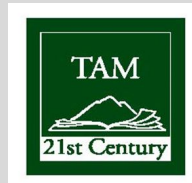




TAMALPAIS UNION HIGH SCHOOL DISTRICT

45-day Budget Revision to 2020-21 Adopted Budget

August 11, 2020



TUHSD Impact of Governor's 'May Revision' Budget



- For TUHSD, significant implications include:
 - Basic aid district 'fair share reduction' proposed in trailer bill language
 - In 2009, TUHSD's 'fair share reduction' was \$2.6M of \$3.3M in Minimum State Aid
 - In 2020-21, TUHSD projected to receive \$704k in Minimum State Aid
 - Analogous to 10% reduction for LCFF districts, a potential 10% 'fair share reduction' for basic aid districts equates to a \$70.4k given current trailer bill language
 - No change to state Special Education funding
 - Reduced funding by 50% for CTEIG & K12/SWP programming (vocational education) & 12% for adult education
 - Reallocation of state pension funding of \$2.3B from paying down unfunded liability to STRS/PERS employer rates
 - STRS employer rate reduction of 2.25% & 2.18% in '20-21 & '21-22 respectively (one-time savings for 2 years)
 - PERS employer rate reduction of 1.93% & 2.16% in '20-21 & '21-22 respectively (one-time savings for 2 years)
- Nothing is final until the State Legislature passes and enacts a State Budget by June 15th
 - Expected Governor's 'August Revision' given personal income tax extension to July 15th
 - As a result, a TUHSD 45-day budget revision likely in Fall to include any significant changes

2020-21 TUHSD Budget Comparison: *May Revise & State Budget Act*

Funding Topics Impacting TUHSD	Governor's May Revise Proposal <i>(basis for TUHSD Adopted Budget)</i>	CA State Budget Act <i>(AB 77 & SB 98)</i>	Change for TUHSD: <i>(between May Revise & Budget Act)</i>
'Basic Aid' Fair Share revenue reduction by 10%	\$70.4k revenue decrease	Rejects May Revise	\$70k increase
K12/Strong Workforce revenue reduction by 50%	\$126k revenue decrease	Rejects May Revise	\$126k increase
Adult Education revenue reduction by 12%	\$91k revenue decrease	Rejects May Revise	\$91k increase (to Fund 11)
School Employer Pension expenditure reductions (via STRS/PERS employer rate reductions)	\$1.07M expenditure decrease	Approves May Revise	No Change
COVID State & Federal mitigation revenue increase	TBD	One-time \$2.4M total revenue increase <i>(details on next slide)</i>	\$2.4M increase
		Total Net Change:	\$2.7M <u>one-time</u> revenue increase

TUHSD COVID Federal & State 'one-time' funding & allowable uses

Funding	Source of Funds	TUHSD Funding	Allowable Use Examples	Timeline for Use
Elementary and Secondary School Emergency Relief (ESSER)	Federal CARES Act	\$103,342	Very broad discretion to use ESSER funds to support coronavirus response activities	March 13, 2020 to September 30, 2022
Senate Bill 117	State General Fund	\$85,868	Maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment, and materials necessary to provide students with opportunities for distance learning	Open
Learning Loss Mitigation – based on students with disabilities (SWDs)	Federal CARES Act	\$1,545,648	<p>Student learning supports</p> <p>General measures that extend instructional time for students</p> <p>Provide additional core academic support for students who need it</p> <p>Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition</p>	March 1, 2020, to December 30, 2020
Learning Loss Mitigation —based on supplemental and concentration grants	Federal CARES Act	\$286,587	<p>Student learning supports</p> <p>General measures that extend instructional time for students</p> <p>Provide additional core academic support for students who need it</p> <p>Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition</p>	March 1, 2020, to December 30, 2020
Learning Loss Mitigation —based on Local Control Funding Formula (LCFF)	Federal CARES Act	\$413,595	<p>General measures that extend instructional time for students</p> <p>Provide additional core academic support for students who need it</p> <p>Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition</p>	March 1, 2020, to December 30, 2020
	Total:	\$2,435,040		

Next Steps



1. Learning Continuity and Attendance Plan (LeCAP) brought forward to the Board of Trustees in September by TUHSD Educational Services department will outline TUHSD planned uses of these COVID funds.
 - Current & planned uses of these funds include: Summer School, Chromebooks/internet, PD for Teachers/Counselors, PPE, PD for custodians, online curriculum, student meals, additional days for counselors/staff, etc.
2. All aforementioned changes (revenues & expenditures) in 45-day revision will be reflected in the 1st Interim Budget Report in December and new Learning Continuation and Attendance Plan (LeCAP) in September.

Questions? Comments?