

Meeting Date: May 24, 2011

Item Title: Board of Education Policy #3221 Parcel Tax Funds

Item Type: Information

BACKGROUND: At the November 30, 2010 meeting of the Alameda Unified School District Board of Education, the Board passed Resolution 10-0118 calling for an “election of voter approval of a replacement parcel tax”. The ballot language of the replacement parcel tax outlined the intent to provide transparency in both the implementation and utilization of funds generated from this tax.

On March 8, 2011, the residents of Alameda passed “Measure A” with a 68% margin to support Alameda Schools.

This Board Policy outlines the implementation and utilization of funds and will serve as a guide for the term of the parcel tax. It further seeks to outline and define the structure of the Parcel Tax Oversight Committee.

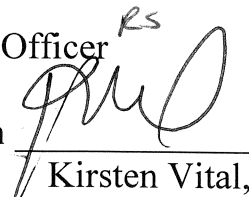
FISCAL IMPLICATIONS: None

RECOMMENDATION: Receive information as presented.

AUSD Guiding Principle: #6-Allocation of funds will support our vision, mission, and guiding principles.

Submitted by: Robert Shemwell, Chief Business Officer

Approved for Submission to Board of Education



Kirsten Vital, Superintendent

ALAMEDA CITY USD
Business and Non-Instructional Operations

Board Policy 3221

Parcel Tax Funds

Use of Funds

The Board of Education shall use funds generated from AUSD's Protection of Quality Local Schools Measure of 2011 (Measure A) only for those educational programs and activities set forth in the Measure. The Board shall annually establish funding priorities and approve all allocations in accordance with the terms of the Measure.

The Board may fund approved programs at amounts other than the stated percentages in cases of Severe Fiscal Emergency or Changed Funding Conditions of Alameda's public schools. In no event shall revenues of the Measure be used for purposes other than those stated herein.

1. Small Class Sizes: 13-14 % of the Available Revenues of this Measure shall be dedicated annually to maintaining manageable elementary class sizes with student to teacher ratios no greater than 25 to 1 in K-3 classrooms. Revenues from this Measure will support small class sizes in a manner which may not be achieved solely with support from the District's General Fund. In the event the State of California fully funds class size reduction to support student to teacher ratios of 20 to 1 in K-3 classrooms such that supplemental parcel tax funds are no longer required to maintain small class sizes, the Board of Education may recommend that revenues which were allocated for small class size be reapportioned to the remaining programs supported by this Measure.

2. Neighborhood Elementary Schools: 7-8% of the Available Revenues of this Measure shall be dedicated annually to maintaining high quality neighborhood elementary schools. For purposes of this Measure, high quality shall be determined by external measurements, parental choice, and student outcomes. Revenues from this Measure may be used to support programs designed to maximize enrollment in neighborhood schools, such as magnet programs, and programs which improve the academic proficiency of all students through effective instruction and implementation of a challenging and engaging curriculum as more specifically set forth in the District's Master Plan document.

3. Secondary School Choice Initiative and AP Courses: 7-8% of the Available Revenues of this Measure shall be dedicated annually to maintaining Advanced Placement Courses and to supporting the secondary school choice initiative to create different educational pathways to careers and college. Revenues from this Measure may be used to create and support more personalized learning environments which are aligned with student interest and coupled with rigorous, relevant and interesting curricula to engage young learners as more specifically set forth in the Master Plan. Revenues from this Measure may also be used to sustain secondary courses with student to teacher ratios less than 35 to 1.

4. Programs to Close the Achievement Gap: 15-16% of the Available Revenues of this Measure shall be dedicated annually to supporting programs which are specifically designed to close the achievement gap. Revenues from this Measure may be used to support professional development for teachers and staff to accomplish district-wide learning initiatives and to provide targeted intervention and support. Revenues from this Measure will also be used to restore the school year to 180 days of instruction for all students.

5. High School Athletic Programs: 4% of the Available Revenues of this Measure shall be dedicated annually to maintaining high school athletic programs. Revenues from this Measure may be used to support stipends for athletic coaches, transportation costs for athletic events, equipment and other operational costs.

6. Enrichment Programs: 9-10% of the Available Revenues of this Measure shall be dedicated annually to maintaining art, music and drama as integral subjects of the K-12 curriculum. Funds may be used to support enrichment programs such as Physical Education and Media Centers in elementary schools and to support highly qualified visual and performing arts professionals, supplies, equipment and facilities.

7. Attract and Retain Excellent Teachers: 25-26% of the Available Revenues of this Measure will be dedicated annually to attracting and retaining highly qualified and excellent teachers.

8. Counseling and Student Support Services: 6% of the Available Revenues of this Measure shall be dedicated annually to providing a lower and more effective ratio of students to counselors and support providers. Revenues from this Measure may be used to provide students with a range of support services, including college and career counseling.

9. Alameda Charter Students: 3-4% of the Available Revenues of this Measure shall be dedicated annually to supporting Alameda students in Alameda's public charter schools in existence at the approval of this Measure. This revenue shall be annually distributed to existing charter schools in proportion to each charter's enrollment of Alameda resident students.

10. Technology: 5% of the Available Revenues of this Measure shall be dedicated annually to providing and maintaining technology at all sites consistent with the District's technology plan as approved by the Board of Education.

11. Adult Education: 4% of the Available Revenues of this Measure shall be dedicated annually to supporting the Alameda Adult School to provide lifelong educational opportunities and services for adult learners.

“Available Revenues” shall mean the amount of money provided by the Measure after the deduction of one and one-half (1½%) to two percent (2%) of the Measure's revenues to pay for the following: the cost of the parcel tax election, authorized collection charges by the county or city for collection of the tax, payment of necessary fees and expenses to administer the District's parcel tax, and costs to implement accountability provisions to ensure fiscal transparency

through public information, translation services for the District families, and support of the Oversight Committee.

“Severe Fiscal Emergency” may be declared by a majority of the Board of Education when the emergency is the result of financial events which are out of the control of the Board; and either (a) the District’s Interim Financial Report is “Qualified” or “Negative” pursuant to AB 1200 and AB 2756 and the Alameda County Office of Education concurs with this determination; or (b) the Alameda County Office of Education has disapproved the District’s annual budget.

“Changed Funding Conditions” may be declared by a majority of the Board of Education when local, state or federal funding for programs supported by this Measure is reduced below the 2010-2011 levels of funding as of October 2010, including the receipt of the statutory cost of living adjustment, such that the changed conditions increase the cost of providing the programs supported by this Measure. Changed Funding Conditions may also be declared by a majority of the Board in the event local, state or federal funding for programs supported by this Measure is increased above the 2010-2011 levels of funding such that supplemental parcel tax funds are no longer required to maintain the program and the Board may reapportion revenues to the remaining programs supported by this Measure.

Amount and Basis of Tax

1. Definitions.

“Building” is defined as any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. Building includes the word ‘structure’ and encompasses, without limitation, all residential, commercial and industrial structures.

“Taxable Real Property” is any unit of real property in the District that receives a separate tax bill for property taxes from the County Tax collector’s Office, including any parcel of public real property which is not exempt from ad valorem taxes.

2. Annual Rate

Taxable Real Property with buildings shall be assessed the lesser of \$0.32 per building square foot or \$7,999 per parcel. All other real property shall be assessed \$299 per parcel.

3. Building Square Footage Determination

In determining the building square footage of Taxable Real Property, the District shall refer to the data reported to the County Assessor’s Office, except in cases of demonstrable error, in which case either the property owner may file a claim with the District for re-computation of the tax or the District will re-compute the tax and provide notice to the owner of

the computation and the right to appeal in accordance with procedures set forth in the Administrative Regulation.

4. Exemptions

Any person who is 65 years of age or older and who owns and occupies a parcel of Taxable Real Property as his/her principal place of residence, may apply for an exemption from the tax.

Any person who receives Supplemental Social Security Income for a disability and who owns and occupies a parcel of Taxable Real Property as his/her principal place of residence, may apply for an exemption from the tax.

The Superintendent or his/her designee shall establish and publish procedures for the submission of senior citizen and SSI exemptions. The procedures shall not require senior citizens to submit multiple applications for an exemption on the same parcel.

Accountability Measures

1. Public Information and Fiscal Transparency.

The Superintendent or his/her designees shall ensure that the use of Measure A funds are regularly reported to the Board and to the public through the website and other means of communication. All financial reports and information related to the use of Measure A funds shall be translated for District families.

2. Separate Account.

Proceeds of Measure shall be deposited into a separate account from all other accounts in the District.

3. Financial Oversight.

The Superintendent or his/her designee shall provide at least three annual reports for the duration of the Measure: a report recommending expenditures for the next fiscal year before adoption of the District's annual budget; at least one report concurrently with State-required interim reports; and an annual report on Measure A ("Annual Report"). The Annual Report will display the revenues generated by the Measure, the expenditures of the revenues and a report on the status of the projects funded by the Measure.

4. Independent Auditor's Report and Audit Committee.

The Superintendent or his/her designee shall provide an annual audit by an independent auditor to determine that funds generated by Measure A have been allocated and expended in compliance with the provisions of the Measure.

5. Oversight Committee

Pursuant to the terms of Measure A, an Oversight Committee shall be formed to annually review the District's compliance with the terms of the Measure. Appointments to the Oversight Committee shall be made annually by the Superintendent of Schools and approved by the Board of Education at a regularly scheduled meeting on or before September 30 each school year.

The Committee shall consist of eleven (11) members, all of whom must be residents of the City of Alameda. The Superintendent shall recommend a committee representing the diverse interests of parents/guardians, staff members, students, and community members from all attendance areas in the District.

The committee will adhere to all provisions of the Brown Act. Minutes, agendas and relevant communications and information will be posted to the District website.

A chair will be selected from among voting members to conduct the meetings and to serve in a representative capacity as needed.

(cf. 3100 - Budget)