

STATEMENT TO

**SENATE, No. 2507**

with Senate Floor Amendments  
(Proposed by Senator GOPAL)

ADOPTED: JULY 30, 2020

These Senate floor amendments authorize a school district to use the funds in its current expense emergency reserve account to support certain general fund expenses when the school district is required to close its schools for more than three consecutive days as a result of a public health emergency, state of emergency, or other public health-related school closure. As introduced, the bill would only have permitted a school district to withdraw funds from its capital reserve account for these purposes.

The amendments also allow school districts to withdraw funds from a capital reserve account or current expense emergency reserve account to address the reduction in State aid for the 2020-2021 school year. The amendment provides that a school district may use these reserve funds for other general fund current expenses incurred during the 2020-2021 school year, except that those expenses may not exceed the difference between (1) the amount of State aid that was proposed for allocation to the school district under the February 2020 State aid notice; and (2) the amount of State aid that was allocated to the district under the July 2020 revised State aid notice.