

# Measure M Annual Report – 2014-2015 (Year Five)

**From:** Measure M Parcel Tax, Citizens’ Oversight Committee (the “Committee”)

**To:** Livermore Valley Joint Unified School District Board of Trustees (the “Board”)  
685 East Jack London Boulevard  
Livermore, CA 94551

**Dated:** April 30, 2015

## 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 fifth and final fiscal year of the tax.

The stated purpose of Measure M is to maintain the quality of Livermore’s schools during the State budget crisis by providing additional funds to:

- Attract and retain highly qualified teachers;
- Maintain small class sizes;
- Maintain college, career, and job preparation classes;
- Maintain art, music, and foreign language programs;
- Maintain computers, infrastructure and instructional technology upgrades;
- Maintain elementary science specialists; and
- Maintain high school counselors.

The measure requires the formation of an independent Measure M Parcel Tax Citizens’ Oversight Committee. The Committee is responsible for conducting an annual, independent performance audit to verify that parcel tax monies are spent in accordance with Measure M. The Committee is also responsible for submitting an annual report to the Board.

## Membership:

The Committee was appointed by the Board and convened in February 2015 with the following members:

Tyler Olson, Chair  
Betty Mangadu, Secretary  
Neal Cavanaugh  
Betty S. Cleveland  
Kyle Dickenson

Yanira Guzman  
Mary Mele  
Kristie Wang  
Henry Huff - Alternate  
Phillip A. Weiss - Alternate

## **Committee History:**

The Committee's first meeting was held on February 12, 2015. Five of the members are serving their second term while five members are new to the Committee. Meetings were held to provide all members with an opportunity to review and discuss the information and documents upon which this report is based. Meetings were conducted in accordance with the Brown Act and were open to the public. The District provided reports, answered questions, and assisted the Committee as requested. In particular, Susan Kinder (Chief Business Official) and Nancy Ramirez (Confidential Secretary, Business Services) assisted the Committee and were available to answer questions, provide support, and attend meetings as requested by the Committee.

## **Measure M Revenue FY2014-2015:**

During the budgetary process, the District estimated it would receive \$3,797,484 in revenue from Measure M for fiscal year 2014-2015. There was no reserve carry-over noted from the prior fiscal year (2013-2014).

## **Parcels and Exemptions:**

Measure M funding for fiscal year 2014-15 was based upon the number of parcels submitted to the Contra Costa County and Alameda County Auditor's offices for placement on the tax roll. Pursuant to the September 15, 2014 report (the "Final Assessment Report") prepared by Francisco & Associates, Inc., on behalf of the District, there were 29,387 taxable parcels in the District in Alameda County and 126 taxable parcels in the District in Contra Costa County for fiscal year 2014-15. The Final Assessment Report indicates there were 1,995 exemptions granted. After deducting the 1,995 exempted parcels, the Final Assessment Report placed the number of parcels paying the tax at 27,518. Compared to fiscal year 2013-14, this represents an increase of 30 taxable parcels and an increase of 297 exemptions for a net loss of 267 tax paying parcels. In fiscal year 2013-14 there were 27,785 tax paying parcels in the District after deducting the 1,698 exemptions that were granted. (See Fourth Annual Report for Measure M dated May 6, 2014.) This translates to a decrease in Measure M funding of \$36,846, or approximately 0.96-percent.

## **Assessment Fees:**

The District pays an assessment fee to Alameda County and Contra Costa County for collecting this supplemental tax. This year the total fee is budgeted at \$63,000, which represents approximately 1.66-percent of total Measure M funding.

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

Based on the information provided to the Committee by the District, the Committee is satisfied that the Measure M funds for fiscal year 2014-15 were budgeted and, if expended as budgeted, will be spent in accordance with Measure M (see Attachment-1). Examples as to how Measure M funds have been, or will be, spent in fiscal year 2014-15 are set forth below and are categorized according to the stated purposes of Measure M:

### **Attract and Retain Highly Qualified Teachers and Maintain Small Classes**

Class size reduction represents the largest portion of Measure M expenditures with approximately 43.6-percent of the parcel tax fund equaling \$1,654,642. Measure M funding has allowed the District to maintain the following ratio of students to teacher:

- 24:1 for K-3;
- 30:1 for Middle Schools; and
- 31:1 for High Schools.

Measure M provides the supplemental funding necessary to maintain 28 full-time equivalent (FTE) teacher positions in the elementary schools and fully fund 10.95 FTEs in the middle and high schools, for a total of 38.95 FTEs funded by Measure M. In comparison to 2013-14, the number of teaching positions funded has been decreased by 0.97 FTEs.

### **Maintain College, Career, and Job Preparation Classes**

While no funds were specifically categorized as College/Career Prep this fiscal year, Measure M funding did provide elective classes so students could explore various career options, technical training, or positions in the military as they plan for their future. Specifically, Measure M has helped Livermore High School to offer unique college and career classes and pathways including the Green Engineering Academy, as well as Agriculture based curriculum. Granada High School was able to offer Career and College Prep Electives Automotive Technology, Economics, Culinary Arts, Hospitality, Journalism and Advance Journalism, Psychology and AP Psychology, Game Design, Intro to Engineering, AP Computer Science, and Digital Photographs.

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

Measure M continues to fund valuable electives at our Middle Schools such as Art, Choir, Band, Orchestra, and Spanish. Additionally:

- William Mendenhall's Wheel Program has allowed 7<sup>th</sup> graders to experience art, woodshop, and music/drama classes on a rotating basis;
- East Avenue has been able to expose students to Environmental Science, Leadership, and STEM curriculum; and
- Andrew N. Christensen has been able to enhance its electives with Advanced Art, Leadership, Music, Vocal Music Performance, and STEM-1 and 2.
- As a new International Baccalaureate school, Joe Michell was required to offer middle school art, design, and technology classes. To meet these new requirements, Joe Michell hired three new teachers this school year. Measure M funds helped pay for these new staffing needs.

This curriculum supports Measure M's goal of maintaining art, music, and foreign language programs in our Middle Schools. The cost of providing these classes is included in the above-referenced category titled "Attract and Retain Quality Teachers and Maintain Small Classes" and represents 43.6-percent of the Measure M funding.

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

Measure M provides \$200,000, or approximately 5.3-percent of the total available funds, to school sites and the District office for the purpose of maintaining computers, infrastructure and instructional technology upgrades. Principals at each school determined how to best utilize their funds to support their school's goals and priorities within this category. A similar approach was used at the District office to purchase needed equipment, materials, and supplies for District wide use. For 2014-15 Measure M funds were used by schools to do the following:

- Altamont Creek Elementary secured a computer technician who helps run and maintain its computer lab, and provides computer expertise to students and staff.
- Arroyo Seco Elementary purchased: (i) site licenses for Lymboo Math, Spelling City, STAR Reading Assessment, and Accelerated Reader programs; (ii) ESGI for kindergarten teachers; and (iii) some replacement computers and computer accessories.
- Emma C. Smith Elementary secured a computer technician.
- Jackson Avenue Elementary purchased 32 Chromebooks and a Chromebook Charging Cart, which are used by various grade levels for classroom instruction.
- Joe Michell K-8 purchased: (i) software licenses for Reading Eggs and Study Island; (ii) additional memory for computers in Computer Lab; (iii) projector bulbs; (iv) headphones for each Chromebook used in grades 3-8; and (v) computers and autoCAD printers for newly added design and technology classes. Joe Michell also plans to extend licenses for Reflex Math and Gizmos.
- Junction Avenue K-8 purchased: (i) Chromebooks and a Chromebook Charging Cart; (ii) classroom projectors; (iii) Dynex USB microphones for the Read 180 intervention program; (iv) Chrome Boxes to update technology in library; and (v) Rosetta Stone software licenses for English language support for English learners.
- Leo R. Croce Elementary purchased: (i) computer lab supplies (cleaning duster, projector lamps, adapters, and surge projectors); (ii) MacBook batteries; (iii) Chromebooks; (iv) an office computer and Microsoft Office license; (v) 6 Apple MacBooks (distribution per Technology Committee [2 for Special Education, 3 for Fifth Grade Teachers, and 1 reserve]); (vi) 2 Hitachi projectors and 2 Aversion document cameras; and (vii) ink cartridges for classrooms.
- Marilyn Avenue Elementary purchased new laptops for teachers to use as part of instructional program and to access online resources aligned to the Common Core State Standards.
- Rancho Las Positas Elementary purchased new HP laptops for teachers to use in classroom instruction (replaced 8+ year old MacBooks).
- Sunset Elementary purchased (i) new laptops; (ii) site license for Reading A to Z for students in grades 1-5, who are in the reading intervention program.

The District used proceeds from Measure M to fund/purchase: (i) Innovator Grants for teachers; (ii) Filewave Student Device Management Software; (iii) 6 projectors for Joe Michell K-8 and Junction K-8; (iv) 8 laptops for teachers at Joe Michell K-8 and Junction Avenue K-8; (v) Juniper Wireless LAN Access Point; (vi) Student Device Management License for Michell K-8; and (vii) 120 Chromebooks (64 with cart, mouse, and headphone).

### **Maintain Elementary School Science Programs**

Measure M provides \$1,410,156, or approximately 37.1-percent of the available funds, to retain 14.93 FTE Science Specialist positions that support all ten Elementary Schools. This translates to 418 science classes held each week throughout the school year.

### **Maintain High School Counselors**

High School Counselor positions continue to be funded as a result of Measure M. Specifically, Measure M allowed:

- Granada High School and Livermore High School to each keep their two Counselors; and
- Del Valle/Phoenix Continuation High School to partially fund its part-time Counselor at a rate of 0.25 FTEs (position is augmented by the General Fund to provide a total FTE of 0.75).

The foregoing 4.25 FTE positions are fully funded by Measure M at a cost of \$469,686, or approximately 12.4-percent of the parcel tax funding.

## **Conclusion:**

Based upon the information provided to the Committee by the District, the Committee is satisfied that the funds received for fiscal year 2014-15 from proceeds of the Measure M Parcel Tax, as approved by voters November 8, 2008, valued at \$3,797,484, were in fact budgeted in accordance with the ballot language of Measure M and, if ultimately expended as budgeted by the District, those funds will have been spent by the District in accordance with Measure M.

[Signatures on following page.]

Respectfully submitted,

NOTE:  
Signatures are on file

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Tyler Olson, Chair (Year-2)

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Betty Mangadu, Secretary (Year-2)

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Neal Cavanaugh (Year-2)

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Betty S. Cleveland (Year-1)

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Kyle Dickerson (Year-2)

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Yanira Guzman (Year-1)

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Mary Mele (Year-2)

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Kristie Wang (Year-1)

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Henry Huff, Alternate (Year-1)

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Phillip A. Weiss, Alternate (Year-1)