 <i>see note 2</i>	2023-24 <i>see note 2</i>
Growth Rate (%)	4.07%	4.25%	4.25%

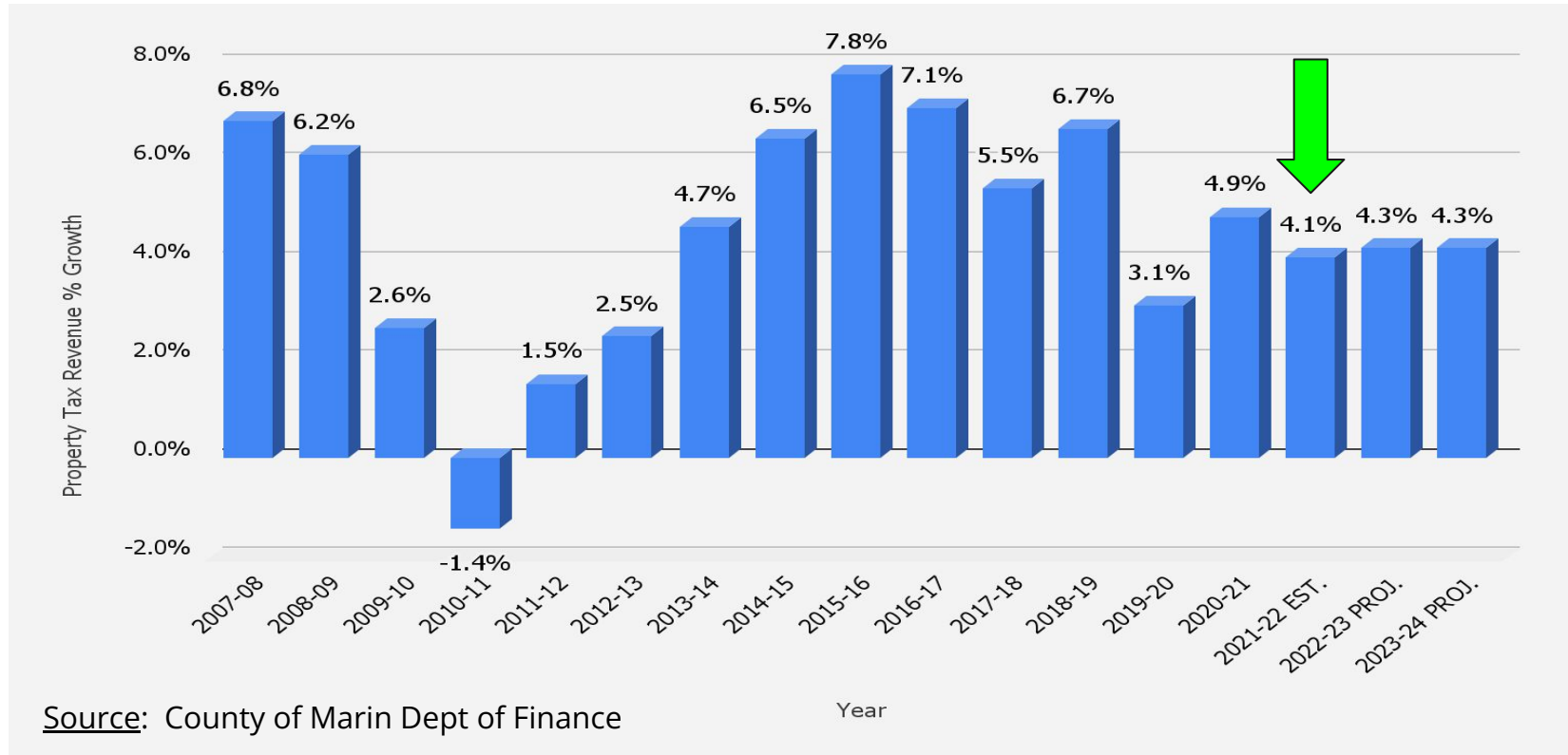
Notes:

1. Per Proposition 13, State inflation was less than 2%, therefore property tax bills could not increase by the typical full 2% annual amount
2. Marin County Schools Property Tax Forum in early May 2022 for 2022-23 Budget Adoption

Parcel Tax Revenue:

- Passage of Measure M ('straight renewal') for 9 years through June 2029
- Increase of 3% with annual inflation adjustment
 - Actual amount depends on volume of Senior Exemptions
- 2021-22 Parcel Tax revenue projected to be \$16.4M

TUHSD Historical Secured Property Tax Revenue Growth



Key Budget Assumptions - Other Revenues



Federal revenue:

- All COVID relief federal funding is one-time funding and has been exhausted (or will be spent) by end of 2021-22

State revenue:

- One-time funding of \$1.1M Educator Effectiveness grant funding included
- One-time funding of estimated \$503k UC a-g Eligibility grant fund not included
- Universal Meals for all students helps our TUHSD Nutrition program run at less of a deficit
- All other COVID relief State funding is one-time funding and has been exhausted (or will be spent) by end of 2021-22)

Other Local revenue (Facilities Rentals):

- Facilities rental revenue is projected to increase by \$43k

Expenditures

Primary Components:

Enrollment

STRS & PERS pension rate increases

Special Education

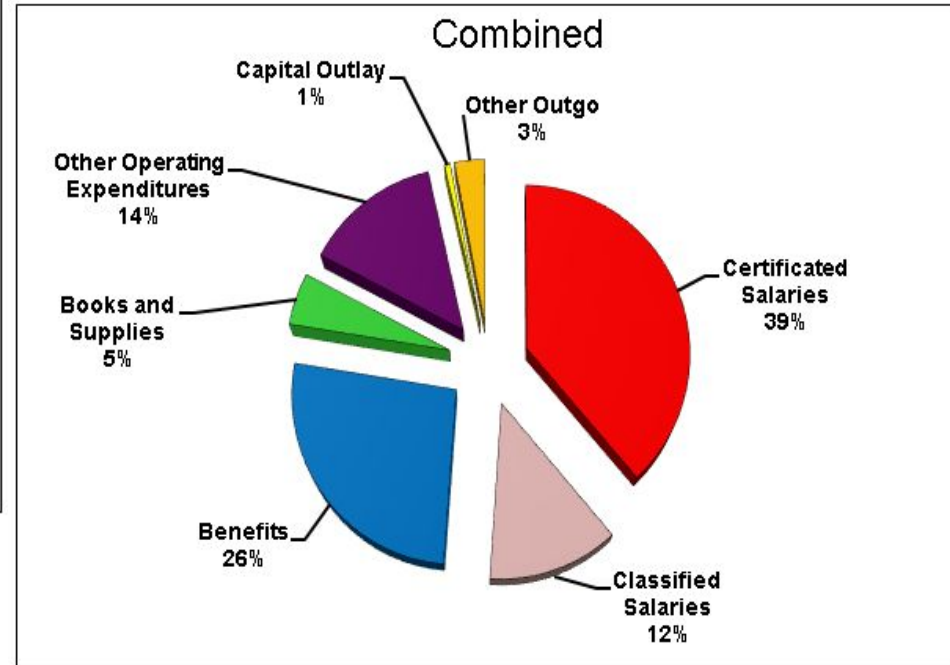
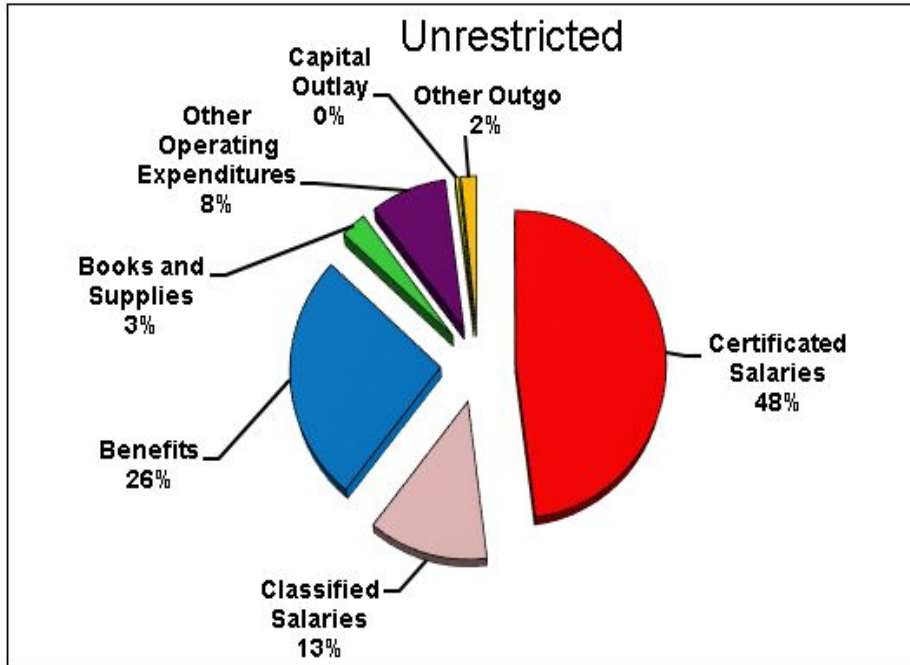


General Fund Expenditures

Description	Unrestricted	Combined
Certificated Salaries	\$33,106,522	\$40,220,070
Classified Salaries	\$8,688,818	\$13,059,560
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$18,043,805	\$27,490,325
Books and Supplies	\$1,956,546	\$5,261,573
Other Operating Expenditures	\$5,755,932	\$14,409,304
Capital Outlay	\$260,712	\$597,979
Other Outgo	\$1,145,113	\$3,184,955
TOTAL	\$68,957,448	\$104,223,766

Salaries and benefits comprise approximately 87% of the District's unrestricted expenditures, and approximately 77% of the combined General Fund expenditures.

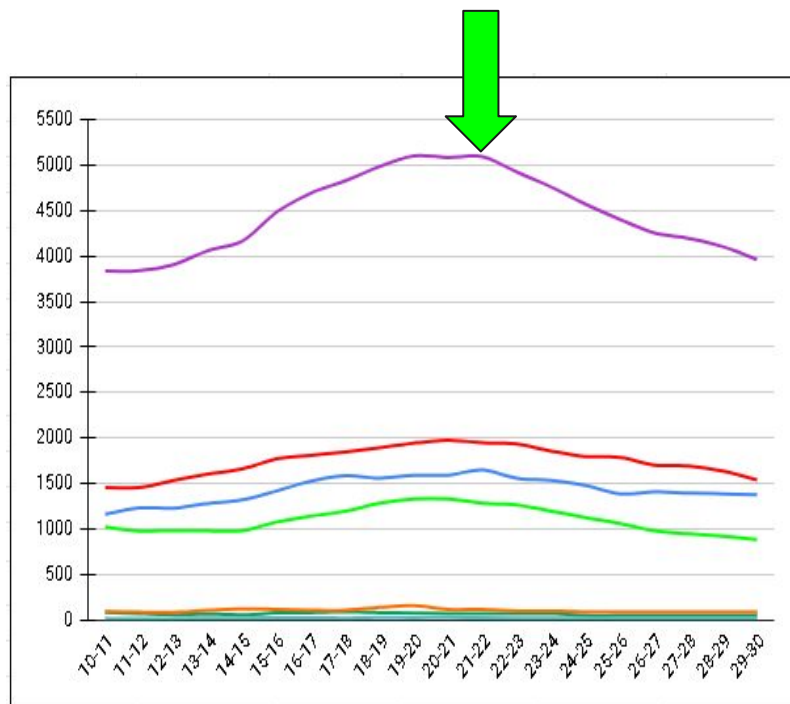
General Fund Expenditures



Long-term TUHSD Enrollment Projections

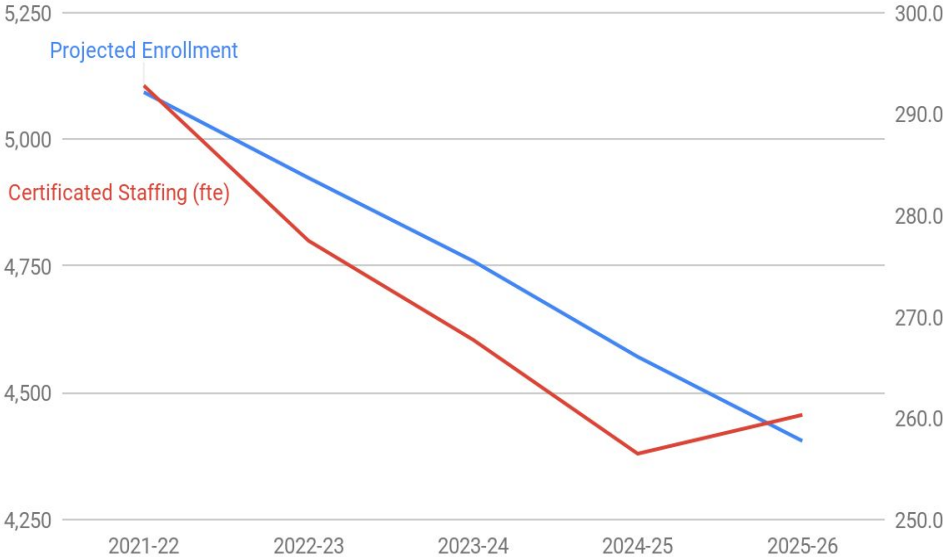
Cohort Survival Method

Year	Tam HS	Archie W	Redwood	San Andreas	Tamiscal	NPS	Total	Change in students	Percent Change
10-11	1162	1023	1458	84	95	14	3,836		
11-12	1231	979	1456	71	87	15	3,839	3	0.1%
12-13	1229	984	1535	58	85	16	3,907	68	1.7%
13-14	1281	980	1604	68	106	21	4,060	153	3.8%
14-15	1321	982	1661	57	123	21	4,165	105	2.5%
15-16	1419	1077	1770	78	117	22	4,483	318	7.6%
16-17	1527	1142	1809	82	108	25	4,693	210	4.7%
17-18	1587	1195	1848	89	107	21	4,826	133	3.2%
18-19	1559	1285	1893	82	138	27	4,984	158	3.3%
19-20	1,591	1331	1944	77	158	26	5,101	117	2.3%
20-21	1,593	1331	1975	69	116	29	5,084	-17	-0.3%
21-22	1650	1286	1948	70	116	23	5,093	9	0.2%
22-23	1557	1263	1933	70	100	21	4,924	-180	-3.5%
23-24	1536	1198	1857	70	100	21	4,760	-164	-3.3%
24-25	1479	1126	1797	50	90	21	4,571	-189	-4.0%
25-26	1387	1060	1788	50	90	21	4,405	-166	-3.6%
26-27	1408	982	1704	50	90	21	4,255	-150	-3.4%
27-28	1,396	947	1692	50	90	21	4,196	-59	-1.4%
28-29	1,387	919	1637	50	90	21	4,104	-92	-2.2%
29-30	1,378	883	1540	50	90	21	3,962	-142	-3.5%



Key Budget Assumptions - Enrollment & Staffing

TUHSD Projected Enrollment & Certificated Staffing



School Year	Projected Enrollment	Difference from Prior Year	Certificated Staffing (fte)	Difference from Prior Year
2021-22	5,093	-	292.8	-
2022-23	4,924	-169	277.5	-15.3
2023-24	4,760	-164	267.7	-9.8
2024-25	4,571	-189	256.5	-11.2
2025-26	4,405	-166	260.3	3.8

Notes:

- 2025-26: Increase of 3.8 fte due to expiration of 'New Class Size' MOU
- All staffing figures will be updated at Budget Adoption in June

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
 - **Represents an increased cost of \$6.2M annually**
- State pension relief provided '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 for 2022-23
- School Services of CA recently reported that PERS employers rates are going to increase less than the below (updated in June once confirmed)

CalPERS Rate Comparison

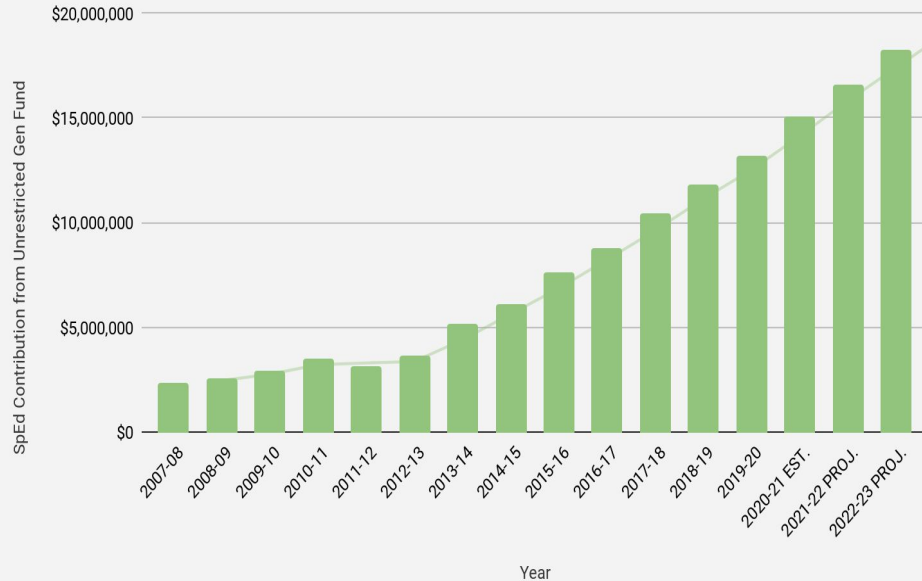
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Employer Rates	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	26.10%	27.10%	27.70%	27.80%	27.60%
Change		2.04%	1.64%	2.53%	1.66%	0.98%	2.21%	3.19%	1.00%	0.60%	0.10%	-0.20%

CalSTRS Rate Comparison

Employer Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%
Change		1.85%	1.85%	1.85%	0.82%	-0.95%	0.77%	2.18%	0%	0%	0%	0%

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 \$15.8M 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 2021)

VS.

2nd Interim (March 2022)



Reconciliation of 1st Interim vs. 2nd Interim Budgets



<i>Description</i>	<i>Amount</i>
2021-22 First Interim Projected Surplus	\$ 2,442,423
Add: Variance Components (See Next Slide)	\$ (835,900)
2021-22 Second Interim Projected Surplus	\$ 1,606,523

Reconciliation of Variance Components

<i>Description of Variance Components</i>	<i>Amount</i>
Increase in local revenue due to increase facilities rentals	\$43k
Increase in certificated staffing expenditures given increase maternity/paternity leaves, substitute teacher expenses, and related miscellaneous expenditures	\$(110k)
Increase in benefit expenditures associated with increased classified staffing expenditures (i.e. 3 fixed date Campus Assistants for remainder of 2021-22 and HR Director position)	\$(115k)
Increase in benefit expenditures associated with both items above & associated fringe benefits	\$(146k)
Increase in other services due to increase of instructional and information technology services	\$(136k)
Increased contribution to Restricted Fund primarily due to net of decreases in Special Education excess costs, additional transportation and staffing adjustments	\$(351k)
Other net adjustments (books and supplies expenditures, etc)	\$(21k)
Total Variance	\$(836k)

Reconciliation of 1st Interim vs. 2nd Interim Budgets

<i>Description</i>	<i>Amount</i>	<i>Ending Fund Balance (Reserve)</i>
2020-21 First Interim Projected Surplus	\$ 2,442,423	\$24,443,743 (23.1%)
Add: Variance Components <i>(See Previous Slide)</i>	\$ (835,900)	\$ (835,900)
2020-21 Second Interim Projected Surplus	\$ 1,606,523	\$23,607,843 (22.1%)

TUHSD has a target minimum reserve of at least 17%, per Board Policy (BP 3100).

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


- Revolving cash - \$12k
- Restricted - \$4.0M
- Assignments (i.e. future Projected 2022-23 Operating Deficit, NGSS Textbook Adoption & Distance Learning, Property Tax Uncertainty, Special Education reserve) - \$19.2M
- Reserve for Economic Uncertainty (3% State-required minimum) - \$3.2M
- Unassigned - (Board Policy reserve toward 17% minimum target) - \$1.2M

Other Funds



Summary of All Funds

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



FUND	2020-21	Est. Net Change	2021-22
GENERAL (UNRESTRICTED & RESTRICTED)	\$28,108,510	(\$517,537)	\$27,590,973
ASSOCIATED STUDENT BODY FUND	\$753,239	\$0	\$753,239
ADULT EDUCATION FUND	\$753,378	(\$166,829)	\$586,549
CAFETERIA FUND	\$389,838	(\$47,263)	\$342,575
DEFERRED MAINTENANCE FUND	\$2,694,986	(\$350,000)	\$2,344,986
FOUNDATION SPECIAL RESERVE FUND	\$53,780	\$300	\$54,080
CAPITAL FACILITIES	\$479,627	(\$48,192)	\$431,435
CAPITAL OUTLAY	\$5,883,382	\$1,215,000	\$7,098,382
BOND INTEREST & REDEMPTION	\$10,224,432	(\$370,888)	\$9,853,544
TOTAL	\$49,341,172	(\$285,409)	\$49,055,763

Multi-Year Projections (MYP)



Multi-Year Projection Assumptions ('21-22 through '22-23)



Revenue Assumptions:

- Local property tax revenue growth
 - Updated in Budget Adoption after Marin County Property Tax Forum in May
- All federal and State COVID relief federal funding is one-time funding and has been budgeted
 - Exception: State UC a-g Eligibility grant will included at Budget Adoption in June
 - No more COVID funding relief is anticipated moving forward
- Parcel tax revenue is expected to increase approximately 3% each year with annual inflation adjustment depending on volume of new Senior Exemptions

Total Property Tax Growth	2020-21	2021-22	2022-23
2nd Interim (March)	4.07%	4.25%	4.25%

Multi-Year Projection Assumptions ('21-22 to '23-24)

Expenditure Assumptions:



- Projected Enrollment & Certificated Staffing levels

School Year	Projected Enrollment	Difference from Prior Year
2021-22	5,093	-
2022-23	4,924	-169
2023-24	4,760	-164
2024-25	4,571	-189
2025-26	4,405	-166

- All 'one-time' COVID federal and state funding exhausted by end of 2021-22 except UC a-g & Educ. Effect. grants
- State \$1.1M of employer-paid pension relief in both '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 \$600k in 2023-24
- New 'Class size' MOU expires after 2023-24 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

Summary of Multi-Year Projections (Unrestricted)

	2021-22	2022-23	2023-24
Operating Surplus (Deficit) <i>(December 2021)</i>	\$2.4M	\$(1.5M)	\$1.8M*
Ending Fund Balance/Reserve <i>(December 2021)</i>	\$24.4M (23.1%)	\$22.9M (21.8%)	\$24.7M (23.4%)
Operating Surplus (Deficit) <i>(March 2022)</i>	\$1.6M	\$(2.0M)	\$1.5M*
Ending Fund Balance/Reserve <i>(March 2022)</i>	\$23.6M (22.1%)	\$21.6M (20.4%)	\$23.1M (21.7%)

Key Assumption: * Figures do not include any potential increase in staff compensation (cost of 1% raise = \$600k)

Description	2021-22 Second Interim Budget			2022-23 Projected Budget			2023-24 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	73,333,661	-	73,333,661	76,364,970	-	76,364,970	79,464,544	-	79,464,544
Federal Revenue (B)	-	4,038,865	4,038,865	-	1,407,146	1,407,146	-	1,407,146	1,407,146
State Revenue (B)	1,032,750	6,843,044	7,875,794	1,032,750	4,786,734	5,819,484	1,032,750	4,786,734	5,819,484
Local Revenue (C)	16,950,749	4,080,299	21,031,048	17,404,156	2,835,187	20,239,343	17,911,043	2,835,187	20,746,230
TOTAL REVENUES	91,317,160	14,962,208	106,279,368	94,801,876	9,029,067	103,830,943	98,408,337	9,029,067	107,437,404
EXPENDITURES									
Certificated Salaries (D)	33,106,522	7,113,548	40,220,070	34,991,957	5,618,882	40,610,839	33,240,775	5,711,032	38,951,807
Classified Salaries (D)	8,688,818	4,370,742	13,059,560	9,592,911	3,961,361	13,554,272	9,835,377	4,070,695	13,906,072
Benefits (E)	18,043,805	9,446,520	27,490,325	20,252,091	9,144,145	29,396,236	20,299,607	9,388,271	29,687,878
Books and Supplies (F)	1,956,546	3,305,027	5,261,573	2,134,239	961,453	3,095,692	2,118,178	961,453	3,079,631
Other Services & Oper. Exp (G)	5,755,932	8,653,372	14,409,304	6,694,316	7,624,709	14,319,025	6,637,316	8,281,709	14,919,025
Capital Outlay (H)	260,712	337,267	597,979	260,712	105,460	366,172	260,712	105,460	366,172
Other Outgo (I)	1,213,983	1,999,296	3,213,279	1,213,983	2,175,296	3,389,279	1,213,983	2,369,296	3,583,279
Transfer of Indirect Costs	(68,870)	40,546	(28,324)	(42,877)	14,553	(28,324)	(42,877)	14,553	(28,324)
TOTAL EXPENDITURES	68,957,448	35,266,318	104,223,766	75,097,332	29,605,859	104,703,191	73,563,071	30,902,469	104,465,540
EXCESS / (DEFICIENCY)	22,359,712	(20,304,110)	2,055,602	19,704,544	(20,576,792)	(872,248)	24,845,266	(21,873,402)	2,971,864
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out (J)	(2,573,139)	-	(2,573,139)	(1,473,139)	-	(1,473,139)	(1,873,139)	-	(1,873,139)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted (K)	(18,180,050)	18,180,050	-	(20,222,141)	20,222,141	-	(21,518,902)	21,518,902	-
TOTAL OTHER SOURCES / USES	(20,753,189)	18,180,050	(2,573,139)	(21,695,280)	20,222,141	(1,473,139)	(23,392,041)	21,518,902	(1,873,139)
Net Increase (Decrease)	1,606,523	(2,124,060)	(517,537)	(1,990,736)	(354,651)	(2,345,387)	1,453,225	(354,500)	1,098,725
FUND BALANCE, RESERVES									
Estimated Beginning Balance	22,001,320	6,107,190	28,108,510	23,607,843	3,983,130	27,590,973	21,617,107	3,628,479	25,245,586
Estimated Ending Balance	23,607,843	3,983,130	27,590,973	21,617,107	3,628,479	25,245,586	23,070,332	3,273,979	26,344,311
Nonspendable	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
Restricted	-	3,983,130	3,983,130	-	3,628,479	3,628,479	-	3,273,979	3,273,979
Assigned	19,227,436	-	19,227,436	17,205,700	-	17,205,700	17,252,000	-	17,252,000
Unassigned- REU @ 3%	3,204,000	-	3,204,000	3,185,300	-	3,185,300	3,190,200	-	3,190,200
Unassigned- Other	1,164,407	-	1,164,407	1,214,107	-	1,214,107	2,616,132	-	2,616,132
Total - Est. Fund Balance	23,607,843	3,983,130	27,590,973	21,617,107	3,628,479	25,245,586	23,070,332	3,273,979	26,344,311

Fund Balance Reserve Percentage
(Combined Assigned & Unassigned) 22.09%

20.35% 21.68%

Uncertainties & Prudence



Uncertainties & Prudence

- COVID, the Rebounding Economy & Safety Measures:
 - Impact on property tax revenues?
 - No additional COVID relief anticipated moving forward
- Ongoing enrollment decline for at least the next 8 years has begun
 - Major 'lesson learned' from past financial challenges: Need to adjust staffing to enrollment accordingly
- All employee groups have settled on compensation with TUHSD through 2022-23, but not beyond
- New 'Class size MOU' expires after 2023-24 school year
- State pension relief of \$1.1M in both '20-21 & '21-22 expires in 2022-23

Bottom Line:

With all of the above considered, TUHSD is projecting sustainable budgets in the official 3-year MYP and anticipates presenting a similarly sustainable 2022-23 budget proposal in June.

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”.

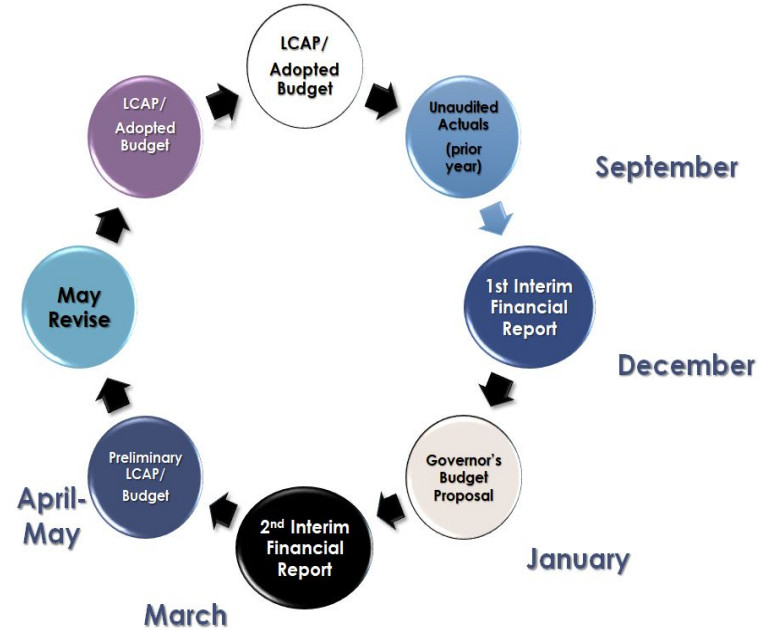
Budget Calendar & Key Dates



Budget Calendar & Key Dates



March 2022	2nd Interim Budget Report for 2021-22 Possible Federal & State COVID relief
May 2022	Governor's May Revise budget proposal for 2022-23
June 2022	Board adopts 2022-23 Budget & LCAP
September 2022	Unaudited Actuals Report for 2021-22



Questions? Comments?



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

AGENDA

Tamalpais Union High School District Parcel Tax Citizens Oversight Committee (PTCOC)

Wednesday, October 6, 2021

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://tamdistrict-org.zoom.us/j/99021483965?pwd=NDJBVk1jQng0c05rSGhTTzhkcWxLdz09>

Committee Members:

Robin Moses - Chairperson

John Richard - Vice Chairperson

Jennifer Ginsburg

Tammy Wilks Kornfeld

Bill Levinson

TUHSD Staff:

Corbett Elsen, Assistant Superintendent of Business and Operations & 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..

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on the agenda. In keeping with provisions of the Brown Act, the Committee cannot comment on items that are not on the agenda.

[Click here](#) for agenda materials:

Agenda:

1.0 Call to Order

The meeting was called to order at 8:35am

Zoom Link:

<https://tamdistrict-org.zoom.us/j/99021483965?pwd=NDJBVk1jQng0c05rSGhTTzhkcWxLdz09>

(please mute your audio when not speaking)

2.0 Discussion/Action Items

2.1) Take action to approve '2020-21 Annual Report on Measure J'

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 12th, 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:

- o Formal written report - [linked here](#)
The focus is only on Measure J, with oversight responsibilities for the 2020-21 year. Measure M was not in effect until 2021-22. Measure M is fully effective moving forward.
- o Exhibit showing teacher positions funded by Measure M proceeds
 - Full annual expenditures for 2020-21 - [linked here](#)
Corbett reviewed the Annual Report and the spreadsheet of expenditures with the committee and it will be presented to the Board on October 26, 2021. He confirmed that we received positive financial audits for the previous fiscal year and that we are spending all our funds in accordance with the voter approved ballot language.

2.2) Discuss 1) 2021-22 TUHSD Budget Adoption & 2) 2020-21 Unaudited Actuals budget report presentation

- 2021-22 Budget Adoption [slidedeck](#) - June 8, 2021
Corbett explained the Summary of Multi-year projections and an overall positive budget. He explained how Covid funds were incorporated into the budget and accounted for.
TFT settled in April 2021 for 2020-21, 2021-22 and 2022-23, extending the class size MOU 2 more years. This results in 2 additional students in each class

compared to three years ago, and was set to expire in June 2022. 2023-24 does not reflect salary increases but we do have surplus to work with. TUHSD provided one time compensation to teachers. We didn't spend all budget expenditures available due to being closed the majority of last year. Corbett noted that we have hit peak enrollment and we need to make sure the community understands that the decrease in enrollment and staffing does not mean a decrease in programming for students. Corbett shared that only 31 students in the district are participating in remote learning.

- 2020-21 Unaudited Actuals report [slidedeck](#) - September 14, 2021
These are the last major "look back" at the previous fiscal year. Since we did not spend all the funds budgeted, it gets added to the beginning fund balance of the reserve for the upcoming year. Overall changes between Estimated Actuals and Unaudited Actuals provide savings.

2.3) Take action to approve Minutes of the March 31, 2021 PTCOC Meeting

- See link to 'agenda materials' at the top of this page for [draft Minutes](#)
Levinson made a motion to approve and seconded by Richard for approval of the minutes of the March 31, 2021
All in Favor – Ayes

3.0 Informational Items:

3.1) Brief COVID-19 & TUHSD school re-opening update

Corbett shared that we have had zero school-based transmissions but there have been some athletic transmissions. It's been stressful for sites trying to get back to normal. Contact-tracing takes about 5 hours of labor for each exposure. The Governor has ruled that all students be vaccinated by July 1, 2022 and he reserves the right to do it sooner, maybe as early as January 2022. All staff are required to provide proof of vaccination status or submit to weekly testing. The state has expanded universal meals to all students. We went from 1000 to 4000 student meals per day.

3.2) TUHSD Facilities Master Planning (FMP) process beginning this Fall

Starting this fall, we will have a series of FMP meetings to discuss with staff, departments and the community about the infrastructure needs of the district. We have not had a current FMP in place for a long time. We have significant infrastructure needs, i.e., roofing, HVAC, solar, irrigation, ADA issues. \$243,000,000 in needs have already been identified and that is not exhaustive. TUHSD has hired the large architectural firm PBK-WLC to facilitate the FMP development process with community engagement.

3.3) Review PTCOC Communications protocols

- o PTCOC Website: <https://www.tamdistrict.org/Page/12317>
Protocols and Brown Act reviewed

4.0 Future Agenda Items

At this time, PTCOC members may request future agenda items for consideration by the Chairperson and Vice Chairperson
Election of new Chairperson and Vice-chairperson

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.

None.

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6.0 Next Meeting

Date: March 30, 2022 from 8:30-10:30am in Kreps Conference Center (or via Zoom as appropriate)

7.0 Adjournment

9:40am

***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 or any accessibility needs,
please call Lorie Perez, Administrative Assistant, at 415-945-1037***

AGENDA

Tamalpais Union High School District

Parcel Tax Citizens Oversight Committee (PTCOC)

March 30, 2022

8:30-10:30am

Given the current COVID-19 safety guidelines, the public meeting will be held remotely via Zoom web-conferencing at this link: <https://tamdistrict-org.zoom.us/j/95159223779>

Committee Members:

Robin Moses - Chairperson

John Richard - Vice Chairperson

Jennifer Ginsburg

Tammy Wilks Kornfeld

Bill Levinson

TUHSD Staff:

Corbett Elsen, Assistant Superintendent of Business and Operations & PTCOC

Secretary

Lorie Perez, Administrative Assistant of Business Services

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Agenda:

[Click here](#) for agenda materials:

1.0 Call to Order

Zoom Link: <https://tamdistrict-org.zoom.us/j/95159223779>
(please mute your audio when not speaking)

2.0 Information Q&A: Brief COVID-19 Safety update

3.0 Discussion/Action Items

3.1) Review of [Parcel Tax COC Bylaws](#) & [Ballot Measure \(M\)](#)

Purpose: Audit function; not decision-making

- Duties: Ensure expenditures align with ballot measure

3.2) TUHSD Budget Overview - Discuss 2021-22 2nd interim budget report presentation

- 2nd Interim budget report [slidedeck](#) and discussion

3.3) Discuss and take action on new PTCOC Officers (Chairperson and Vice-chairperson)

3.4) Discuss and schedule future PTCOC meeting dates

- Proposed dates (all meetings on Wednesdays from 8:30-10:30am):
 - Confirmed: October 12, 2022: Approve 2021-22 Annual Report
 - Proposed:
 - March 29th, 2023: Review 2nd Interim Budget Report
 - October 4th, 2023: Approve 2022-23 Annual Report; PTCOC Officer election

3.5) Review PTCOC Communications protocols

- PTCOC Website: <https://www.tamdistrict.org/Page/12317>

3.6) Approve Minutes of the October 6th, 2021 PTCOC Meeting

- See link to 'agenda materials' at the top of this page for [draft Minutes](#)

4.0 Future Agenda Items

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.

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6.0 Next Meeting

Date: October 12, 2022 from 8:30-10:30am in Kreps Conference Center
(or Zoom as needed) to review draft 2021-22 annual report for Measure M

7.0 Adjournment

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