

AGENDA

Tamalpais Union High School District
Parcel Tax Citizens Oversight Committee (PTCOC)
Wednesday, October 2, 2024
8:30-10:30 am

The public meeting will be held remotely via Zoom web-conferencing at this link:
<https://tamdistrict-org.zoom.us/j/91774342691?pwd=Fcien2gVH4rno3SAULuFhe19QsKb9k.1>

Committee Members:

Jennifer Ginsburg - Chairperson
Robin Moses - Vice Chairperson
John Richard
Tammy Wilks Kornfeld
Bill Levinson

TUHSD Staff:

Corbett Elsen, Assistant Superintendent of Business and Operations & PTCOC Secretary
Alejandra Vazquez, Administrative Assistant of Business Services

Our Mission:

THE TAMALPAIS UNION HIGH SCHOOL DISTRICT is dedicated to the development of creative, passionate, and self-motivated learners. Upon graduation, students will be prepared for engaged citizenship and able to contribute individually and collaboratively in order to address the challenges of a dynamic and diverse world. To these ends, all students will demonstrate mastery of core competencies and will be offered meaningful learning experiences to enable them to access and critically analyze information, pose substantive questions, and communicate effectively..

NOTE: Members of the public who wish to address the Committee are asked to use the Zoom 'Reactions' feature at the bottom of your Zoom window and either use the 'hand' symbol to communicate to the Chairperson that you would like to address the Committee. When the Chairperson calls your name to make your public comment, please do not forget to 'unmute' your audio feature at this time so you can be heard..

Members of the public may comment on agenda items as follows: Once an item is introduced, the staff will review the item for the Committee and then comments will be accepted from the public. A total of 20 minutes may be allotted for public comment on any specific topic or agenda item.

Public comment on matters within the subject matter jurisdiction of the Committee but not on the agenda will be taken at the conclusion of all substantive action and discussion items on the agenda, as indicated on the agenda. In keeping with provisions of the Brown Act, the Committee cannot comment on items that are not on the agenda.

Agenda:

1.0 Call to Order : Zoom Link:

<https://tamdistrict-org.zoom.us/j/91774342691?pwd=Fci2qVH4rno3SAULuFhe19QsKb9k.1>

(please mute your audio when not speaking)

The Parcel Tax COC meeting was called to order by Corbett Elsen at 8:34am.

PTCOC Members in attendance: Corbett Elsen, Jennifer Ginsburg, Robin Moses, and Bill Levinson, John Richard, and Tammy Wilks Kornfeld.

C. Elsen shared and reviewed the Agenda items.

Agenda was moved by Robin Moses and seconded by Jennifer Ginsburg. Unanimous approval.

2.0 Discussion/Action Items

2.1) Take action to approve '2023-24 Annual Report on Measure M'

Per TUHSD PTCOC bylaws, an Annual Report produced by the PTCOC is to be presented to the TUHSD Board of Trustees, currently scheduled for October 22nd, reviewing and confirming that the district expenditures of Measure M were expended as authorized by the voter-approved ballot measure language.

Format for Annual Report to Board in October:

- Recent Audit Report (2022-23) - [linked here](#)
- Formal written report - [linked here](#)
- Exhibit showing teacher positions funded by Measure M proceeds
 - Full annual expenditures for 2023-24 - [linked here](#)

C. Elsen shared and reviewed the 2023-2024 Annual Report of Measure M and Audit Reports.

Explaining to the committee that the financial statements received an affirmative audit in our recent audit report for 22-23. Continued by reviewing the formal written report noting that per parcel increased by 3% each year. However, the dollar amount only went up by 2.4%. Potentially due to an uptick of senior exemptions based on seniors who are aware of the exemptions and those exercising their right to file. C. Elsen reviewed the additions to the measure M written report expressed by the Parcel Tax Oversight Committee to clarify funds used and where the monies are being used. Adding that Measure M senior exemptions also include relief of SSI (Supplemental Security Income) and SSDI (Social Security Disability Insurance).

B. Levinson asked a clarifying question regarding the increase in senior exemptions wondering where in the community geographically the exemptions are coming from?

C. Elsen was not able to provide the data at this time and recommended adding this to the notes below for future reference and planning.

C. Elsen opened the Position Control noting that all five sites have the equal funds to support instruction across all of the departments including counseling at all school sites.

R. Moses asked clarifying questions regarding total compensation.

C. Elsen clarified that total compensation includes salaries, benefits, and pension per teacher. The difference in compensation is also reflected based on new and existing and full time and part time teachers.

J. Ginsburg asked for clarification regarding the difference in the 2.4% annual amount collected of money vs the increase in 3% adjustments.

C. Elsen explained that the parcel annually increases year after year by 3%. However while expected that the annual amount collected would also increase 3% the amount collected only increased by 2.4%. 0.6% is due to the increase in exemptions that have been filed by property owners in the community who are much older and seniors who qualify and are choosing to take the exemptions. An aggregate proposed budget is collected by the parcel tax administrators who work directly with the Marin County assessor's office. The aggregate budget is then used and the general funds pick up the difference to be revised, and adjusted.

B. Levinson asked if there was any risk in not identifying expenditures other than teacher salaries on the position control.

C. Elsen did not believe so as the teachers and counselors salaries help execute the goals and priorities of the measure. Paying teachers well addresses these key issues.

B. Levinson suggested adding a paragraph or two to provide details and clarity on the bullet points in connection to the position control spreadsheet.

T. Wilks suggested adding class size as a measurement regarding how measure M is helpful in outlining the bullet point goals.

C. Elsen stated that class size is a good suggestion of measurement regarding Measure M goals. As the teachers' class size MOU has expired to combat the class size enrollment hump.

J. Richard noted an amount difference in the Measure M Parcel Tax Rate number clarifying that his parcel amount on his tax bill was estimated to be \$528.54 this year.

The PTCOC team discussed the difference between the 2023-2024 Tax rate per parcel at \$497.55 vs the current tax rate per parcel amongst other tax bills from members of \$528.54. Coming to a potential understanding that the amount differs based on the years that are being presented as last years 23-24, current year to be reflected in Oct. and the tax rate that members are viewing to be paid for the following year. The team later found a need to revisit the table on parcel amount and years. Further research on this matter will follow from C. Elsen and be presented to the team. C. Elsen will review the table and the report. Once members have reviewed the report and have had time to make any edits or suggestions to present to the Board.

C. Elsen requested to make a motion on the 22-23 Financial Annual Report.

B. Levinson made a motion to move the report. R. Moses seconded the motion. Approved unanimously.

Report to go to the Board Agenda on October 22, 2024.

2.2) Discuss 1) 2024-25 TUHSD Budget Adoption & 2) 2023-24 Unaudited Actuals budget report presentation

- 2024-25 Budget Adoption [slidedeck](#) - June 11, 2024

C. Elsen presented the 24-25 Adopted Budget and explained the district budget has a slight operating deficit in June of 2024 of \$934K. However the reserved balance is still above the 17% per board policy. Expected increase in surplus of \$154K in 25-26 and \$4.6M in 26-27 with the assumption that potential increase will change the surplus after staff compensation negotiations begin in January. Measure B Bond election will also impact the surplus.

No questions or comments from committee members at the time.

- 2023-24 Unaudited Actuals report [slidedeck](#) - September 10, 2024

C. Elsen presented the unaudited actuals report for September of last year. June's slight surplus estimate was \$694,704 actual amount was \$1,039,015 with a variance of \$344,311 to be added to the reserved balance.

3.0 Informational Items:

3.1) Brief TUHSD 2024-25 school year opening update

C. Elsen expressed that it has been a relatively smooth start to the school year. A challenge so far has been racial incidents at a site and the district has engaged in supporting professional developments for staff, students, and community. There is a new principal at Archie Williams High School Jacob Gran who comes from West Costa County District. More new students this year than expected. More teachers needed to be highered than anticipated 6.0 FTE more teachers unbudgeted expenditure of \$1.2 M that was not budgeted. Some other expenditures must be offset.

B. Levinson asked a clarifying question regarding the increase of students across all sites or one specific school.

C. Elsen reported that most increases were at Redwood and Archie with few at Tam High School with approximately 150 new students.

J. Ginsburg questioned whether there was any anecdotal information on where, how, or why there were new students?

C. Elsen explained that false residency does not present to be a factor in increased student population as the district. However, some evidence of families leaving the San Francisco Unified School District due to school closures are impacting Tam High.

C. Elsen added that Gov. Newsom signed a bill to restrict cell phone use during the school day effective July 1, 2026. Marin County and Tam District began to limit or reduce usage with the use of the smartphone caddy. Parents and staff have been

appreciative. The Board asked to explore a Yondr Pouch as another option to explore to reduce cell phone use.

R. Moses wondered about the effectiveness and guarantee of the pouches decreasing cell phone use in the district.

C. Elsen shared the reality that some students might not use the pouches and consequences will be in place for those who continue to use their cellphones in class. One concern for students and families is the use of cell phones during open campus for lunch time. Requesting access during that time for safety reasons.

3.2) Information on TUHSD facilities bond

C. Elsen reported on Measure B that is on the November ballot. Measure B is a scaled down version of Measure A with 44% reduction to only the critical safety needs of the district that cannot wait. 55% threshold must be acquired to pass. There are about \$17M dollar safety needs, about 8.5 M dollars across two years, approximately the equivalent of 50 teachers. Potential change from a 7 period day to a 6th period day. There are many negative impacts if it is not passed.

B. Levinson requested how this information was clearly communicated to the community.

C. Elsen expressed that 82% of voters do not have a child in the district and some content will be shared with B. Levinson to review on a personal time.

J. Ginsburg asked why the district is prohibited from going on another bond measure until March 2026 if this one does not pass?

C. Elsen reported unlike parcel tax. Bond Measures can only be placed on a regular even year election dates.

B. Levinson asked when the Parcel Tax is up for renewal.

C. Elsen explained that the Parcel Tax ends through the 2028 school year. Typically look at March 2028 renewal.

3.3) Review PTCOC Communications protocols

- PTCOC Website:
<https://www.tamdistrict.org/administration/business-operations/parcel-tax-citizens-oversight-committee>
- See link to 'agenda materials'
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C. Elsen shared the PTCOC website link.

3.4) Approve Minutes of the April 3, 2024 PTCOC Meeting

- See link to [draft Minutes](#)

C. Elsen shared the draft minutes. No comments or edits on the minutes. Motion to approve. Tammy moved to approve the minutes. Jennifer seconded the motion. Unanimously approved.

4.0 Future Agenda Items

At this time, PTCOC members may request future agenda items for consideration by the Chairperson and Vice Chairperson

No future agenda items were expressed at this time.

5.0 Public Comment on Non-Agenda Items

At this time members of the public may address the PTCOC on any items, not on the agenda that are within the subject matter jurisdiction of the PTCOC. Speakers are requested to limit their remarks to no more than three minutes.

No public comment.

Zoom Web-Conferencing Norms: Members of the public who wish to address the Committee are asked to use Zoom 'Reactions' feature at the bottom of your Zoom window and either use the 'hand' symbol to communicate to the Chairperson that you would like to address the Committee. When the Chairperson calls your name to make your public comment, please do not forget to 'unmute' your audio feature at this time so you can be heard..

6.0 Next Meeting

Date: April 2, 2025 from 8:30-10:30 am via Zoom (as appropriate)

7.0 Adjournment

The meeting was adjourned at 9:25am.

The Tamalpais Union High School District Parcel Tax Oversight Committee meetings are open to the public.

The public is encouraged to attend.

*For more information or any accessibility needs,
please call Alejandra Vazquez, Administrative Assistant, at 415-945-1037*