



**Hayward Unified School District  
Measure G Parcel Tax Oversight Committee  
(Open to the Public)**

**Thursday, November 17, 2016  
5:30 p.m.**

**Hayward Unified School District – Small Elmhurst Conference Room  
24411 Amador Street  
Hayward, CA 94544**

**AGENDA**

<u>Agenda</u>	<u>Title of Items</u>	<u>Responsible</u>	<u>Desired Outcome</u>
1.0	Welcome and Agenda Review	Luci Rogers	
2.0	Approve Minutes from Prior Meeting	Luci Rogers	Acceptance of 2/18/2016 Minutes
3.0	Review History of Measure G Sources & Uses	Luci Rogers	Understanding of the amount of the annual financial support Measure G has provided
4.0	2015-16 Measure G Annual Report	Luci Rogers	Understanding of the report that will be provided to the HUSD BOE 1-11-2017
5.0	2016-17 Measure G Budget	Luci Rogers	Review 2016-17 Adopted Budget
6.0	2016-17 Meeting Calendar	Luci Rogers	Future meeting dates established quarterly: March 16, 2017; June 22, 2017; final meeting September 21, 2017
7.0	Future Agenda Items	Luci Rogers	Summarize future discussion items as requested by committee members during the meeting
8.0	Adjourn	Luci Rogers	

Next Meeting:

**March 16, 2017 or as determined by the Committee**

Measure G Meeting Minutes  
February 18, 2016

Host: Dawn D. Riccoboni  
Sr. Admin: Jenna Rodrigues

Membership:  
Annette Walker  
Roberta Cooper  
Estella Santos  
Gurbakhash Bittikoffer  
Larry Ratto  
Nestor Paraiso

Members Present: E. Santos, G. Bittikoffer, R. Leopold, N. Paraiso,  
Members Absent: A. Walker, R. Cooper, L. Ratto

Quorum: Affirmed

Open Meeting: 5:30pm

1. 4 of 8 members present.
2. No format/published minutes from 8/20/15, one member in attendance.
3. FY14/15 expenditures
4. Table FY15/16 expenditures, tabled
5. BOE 3/23 Presentation work
6. Adjourn

Motion to approve item 3

1. Bittikoffer-yea
2. Leopold-yea
3. Paraiso-yea

Vote: 4-0-3 absent

Dawn to present the Annual Report to the BOE on 3/23, and committee to be in attendance and stand at the presentation.

Committee requests that Dawn speak with Superintendent about proclaiming advocacy to continue/extend Parcel Tax Initiative within annual report presentation.

Adjourned: 6:30pm

# HAYWARD UNIFIED SCHOOL DISTRICT 2015-16 UNAUDITED ACTUALS MEASURE G PARCEL TAX

**MEASURE G BALLOT LANGUAGE:** *To protect critical education programs, with funds that cannot be taken by the State, including: math, reading, writing, and hands-on science classes/labs; enhancing library services, technology and college preparation programs; providing programs for all students to meet State academic standards; and attracting and retaining qualified teachers.*

USE OF FUNDS:	2015-16 UNAUDITED ACTUALS	2014-15 AUDITED ACTUALS
K-6 Classroom Teachers to minimize redirects, combination classes, and overcrowding.	2,690,536	2,775,258
Classified Staff for Elementary Library Program	194,529	181,758
High School Teachers to reduce Algebra class sizes**		342,915
High School Science Labs		148,047
Secondary School Climate Support**		347,915
Summer English Language Learner Academy**		164,043
Secondary Summer School Programs**		488,684
<b>TOTAL</b>	<b>2,885,065</b>	<b>4,448,620</b>

\*\* Program continued in 2015-16 but, as identified in the LCAP, is funded with LCFF Supplemental/Concentration  
NOTE: Expenditure budget includes carryover funds from prior years.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2016-2017 Budget
8622 OTHER NON-AD VALOREM TAXES		2,119,503	2,220,039	2,239,741	2,258,462	110,516	2,463,917
8699 ALL OTHER LOCAL REVENUES		56					
TOTAL: 8xxx		2,119,561	2,220,039	2,239,741	2,258,462	110,516	2,463,917
1105 CERTIFICATED TEACHER SALARIES			1,146,881	2,704,984	2,291,512	396,069	1,866,168
1120 TEACHER STIPENDS				6,430			
1128 HOURLY TEACHER SALARIES				339,748			
1151 SUB TCHR - MTGS/WRKSHOP/ETC			38	20,250			
1152 SUB TEACHER SALARIES-ILLNESS				14,700			
1153 SUB TCHR - IN-HOUSE SUBSTITUTE			38	40	340		
1220 CERTIF PUPIL SUPPORT STIPENDS				7,000			
1228 CERTIF PUPIL SUPPORT HOURLY				21,600			
1328 HRLY/DAILY CERT ADM & SUPV SAL				71,169			
1905 OTHER CERTIFICATED SALARIES				112,319			
TOTAL: 1xxx		1,146,957	2,298,219	3,298,219	2,291,852	396,069	1,866,168
2128 INSTRUCTION ASSIST. HOURLY				6,565			
2228 CLASSIFIED SUPPORT HOURLY				16,119			
2405 CLERICAL/TECHNICAL SALARIES		129,347		140,924	151,249	37,460	186,872
2425 CLERICAL/TECHNICAL OVERTIME				3,271			
2428 CLERICAL/TECHNICAL HOURLY		2,413		29,822	4,341		
2450 CLERICAL/TECHNICAL SUBSTITUTES				562			
TOTAL: 2xxx		131,760	131,760	217,263	155,590	37,460	186,872
3101 STRS CERTIFICATED		94,624		288,699	245,916	49,825	235,889
3201 PERS CERTIFICATED				8,552			
3202 PERS CLASSIFIED		12,769		23,246	16,342	4,602	25,133
3301 SOCIAL SECURITY CERTIFICATED				3,973			
3302 SOCIAL SECURITY CLASSIFIED		7,096		12,720	8,807	2,115	11,756
3311 MEDICARE - CERTIFICATED		16,057		46,555	32,282	5,627	27,119
3312 MEDICARE - CLASSIFIED		1,876		3,108	2,227	535	2,749
3321 RETIREM SS ALT-CERTIFICATED				62			
3322 RETIREM SS ALT-CLASSIFIED		559		351	433	103	394
3401 HEALTH & WELFARE CERTIFICATED		3,418		7,374	19,567	2,928	15,246
3402 HEALTH & WELFARE CLASSIFIED		807		974	3,008	805	4,080
3501 UNEMPLOYMENT - CERTIFICATED		575		1,654	1,146	198	938
3502 UNEMPLOYMENT - CLASSIFIED		66		109	78	19	94
3601 WORKERS COMP - CERTIFICATED		21,706		63,266	42,376	7,949	37,634
3602 WORKERS COMP - CLASSIFIED		2,501		4,174	2,894	752	3,163
3701 OPEB, ALLOCATED CERT EMPLOYEES		19,613		56,403	39,191	5,490	26,705
3702 OPEB, ALLOCATED, CLAS EMPLOYEES		2,258		3,718	2,661	532	2,697
3751 OPEB, ACTIV EMPLOYEES, CERT POSN		11,242		24,436	18,205	2,746	14,458
3752 OPEB, ACTIV EMPLOYEES, CLAS POSN		2,508		2,560	2,488	441	2,611
TOTAL: 3xxx		197,676	197,676	551,333	437,622	84,665	411,265
4200 BOOKS, MAGAZINES, REF MATERIAL		9,615		3,215			
4310 MATERIALS AND SUPPLIES		10,722		113,549			
4315 FOOD EXPENSE for Class or Megs				5,043			
4400 N/CAP EQP:UNIT VAL \$500-\$4,999				45,006			
4420 Technology Equip \$500-\$4999				1,496			
TOTAL: 4xxx		20,337	20,337	168,311			
5210 MIIFAGE and TOIL CHARGES				998			
5220 CONFERENCE/WORKSHOP EXPENSE				2,834			
5712 INTERPRGM FIELD TRIP- HUDS BUS				1,265			
5715 INTRPG PRINTNG SVC- PRINT SHOP				1,705			
5801 SOFTWARE LICENSING/MAINT FEES				2,125			

COMPARATIVE BUDGET REPORT

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016-2017
	Actual	Actual	Actual	Actual	Actual	Actual	Budget
5804 FIELDTRIP TRAVEL & ADMISSION				1,740			
5825 Service Contract Under \$5000		4,999		14,945			
5830 BoardApproved Service Contract				177,178			
5850 MAILING SVC-OUTSIDE VENDOR				155			
5870 PRINTING SVC - OUTSIDE VENDOR				9,930			
5999 Budget Held for Future Use		4,999		212,875			
TOTAL: 5xxx			1,501,729	4,448,620	2,885,065	518,195	2,464,305
♦TOTAL: 1000-7999							
♦♦TOTAL: 1000-5999			1,501,729	4,448,620	2,885,065	518,195	2,464,305
♦♦TOTAL: 1000-6999			1,501,729	4,448,620	2,885,065	518,195	2,464,305
♦♦TOTAL: 1000-7999			1,501,729	4,448,620	2,885,065	518,195	2,464,305
♦♦TOTAL: 8000-8999		2,119,561	2,220,039	2,239,741	2,258,462	110,516	2,461,917



**HAYWARD UNIFIED SCHOOL DISTRICT**  
**MEASURE G PARCEL TAX**

**PARCEL TAX REPORT**

FISCAL YEAR 2015-16

PURSUANT TO THE GOVERNMENT CODE SECTIONS 50075 AND  
50079 OF THE CALIFORNIA CONSTITUTION

PARCEL TAX LEVY ADMINISTRATOR:

**SCI Consulting Group**  
4745 MANGELS BOULEVARD  
FAIRFIELD, CALIFORNIA 94534  
PHONE 707.430.4300  
FAX 707.430.4319  
[www.sci-cg.com](http://www.sci-cg.com)

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**HAYWARD UNIFIED SCHOOL DISTRICT**

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**BOARD OF TRUSTEES**

Lisa Brunner, President  
Annette Walker, Vice President  
John Taylor, Clerk  
Dr. Luis Reynoso, Member  
William McGee, Member

**INTERIM SUPERINTENDENT**

Dr. Matt Wayne

**PARCEL TAX LEVY ADMINISTRATOR**

SCI Consulting Group



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## EXECUTIVE SUMMARY

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On June 5, 2012, registered voters in the Hayward Unified School District voted to support a proposed parcel tax measure ("Measure G") for the purpose of funding essential school programs including reduced class sizes, college preparation programs, and technology maintenance and library services. Voters approved the measure by a margin of 70.83% in favor of levying the parcel tax, beginning in Fiscal Year 2012-13, with a five year sunset.

The parcel tax revenues will be used to fund the following programs and services:

- Math, reading, writing, and hands-on science classes/labs;
- Enhancing library services, technology and college preparation programs;
- Providing programs for all students to meet State academic standards; and
- Attracting and retaining qualified teachers.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report ("Report") summarizes the amount of funded collected and expended for fiscal year 2015-16, administrative procedures related to the parcel tax levies and exemptions and other important information.

For fiscal year 2015-16, there were 43,183 parcels in the Hayward Unified School District, of which 861 parcels qualified for an exemption, 3,333 were tax-exempt parcels, and 38,989 were taxable parcels. Parcel tax revenue for fiscal year 2015-16 was \$2,261,362. The following tables summarize the parcel tax collections and expenditures for fiscal year 2015-16.

## PARCEL TAX REVENUES AND EXPENDITURES BY YEAR

### PARCEL TAX SUMMARY INFORMATION

FIGURE 1 – SUMMARY OF MEASURE G REVENUES BY FISCAL YEAR

	Taxable Parcels	Senior Exempt Parcels	Tax Exempt Parcels	Total Parcels	Parcel Tax Revenue <sup>1</sup>
2012-13	38,349	723	3,279	42,351	\$2,224,242
2013-14	38,442	862	3,214	42,518	\$2,229,636
2014-15	38,669	842	3,218	42,729	\$2,242,802
2015-16	38,989	861	3,333	43,183	\$2,261,362

<sup>1</sup> Parcel tax revenue does not include County collection charges of 1.7% of total assessment.

<sup>2</sup> Revenue is received as it is collected by the County. The revenue in Figure 1 will not match the actual amount of revenue received in Figure 3.

FIGURE 2 – SUMMARY OF MEASURE G BY PROPERTY TYPE

Land Use	Total Parcels (including senior exempt parcels)	% of Parcels by Land Use
Single Family Residential	34,325	79%
Multi-Family Residential	2,231	5%
Commercial/Industrial	1,443	3%
Vacant	1,235	3%
Office	263	1%
Parking and Storage	249	1%
Institutional/Miscellaneous	11	0%
Golf Course	28	0%
Mobile Home Park	18	0%
Agricultural	7	0%
Cemetery	1	0%
Mixed Use	23	0%
Exempt/Unassessable	3,349	8%
Total	43,183	100%

FIGURE 3 – MEASURE G EXPENDITURES

	2015-16 Actual Costs
<b>Measure G Parcel Tax Projected Costs</b>	
Fund Balance -	\$628,991
Revenue	\$2,258,462
Expenditures:	
K-6 FTE to minimize redirects, combination classes, and overcrowding	\$2,690,536
Elementary Library Program	\$194,529
Total Expenditures	\$2,885,065
Fund Balance - Ending	\$2,388

## **ADMINISTRATION OF SPECIAL TAXES**

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Specific details for the administration of the tax are included in the Measure G ballot. The following narrative provides an overview of the major elements of this administration.

### **GENERAL ADMINISTRATIVE REQUIREMENTS**

The special tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in three installments.

### **BASIS OF TAX**

The tax shall be levied on all Parcels of Taxable Real Property in the District, as defined below, on the following basis:

Not to exceed Fifty-Eight Dollars (\$58.00) per parcel.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Alameda County Treasurer-Tax Collector's Office, as applicable depending on parcel location. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the special tax in such year.

If more than one adjacent Assessor parcel constitutes a single parcel under the Subdivision Map Act (California Government Code section 66410 et seq.), then the parcel will be treated as a single Parcel of Taxable Real Property for purposes of the amount of tax due, and a claim for refund may be made by the property owner pursuant to the claim procedures outline below.

### **TAX EXEMPT PROPERTY**

Property that is exempt from regular ad valorem property taxation shall not be subject to the Special Tax. Examples of such parcels are churches, condominium complex common areas, and publicly owned or government parcels, as well as zero value parcels.

### **SENIOR CITIZEN EXEMPTION**

An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older who occupies the parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made on or before June 30<sup>th</sup> of any succeeding assessment year (or the next regular business day thereafter). Senior exemption forms will

be made available at the District office, the District's website or through the parcel tax administrator.

Any senior citizen previously exempted from the parcel tax in the previous fiscal year is not be required to reapply for a new exemption so long as such applicant continues to qualify for the exemption.

Exhibit B is the Senior Citizen Exemption application for FY 2015-16.

#### **USE OF PROCEEDS**

All proceeds of the tax levied and imposed shall be accounted for and paid into a special account designated for use of specific programs and services defined by Measure G, pursuant to Government Code Section 50075.1(b) and (c).

Each year there will be a public accounting of the use of funds during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year, including review by the School Board.

#### **APPEALS AND INTERPRETATIONS**

Any property owner who feels that the special tax levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of Measure G, may file a written appeal with the Superintendent of the District or his or her designee. Any such appeal is limited to correction no later than June 30, 2014. Upon the filing of any such appeal, the Superintendent or his or her designee will promptly review the appeal and any information provided by the property owner. If the Superintendent or his or her designee finds that the special tax should be modified, the appropriate changes shall be made to the tax roll. If any such changes are approved after the tax roll has been filed with the County for collection, the Superintendent or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Superintendent, or his or her designee, shall be referred to the District Board. The decision of the District Board shall be final.

**EXHIBIT A - SPECIAL TAX ROLL (FY 2015-16)**

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The tax roll listing the fiscal year 2015-16 Parcel Tax for all Assessors' Parcels of land within the boundaries of the Hayward Unified School District ("District") is filed with the District. Each lot or parcel listed on the Tax Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**EXHIBIT B - SENIOR CITIZEN APPLICATION (FY 2015-16)**



**HAYWARD UNIFIED SCHOOL DISTRICT**  
 24411 Amador Street, Hayward, CA 94544  
 (510) 784-2600 • www.husd.k12.ca.us/

**MEASURE G PARCEL TAX  
 SENIOR CITIZEN EXEMPTION APPLICATION  
 TAX YEAR 2015-2016**

Under the provisions of the Measure G Parcel Tax, those individual home owners who will be at least age 65 years of age prior to July 1, 2015, or for each year where the home owner reaches age 65 years of age prior to July 1 of that tax year, may request to be exempt from paying the \$58.00 per year parcel tax.

If you believe you qualify for this exemption, please complete and mail the application and required documentation: Attn: Measure G Exemption, c/o Parcel Tax Administrator, 4745 Mangels Blvd, Fairfield, CA 94534 no later than Tuesday, June 30, 2015.

Assessor's Parcel Number: \_\_\_\_\_

Property Owner's Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Is the address your principal place of residence? YES \_\_\_\_ NO \_\_\_\_

Please attach a copy of proof of ownership, residence and age.

- | <u>Ownership Verification</u>              | <u>Residence Verification</u>         | <u>Birth Date Verification</u><br>(Choose from <u>One</u> below) |
|--|---------------------------------------|--|
| <input type="checkbox"/> Property Tax Bill | <input type="checkbox"/> Utility Bill | <input type="checkbox"/> Driver's License                        |
|  |                                       | <input type="checkbox"/> Medicare Card                           |
|  |                                       | <input type="checkbox"/> Birth Certificate                       |
|  |                                       | <input type="checkbox"/> Passport                                |

*Under penalty of perjury, I hereby declare that this application for exemption and the accompanying verifications of residence and birth date are true and correct to the best of my knowledge.*

\_\_\_\_\_  
 Signature of Applicant

\_\_\_\_\_  
 Date

If you have questions about this form, please call the Parcel Tax Administrator at (800) 273-5167.



**EXHIBIT C –SENIOR CITIZEN EXEMPTION (FY 2015-16)**

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A list of the parcels approved for a senior exemption for fiscal year 2015-16 has been filed with the District and is included herein by reference.

Measure G 2016-17 Budget

FROM 07/01/2016 TO 06/30/2017

UNAPPROVED TRANSACTIONS INCLUDED

Function 1000 INSTRUCTION

OBJECT CLASSIFICATION	APPROVED BUDGET	EXPENDED/RECEIVED		ENCUMBERED	UNENCUMBERED BALANCE
		CURRENT	YEAR TO DATE		
1105 CERTIFICATED TEACHER SALARIES	1,866,168.27	396,069.25	396,069.25	1,438,000.08	32,098.94
TOTAL: 1xxx	1,866,168.27	396,069.25	396,069.25	1,438,000.08	32,098.94
3101 STRS CERTIFICATED	235,889.45	49,825.49	49,825.49	180,900.42	5,163.54
3311 MEDICARE - CERTIFICATED	27,158.69	5,626.65	5,626.65	21,087.85	404.19
3401 HEALTH & WELFARE CERTIFICATED	15,246.06	2,928.00	2,928.00	10,548.56	1,769.50
3501 UNEMPLOYMENT - CERTIFICATED	937.52	198.04	198.04	718.97	20.51
3601 WORKERS COMP - CERTIFICATED	37,633.57	7,949.05	7,949.05	28,860.70	823.82
3701 OPEB, ALLOCATED, CERT EMPLOYEES	26,705.30	5,489.68	5,489.68	19,816.48	1,399.14
3751 OPEB, ACTIV EMPLOYEES, CERT POSN	14,458.25	2,745.85	2,745.85	11,054.40	658.00
TOTAL: 3xxx	357,988.84	74,762.76	74,762.76	272,987.36	10,238.70
TOTAL: 1xxx - 5xxx	2,224,157.11	470,832.01	470,832.01	1,710,987.46	42,337.64

Measure G 2016-17 Budget FROM 07/01/2016 TO 06/30/2017  
UNAPPROVED TRANSACTIONS INCLUDED  
Function: 2420 INSTRUCTIONAL MEDIA & LIBRARY

OBJECT CLASSIFICATION	APPROVED BUDGET	EXPENDED/RECEIVED		ENCUMBERED	UNENCUMBERED BALANCE
		CURRENT	YEAR TO DATE		
2405 CLERICAL/TECHNICAL SALARIES	185,871.60	37,459.90	37,459.90	135,997.68	13,414.02
TOTAL: 2xxx	185,871.60	37,459.90	37,459.90	135,997.68	13,414.02
3202 PERS CLASSIFIED	25,133.19	4,601.81	4,601.81	17,529.11	3,002.27
3302 SOCIAL SECURITY CLASSIFIED	11,756.06	2,115.15	2,115.15	0,176.42	1,464.49
3312 MEDICARE - CLASSIFIED	2,749.39	534.59	534.59	1,983.27	211.53
3322 RETIREMT SS ALT-CLASSIFIED	393.51	103.19	103.19	183.76	106.56
3402 HEALTH & WELFARE CLASSIFIED	4,080.19	804.68	804.68	2,973.60	301.91
3502 UNEMPLOYMENT - CLASSIFIED	93.76	16.72	16.72	68.01	7.03
3602 WORKERS COMP - CLASSIFIED	3,762.58	751.90	751.90	2,729.48	281.20
3702 OPEB, ALLOCATED, CLAS EMPLOYEES	2,696.63	531.60	531.60	1,941.28	223.75
3752 OPEB, ACTIV EMPLOYEES, CLAS POSN	2,611.05	440.96	440.96	2,158.64	11.45
TOTAL: 3xxx	53,276.36	9,902.60	9,902.60	37,743.57	5,630.19
TOTAL: 1xxx - 5xxx	240,147.96	47,362.50	47,362.50	173,741.25	19,044.21