

# **2012-2013 Citizens' Measure M Parcel Tax Oversight Committee**

Livermore Valley Joint Unified School District  
Third Annual Report to the Community (Year 3)  
June 4, 2013

## **Background:**

On November 3, 2008, 76.2% of Livermore voters approved Measure M (Parcel Tax). This measure authorized the Livermore Valley Joint Unified School District (the "District") to levy an annual tax of \$138 per parcel with exemptions for citizens over the age of 65, if they applied. This parcel tax commenced on July 1, 2010 and remains in effect for five (5) fiscal years. This report covers the third year of the tax.

The purpose of Measure M is to maintain quality education in all Livermore schools by providing additional funds to:

- \*Attract and retain qualified teachers
- \*Maintain small classes
- \*Provide college and job/career preparation classes
- \*Maintain middle school art, music and foreign language programs
- \*Provide computers, infrastructure and instructional technology upgrades
- \*Continue elementary science programs
- \*Maintain high school counselors

The measure requires the formation of an independent Citizens' Oversight Committee (the "Committee"). The Committee is responsible for conducting an annual, independent performance audit to verify that parcel tax monies are spent in accordance with the guidelines outlined in this measure. The Committee is also responsible for submitting an annual report to the District School Board.

## **Membership:**

The 2012-2013 Measure M Parcel Tax Citizens' Oversight Committee was established in March 2013 with membership as follows:

Peg Hauselt, Chair  
Lin Alston  
David Jonas  
Belia Martinez  
Mary Mele

## **Committee History:**

The Committee's first meeting was held on May 1, 2013. Three of the members are serving their second term while two members are new to the Committee. Meetings were held in May allowing all members to review and discuss the report

in detail. Meetings were conducted in accordance with the Brown Act and were open to the public. District staff members provided reports, answered questions and assisted the Committee as needed. In particular Susan Kinder, Chief Business Official, and Nancy Ramirez, Confidential Secretary, Business Services, were available to answer questions, provide support and attend meetings upon request.

### **Measure M Revenue 2012-2013 Fiscal Year:**

As of August 29, 2012, the District estimated it would receive \$3,793,068 in revenue for 2012-2013. The reserve for the prior year (2011-2012) of \$6,866 was carried over to create a total of \$3,852,924 for the parcel tax fund. In addition, \$52,990 was added from the General Fund.

### **Parcels and Exemptions:**

The Measure M allotment is based upon the number of parcels in Livermore and some parcels in Contra Costa County. For 2012-2013, the estimated number of paying parcels was 27,486 with 1,744 exemptions compared to 27,428 paying parcels with 1,815 exemptions in 2011-2012. In 2012-2013 the taxable parcels increased by 58 or 1% while the exemptions decreased by 71 or 4%. This combination resulted in an increase in funding for Measure M of \$8,004.

### **Assessment Fees:**

The District pays an assessment fee to Alameda County for collecting this supplemental tax. This year the fee totaled approximately \$63,000.

### **Programs Funded by Measure M:**

The funds spent in this fiscal year were in accordance with Measure M (see attachment 1) and represent a continuation of focus from the previous year. Here are the details categorized by Measure M Goals:

#### **Attract and Retain Quality Teachers and Maintain Small Classes**

The current ratio of students to teachers remains at 24.5:1 for K-3, 30:1 for middle schools, and 31:1 for high schools. Measure M funded 37 full time equivalent teacher positions in the elementary schools and 11.07 positions in the middle and high schools, for a total of 48.07 full time equivalent positions. In comparison to last year, the number of teaching positions funded was reduced by 2.53 positions. Class size reduction represents the largest portion of this measure's funds, with 46.9% of the parcel tax fund equaling \$1,806,974.

#### **Provide College and Job/Career Preparation**

Elective classes such as STEM classes (Science, Technology, Engineering, and Math), Art, Spanish, Woodshop, Science and Environmental Science are offered at the middle schools to prepare students for careers and college. Career speakers spoke to students at Del Valle and Livermore High. The high schools offer advanced placement classes for college bound students. This

extra funding provides elective classes so students can explore various career options, technical training or positions in the military as they plan for their future.

### **Maintain Middle School Art, Music and Foreign Language Programs**

Measure M continues to fund electives such as Art, Choir, Band, Orchestra, and Spanish at the middle schools and also Spectrum at Mendenhall which includes Woodshop. This supports the District's goal of offering a well-rounded liberal arts program to students. The cost of these classes is included in the category titled "Attract and Retain Quality Teachers and Maintain Small Classes."

### **Provide Computers, Infrastructure and Instructional Technology Upgrades**

A total of \$200,000 or 5.2% of the fund was directed to school sites and the District office. Principals at each school determined how to best utilize their funds to support their site's goals and priorities. A similar approach was used at the District office to purchase needed equipment, materials and supplies. This year Measure M monies purchased document cameras for Christensen, a computer lab at Del Valle, laptops for editing essays at Livermore High, equipment and supplies at Marylin, Michell, Sunset, and Junction, and provided computer technicians at Jackson and Rancho. The District supported the schools by upgrading the wireless network and equipment for students and teachers, purchasing Digital Pathways Video equipment for Granada and Livermore, and awarding five \$2,000 Innovator Grants to classroom teachers.

### **Continue Elementary School Science Programs**

A total of \$1,287,132 or 33.4% of the funds was used to retain 14.44 full time equivalent Science Specialist positions supporting all ten elementary schools. This meant 404 science classes were held each week, throughout the school year.

### **Maintain High School Counselors**

High School Counselor positions continued to be funded. Granada High School and Livermore High School kept their two counselors while Del Valle/Phoenix Continuation High School kept its part-time counselor equal to 0.25 full time equivalents. These 4.25 positions represent \$495,818 or 12.9% of the parcel tax fund.

### **County Fees:**

The fees paid to the County remained consistent with the previous year at \$63,000 or 1.6% of the total parcel tax fund.

### **Conclusion:**

The Measure M Oversight Committee is satisfied that the tax funds were spent appropriately for 2012-2013. It is with confidence that this committee finds the funds collected by the District in conjunction with Measure M have been identified

or spent appropriately as described in the ballot text as voted on by the community in the city of Livermore.

Respectfully submitted,

(Signatures on file)

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Peg Hauselt, Chair

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Lin Alston

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David Jonas

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Belia Martinez

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Mary Mele

# LIVERMORE VALLY JOINT UNIFIED SCHOOL DISTRICT

## Measure M Parcel Tax

### 2012/2013 Parcel Tax Programs

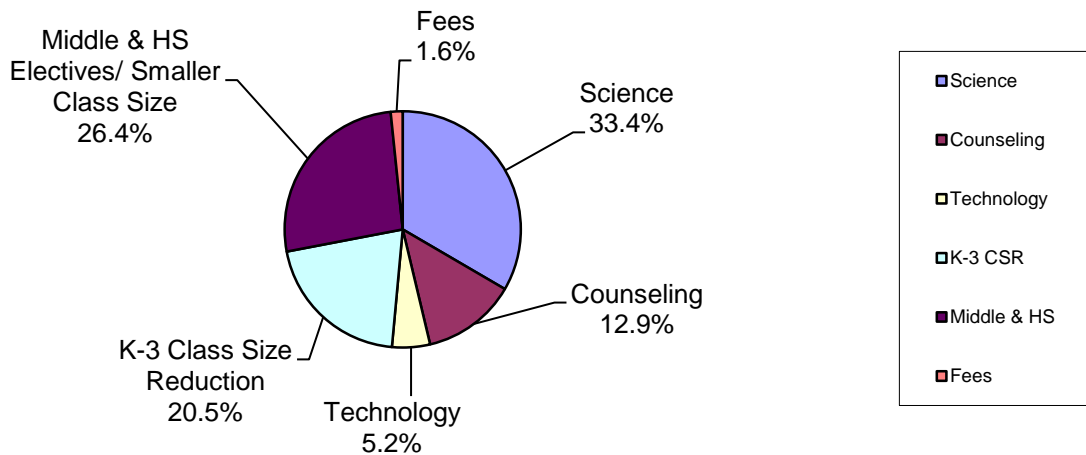
#### Revenue:

Current Year		\$ 3,793,068
Prior Year		\$ 6,866
General Fund		\$ 52,990
Total		\$ 3,852,924

#### Expenditures:

Elementary Science		\$ 1,287,132
High School Counseling		\$ 495,818
Technology		\$ 200,000
K-3 Class Size Reduction		\$ 791,176
Middle School and High School Smaller Classes		\$ 1,015,798
Fees paid to County		\$ 63,000
Total		\$ 3,852,924

### 12/13 Parcel Tax Expenditures



LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

MEASURE M PARCEL TAX

SUMMARY OF PARCEL TAX BENEFITS  
2012-2013 SCHOOL YEAR

	<b>Without Parcel Tax</b>		<b>With Parcel Tax</b>
Elementary Science	0	Teachers	14
High School Counseling	2.6	Counselors	6.85
Technology	\$0	Supplies/computer/staff	\$200K
K-3 Class Size Reduction	28-30	Students	24
Smaller Classes-Middle School	31	Students	30
Smaller Classes-High School	32	Students	31