

Santa Barbara Unified School District Measure I2008

Citizens' Parcel Tax Oversight Committee

2010-11 Annual Report

Presented By:
Elvira Tafoya, Chair

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Introduction

- Passed by voters on November 4, 2008
 - 4 year tax, ending July 1, 2013
 - \$27 per parcel, senior citizen exemption
- Purpose to supplement elementary programs
 - Math, science and technology education
 - Classroom music programs

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Independent Citizens' Oversight Committee Appointed by Board

- Established to ensure proceeds used only for purposes set forth in Measure I; provide advice, oversight & accountability to Board
- Current committee members (2011/12):
 - Colin Bell
 - Anne Fitzgerald
 - Alice Post
 - Elvira Tafoya
 - Cricket Wood
 - Julie Sorenson

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Committee Meetings & Report

- 3 individual Measure I meetings (fiscal 2010-11)
 - 8/30/10, 11/15/10, 2/7/11; 1 joint meeting with Measure H
- Committee has met 3 times fiscal year 2011-12
- Bylaws require annual report to Board of Trustees
 - Reporting on fiscal year 7/1/2010 – 6/30/2011
 - Report required on amount of funds collected & expended from the parcel tax; and
 - Status of any projects or programs required or authorized from parcel tax; and
 - Whether parcel tax expenditures proper per Measure I

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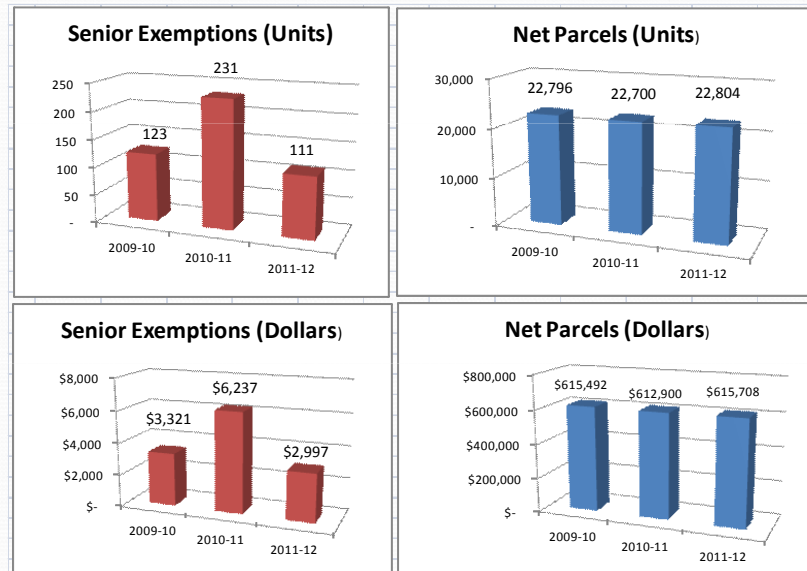
Measure I2008 Results

- **2010-11 budget vs. unaudited actuals**
 - Revenues spent on salaries & benefits, books & supplies, and operating expenditures
 - Unused allocations of \$13,090 carried forward
 - Surplus of \$70,692 – allocated in 2011-12 less 3% reserve

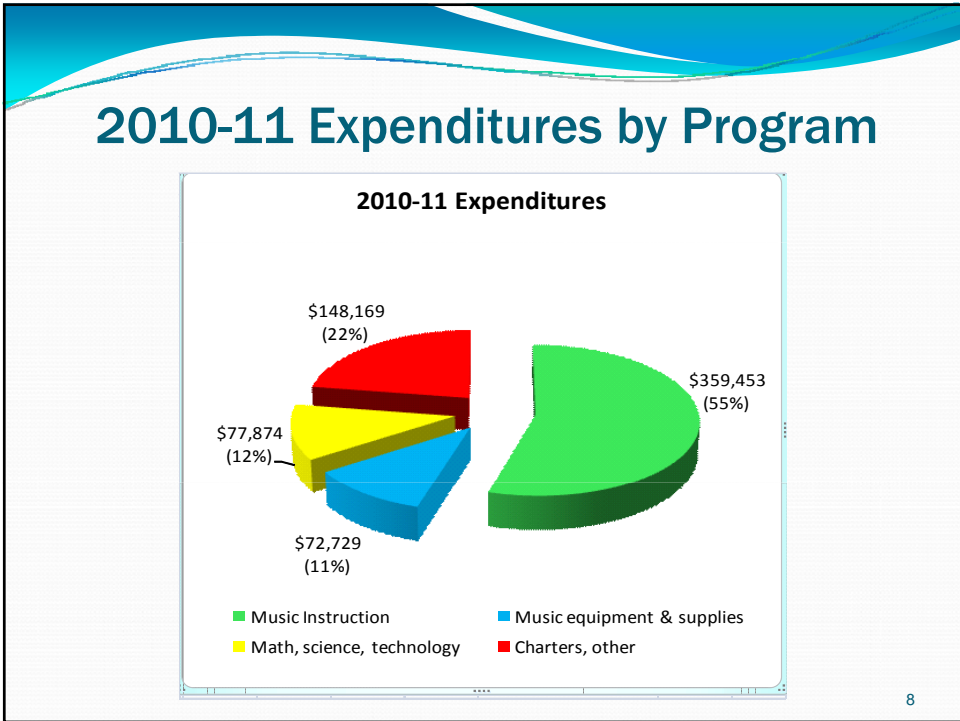
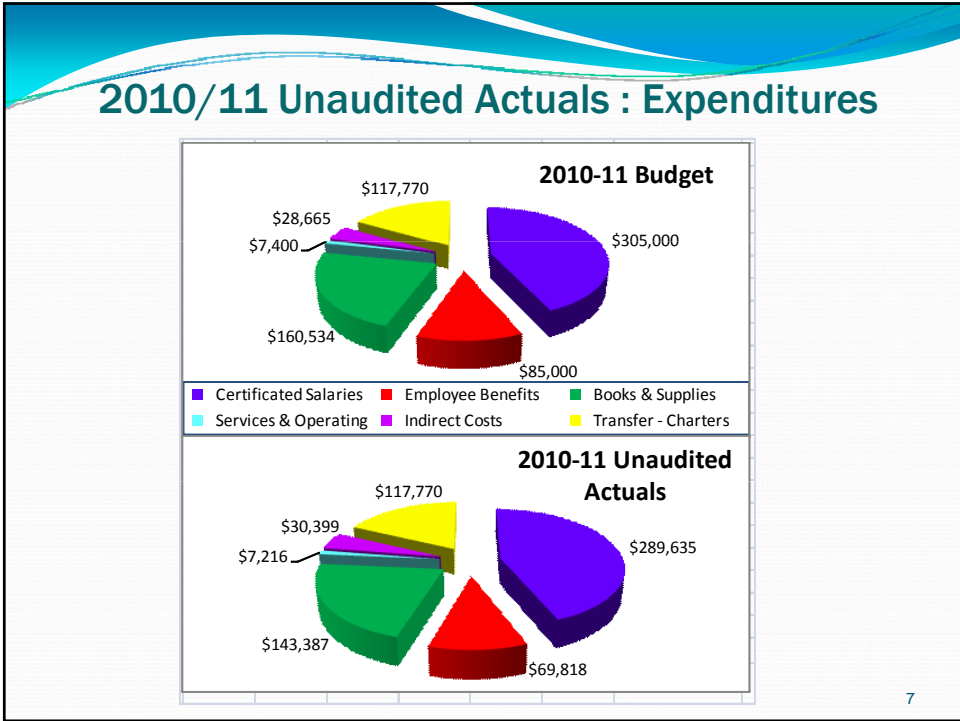
- **Funded teaching positions & equipment**
 - Expanded classroom music program
 - Provided for math, science, and technology equipment in classrooms

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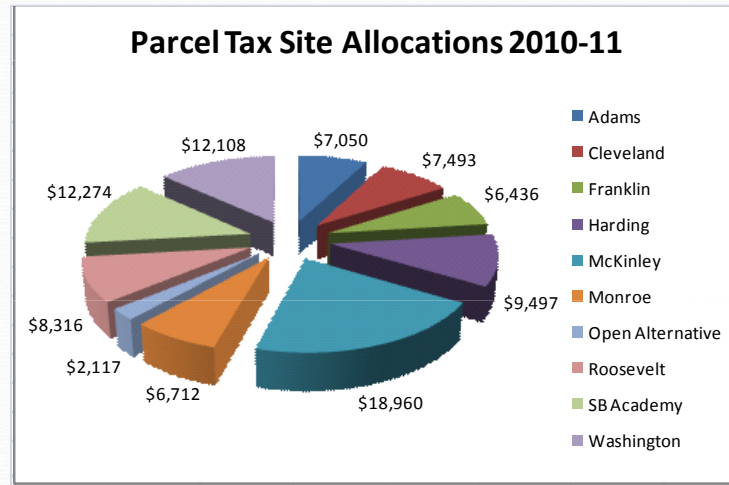
3 Year Revenue Comparison



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Site allocations



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Principals' Summaries

- How students are benefitting from parcel tax funds
 - Adams - document cameras, laptops, projectors, printers
 - Cleveland – Standards Plus Program materials
 - Harding – laptops, monitors, software, video conferencing
 - Roosevelt – laptops, netbooks, document cameras
 - Franklin – tablets, interactive notebooks, software

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Conclusion

- Summary of oversight process
- Funds properly expended for fiscal year 2010-11 per parcel tax resolutions

Santa Barbara School Districts

Measure I2008 Parcel Tax

2010-11 Unaudited Actuals
Revenues, Expenditures & Changes in Fund Balance

Prepared by: Julie Nemes, Internal Auditor - 9/1/11

Reference: Slides 5 & 7

Description	A	B	(B-A) = C	D	(D-B) = E
	2010-11 Budget	2010-11 Unaudited Actuals	Difference	2011-12 Budget	Difference
Revenues:					
Parcel Taxes	\$ 612,900	\$ 612,819	\$ (81)	\$ 615,708	\$ 2,889 (e)
Interest	2,914	618	(2,296) (a)	961	343
Total Revenues	\$ 615,814	\$ 613,437	\$ (2,377)	\$ 616,669	\$ 3,232
Expenditures:					
Certificated Salaries	\$ (305,000)	\$ (289,635)	\$ 15,365 (b)	\$ (357,880)	\$ (68,245) (f)
Employee Benefits	(85,000)	(69,818)	15,182 (b)	(83,045)	(13,227) (f)
Books & Supplies	(160,534)	(143,387)	17,147 (c)	(77,609)	65,778 (g)
Services & Operating	(7,400)	(7,216)	184	(11,200)	(3,984)
Indirect Costs	(28,665)	(30,399)	(1,734)	(31,042)	(643)
Total Expenditures	\$ (586,599)	\$ (540,455)	\$ 46,144	\$ (560,776)	\$ (20,321)
Interfund Transfers:					
Interfund - Charters	\$ (6,762)	\$ (6,762)	\$ -	\$ (12,244)	\$ (5,482) (h)
Total Interfund Trnsfrs	\$ (6,762)	\$ (6,762)	\$ -	\$ (12,244)	\$ (5,482)
Other Uses:					
Transfer - Charters	\$ (111,008)	\$ (111,008)	\$ -	\$ (94,322)	\$ 16,686 (i)
Total Other Uses	\$ (111,008)	\$ (111,008)	\$ -	\$ (94,322)	\$ 16,686
Increase (Decrease)					
in Fund Balance	\$ (88,555)	\$ (44,788)	\$ 43,767 (d)	\$ (50,673)	\$ (5,885)
Beginning Fund Balance	\$ 115,481	\$ 115,481	\$ -	\$ 70,693	\$ (44,788)
Ending Fund Balance	\$ 26,926	\$ 70,693	\$ 43,767 (d)	\$ 20,020	\$ (50,673)

Explanation of Variances:

- (a) - Decrease primarily due to a reduction in the interest rate
- (b) - Difference largely due to 5.3 FTEs budgeted and 5.1 FTEs hired
- (c) - Decrease primarily results from unused site allocations
- (d) - Difference is due to unused site allocations and savings in salaries & benefits
- (e) - Increase due to reduction in non-taxed parcels and senior citizen exemptions
- (f) - Increase due to 1.5% step & column, additional .9 FTE at \$72,000 & estimated substitute costs of \$3,000
- (g) - Higher staffing costs result in less funds available for books & supplies
- (h) - Increase in charter allocation resulting from decrease in interdistrict transfers
- (i) - Difference primarily due to the prior year charter allocation including \$12,574 in carry-over funds

Santa Barbara School Districts
 Measure I2008 Parcel Tax
 2010-11 Unaudited Actuals
 Balance Sheet

Reference: Slide 5

Prepared by: Julie Nemes, Internal Auditor - 9/1/11

Description	2010-11 Unaudited Actuals	
Assets:		
Cash	\$ 103,607	
Accounts Receivable	220	(a)
Total Assets	\$ 103,827	
Liabilities:		
Accounts Payable	\$ 2,735	(b)
Due to Other Funds	\$ 30,399	(c)
Total Liabilities	\$ 33,134	
Fund Equity:		
Ending Fund Balance	\$ 70,693	
Total Liabilities & Fund Balance	\$ 103,827	

Explanation of Balances:

- (a) - 4th Quarter Interest
- (b) - Payment for supplies due at 6/30/11
- (c) - Indirect cost due to the General Fund

Santa Barbara School Districts
 Parcel Tax Revenues Comparison - Measure I
 2009-10 to 2011-12
 Prepared by: Julie Nemes, August 3, 2011

Reference: Slide 6

	2009-10	2010-11	2011-12
<u>Units:</u>			
Total Parcels	24,031	24,048	24,046
Less: Non-Taxed Parcels	1,112	1,117	1,131
Less: Senior Exemptions	123	231	111
Net Parcels to be Taxed	22,796	22,700	22,804
 <u>Dollars:</u>			
Total Parcels	\$ 648,837	\$ 649,296	\$ 649,242
Less: Non-Taxed Parcels	\$ 30,024	\$ 30,159	\$ 30,537
Less: Senior Exemptions	\$ 3,321	\$ 6,237	\$ 2,997
Net Parcel Revenues	\$ 615,492	\$ 612,900	\$ 615,708

Santa Barbara School Districts
 Measure I Parcel Tax
 Actuals by Program
 As of October 2011
 Prepared by: Julie Nemes, Internal Auditor

Reference: Slide 8

	2010-11 Actuals
Total Revenues	\$ 613,437
Expenditures (including charters)	
Classroom Music Instruction Salaries	\$ 289,635
Classroom Music Instruction Benefits	69,818
Site Allocation - Math, Science, Tech	77,874
Music Equipment/Repairs/Misc.	72,729
Charter Allocation	117,770
Indirect Cost	30,399
Total Expenditures	\$ 658,225
 Change in Fund Balance	 \$ (44,788)
 Beginning Fund Balance	 \$ 115,481
Ending Fund Balance	\$ 70,692
 3% Reserve	 \$ 19,747
Actual Reserve	\$ 70,692

Santa Barbara School Districts

**Measure I - Parcel Tax
2010-11 Site Allocations**

As of August 17, 2010

Prepared By: Julie Nemes, Internal Auditor

Reference: Slide 9

C:\Documents and Settings\jnemes\My Documents\Parcel Tax\2010-11\FINAL Measure I MYP Budget and 2010-11 Site Allocations.xls]2010-11 Budget Adj. Oct. 2010

Parcel Tax Site Allocations 2010-11 School Site	2009-10	Special	Total	Allocation for Math, Science, Tech & Equip	Total Allocation	2009-10	Total
	P-2 ADA	Education	ADA	\$	Amount per ADA	Carryover	Allocation
Home School Santa Barbara K-6	32.11		Removed				
Home to Hospital - not included	0.97	0.02					
Adams	468.00	11.34	479.34	6,343		707	\$ 7,050
Cleveland	356.60	10.88	367.48	4,862		2,630	\$ 7,493
Franklin	477.70	8.48	486.18	6,433		3	\$ 6,436
Harding	464.88	9.77	474.65	6,281		3,217	\$ 9,497
McKinley	383.45	9.45	392.9	5,199		13,762	\$ 18,960
Monroe	476.90	22.36	499.26	6,606		106	\$ 6,712
Open Alternative	152.30	1.86	154.16	2,040		78	\$ 2,117
Roosevelt	579.90	3.96	583.86	7,726		590	\$ 8,316
SB Academy	255.21	0.97	256.18	3,390		8,885	\$ 12,274
Washington	569.94	7.11	577.05	7,635		4,472	\$ 12,108
Total District ADA	4,184.88	86.18	4,271.06	56,514		34,450	\$ 90,964
	4185.85	86.20	4,271.06				
	4216.99	0.02					
	(32.11)				105,196	Total Allocation	
Charter Schools Allocation			<interdistrict>	110.96	Amount per ADA		
Peabody	740.98	14.06	(69.15)	685.89		(0)	76,106
Cesar Chavez	243.84		(42.61)	201.23		12,574	34,902
Santa Barbara Elementary	207.31		(146.37)	60.94		0	6,762
Charter Total	1,192	14.06	(258)	948.06		12,574	117,770

Measure I: Four-year parcel tax (\$27 per year) supports education in grades K-6. The funds are being used to supplement math, science, and technology education and offer classroom music programs to almost 5,000 elementary school students.

"We are extremely grateful to the community for supporting our school through the parcel tax. This money has enabled Adams School to purchase new computers for our computer lab, preparing our children to transform the 21st century. We are also excited to be able to put a musical instrument in the hands of every 4-6th grade student that aids in fostering discipline and creativity in the heart of every child!"

**Amy Alzina, Principal
Adams Elementary School**



"The children, parents and teaching staff of Cleveland School thank the voters of Santa Barbara for funding our Standards Plus, a student learning support program aligned with the state English language arts and mathematics content standards. Students in grades 1-6 use Standards Plus each day."

**Mike Vail, Principal
Cleveland
Elementary School**

"Parcel tax funds allow us to provide opportunities and programs to students that otherwise wouldn't be available. It demonstrates the commitment of the community to care for our kids!"

**Casie Killgore, Principal
Franklin Elementary School**



"Measure I parcel tax dollars made it possible for students to receive support services on a regular basis without having to constantly borrow computers from other classes!"

**Emilio Handall, Principal
McKinley Elementary School**

"Measure I has allowed our school district to provide a quality music program to all the elementary students. By pulling together as a community, we have been able to make sure that all students, regardless of the school they attend or their background, are able to participate in a valuable and beneficial music program."

**Demian Barnett, Principal
Washington Elementary School**

"Measure I allowed us to purchase computers, document cameras, and projectors for classrooms. All of which engage and enrich student learning every day. Students use the computers daily to support reading, writing, and reading comprehension. Thank you to the Santa Barbara voters for supporting our schools. The parcel tax has been vital in our efforts to raise student achievement."

Celeste Darga, Principal, Monroe Elementary School

"Harding University Partnership School is in the candidate school phase for the International Baccalaureate Primary Years Programme which, at its core, promotes 21st century learning and the use of technology by all learners at the school. Measure I funds have enabled us to maintain up-to-date computer hardware and software in every classroom teaching and learning as well as a library rich with technology. Students have access to 13 laptop computers in the school library, which gives them ready access to knowledge to support their inquiries related to the International Baccalaureate Primary Years Programme. Thank you Santa Barbara for promoting 21st century learning for all students!"

Dr. Sally Kingston, Principal, Harding University Partnership School

It's a fact > The state cannot touch one dollar of parcel tax funds; every dollar is used to educate our community's children.

Special thanks to the Santa Barbara Education Foundation for leading the Measure I2008 campaign.

Measure I: Four-year parcel tax (\$27 per year) supports education in grades K-6. The funds are being used to supplement math, science, and technology education and offer classroom music programs to almost 5,000 elementary school students.

November 2011



“We are excited about the music program that the parcel tax is allowing us to implement at Santa Barbara Charter School. The money is also allowing us to begin implementing our technology goals by purchasing a few pieces of technology equipment.”

Bev Abrams
Director of Education

Santa Barbara Charter School



“This funding provides students at Adelante Charter School hands-on science instruction, increased access to technology and a music program.”
Juanita Hernandez
Principal
Adelante Charter School

“Without the parcel tax, we would not be able to provide a quality music program for our students. What a gift!”
Alicia Saballa-Santana
Principal
Santa Barbara Community Academy

“Peabody is using the parcel tax for math and technology, specifically for supplemental math materials and a math consultant who provides small group instruction to at-risk students and for more technology in classrooms (computers).”
Dana Sadan, Principal
Peabody Charter School



“The parcel tax has provided our students with greater access to technology. Students in all grade levels have been involved in projects that have deepened their understanding of subject matter. Currently, our middle school students are involved in a project to learn how to determine the credibility of online resources. They will present their findings to other grade levels.”
Alex Tashma, Principal
Open Alternative School

“Parcel tax funding has been a critical resource in terms of integrating technology into classrooms. It has allowed us to provide all students and all classrooms with expanded access to internet resources which are aligned with our science and math programs. New computers and netbooks have been purchased as well as document cameras and LCD projectors. These instructional tools help to facilitate differentiated instruction as well as provide the technology teachers need for the EnVision Math program and for hands-on science instruction.”
Donna Ronzone, Principal, **Roosevelt Elementary School**

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