

**-TAMALPAIS UNION HIGH SCHOOL DISTRICT-
COUNTY OF MARIN, STATE OF CALIFORNIA**

Resolution No. 18-16

RESOLUTION CONFIRMING THE DISTRICT'S COMMITMENT TO FISCAL SOLVENCY
BY IMPLEMENTING THE SUPERINTENDENT'S RECOMMENDED LIST OF ONGOING
BUDGET REDUCTIONS IN THE 2019-2020 ADOPTED BUDGET

WHEREAS, this Board of Trustees (the "Board") of the Tamalpais Union High School District (the "District"), located in the County of Marin, California (the "County"), is responsible for the approval of the school district's annual budget pursuant to Education Code 42127; and

WHEREAS, the Board passed Resolution 17-11 on March 28, 2018 stating the District's commitment to make \$1.8 million of expenditure reductions for 2018-19 and to stop deficit spending by June 30, 2020 utilizing an ongoing Fiscal Advisory committee process composed of community stakeholders and broader community feedback; and

WHEREAS, the District made \$1 million of expenditure reductions after budget adoption and during the Fall of 2018 for the 2018-19 school year; and

WHEREAS, the District passed the community-approved Measure J supplemental parcel tax that brings in \$2.9 million of additional revenue in 2018-19 and \$5.1 million of additional revenues in the 2019-20, 2020-21 and 2021-22 school years; and

WHEREAS, the Board recognizes that the District is highly dependent on revenue from local property taxes, and those local revenues are dependent on the stability of the California State economy and do not increase with sustained District enrollment growth over the past ten years; and

WHEREAS, the Board recognizes that the State has committed the District to significant additional PERS and STRS employer pension costs for fiscal years 2014-15 through 2024-25; and

WHEREAS, the Board recognizes that in order to maintain fiscal solvency in light of these and other rising costs, it is necessary to either increase revenue or decrease expenditures to meet the District's fiscal obligations in the current year and two subsequent years as mandated by California State law; and

WHEREAS, the Board recognizes that the current multi-year projection indicates that the District will need to identify on-going expenditure reductions (in the absence of additional revenue) of \$3.0 million in 2019-20; as presented in the 2018-19 First and Second Interim Budgets. Additionally, the Board recognizes that this projection may increase or decrease depending on property tax revenue or any other changes to the multi-year assumptions, prior year ending fund balance, enrollment changes, etc.; and


WHEREAS, given the specific expenditure reductions include reductions in staff, the Board will take action on or before March 15, 2019 to allow reductions of certificated staff in 2019-20 and will take action on or before April 15, 2019 to allow reductions of classified staff in 2019-20.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF TAMALPAIS UNION HIGH SCHOOL DISTRICT THAT:

The Board of Trustees will adopt specific expenditure reductions for 2019-20 amounting to \$2.84 million on or before the June 25, 2019 Board Meeting.

PASSED AND ADOPTED by the Board of Trustees of the Tamalpais Union High School District of the County of Marin, this 26th day of February, 2019, by the following vote:

AYES: 5 (*Harlander, Oppenheim, Owens, Roenisch, Saavedra*)
NOES: 0
ABSTAIN: 0
ABSENT: 0



Clerk of the Board of Trustees
Tamalpais Union High School District
Marin County, California