

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President

FROM: Shelley Stiles, Business Manager

DATE: September 11, 2013

ITEM: **CONSIDERATION OF APPROVAL OF MONTHLY BUDGET UPDATE
2013-14**

BACKGROUND INFORMATION:

The Business Services Department provides monthly informational updates to the 2013-14 Budget designed to provide the School Board and community with a summary of recent adjustments made to the district's current budget.

CURRENT CONSIDERATION:

The attached reports detail budget adjustments made from July 1, 2013 through August 31, 2013 for the General Fund (Fund 01) and the Special Education Consortium Fund (Fund 06). Line 3 and 10 below is a summary of the budget adjustments. The Business Services Department will continue to provide monthly updates throughout the school year.

1	General Fund Beginning Fund Balance (Unaudited Actuals)	3,194,595
2	Adjustments for Adopted Budget (Deficit Budget Adopted)	-417,156
3	Total Adjustments July 1 – August 31 (see attached summary)	<u>+254,855</u>
4	Adjusted General Fund Ending Balance (Becomes Beg. Bal. Next Month)	3,032,294
5	Reserves for Revolving Cash	7,450
6	Reserves for Economic Uncertainty	627,771
	<i>Assigned for Common Core Hardware</i>	30,000
	<i>Assigned for Deficit Reduction (SCOE recommendation)</i>	<u>546,582</u>
7	General Fund Unappropriated Ending Fund Balance	1,820,491
8	Special Ed Consortium Beginning Fund Balance (Unaudited Actuals)	318,309
9	Adjustment for Adopted Budget (Deficit Budget Adopted)	-18,243
10	Total Adjustments July 1 – August 31 (see attached summary)	<u>-10,504</u>
11	Adjusted Ending Balance Special Ed Consortium (Becomes Beg. Bal. Next Month)	289,562

RECOMMENDATION:

The budget update is provided for review. The administration respectfully asks the School Board to approve the adjustments made to the budget from July 1, 2013 through August 31, 2013.

ATTACHMENTS:

Yes

Effective	Batch #	JE #	Description	Debit	Credit	Debit - Credit
Object 9790. Undesignated/unappropriated						
07/01/2013	OB14-06	BA14-00001	Approve Budget,OB14-06,Fund 01		2,643,283.00	2,643,283.00-
08/08/2013		BR14-00001	45 Day REVISE of 2013-14 Budget		523,151.00	523,151.00-
08/20/2013		BR14-00007	LHS Carryover for Categoricals and one time ac	5,816.03		5,816.03
08/20/2013		BR14-00008	LHS Carryover for Donation accounts 2013-14	5,253.02		5,253.02
08/20/2013		BR14-00009	Analy carryover for categoricals and marketing :	36,274.53		36,274.53
08/20/2013		BR14-00010	Analy carryover for donation accounts 2013-14	101,566.76		101,566.76
08/20/2013		BR14-00011	CDS carryover for 2013-14	9.39		9.39
08/20/2013		BR14-00012	EIMo carryover for categoricals & MRKT 2013-1	17,529.83		17,529.83
08/20/2013		BR14-00013	Ei Molino carryover for LOST accounts 2013-14	7,041.36		7,041.36
08/20/2013		BR14-00014	Ei Mo carryover for donation accounts 2013-14	93,795.50		93,795.50
08/20/2013		BR14-00015	RRR carryover for categoricals 2013-14	9.94		9.94
08/22/2013		BR14-00016	Increase athletic safety allocation budgets-AHS	1,000.00		1,000.00
			Total Object 9790.	268,296.36	3,166,434.00	2,898,137.64-

Object 9791. Beginning Balance

07/01/2013	OB14-06	BA14-00001	Approve Budget,OB14-06,Fund 01	3,060,439.00		3,060,439.00
07/01/2013	FYCLOSE2013	BB14-00002	Starting Balance	771,272.95	3,965,867.86	3,194,594.91-
			Total Object 9791.	3,831,711.95	3,965,867.86	134,155.91-
			Total Org 071, Fund 01	4,100,008.31	7,132,301.86	3,032,293.55-

Effective	Batch #	JE #	Description	Debit	Credit	Debit - Credit
Object 9790. Undesignated/unappropriated						
07/01/2013	OB14-06	BA14-00002	Approve Budget,OB14-06,Fund 06		270,446.00	270,446.00-
08/13/2013		BR14-00004	MAA Revenue		16,299.00	16,299.00-
08/19/2013		BR14-00006	Rotary Grant CarryOver	2,236.27		2,236.27
08/22/2013		BR14-00017	Increase for Unicsource Supplies	1,250.00		1,250.00
08/22/2013		BR14-00018	Increase Comer to Comer	4,687.00		4,687.00
08/22/2013		BR14-00019	Speech Contract - Henkle	3,330.00		3,330.00
08/22/2013		BR14-00020	Increase for Speech Contract	10,700.00		10,700.00
08/23/2013		BR14-00021	Budget CPR Training	4,000.00		4,000.00
08/29/2013		BR14-00024	Increase for LapTop per KD	600.00		600.00
			Total Object 9790.	26,803.27	286,745.00	259,941.73-

Object 9791. Beginning Balance						
07/01/2013	OB14-06	BA14-00002	Approve Budget,OB14-06,Fund 06	288,689.00		288,689.00
07/01/2013	FYCLOSE2013	BB14-00003	Starting Balance	5,627.39	323,936.93	318,309.54-
			Total Object 9791.	294,316.39	323,936.93	29,620.54-
			Total Org 071, Fund 06	321,119.66	610,681.93	289,562.27-

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President

FROM: Shelley Stiles, Business Manager

DATE: September 11, 2013

ITEM: **CONSIDERATION OF APPROVAL OF UPDATE TO THE
PARCEL TAX PLAN FOR 2013-14**

BACKGROUND INFORMATION:

A parcel tax, approved by the West County voters in June 2005, was a special assessment on parcels located within the school district's boundaries. The collection rate of \$26 per year per parcel, beginning July 1, 2005 expired in June 2013. The ending fund balance for the 2005 parcel tax was \$117,284.

In November 2012, the West County voters passed another parcel tax (Measure K). The voters approved a collection rate of \$48 per parcel from July 1, 2013, for no more than eight (8) years.

The Board annually approves an updated 3-year parcel tax plan, making sure the expenditures stay aligned to the requirements of the parcel tax measure.

CURRENT CONSIDERATION:

The November 2012 Measure "K" preliminary plan was presented to the Board for discussion and direction in January of 2013. This updated 3-year parcel tax plan meets the specific purposes and the audit requirements for the 2012 Measure K. The purposes specified are as follows:

- Keep school libraries open
- Maintain and improve shop, culinary, technology and other career education classes
- Maintain and improve art, music and drama classes
- Maintain and improve the high school's college prep courses; and
- Maintain student counseling services

The 3 year plan funds teaching sections and services for each high school in the areas listed above.

RECOMMENDATION:

The administration recommends the Board approve the attached three (3) year Parcel Tax Plan for 2013-14.

ATTACHMENTS:

Yes

**West Sonoma County Union High School District
Parcel Tax Budget Plan
2013-14, 2014-15, 2015-16**

September 11, 2013

**West Sonoma County Union High School District
Parcel Tax Budget Plan
2013-14, 2014-15, 2015-16**

Description

In June 2005, the school district community passed a parcel tax (Measure K). The parcel tax is a special assessment on parcels within the district's boundaries. The collection rate collected was \$26 per parcel. The 2005 Measure K parcel tax expired on June 30, 2013. The ending fund balance as of June 20, 2013 was \$117,284.

In November 2012, the school district community passed a subsequent parcel tax (Measure K). The voters set a collection rate of \$48 per parcel, beginning July 1, 2013, for no more than eight (8) years. Specific information regarding the Parcel Tax passed in 2012 follows:

The purposes specified in the 2012 Parcel Tax Measure

- Keep school libraries open
- Maintain and improve shop, culinary, technology, and other career education classes
- Maintain and improve art, music and drama classes
- Maintain and improve the high school's college prep courses; and
- Maintain student counseling services

Audit requirements

An audit report must be conducted annually by an independent financial auditor. The report includes:

- Amount received and expended
- Status of any projects supported with parcel tax
- Description of any programs funded with parcel tax

Parcel tax exemptions apply to

- Parcels exempt from ad valorem property taxes
- Parcels owned and occupied by persons 65 years older on or before June 30, 2013, or May 1 of subsequent years
- Multiple parcels contiguous and part of one economic unit shall be charged as one
- Parcels owned and occupied by persons who received Supplemental Security Income ("SSI") for a disability regardless of age

Projected revenues

As of November 2012, when the parcel tax was passed, the total number of parcels in the district was 24,485. With exemptions, the district projects \$1,042,918 in parcel tax revenue the first year, in 2013-14.

PARCEL TAX Expenditures for 2013-14

- **Sections allocated to each school site**

Analy High School **20 total sections**

AP Environmental Science	1 section
AP Physics	1 section
AP Studio Art	1 section
Advanced Art	2 sections
Digital Recording	1 section
Drama - Acting	1 section
Ecological Action	1 section
French III, IV	2 sections
Music – Band (Intermediate, Advanced, Honor)	3 sections
Photography	1 section
Reduction of class sizes in College Prep English, Math, Science, Social Studies	6 sections

El Molino High School **20 total sections**

AP/Honors Chemistry	2 sections
Advanced Art	3 sections
Digital Media/Marketing	1 section
Drama - Adv. Acting	1 section
French I, II/III	2 sections
Music - Band	2 sections
Music – Concert Choir	1 section
Photography	1 section
Reduction of class sizes in College Prep English, Math, Science, Social Studies	7 sections

Laguna High School **1 total sections**

Advanced	1 section
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Total Cost \$ 713,194

• Outreach crisis counseling – district wide	149,704
• Guidance Counseling – .73 FTE	73,297
• Librarians - district wide	107,182
• Audit cost	<u>2,250</u>

TOTAL PARCEL TAX EXPENDITURES \$1,045,627

West Sonoma County Union High School District
3 - Year Parcel Tax Budget Plan
Years 2013-14, 2014-15, 2015-16

	2013-14		2014-15		2015-16	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
Projected (budgeted)		\$1,042,918		\$1,042,918		\$1,042,918
Carryover from previous year		117,284		114,575		90,999
Total Revenue Available		1,160,202		1,157,493		1,133,917
Expenditures						
1000-Certificated Salary and 3000-Benefits						
Teaching Sections allocated (See detail attachment - 41)	8.20	713,194	8.20	727,458	8.20	742,007
Guidance Counseling	0.73	73,297	0.73	74,763	0.73	76,258
2000-Classified Salary and 3000 Benefits						
Crisis counseling	1.75	149,704	1.75	152,698	1.75	155,752
Librarians	1.83	107,182	1.83	109,326	1.83	111,512
Total salaries and benefits		1,043,377		1,064,245		1,085,529
5000-Services						
Audit cost		2,250		2,250		2,250
Total Expenditures		1,045,627		1,066,495		1,087,779
Excess		\$ 114,575		\$ 90,999		\$ 46,137

Notes:

The excess of revenue over expenditures each year is carried forward as part of the district's parcel tax ending balance.
Salaries are projected to increase at the step and column increase rate
Benefits projected to increase 12%

V.H./SEPT.13

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President
FROM: Keller McDonald, Superintendent
DATE: September 11, 2013
ITEM: FIRST READING OF SPENDING PLAN FOR COMMON CORE STATE STANDARDS SUPPORT FUNDS (2013-14 AND 2014-15)

Background Information:

The state education budget for 2013-14 provides one-time funds to help implement the Common Core State Standards adopted by California. The legislature and California Department of Education expect districts to have the new standards in place for 2014-15. A new testing system, aligned to the Common Core, is scheduled to begin in spring 2015.

These special state funds may be used only for:

- Professional development for certificated and classified employees involved in the direct instruction of pupils using the Common Core State Standards
- Instructional materials and supplementary instructional materials aligned to the Common Core State Standards (should be Board approved / District adopted)
- Technology equipment and infrastructure to provide technology-based instruction and to implement computer-based student assessments aligned with Common Core State Standards

The funds must be spent by June 30, 2015 or they revert back to state. Districts that use the funds must first present a spending plan at a public school board meeting, and then approve the plan at a subsequent board meeting. The spending plan can be amended by the Board in an appropriate public meeting during the life of the plan.

Current Consideration:

West Sonoma County Teachers Association representatives (Leslie Grassl, Tricia Maxson, Nelson Rasmussen, Casey Shea, and Gianna De Persis Vona) and administration representatives (Shelley Stiles and Keller McDonald) met to draft a Spending Plan for Common Core State Standards Support Funds for 2013-14 and 2014-15. The Board will have a first reading of the recommended plan, and will consider approving a plan at a subsequent meeting.

Recommendations:

The administration respectfully recommends the Board have a first reading of the plan.

Attachments:

Yes

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

**Spending Plan for Common Core State Standards Support Funds
for 2013-14 and 2014-15**

DRAFT PRESENTED TO SCHOOL BOARD, September 11, 2013

STAFF DEVELOPMENT

(Sites also have federal Title II funds for staff development)

CCSS Math and ELA Teacher Leader stipends 2013-14 (10 x \$2500) 2014-15 (10 x \$2500)	\$ 50,000
Substitutes for release time 2013-14 CCSS Math gd. 6-12 day – fall (3 x \$100) 2013-14 CCSS Math gd. 6-12 day – spring (3 x \$100) 2014-15 CCSS ELA gd. 6-12 day – fall (3 x \$100) 2014-15 CCSS ELA gd. 6-12 day – spring (3 x \$100) Sonoma Leadership Academy (4 days x 6 x \$100) Other (12 x \$100)	\$ 5,000
Conferences and Trainings (registration, meals, travel, lodging) 2013-14 STEM state conference (8 x \$500) = \$4,000 2013-14 CUE conference (4 x \$500) \$2,000 2014-15 CUE conference (4 x \$500) \$2,000 2013-15 Asilomar Math conference (4 x \$500) \$2,000 2014-15 Asilomar Math conference (4 x \$500) \$2,000 2013-15 Asilomar English conference (4 x \$500) \$2,000 2014-15 Asilomar English conference (4 x \$500) \$2,000 2014-15 Innovative Learning Conference (4 x \$500) \$2,000	\$ 18,000
Consultants and Presenters 2013-14 TBA (\$3500) 2014-15 TBA (\$3500)	\$ 7,000
SUBTOTAL	\$ 80,000

INSTRUCTIONAL MATERIALS

Standards-based textbooks (hard copy or digital) Math (including growth and replacement) English (including growth and replacement) Other (including growth and replacement)	\$ 64,000
Supplementary instructional materials (including copying) Site licenses for Renaissance Learning, ACCESS test generator and other supplementary needs	\$ 6,000
Online services to support CCSS classroom instruction Odysseyware (\$1000 per year = \$2,000) Library online services (\$4000 per year = \$8,000)	\$ 10,000
SUBTOTAL	\$ 80,000

TECHNOLOGY EQUIPMENT AND INFRASTRUCTURE

Technology hardware Hardware to enable Smarter Balanced assessments (\$60,000 minimum from CCSS support funds, with \$30,000 annual ongoing budget planned from District general fund after 2014-15) Hardware to support CCSS classroom instruction Solicit technology innovation grants from departments	\$235,000
Internet connectivity with increased bandwidth \$15,000 per year = \$30,000	\$ 30,000
SUBTOTAL	\$275,000

Components of Plan

Staff Development	\$ 80,000
Instructional Materials	\$ 80,000
Technology Equipment and Infrastructure	<u>\$ 275,000</u>
Total allocation	\$ 435,000

District will receive funds from the state in two payments. Funds must be spent by July 1, 2015.

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President
FROM: Keller McDonald, Superintendent
DATE: September 11, 2013
ITEM: **BOND SALES OUTLOOK**

BACKGROUND INFORMATION:

In November 2010, the voters of West Sonoma County approved Measure I, a general obligation bond which authorized the District to sell up to \$23,800,000 in bonds for the purpose of improving District facilities. The District immediately sold bonds that yielded \$7,916,793 (at an approximate tax rate of \$11.50 and approximate interest cost of \$20,400,000 over 32 years), which enabled the District to construct a District-wide solar power project.

When Measure I was passed in 2010, California was experienced a long-term severe economic downturn that impacted property values and slowed the District's ability to conduct additional bond sales. Total property values in the District appear to have reached a low point for recent years in 2011, but it appears that property values are now on an upward climb.

The table below shows the percent change in total property values in the District in recent years, as calculated by the County of Sonoma.

Percent Change in Total Property Values in WSCUHSD

Year	Total Percent Change
2006	9.38%
2007	9.96%
2008	8.36%
2009	5.77%
2010	-0.34%
2011	-1.17%
2012	-0.33%
2013	1.17%
2014	2.92%

The District must sell bonds to generate revenue needed to achieve the District's facility improvement goals. The ability of the District to conduct successful bond sales is a function of the total property values in the District and the tax rate applied to those property values that generate revenue to pay the interest on the bonds sold. Increase in property values.

CURRENT CONSIDERATION:

It is important for the Board to have current information regarding estimated revenues and costs of potential bond sales in order to best plan the timeline for completing facility improvement projects. Isom Advisors has provided the following estimates related to a bond sale in 2014, based on the current property values in the District. Greg Isom will be available to answer questions or provide clarification.

Estimates if WSCUSHD were to Sell Bonds in 2013-2014 (based on 2014 property values)

Approximate tax rate (per \$100K assessed value)	Bond Revenue	Total Interest Cost
\$11.50 (Capital Appreciation Bonds, if sold before 12/30/13)	\$4,200,000	\$18,500,000 over 34 years
\$14.75 (~\$2.75 increase)	\$4,200,000	\$6,100,000 over 28 years
\$16.00 (~\$4.50 increase)	\$7,500,000	\$10,000,000 over 28 years

RECOMMENDATIONS:

The administration respectfully requests the Board discuss this matter, in light the Board's interest in achieving District facilities improvements in a timely and cost-efficient manner.

ATTACHMENTS:

No

V.J./SEPT.13

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President
FROM: Keller McDonald, Superintendent
DATE: September 11, 2013
**ITEM: CONSIDERATION OF REVISIONS TO DISTRICT
FACILITY IMPROVEMENT PROJECT TIMELINE**

Background Information:

The Board last revised the District Facility Improvement Project Timeline in October, 2012. Since then, a number of projects have been completed and additional funding has been received from the State of California.

In August, 2013, the Board discussed changes in funding availability and project costs that have occurred in recent months, and had a first reading of recommended revisions to the District Improvement Project Timeline.

Current Consideration:

At this time, the Board will consider revising the District Facility Improvement Project Timeline based on project costs, funding availability and other current conditions.

Recommendations:

The administration respectfully recommends the Board consider revising the District Facility Improvement Timeline based on current conditions.

Attachments:

Yes

WSCUHSD FACILITY IMPROVEMENT PROJECT TIMELINE
January 2012 – November 2022

Revised and Approved by School Board - October 10, 2012

REVISIONS for SCHOOL BOARD CONSIDERATION – September 11, 2013

Blue Italic = recommend deletions

Red = recommended additions

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PHASE 1: JANUARY 2012 – NOVEMBER 2015

SITE	PROJECT	WHO and WHEN	COST EST.
DO	Replace retaining wall	District staff Complete not closed Oct., 2012	\$25K
DW	Obtain ~\$2,700K OPSC modernization matching funds for district solar project	QKA <i>In progress June, 2012</i> <i>Funding anticipated Nov., 2015</i> Funding received June, 2013	\$40K
AHS	Renovate existing bleachers (north side), with improved ramps & handicapped seating	District staff / volunteers / non-bid contractor Completed Sept., 2012	\$90K
EHS	Rebuild tennis courts	QKA / bid contractors Complete not closed Aug., 2012	\$144K
EHS	Restore / repair / replace high-priority roofs and gutters	QKA / bid contractors Complete not closed Aug., 2012	\$640K \$625K
AHS	Restore / repair / replace high-priority roofs and gutters	QKA / bid contractors Complete not closed Aug., 2012	\$901K
AHS	Conceptual drawings for new bleachers, turf field, wider walkway, renovated track	QKA Completed June, 2012	\$12K
EHS	Conceptual drawings for new bleachers, turf field, walkways	QKA Completed June, 2012	\$8K
EHS	Conceptual drawings to provide adequate performing arts facility	QKA Complete not closed Aug., 2012	\$78K
AHS	Conceptual drawings to provide adequate band teaching space	QKA Complete not closed Aug., 2012	\$15K
AHS	Exhaust fans and louvered windows to reduce heat in south facing main building classrooms	QKA / bid contractors <i>Est. Finish April 1, 2013</i> Est. Finish Oct. 1, 2013	\$80K \$280K
EHS	Change from potable/treated irrigation water to well water irrigation (well, electric, pumps, tanks, valves - \$55K; irrigation lines, trenching, sprinkler heads – \$165K)	Construction Manager / bid contractors Bid: Jan. 1, 2013 <i>Est. Finish July 1, 2013</i> Est. Finish May 1, 2014	\$80K \$220K
DW	Gas emergency shutoffs	Construction Manager / bid contractors <i>Bid: Sept. 30, 2013</i> Bid: June, 2013 <i>Est. Finish: Dec. 30, 2013</i> Est. Finish: Aug. 16, 2013	\$45K

WSCUHSD FACILITY IMPROVEMENT PROJECT TIMELINE
January 2012 – November 2022

Revised and Approved by School Board - October 10, 2012
REVISIONS for SCHOOL BOARD CONSIDERATION – September 11, 2013

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PHASE 1: JANUARY 2012 – NOVEMBER 2015 (continued from page 1)

SITE	PROJECT	WHO and WHEN	COST EST.
AHS	Design, get DSA approval for, and prepare to bid adequate band teaching facility with practice rooms and offices	QKA <i>Sept. 1, 2013</i> <i>May 1, 2014</i>	\$400K
EHS	Science Building B upgrades	Construction Manager <i>Est. Finish: Aug. 15, 2013</i> <i>Est. Finish Aug. 19, 2013</i>	\$225K \$36K
EHS	<i>Replace restroom partitions and finishes (9 restrooms)</i>	<i>Construction Manager</i> <i>Est. Finish: Aug. 15, 2013</i>	<i>\$117K</i>
AHS	<i>Replace restroom partitions and finishes (7 restrooms)</i>	<i>Construction Manager</i> <i>Est. Finish: Aug. 15, 2013</i>	<i>\$113K</i>
AHS	<i>Replace restroom partitions and finishes (main building 6 restrooms)</i>	<i>Construction Manager</i> <i>Est. Finish Aug., 15, 2014</i>	<i>\$90K</i>
AHS	<i>Replace restroom partitions and finishes (East Wing 2 restrooms)</i>	<i>Construction Manager</i> <i>Est. Finish Aug., 15, 2014</i>	<i>\$20K</i>
EHS, AHS	<i>Replace restroom partition and finishes (9 restrooms EHS, 7 restrooms AHS)</i>	<i>Construction Manager</i> <i>Est. Finish Aug. 19, 2013</i>	<i>\$308K</i>
EHS, AHS	<i>Deferred maintenance (approx. 1/3) with Analy clock tower repair</i>	<i>District staff</i> <i>Est. Finish June 30, 2014</i> <i>Est. Finish Oct. 1, 2013</i>	<i>\$100K</i> <i>\$136K</i>
AHS *	<i>Construct adequate band teaching facility with practice rooms and offices (Move project from Phase 2 approved Oct., 2012)</i>	<i>QKA / bid contractors</i> <i>Bid: May 1, 2014</i> <i>Est. Finish May 1, 2015</i>	<i>(Option 2</i> <i>\$1,100K)</i> <i>(Option 1</i> <i>\$1,700K)</i>
AHS *	<i>Design and build press box on south side Karlson Field to integrate with future new bleachers</i>	<i>QKA / bid contractors</i> <i>Bid: May 1, 2014</i> <i>Est. Finish Aug. 1, 2014</i>	<i>\$250K</i>
DW **	<i>Prop. 39 energy projects (LED lighting, timer thermostats, lighting to EHS playing field)</i>	<i>Construction Manager</i> <i>Est. Finish Aug. 15, 2014</i>	<i>\$100K</i>
<i>TOTAL PHASE 1</i>			<i>\$3,223K</i>
<i>TOTAL PHASE 1</i>			<i>\$5,413K</i>

As of September 11, 2013

Measure I Bond / Developer Fee / OPSC Modernization Match available *** = \$2,862,934

Estimated cost of uncompleted Phase I projects = \$2,190,000

TOTAL AVAILABLE FOR ADDITIONAL PROJECTS = \$ 672,934

**Administration recommends move these projects from Phase 2 approved Oct.12, 2012 to Phase 1*

*** New project – not previously on Facility Timeline*

**** Does not include Analy Field Goals anticipated donation of \$175,000*

WSCUHSD FACILITY IMPROVEMENT PROJECT TIMELINE
January 2012 – November 2022

Revised and Approved by School Board - October 10, 2012

REVISIONS for SCHOOL BOARD CONSIDERATION – September 11, 2013

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PHASE 2: NOVEMBER 2015 – NOVEMBER 2019

SITE	PROJECT	WHO and WHEN	COST EST.
AHS	<i>Construct adequate band teaching facility with practice rooms and offices (project moved from Phase I, Oct. 10, 2012)</i>	<i>QKA / bid contractors Bid: Nov. 1, 2015 Est. Finish Aug. 15, 2016</i>	<i>\$1,100K</i>
EHS	Provide adequate performing arts facility	QKA / bid contractors DSA Appvl: Aug. 1, 2015 Bid: Nov.1, 2015 Finish: Aug. 15, 2016	\$6,200K
AHS	New home bleachers and press box (south side of field)	QKA / bid contractors DSA Appvl: Aug. 1, 2015 Bid: Nov.1, 2015 Est. Finish Aug. 15, 2016	<i>\$730K</i> <i>\$480K</i>
EHS	Install home bleachers and press box (south side of field) (project moved from Phase III, Feb., 2012)	QKA / bid contractors DSA Appvl: Aug. 1, 2015 Bid: Nov.1, 2015 Est. Finish: Aug. 15, 2016	\$930K
AHS	Synthetic turf athletic field and synthetic track	QKA / bid contractors DSA Appvl: Aug. 1, 2015 Bid: Nov.1, 2015 Est. Finish: Aug. 15, 2016	\$2,550K
EHS	Synthetic turf athletic field and synthetic track (project moved from Phase III, Feb., 2012)	QKA / bid contractors DSA Appvl: Aug. 1, 2015 Bid: Nov.1, 2015 Finish: Aug. 15, 2016	\$2,796K
EHS	Restore / repair / replace moderate & low priority (approx. ½) roofs and gutters as needed	QKA / bid contractors DSA Appvl: Aug. 1, 2015 Bid: Nov.1, 2015 Finish: Aug. 15, 2016	\$600K
AHS	Restore / repair / replace moderate & low priority (approx. ½) roofs and gutters	QKA / bid contractors DSA Appvl: Aug. 1, 2015 Bid: Nov.1, 2015 Finish: Aug. 15, 2016	\$500K
EHS, AHS	Deferred maintenance (approx. 1/3)	District staff June 30, 2019	\$147K
<i>TOTAL PHASE 2</i>			<i>\$15,553K</i>
TOTAL PHASE 2			\$14,203K

WSCUHSD FACILITY IMPROVEMENT PROJECT TIMELINE
January 2012 – November 2022

Revised and Approved by School Board - October 10, 2012

REVISIONS for SCHOOL BOARD CONSIDERATION – September 11, 2013

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PHASE 3: NOVEMBER 2019 – NOVEMBER 2022

SITE	PROJECT	WHO and WHEN	COST EST.
EHS	Replace visitor bleachers (north side of field)	QKA / bid contractors DSA Appvl: Nov. 1, 2019 Bid: Jan. 1, 2020 Finish: Aug. 15, 2020	\$500K
EHS	Relocate / update field lighting	QKA / bid contractors DSA Appvl: Nov. 1, 2019 Bid: Jan. 1, 2020 Finish: Aug. 15, 2020	\$450K
AHS	Replace visitor bleachers (north side of field)	QKA / bid contractors DSA Appvl: Nov. 1, 2019 Bid: Jan. 1, 2020 Finish: Aug. 15, 2020	\$450K
AHS	Relocate / update field lighting	QKA / bid contractors DSA Appvl: Nov. 1, 2019 Bid: Jan. 1, 2020 Finish: Aug. 15, 2020	\$400K
EHS	Remodel gym foyer restrooms and locker room restrooms (ADA compliant)	QKA / bid contractors DSA Appvl: Nov. 1, 2019 Bid: Jan. 15, 2020 Finish: Aug. 15, 2020	\$350K
LHS	Replace restroom finishes	District staff Jan. 15, 2020	\$0.6K
LHS	Repair / replace roofs and gutters as needed	District staff Aug. 15, 2020	\$32K
EHS, AHS	Deferred maintenance (approx. 1/3)	District staff June 30, 2021	\$147K
TOTAL PHASE 3			\$2,330K

**WSCUHSD FACILITY IMPROVEMENT PROJECT TIMELINE
January 2012 – November 2022**

Revised and Approved by School Board - October 10, 2012

REVISIONS for SCHOOL BOARD CONSIDERATION – September 11, 2013

Page 5 of 5

***UNFUNDED PROJECTS and PROJECTED FUTURE FUNDING
as of September 11, 2013***

UNFUNDED PROJECTS

PHASE 1 = \$ 0 K
PHASE 2 = \$14,203 K
PHASE 3 = \$ 2,330 K
TOTAL UNFUNDED PROJECTS = \$16,533 K

PROJECTED FUTURE FUNDING

Available for additional projects from Phase I = \$ 673 K
Remaining bond revenue = \$16,000 K
Analy Field Goals donation = \$175 K
Developer Fees @ \$70K annually = \$630 K
Proposition 39 funding for energy efficiency projects @ \$100K annually for 5 years = \$500 K
TOTAL PROJECTED FUTURE FUNDING = \$17,978 K

V.K./SEPT.13

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President

FROM: Keller McDonald, Superintendent

DATE: September 11, 2013

ITEM: **CONSIDERATION OF APPROVAL OF MUTUAL AGREEMENT CONTRACT WITH RIVER TO COAST CHILDREN'S SERVICES TO OPERATE A PRE-SCHOOL ON DISTRICT FACILITIES**

Background Information:

In June, the Board approved development of a partnership between the District and May, the District and River to Coast Children's Services to operate a pre-school with a parent involvement and parent education component on District facilities and property. The pre-school program was to be designed to also serve teen parents and/or provides volunteer work-site learning opportunities for high school students. The Board authorized the Superintendent to represent the District in coming to agreement with River to Coast Children's Services related to this partnership.

Current Consideration:

The District and River to Coast Children's Services have developed a Mutual Agreement Contract that stipulates the purpose of the partnership and the specific responsibilities each party has in making the partnership work.

Recommendations:

Administration recommends the Board approve the attached Mutual Agreement Contract between the District and River to Coast Children's Services to operate a pre-school on District facilities and property.

Attachments:

Yes

**West Sonoma County Union High School District
and
River to Coast Children's Services**

Mutual Agreement Contract

September 2013

This agreement is between the West Sonoma County Union High School District (District) and River to Coast Children's Services, a non-profit 501(c)3 organization (Preschool). The purpose of this agreement is to provide operational facilities and support to the Preschool on District property.

Both parties agree to the following terms.

The District agrees to:

- Provide one classroom and outside play area for the use of the Preschool
- Provide a classroom that meets the Fire Safety code
- Provide adequate bathrooms for the use of the Preschool
- Provide all major normal maintenance to the facility and outside play area
- Provide a preschool classroom with a working kitchen
- At the request of the Preschool and for a period not less than the remainder of the fiscal year in which the request is made, provide custodial service three days per week in the preschool classroom and daily in the bathrooms and provide all paper products for the bathrooms. District will charge actual cost of employee compensation for this work, plus actual cost of paper products.
- Provide the following utilities, included in the monthly facility use fee: potable water, sewer, electricity, garbage, telephone, and Internet
- Encourage good communication between the school and school administration, teachers, other district employees and programs
- Consider the needs of the Preschool and consult with the Preschool Director and/or teacher when decisions that will affect the program are made
- Meet at least once per month with Preschool representatives to evaluate the components or the implementation including but not limited to program conduct, student behavior, staff effectiveness, facilities use, schedules, food and health/safety issues, etc.
- Provide copies of all applicable school rules and regulations, and notification when revisions are made
- Provide training of the Preschool staff in the proper Preschool and District student and staff use of and care for specific District areas including playground, multi-purpose room, classrooms and others as needed

The Preschool agrees to:

- Provide a preschool program approved by the California Department of Education Child Development Division following Title 5 regulations
- Provide a preschool program licensed by California Department of Social Services, Community Care Licensing following Title 22 regulations
- Provide a preschool program articulated with Sebastopol-area public school kindergarten programs
- Provide the program five days a week following the Preschool calendar for a minimum of operating 246 days a year
- Provide all necessary administration and fiscal/secretarial support staff for the Preschool
- Provide an 1:8 staff to child ratio
- Provide staff training and staff supervision consistent with legal requirements for operating a publicly licensed preschool
- Provide all necessary equipment, materials and supplies to adequately run the Preschool including software and consumable supplies, except as mutual agreements are entered into otherwise
- Fully implement all of the District's student behavior standards and classroom/school rules
- Provide a daily program that meets children's age appropriate needs and interests for preschool students
- Provide a daily program that meets parents' quality expectations
- Provide a program that meets the District's expectations for academic/social/emotional behavior quality and compatibility
- Cooperate with the District to offer volunteer work-site learning opportunities for high school students
- Provide a certificate of insurance to the district which verifies full liability insurance that covers the program to \$1,000,000 and names the District as an additional insured
- Maintain the cleanliness of the facility on a daily basis by the Preschool staff
- Provide all meals and snacks for the program
- Operate the program with the District in mind
- Beyond the cost of providing the facility, there will be no cost incurred by the District from River to Coast Children's Services

Terms of Contract and Agreement Regarding Payment

The terms of the contract are from the date licensed in school year 2013/2014 through June 30, 2014. The contract will automatically renew on July 1 of each fiscal year.

Either party can void this contract with 45 days written notice, during the term of the contract.

The Preschool shall pay a facility use fee in the amount of \$950 per month for twelve months each year, which is due to the District at the beginning of each month. The facility use fee may be reassessed in December or May at the request of either party based on actual costs of operation.

Keller McDonald, Superintendent
West Sonoma County Union High School District

Date

Jynx Lopez, Executive Director
River to Coast Children's Services

Date

WSCUHSD PRESCHOOL FACILITY USE FEE ITEMIZED

September 5, 2013

<u>Item</u>	<u>Annual Charge</u>
Classroom space	\$7,510
Utilities (potable water, sewer, garbage, electricity)	\$2,930
Telephone and Internet	\$ 960
Total Annual	\$11,400
	(= \$950 per month)

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President

FROM: Shelley Stiles, Business Manager

DATE: September 11, 2013

ITEM: **CONSIDERATION OF APPROVAL OF RESOLUTION
#3.SEPT.2013-14 IN THE MATTER OF ADOPTING THE
GANN LIMIT**

BACKGROUND INFORMATION:

In 1979, Paul Gann co-authored Proposition 13/1978, which was designed to limit growth in government spending. This initiative, enacted as Proposition 4 in 1979, did not require cuts in government spending, but rather limited the growth in government spending to be no faster than the growth in population and inflation. This limit on government spending, which became known as the Gann Limit, applies to the state of California, cities, counties, and special districts, as well as school districts and county offices of education.

As a result, the Board, by resolution, is required annually to establish its appropriations limit, make other necessary determinations for the following fiscal year, and certify that their appropriations in the budget do not exceed the limitations imposed by Proposition 4. By design, the Gann Limit will not affect school district spending, since any time local appropriations exceed a school district's limit, a School Board can approve a raise in the level of appropriations. Since the base year for Gann Limit calculations (1978-79), our district's Gann Limit has been increased for both inflation (the annual percentage change in California per capita personal income) and population (the change in ADA).

School districts must provide two calculations to the state. The first calculates the amount of the current year's Gann Limit and includes the Gann Limit inflation factor (per capita personal income increase) and the district's percentage increase or decrease in ADA.

A second calculation is made to determine those revenues that are subject to the limit to ensure that we are not over our appropriation limit. Not all revenue sources count against a district's Gann Limit; only the district's unrestricted state aid, categorical programs and local tax sources are included. Federal aid and nontax income, such as revenues from cafeteria sales and adult education fees, are excluded.

Individual districts and the state as a whole must calculate the Gann Limit. It is important that school districts identify how much state aid counts toward the Gann Limit, so that the state of California knows how much state aid counts toward its own Gann

Limit. It is rare that a district would be over their Gann Limit appropriations, but if this were to happen, a resolution may be adopted by the Board to increase the Gann Limit by the amount needed. It is only when the state exceeds their Gann Limit that a district's apportionment could be adjusted.

CURRENT CONSIDERATION:

The enclosed resolution and apportionment calculations are submitted for the Board's review and approval. The data affirms that the district did not exceed the Gann Appropriations Limits in the fiscal year 2012-13 nor is it projected to exceed in the fiscal year 2013-14.

RECOMMENDATION:

The administration recommends the Board adopt Resolution #3.SEPT.2013-14, certifying that the appropriations in the budget do not exceed the limitations imposed by Proposition 4.

ATTACHMENTS:

Yes

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	12,736,887.91		12,736,887.91			13,050,533.52
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	2,133.21		2,133.21			2,106.25
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	2,106.25		2,106.25	2,072.48		2,072.48
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			2,106.25			2,072.48
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			2,106.25			2,072.48
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	72,141.74		72,141.74	40,000.00		40,000.00
2. Timber Yield Tax (Object 8022)	2,907.23		2,907.23	1,000.00		1,000.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	6,924,461.17		6,924,461.17	6,886,821.00		6,886,821.00
5. Unsecured Roll Taxes (Object 8042)	262,945.24		262,945.24	275,000.00		275,000.00
6. Prior Years' Taxes (Object 8043)	1,702.67		1,702.67	0.00		0.00
7. Supplemental Taxes (Object 8044)	49,116.23		49,116.23	30,000.00		30,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	168,166.00		168,166.00	70,000.00		70,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	860,168.27		860,168.27	51,000.00		51,000.00
12. Parcel Taxes (Object 8621)	614,473.19		614,473.19	1,098,000.00		1,098,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,956,081.74	0.00	8,956,081.74	8,451,821.00	0.00	8,451,821.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	8,956,081.74	0.00	8,956,081.74	8,451,821.00	0.00	8,451,821.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			146,412.60			149,592.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			146,412.60			149,592.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	4,496,945.00	0.00	4,496,945.00	5,762,692.00	0.00	5,762,692.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(2,178.00)	0.00	(2,178.00)	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		64,403.00	64,403.00		64,403.00	64,403.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		1,344.00	1,344.00		1,344.00	1,344.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		(11,086.00)	(11,086.00)		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	0.00	0.00	0.00	0.00	0.00	0.00
35. Class Size Reduction, Grade 9 (Object 8590)**		178,335.00	178,335.00		178,335.00	178,335.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	4,494,767.00	232,996.00	4,727,763.00	5,762,692.00	244,082.00	6,006,774.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	370,076.00		370,076.00	388,088.00		388,088.00
38. TOTAL STATE AID (Lines C36 plus C37)	4,864,843.00	232,996.00	5,097,839.00	6,150,780.00	244,082.00	6,394,862.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	20,148,266.92		20,148,266.92	20,425,308.00		20,425,308.00
40. Total interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	13,924.46		13,924.46	14,000.00		14,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			12,736,887.91			13,050,533.52
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9874			0.9840
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			13,050,533.52			13,499,221.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,956,081.74			8,451,821.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			252,750.00			248,697.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			4,240,864.38			5,196,992.30
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,240,864.38			5,196,992.30
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			9,126.71			9,361.64
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,965,208.45			8,461,182.64
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			4,231,737.67			5,187,630.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,965,208.45			
b. State Subventions (Line D8)			4,231,737.67			
c. Less: Excluded Appropriations (Line C23)			146,412.60			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			13,050,533.52			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			13,050,533.52			13,499,221.30
12. Appropriations Subject to the Limit (Line D9d)			13,050,533.52			

* Please provide below an explanation for each entry in the adjustments column.
 ** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Lines 26, 28, 29, and 35 are adjustment to account for the current and prior year supplemental instruction revenues, Community Day School additional funding revenue and the Morgan Hart Class size reduction revenues received in resource 0000 object 8590

Shelley Stiles, Business Manager
Gann Contact Person

(707) 824-6415
Contact Phone Number

**Before the Board of Trustees of the
West Sonoma County Union High School District**

**In the Matter of the GANN Limit
Resolution #3.SEPT.2013-14**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2012-13 fiscal year and a projected Gann Limit for the 2013-14 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2012-13 and 2013-14 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2012-13 and 2013-14 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Diane Landry, Board President

Date

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President
FROM: Keller McDonald, Superintendent
DATE: September 11, 2013
ITEM: **CONSIDERATION OF APPROVAL OF RESOLUTION
#4.SEPT.2013-14 URGING REFORM OF PROPOSITION 13**

BACKGROUND INFORMATION:

In 1978, the voters of California approved Proposition 13, which created limits on the property taxes paid by residential and commercial properties. Property taxes are the major source of revenues which support state funding for public education. Proposition 13 enables owners of commercial real estate to use certain mechanisms to avoid reassessment of their commercial property value when the property is sold or merged with another corporation.

Community coalitions are asking local school districts, agencies and individuals to urge the Governor and state legislators to modify Proposition 13 to trigger regular reassessment of commercial property values; while keeping in place existing protections provided to residential property owners by Proposition 13, and ensuring that tax revenues generated by modifying how commercial property is reassessed is allocated to benefit local schools and not accrued as savings to the state general budget.

CURRENT CONSIDERATION:

The Board will consider approving a resolution urging reform of Proposition 13 to modify the way commercial property values are reassessed.

RECOMMENDATIONS:

The administration respectfully recommends the Board of Trustees consider approving Resolution #4.SEPT.2013-14 Urging Reform of Proposition 13. At the direction of the Board, administration will communicate the approved Resolution to the Governor and state legislative representatives.

ATTACHMENTS:

Yes

West Sonoma County Union High School District

**Resolution #4.Sept.2013-14
Urging Reform of Proposition 13
Close the Commercial Property Loophole**

WHEREAS, voters in the state of California approved Proposition 13 in 1978; and

WHEREAS, Proposition 13 created limits on the property taxes paid by residential and commercial properties; and

WHEREAS, residential and commercial property values in California are reassessed upon change of ownership; and

WHEREAS, owners of commercial real estate have benefited under current reassessment rules in that if a corporation owning commercial property is sold or merged with another corporation, but the property it owns stays deeded to the corporation, ownership of the property effectively changes without triggering a reassessment of the property; and

WHEREAS, corporations often avoid reassessment of their property by limiting the portion of ownership that changes hands to ensure that no single party owns more than 50 percent; and

WHEREAS, property taxes are a stable funding source for public schools; and

WHEREAS, since the passage of Proposition 13, the State of California has assumed a greater role in the funding of public schools; and

WHEREAS, since the State of California has assumed a greater role in the funding of schools, per-pupil support has declined from the top 10 states in the nation to the bottom 10; and

WHEREAS, public schools in California face challenges educating a student population with vast differences in language, poverty, parental education level, and other social, educational and economic factors; and

WHEREAS, modifying the method of reassessing commercial property would net needed additional resources for public schools; therefore

BE IT RESOLVED that the West Sonoma County Union High School District Governing Board urges the California Governor and Legislature to modify how the value of commercial properties in California are reassessed to allow for more regular commercial property value reassessment,

BE IT FURTHER RESOLVED, that the West Sonoma County Union High School District supports this reform without altering existing protections provided to residential properties.

BE IT FURTHER RESOLVED, that the West Sonoma County Union High School District Governing Board urges the Governor and Legislature to ensure that tax revenues generated by modifying how commercial property is reassessed is allocated to benefit local schools and not accrued as savings to the State of California General Fund.

AYES: _____ NOES: _____ ABSENT: _____

I hereby certify the foregoing to be full, true and correct Resolution duly adopted by the Governing Board of the West Sonoma County Union High School District.

Adopted this 11th day of September, 2013

Signed:

**Diane Landry, President
West Sonoma County Union High School District Board of Education**

**Kellie Noe, Vice President
West Sonoma County Union High School District Board of Education**