



**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROJECT**

2020 Bonar Street, Berkeley, CA 94702

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MEETING NOTICE

COMMITTEE: BSEP Planning & Oversight Committee
DATE: **Tuesday, May 14, 2013**
TIME: **7:00 p.m. Gavel down: 7:15 p.m.**
LOCATION: 2020 Bonar Street, Room 126
CHAIRPERSON: Chris Martin

AGENDA

- 7:15 1. Call to Order/Introductions & Site Reports
2. Establish the Quorum/Approve Agenda
3. Chairpersons' Comments (Chris Martin & Elisabeth Hensley)
4. BSEP Director's Comments (Natasha Beery)
5. Public Comment
- 7:30 6. Subcommittee Reports
• School Site Funds (TBD)
- [Discussion/Action] 7. P&O Committee Statement to accompany VAPA Recommendation
- [Discussion/Action] 8:15 8. Recommendations for BSEP Funds in FY 2013-14:
• Technology
• Public Information, Translation, BSEP Implementation, P&O Support
- 9:00 9. Additional Items for Discussion
- 9:10 10. Approval of Minutes: 4-23-13
- 9:15 11. Adjournment

Next P&O Committee meeting: Tuesday, May 28, 2013

>School Site Plans for FY 2013-14
>Summer Plans & Steering Committee

BSEP PLANNING & OVERSIGHT COMMITTEE MINUTES

May 7, 2013

BUSD Offices –Technology Room 126
2020 Bonar Street, Berkeley

P&O Committee Members Present:

| | |
|--|---|
| Juliet Bashore, <i>Rosa Parks (co-Rep)</i> | Chris Martin, <i>LeConte (co-Chair)</i> |
| Tim Frederick, <i>Cragmont</i> | Dawn Paxson, <i>Willard</i> |
| Aaron Glimme, <i>Berkeley High</i> | Danielle Perez, <i>Pre-K (co-Rep)</i> |
| Larry Gordon, <i>Berkeley High (Alt)</i> | Shauna Rabinowitz, <i>Jefferson</i> |
| Melissa Kaprelian, <i>Thous.Oaks (Alt)</i> | Margot Reed, <i>Longfellow</i> |
| John Lavine, <i>Berkeley High (Alt)</i> | Bruce Simon, <i>King</i> |
| Catherine Lazio, <i>Berkeley High</i> | Ellen Weis, <i>Longfellow (Alt)</i> |

P&O Committee Members Absent:

| | | |
|---|--|--|
| Amelia Archer, <i>Berkeley High</i> | Ila Deiss, <i>LeConte (Alt)</i> | Emily Newman, <i>Emerson (Alt)</i> |
| Keira Armstrong, <i>Washington (Co-Rep)</i> | Maria Einaudi, <i>Ind. Study</i> | Representative, <i>Willard</i> |
| Lea Baechler-Brabo, <i>Oxford (Alt)</i> | Patrick Hamill, <i>Thousand Oaks</i> | Boyd Power, <i>Emerson</i> |
| Lee Bernstein, <i>Arts Magnet</i> | Elisabeth Hensley, <i>King</i> | Cecilie Rose, <i>John Muir</i> |
| Jennifer Braun, <i>Ind. Study (Alt)</i> | Catherine Huchting, <i>Malcolm X</i> | James Shultz, <i>Rosa Parks (co-Rep)</i> |
| Moshe Cohen, <i>Pre-K (co-Rep)</i> | Rhonda Jefferson, <i>Berkeley High</i> | Abigail Surasky, <i>Longfellow</i> |
| Shannon Cunningham, <i>B-Tech</i> | Leslie Lippard, <i>Cragmont</i> | Greg Wiberg, <i>Oxford</i> |
| | Brittini Milam, <i>Washington (Co-Rep)</i> | Hugo Wildmann, <i>John Muir (co-Rep)</i> |

Visitors, School Board Directors, Union Reps, and Guests:

Jay Nitschke, *Director of Technology*
Suzanne McCulloch, *Music and Visual & Performing Arts Supervisor*
Becca Todd, *BUSD District Library Coordinator*

BSEP Staff:

Natasha Beery, *BSEP Director*
Valerie Tay, *BSEP Program Specialist*
Linda Race, *BSEP Staff Support*

1. Call to Order, Introductions & Site Reports

At 7:18 p.m. Co-chair Chris Martin called the meeting to order by welcoming attendees and by asking P&O members to report on School Governance Council activity at their sites.

2. Establish the Quorum

The quorum was approved with 13 voting members initially present. Margot Reed, Longfellow Rep, arrived late to bring the voting to 14.

3. Chairs' Comments

Chris Martin

Martin noted that there would not be an action on “The Recommendation for BSEP Technology Funds in FY 2013-14” at this evening’s meeting. A minority report is under consideration, and there will be another subcommittee meeting where it will be discussed in depth.

4. BSEP Director’s Comments

Natasha Beery, BSEP Director

Beery commented on the P&O attendance and the establishment of a quorum. She stated that because a quorum was not established at the April 16, 2013 meeting, the committee had to postpone moving forward in approving several budgets, as well as approving meeting minutes for 4-9-13. According to the P&O Bylaws, if a representative has missed three consecutive meetings, that seat will be considered vacant, and the quorum may be reduced accordingly. The Chairperson or Chairperson’s designee should follow through by notifying the SGC Chair and/or the school Principal that their school is not being represented at the P&O Committee meetings. There has not been representation lately from Arts Magnet, Cragmont, John Muir, B-Tech and Independent Study, nor two representatives from Longfellow and Willard attending consistently. It was noted that therefore at this meeting the quorum would be adjusted from 13 to 11; and there were 15 voting members in attendance. Tim Frederick was thanked for stepping in as a representative from Cragmont.

The relevant documents are the BSEP P&O Bylaws pages 3, 4 and 5: Sections V. Responsibilities of P&O Representatives and Alternates, VI. Membership, X. Removal from Membership, and XI. Quorum, as well as the School Governance Council Bylaws: SGC Composition and P&O Committee Representation Chart on the last page. **The BSEP Office will track attendance through Google Docs online so that the P&O Co-Chairs may monitor attendance at meetings.**

5. Public Comment

There was no public comment.

6. Subcommittee Reports:

• Technology

Jay Nitschke, Director of Technology

• Communications

Natasha Beery, BSEP Director

Bruce Simon gave a report of the joint subcommittee meeting that met last Tuesday, April 30, 2013. Ellen Weis, Bruce Simon, Chris Walker, Juliet Bashore, Chris Martin, Jay Nitschke, Natasha Beery, Aaron Glimme, and Becca Todd were in attendance. The group was interested in a technology census of the district schools to ascertain what they have and what they are using it for, what the program plans are, and what kind of vision there is for the District. The BSEP measure allows for the provision and maintenance of computers and technology in the schools, but is not responsible for all use of technology and educational technology programs for the District. Nitschke gave an overview of the last 15 years of technology development in the district. Overall the District’s instructional program has not included instructional technology. It was noted that the District is mandated by law to provide a three-year technology plan to the State. There are possibly some new opportunities for technology use in the District, because there is new technology coming in as a result of preparing for the new Smarter Balanced Assessments. Nitschke has requested

\$300,000 out of the \$1.5 million proceeds from the sale of Hillside School to be spent on Chromebooks to be placed in the schools. Next fall, each school will be getting a Chromebook cart with 30 Chromebooks. Nitschke will be working with Debbi D' Angelo, Evaluation and Assessment Supervisor, in looking for individual teacher leaders to get extra training and work with other teachers in the schools. One result of the Chromebooks coming into the District schools is the possibility that they may not need microcomputer tech maintenance in the future and may be able to reduce the BSEP budget and redesignate funds to other uses. This would need to be seen.

Simon, Bashore, and Weis brought forward a proposal to use some of the funds from the BSEP Measure to a school or schools, on a per pupil allocation, to pilot new uses of technology in the district. Although there is technology in the schools, there is not a lot of money for professional development and there are different degrees/levels of technology proficiency and fund allocations in different places. These schools, "to be determined," could try out a new method of allocating the funds in the pilot program that could then spread district wide.

Bashore stated that there was an unofficial study by some graduate students at the Goldman School of Public Policy recommending that California K-12 schools sites be given technology funds and be allowed to determine how the funds would be spent on technology at each site. The proposal brought forward suggests that a school site be identified to implement a pilot program for this recommendation.

Martin stated there could be another subcommittee meeting scheduled to discuss the minority report in detail. Martin asked that the proposal for the pilot program be circulated without discussion. The proposal would be read on Thursday and brought to the P&O Committee at the next meeting. Thursday, May 9, 2013 was initially slated as a date for the subcommittee to discuss technology and the minority report [after the meeting, the date was rescinded in favor of having an ongoing subcommittee meeting in the summer or fall].

Nitschke asked for further subcommittee meetings because there were two issues raised during the subcommittee discussion. One is the question of whether to take some money out of the fund balance and allocate it to a pilot school. The other is whether to develop a service model approach to district services, which means schools would "buy" services, i.e. services from the technology department. The service model would require more change than the subcommittee or the P&O could authorize. It would have to be discussed at the Cabinet and Board levels as well as with bargaining units. Nitschke felt, that going forward, the proposal would need to split apart of these two ideas. He elaborated on the case of Bill Gates giving money and people to the Oakland School District for three years in a service model. During those three years the funding was reduced each year until it reached zero and then the program fell apart. If the service model were to be used, processes such as a billing system for services would not be intuitively clear. Giving money to schools is one part of the proposal, but trying to change the service model for the entire district seems like something that is not easy to implement without a lot of discussion.

Martin stated that without seeing the proposal it would not make sense to continue the discussion at this time. He suggested sending the issue back to a Technology subcommittee, and moving on with the Communications portion of the subcommittee report.

Beery stated that in addition to the joint subcommittee meeting last week, there was a meeting of the Communications team on the morning of May 7, 2013 to discuss the plan for the budget of the BSEP Office and the Public Information and Translation. In both instances the discussion focused on making BSEP more comprehensible and visible to the public with a clearer identity. Some people know what BSEP is; know there is a tax, but not in ways that

are easily identifiable. We need to continue to ensure public awareness and transparency with the public knowing where their tax dollars have been spent, and building towards a public process for the next Measure. **Martin requested the timeline slide presented at the Wednesday, April 10, 2013 Board meeting be sent out to give people an idea what the process looks like for the next four years. Beery will send that out. She noted that the slide was a draft and there will be changes as she and Judy Appel, School Board member, work on it.**

7. Recommendations for BSEP Funds in FY 2013-14 (Action items):

- **Library Program**
- **Music and Visual & Performing Arts (VAPA)**
- **Technology (Tabled)**

Library Program

Library Coordinator Becca Todd provided the following handouts:

- BSEP Library Program (Resource 0860): Comparative Report
- Memo to the BSEP P&O Committee from Neil Smith, Co-Superintendent and Becca Todd, Supervisor, District Library Coordinator, dated May 7, 2013, Recommendation for Allocation of funds from the Berkeley Public Schools Educational Excellence Act of 2006 for the Library Program in FY 2013-14.

Todd stated that the only adjustment to the document presented at the last meeting, Memo to the BSEP P&O Committee from Neil Smith, Co-Superintendent and Becca Todd, Supervisor, District Library Coordinator, dated April 23, 2013, Recommendation for Allocation of funds from the Berkeley Public Schools Educational Excellence Act of 2006 for the Library Program in FY 2013-14, was in the area of the inclusion of additional funds for schools that are getting a new pre-school/High Fives, and Spanish Two-Way Immersion shifting to LeConte: **Todd had neglected to include the bi-lingual program at Thousand Oaks continuing up through 5th grade, a \$300 increase.**

Beery noted that a comparative report was generated at the P&O Committee's request. Of note was that the comparative report shows the audited actuals for the first three years, the current budget as of 5/3/13 and the last column shows the current proposed budget. The numbers that were produced on the comparative reports are based on what is in the system as of May 3, 2013. Between the proposal numbers and the comparative report numbers, the beginning and ending fund balances may differ slightly because of the use of Karam's auditing dates, as well as codes used by the accounting system. They may differ in the budget plans but the numbers do add up eventually.

There was a question about the Library Program collaborating with the Technology department, to which Todd stated that she was on the Technology subcommittee. Todd further elaborated that the libraries all have a bank of computers and any of the e-books the Library Program is considering are to function on everything they have in the schools. The two models being considered are the simultaneous multi-user format, which is mostly used streaming, projected, and used online at home, and one that is downloaded onto a device for a finite amount of time, similar to what is used at public libraries. The Library Program is leaning toward the multi-user, unlimited access format because many of the titles they would use it for initially would be for instructional purposes, and they would like the titles to be accessed anywhere, on any device. In response to questions about access to devices, the Library Program would consider using a portion of their budget for readers for the

students who don't have access to computers, in collaboration with the Technology Department.

MOTION CARRIED (Simon/Glimme): To approve the allocation of BSEP Library Program Funds in FY 2013-14 per the BSEP Library Program (Resource 0860): Comparative Report and memo to the BSEP P&O Committee from Neil Smith, Co-Superintendent and Becca Todd, Supervisor, District Library Coordinator, dated May 7, 2013, Recommendation for Allocation of funds from the Berkeley Public Schools Educational Excellence Act of 2006 for the Library Program in FY 2013-14 as presented at the May 7, 2013 P&O Committee Meeting by Becca Todd, BUSD District Library Coordinator, with the change as noted above.
The motion was approved with a showing of 13 hands, with no objections and no abstentions.

Music and Visual & Performing Arts (VAPA)

Suzanne McCulloch, Music and VAPA Supervisor, provided the following handouts:

- BSEP Music, Visual and Performing Arts (Resource 0853): Comparative Report
- Memo to the BSEP P&O Committee from Neil Smith, Co-Superintendent and Becca Todd, Supervisor, District Library Coordinator, dated May 7, 2013, Recommendation for Allocation of funds from the Berkeley Public Schools Educational Excellence Act of 2006 for the Library Program in FY 2013-14

Natasha Beery, BSEP Director, initially presented The Music and VAPA budget at the P&O Committee meeting of April 23, 2013 for McCulloch, who was absent due to injury. McCulloch noted that the majority of the funds were for staffing (music teachers, Music and VAPA Supervisor and Music Librarian, as well as smaller amounts for tutors, teacher substitutes for Special Events and teacher hourly for Performing Arts Rehearsals). Initially, when the Measure A was being written, the subcommittee for VAPA wanted some funding beyond music, thus the budget for Performing Arts Teachers for the Middle Schools was established. McCulloch plans to move the Professional Development and Arts Anchor Schools towards integration of the arts supporting the Common Core language and math. She commented on the national group working on common arts standards for the nation, which California will likely adopt.

About 3600 students are in the music program, which includes 3rd graders playing recorders. Most of the musical instruments played by the 2800-2900 students belong to BUSD.

Beery reiterated that the budget numbers on the proposed budget and the comparative report differ because of the way they are put together. Karam is generating the comparative report from the accounting system. It was noted that there were some small differences in accounting in the music budget and Beery was asked to review this with Karam.

Martin asked what McCulloch would do next year with a smaller fund balance. McCulloch was hoping there would be some relief from the General Fund, as otherwise the only possible reductions would be in professional development, instruments, and staff reductions. She went on to state that it would be difficult to cut back on consumables for the students such as music workbooks etc. The P&O Committee members expressed concerns about the knowing whether and where funds would emerge to sustain the Music and VAPA program. Beery said that the Cabinet and the Board are aware that this is an issue and they are waiting to review the May Revise and COLA to know what the actual revenue is going

to be before making any final decisions. Concerns were brought forward about the ramifications in the community, if funds weren't available to keep the program at its current level of quality.

In responding to a student/teacher ratio question, McCulloch said that they try to keep it at 13 to 1. There are many factors involved in administering the music program, e.g., students are divided according to instrument, causing variation in class sizes, classes are held in different spaces in the schools, and middle school groups get larger (60-65 students). McCulloch noted that there were over 200 more middle school students participating than the year before and that over 50% of the students at Longfellow participated in music.

There was a discussion regarding calculating the average cost of music teachers, and the committee determined that the budget worked out based on the salary ranges.

Martin stated that the Music/VAPA budget will be managed to zero soon and noted that fund balances were inconsistent across the various BSEP budgets. The Music/VAPA budget has less than \$35,000 in its fund balance, primarily due to the growth in enrollment without an equivalent increase in revenue. Cuts to this program, as well as others, next year are of great concern. Martin, in answering a question about actions that could be taken, noted that it would be best not to delay the Music/VAPA approval, because all budgets have to move forward to the Board so they can get the whole picture for next year's expenditures. It was suggested that the P&O recommend that some of money currently transferred from the Music/VAPA fund for release time teachers could be returned to BSEP from the General Fund.

Frederick suggested that now was the time to make a formal statement about this, whether as a precursor to the next year's budget or whether in this budget. The P&O Committee could recommend to the Board that BSEP be reimbursed for the transfer of money to the General Fund or some portion of it, to restore the reserve this year, and let the Board make that decision. The statement would include the suggestion that since there is a growth in enrollment, which seems to be what is driving the costs (more students taking music), that the General Fund should support the additional costs, as the expenditures are outpacing the growth of the fund as it is currently allocated. Martin would like the statement to be explanatory to the Board and felt that it should be written in the next week, revised at the next P&O Committee meeting, May 14, 2013, and read it to the Board the next evening or on the 22nd. Beery said the soonest it could get to the Board for discussion might be May 22nd for discussion, with a possible May 15 reading as a precursor to the May 22nd meeting.

It was suggested that the Music/VAPA budget comparative report include more columns for the school years 2014/15 and 2015/16 (to indicate the projected draw-down).

McCulloch stated that there would be a slow growth in enrollment over a number of years with no plateaus.

Glimme noted that in perusing the Measure, the fund between the Libraries, Music/VAPA and Parent Outreach allowed for some shifting of funds so there might be some flexibility there. (BSEP ANNUAL PLAN FY2013 Binder–See page BSM-5 (second page of the Measure) of FULL TEXT OF MEASURE A: Exhibit B: 2.ALLOCATION OF FUNDS, ii. School Libraries, Music, Visual and Performing Arts, and Parent Outreach Programs, (d) Flexibility of Funds: “To maintain quality programs with the revenues available for these three purposes, up to ten percent (10%) of the allocations for these District-wide programs (School Libraries, Music and Visual and Performing Arts Programs, and Parent Outreach Services) may, on approval by the Board, be redistributed among these

purposes provided no purpose receives more than 15% over its designated allocation in a given year.”)

MOTION CARRIED (Glimme/Gordon): To approve the allocation of BSEP Music and Visual & Performing Arts (VAPA) Funds in FY 2013-14 per the BSEP Music, Visual and Performing Arts (Resource 0853): Comparative Report and the memo to the BSEP P&O Committee Recommendation for Expenditures in FY 2013-14 of revenue from the Berkeley Public Schools Educational Excellence Act of 2006 (BSEP) for the Visual and Performing Arts Programs in 2013-14 as presented at the May 7, 2013 P&O Committee Meeting by Suzanne McCulloch Music and VAPA Supervisor.

The motion was approved with a showing of 13 hands, with no objections and no abstentions.

This is budget was approved with the acknowledgement that the P&O Committee will write, review, and read a public statement to the BUSD Board of Education regarding the P&O Committee’s recommendations for the sustainability of the Music and VAPA Fund for the current BSEP Measure. Prior to adjournment, Co-Chairperson Martin confirmed that Paxson, Perez, Glimme, and Bashore would work on the statement.

8. Recommendations for BSEP Funds in FY 2013-14:

• Public Information, Translation, BSEP Implementation, P&O Support:

Natasha Beery, BSEP Director

Beery provided the following handouts:

- Public Information and Translation (Resource 0854): Comparative Report
- Memo to the BSEP P&O Committee from Natasha Beery, Director of BSEP and Community Relations, dated May 7, 2013, Recommendation for Expenditures in 2013-14 of Funds Allocated to Public Information, Translation, and Support of the Planning and Oversight Committee from the Berkeley Public Schools Educational Excellence Act of 2006 (BSEP Resource 0854)

Beery stated that the Measure provides for 2% of the revenues of the special tax to be allocated to this purpose (called Public Information/BSEP for short), before distribution to the rest of the funds and there are no indirect costs charged to this allocation. Beery outlined the five program objectives of the Public Information/BSEP budget as 1) communication to the Berkeley community and families about District programs, 2) providing information to the District’s non-English speaking families, which includes translation programs, 3) support of the BSEP P&O Committee, 4) support of program managers and staff in their oversight of BSEP funded programs, and 5) train and support SGCs and the BHS BSEP Site Committee.

The Communications team meets bi-weekly and continues to work on a number of objectives outlined in the communications study done in 2011, including website improvements, improved *A+ News*, etc, and next objectives include working with Parent Outreach to improve dissemination and two-way communication with sites, as well as the use of website and email analytics to better target topics.

Since 2011 there has been a District Translation/Interpreter Specialist who provides services at the District level focusing on document translation into Spanish, i.e., Special Ed, Student Services, summer school and the *A+ News*. This position is funded ½ time through BSEP Funds and ½ time through General Funds. There are also on-call hourly translators.

Beery clarified that translation is done for documents and interpretation is done between people. There is a need to establish clearer protocols for use of translators and training/standardization. There is a concern about uneven school-based volunteer translation skills. The district also uses a Language Line contract service that is allocated \$1000/year for on-call telephone interpretation. The greatest use has been for Cantonese, Mandarin, Spanish, and Farsi. It could grow as more people become aware of it.

There was a question about IEP translation: does that come out of BSEP Funds? Beery noted that is something that she would like to track; requests are currently paper-based, and Beery would like to see an online request system developed to track who is requesting what language and what it will be used for.

Beery confirmed that translation and interpretation at parent teacher conferences requests are often being handled through her office. They are usually able to fill these requests from sites. Bashore brought up that there were problems around survey translation, can sites get help for that? Beery confirmed that she has been discussing providing sites more support with translating surveys and with the creation of clearly worded items in English as well.

Martin noted that Public Information has a significant fund balance and suggested that some of the money be used for rebranding BSEP and increasing translation support.

There was a discussion about branding/making a logo for BSEP. It was noted that BSEP pays for one out of three teachers in the district, and there is not a widespread awareness of this fact. Beery stated that there is a new logo for the school district. Beery noted that she had left the same amount in the budget for contracted graphic services for next year, in case there was a need for creating updated materials for BSEP. The current logo is old and not widely recognized; there could be opportunities at public events to make BSEP more identifiable. It was also noted that there could be more use of the BSEP logo and name at events which are supported by BSEP, such as music and performing arts.

The Public Information budget supports the salaries of BSEP Director, BSEP Program Specialist and hourly support for the P&O meetings. Beery noted that the Director position was expanded the duties of the prior BSEP Manager, to include responsibilities for Communications and Community Relations, and that she has been in place since October of 2012. Valerie Tay, Program Specialist has been onboard since March 2013. The BSEP Director supports BSEP and the P&O Committee by working with staff to produce plans, documents and reports, while Tay, as the Program Specialist, works with the principals, SGCs, and SSCs, in the development of their discretionary fund plans within the context of their school site plans. The Senior Budget Analyst supporting BSEP is funded from the General Fund.

In response to questions, Beery confirmed that BSEP funds cannot be used for campaigning/advocacy but can provide information to the public, including such things as the BSEP logo and information. That is part of the purpose of the measure, to let the public know how their money is being spent. Beery and her staff were complemented on their communications work on the *A+ News*, news and information dissemination, and website improvements. A discussion was held around having a central portal or “wiki” to access logins, access codes for information, and textbook codes. Nitschke confirmed that the middle schools send a letter home at the beginning of the year and parents could contact school counselors for access codes. **Nitschke said there was a page for accessing links and information that he could send out to the committee.** Beery stated that she and Charity DaMartio, Supervisor of Parent Engagement and Equity, had discussed the use of a portion of *A+ News* for parent tips and links. Beery said that there would need to be some thought put into what information belongs on the District website and what would need to

be on school sites, PTA sites, etc. Martin noted that a wiki-style website with comments would have to be hosted and moderated.

Beery stated that she would revise the budget to include more money to branding and translation.

9. Additional Items for Discussion

There were no additional items for discussion.

10. Approval of Minutes: April 23, 2013

MOTION CARRIED (Reed/Bashore): To approve the meeting minutes of the April 23, 2013 P&O Committee Meeting.

The motion was approved with a showing of 14 hands, with no objections and no abstentions.

11. Adjournment

The meeting was adjourned by acclamation at 8:55 p.m.

Minutes submitted by Linda Race

BERKELEY UNIFIED SCHOOL DISTRICT

TO: BSEP Planning & Oversight Committee
FROM: Jay Nitschke, Director of Technology
DATE: May 14, 2013
SUBJECT: Recommendation for expenditures of funds from
the Berkeley Public Schools Educational Excellence Act of 2006
for Technology in 2013-14

BACKGROUND INFORMATION:

In compliance with *The Berkeley Public Schools Educational Excellence Act of 2006* (BSEP/Measure A), the BSEP Planning and Oversight Committee works in conjunction with district staff to develop annual recommendations for the allocation of funds for each Purpose of the Measure.

Purpose

The following recommendation is for the allocation of funds for the Purpose of Technology in accordance with BSEP Measure A of 2006, Section 3.C:

... providing and maintaining computers and technology in schools. All costs attendant to providing these services are permissible.

Objectives

Working, effective technology is an asset for schools in several ways:

- Technology engages students in learning, improves attendance, increases graduation rates and facilitates parent involvement.
- Technology improves learning skills, such as thinking and problem-solving skills, information and communication skills, and interpersonal and self-directional skills.
- Technology helps schools meet the needs of all students.
- Technology promotes equity and access in education.
- Technology improves school efficiency, productivity, and decision-making on all levels, from the teacher in the classroom, to grade-level collaboration, to principals and school leadership.
- Technology helps teachers meet professional requirements.

PROGRAM EXPENDITURES

The following are recommendations for the expenditure of BSEP Technology funds in FY 2013-14.

| Staff | | \$600,564 |
|--------------------------------|----------|------------------|
| • Microcomputer Technicians | 6.2 FTE | |
| • Student Systems Specialist | 0.60 FTE | |
| • Director of Technology | 0.20 FTE | |
| • Instructional Technology TSA | 0.33 FTE | |

Microcomputer Technicians (6.0 FTE)

- 2.0 FTE positions are at BHS (of which 0.2 FTE is devoted to B-Tech Academy),
- 1.6 FTE support the middle schools, and
- 2.6 FTE support the elementary schools, Independent Studies, and preschools, and provide support for site technology purchases.
- Since all but one of these positions are 10-month positions, an extra \$3,000 is budgeted for extra duty work over the summer.

The job of the technicians is to work with teachers and staff to keep computers, tablets, projectors, printers etc. working, to help integrate technology with the curriculum, to support teachers in using the Illuminate assessment data system, which was introduced district-wide in 2012-13, and PowerSchool, as well as to help technology committees and School Governance Councils make decisions about technology money.

Teacher on Special Assignment – Instructional Technology - 0.33 FTE

Since 2010-11, the Professional Development budget has included a Teacher on Special Assignment for Instructional Technology, filling a gap in providing teachers with knowledgeable expertise on how to integrate technology into classroom practice. The recommendation is to continue co-funding this position equally from the BSEP Technology budget, the BSEP Professional Development budget, and district categorical funds (0.33 FTE each).

Student Systems Specialist - 0.60 FTE

The recommendation is to continue funding of 0.60 FTE of the Student Systems Specialist from the BSEP Technology budget. This position supports PowerSchool, as well as various other systems, including the associated servers used for communication to students and families (such as the one that principals use to do phone blasts), and ensuring student information is correct in the library and nutrition systems. *(Funded to 1.0 FTE with 0.40 from the General Fund.)*

Director of Technology - 0.20 FTE

The recommendation is to continue funding 0.2 FTE of the Director of Technology from the BSEP Technology budget in 2013-14. *(Funded to 1.0 FTE with 0.80 from the General Fund.)*

Technology Equipment for Schools, Repairs, Software Licenses \$100,153

Funding for technology in the schools is about \$10 per student, a decrease of \$3 from 2012-13.

Fortunately, the passage of Measure I (BUSD's Prop 65 facilities bond) in November 2010, has enabled about \$250,000 per year to be dedicated to

technology, per the plan adopted by the School Board. In 2012-13, Measure I funds completed the installation of wireless access at all elementary and preschools (thus completing wireless functionality at all district sites). In August 2013, the district received a donation of 350 HP computers; additional BSEP and Measure I funds were spent on monitors to make these donations functional.

Study Topics for 2013-14

The amount of BSEP funds for technology hardware has declined from a one-time high of \$24/student to \$13/student last year, and \$9/student in 2013-14. This amount will be supplemented by one-time funds and bond funds in 2013-14, but there is a concern that the amount of school-directed funds for technology has become so minimal as to be insufficient for any significant project aimed at piloting the use of new technology. The Technology Subcommittee will study the various needs over the course of the 2013-14 school year, including the allocation of funds for computer technicians, professional development both in the form of direct instruction to teachers and in coaching from the Teacher of Special Assignment for Technology, and hardware/software.

BUDGET SUMMARY

Any additional BSEP Technology carryover monies beyond the projected estimate of \$25,000 will be added to the budget for instructional technology for the schools, or for additional extra duty support of microcomputer technicians, the Teacher on special Assignment, or teacher professional development, as needed.

BSEP Resources

| | |
|-----------------------------------|-----------|
| Revenue Allocation for FY 2013-14 | \$772,406 |
| Projected FY 2012-13 Carryover | 25,000 |

| | |
|------------------------|----------------|
| Total Resources | 797,406 |
|------------------------|----------------|

Projected Expenditures

| | |
|--------------------------------|---------|
| Staffing (7.33 FTE) | 600,564 |
| Hourly Extra Duty/Summer Work | 3,000 |
| Equipment and Supplies | 62,301 |
| Printer Supplies and Repairs | 25,000 |
| Reserve for Personnel Variance | 32,836 |
| Indirect Cost of 6.73% | 48,705 |

| | |
|---------------------------|----------------|
| Total Expenditures | 772,406 |
|---------------------------|----------------|

| | |
|-------------------------------|---------------|
| Estimated Fund Balance | 20,000 |
|-------------------------------|---------------|

Planning for the Next BSEP Measure

Draft Timeline

Presented to Board of Education
April 10, 2013

Spring 2014 - Spring 2015:

Strategic Planning Process Begins

- Begin bringing together information and recommendations of key groups and individuals as background for large-scale community processes

Summer 2015:

Planning and Preparation for Large Community Processes

Fall 2015:

Community Process Begins

- Build on the work of small groups in 2014-15
- Identify major purposes of the Measure (iterative process)

Early Spring 2016:

School Board considers key decisions:

- Tax Rate
- Allocations to each purpose of the new Measure

Late Spring 2016:

Public Opinion Survey(s)

- Test proposed tax rate and educational purposes

June 2016:

Final version of Measure

- Adopted by School Board

November 2016:

Ballot Measure



Raising Revenues Locally Parcel Taxes in California School Districts 1983–2012

Overview

Parcel taxes are one of the few ways local school districts are able to raise taxes to supplement the revenues they receive from the state and other sources. However, most school districts in the state have not taken advantage of parcel taxes as a revenue-raising option.

Community college districts, which also can levy parcel taxes, are even less likely to rely on them. Currently, only three of California's 72 community college districts, representing 112 individual colleges, have parcel taxes in place.

One major reason few school or community college districts have even tried to pass a parcel tax is the requirement that two-thirds of voters approve it in a local election. Historically, attempts in the Legislature to lower this requirement to a 55% approval threshold have failed.

But with two-thirds Democratic control of the California Legislature, the prospect of lowering the voting threshold to 55% is now a real possibility. To do so, the Legislature would have to approve a constitutional amendment by a two-thirds vote in both houses, and then place it on a statewide election ballot, where California voters could approve the change with a simple majority vote.

Governor Jerry Brown's proposal for radically revising the current school finance system—including providing substantially more funding to districts with high percentages of English learners and low-income students—may also provide an incentive for school districts with fewer of those students to seek to pass parcel taxes.

To help inform the debate that renewed efforts to reduce the parcel tax voting threshold to 55% will inevitably provoke,¹ EdSource has analyzed parcel tax election data from 1983, when parcel taxes were first allowed, through the most recent local elections held on Nov. 6, 2012.

Despite sustained efforts to reduce unequal revenues among California school districts, inequities remain for a variety of reasons, including differences in revenues generated from federal programs and local fundraising efforts.² One pitfall of the potentially greater usage of the parcel tax is that it could exacerbate these inequities.

Identifying the most successful strategies used by districts that have passed parcel taxes, and providing technical assistance to those that have never sought one, could help ensure that districts serving students from all income backgrounds benefit from a lower threshold for passage.

EdSource senior
research associate

Lisa Chavez, Ph.D.,

and EdSource
executive director

Louis Freedberg, Ph.D.,
authored this report.

PRINCIPAL FINDINGS

- Only a small proportion—about one in four—of California school districts has attempted to get a parcel tax approved, and an even smaller proportion—about one in eight—has succeeded in doing so.
- Although the total number has increased steadily over the past decade, only about one in ten (108) California school districts in 16 out of 58 counties currently has a parcel tax in place.
- If a 55% voting threshold had been in place, a significantly larger number of parcel tax measures—192 out of the 271 measures that failed to get a two-thirds vote—would have been approved. Of all 608 parcel tax elections held in California since 1983, 87% would have been passed with the lower voting threshold, compared to the just over half approved by a vote of two-thirds or more.
- Parcel taxes have been approved in districts that tend to be smaller, more affluent, and with a higher percentage of white students and those of Asian descent.
- More than half of school districts that have approved a parcel tax are districts where less than a quarter of their students qualify for free and reduced-price meals.
- At the same time, parcel taxes have been of use to some school districts with substantial low-income student populations. Nearly one in five districts that have approved a parcel tax have student enrollments where more than half qualify for free or reduced-price meals.
- If the 55% threshold had been in place, school districts with more low-income students would have succeeded in getting a parcel tax approved.
- Districts that got at least 55% of the vote but failed to reach two-thirds in one or more parcel tax elections—and never succeeded in getting one approved—had a higher proportion of low-income, African American, and Latino students compared to districts that were successful in getting a parcel tax approved.
- Districts taking advantage of parcel taxes are overwhelmingly based in the San Francisco Bay Area. Nearly half of all districts with parcel taxes are in just three Bay Area counties (Santa Clara, San Mateo, and Marin).
- More than one-third of districts with parcel taxes are “basic aid” districts, which are among the wealthier school districts in the state.
- Parcel taxes typically generate a small percentage of total spending in school districts that have parcel taxes (an average of 6%).
- Six in ten school districts sought taxes of less than \$100 a parcel, but taxes higher than \$200 a parcel were most likely to be approved, as were parcel taxes of six to nine years in duration.
- In some districts, parcel taxes generate a significant proportion of their revenues. In districts like these, parcel taxes have been essential in keeping class sizes small, especially at the K-3 levels, and providing district-wide music and other programs that many districts have been forced to terminate during the recession.



BACKGROUND

California law severely limits local school districts' revenue-raising authority compared to most other states, which allow districts to raise local property taxes to support schools.³ School districts are primarily funded by revenues allocated by the state through complex formulas established decades ago.

In California, school districts have limited ways to raise additional funds—through parcel taxes, a seldom-used sales tax, and private donations typically generated by contributions to local education foundations or raised by parent organizations.

California is the only state that has parcel taxes

California is the only state that allows parcel taxes as a supplemental method of funding schools.⁴ The first parcel tax was assessed in 1983, and as school finance researcher Eric Brunner has noted, “has become the largest source of discretionary tax revenue available to school districts.”⁵

Community college districts can also levy parcel taxes. Currently, only three of California's 72 community college districts, representing 112 individual colleges, have parcel taxes in place, and they all are located in the San Francisco Bay Area: City College of San Francisco, the San Mateo County Community College District, and the Peralta Community College District in Alameda County.

Most parcel taxes assess a flat fee on each parcel of property, regardless of its size or value. Proposition 13 severely constrained the growth of *ad valorem* property taxes, which are taxes based on the value of a property. But the proposition left local governments, including school districts, with the option of passing a new “non-*ad valorem*” tax—a tax not based on the value of a property—if it received approval from two-thirds of local voters.

When holding parcel tax elections, districts must declare the specific purposes of the tax. Parcel taxes generally remain in effect for three to ten years, but the timeframe can be longer, or even permanent. State law requires districts' chief financial officers to report annually to their school boards on the amount of funds collected and spent, as well as the status of any project called for in the measure.

The two-thirds voting requirement erects barriers

The two-thirds voting requirement has erected significant barriers in the path of passing parcel taxes, and lowering it would certainly make a difference in some districts. In the November 2012 election, for example, out of a total of 22 measures on the ballot, 16 received the necessary two-thirds supermajority. But three districts got more than 55% but less than two-thirds of the vote needed for passage. In two of the three elections, the districts came painfully close to getting the needed votes.

Methodology

EdSource analyzed all parcel tax elections in California from 1983 through the November 2012 elections to look at questions such as how successful parcel taxes have been, the potential impact of eliminating the current supermajority voting requirement, the characteristics of school districts that have approved them, and how useful parcel taxes have been to school districts.

Our primary source of data was a parcel tax election database that is maintained by Ed-Data. School district characteristics were gathered from the California Department of Education and the 2010 Census. We also analyzed databases retrieved from the Standardized Account Code Structure (SACS) unaudited actual data sets from the California Department of Education. (For a more detailed methodology and description of sources, see the Appendix.)

- The parcel tax measure in San Bruno Park School District in San Mateo County received 59% of the vote.
- The parcel tax measure in Three Rivers School District in Tulare County failed by less than 100 votes. Out of 1,324 votes cast, the measure received 845 votes, or a 64% majority.
- The Pacific Grove Unified School District in Monterey County came even closer: Out of 9,194 votes for its parcel tax measure, 6,101 were affirmative, or 66.37% of the total—a mere 21 votes short.

For many years lawmakers, most recently former State Senator Joe Simitian (D-Palo Alto), have attempted to convince the Legislature to approve a constitutional amendment to reduce the voting threshold needed to approve a parcel tax from two-thirds to 55%.

To reduce the threshold for approval to 55% is a two-step process. Both chambers of the state Legislature, by a two-thirds vote, would have to pass a constitutional amendment. They would then have to place it on a state-wide election ballot. In that popular vote, only a simple majority—50% plus one—would be required for passage.

New efforts are being made to reduce the voting threshold

Efforts in the Legislature to get the needed two-thirds majority to place the issue before voters have failed, mainly because of Republican opposition.

However, one dramatic result of the Nov. 6, 2012 elections is that the Democratic Party gained two-thirds control of both houses in the state Legislature, which makes reducing the voting threshold to approve a parcel tax more likely than it has been in years.

Less than a month after the election, State Senator Mark Leno, chair of the Senate Committee on Budget and Fiscal Review, introduced a constitutional amendment, SCA 3, to do just that. In announcing his proposed legislation, he said:

Our per-pupil public education budget now ranks an embarrassing 47th among all states. Our students and teachers struggle with some of the most overcrowded classrooms in the nation and are hurt by a serious shortage of school librarians, nurses, and counselors. This change in law would give voters the power to make decisions about public education at the local level, allowing schools much-needed flexibility to improve instruction, fund libraries, music, the arts or other programs, or hire more teachers to reduce student-to-teacher ratios.⁶

To make his proposal more palatable to an electorate that just approved Proposition 30, the school funding initiative sponsored by Brown, Leno has included in his legislation the requirement that a district's governing board conduct an annual audit and establish a citizens' oversight committee.



Public opinion on the lower voting threshold is mixed

What is clear is getting voter approval to reduce the parcel tax threshold is by no means a slam dunk.

Public opinion appears to be divided at best on the question of reducing the voting threshold required to approve a school district parcel tax. In an April 2013 PPIC poll, 51% of adults expressed support for lowering the threshold to 55%—and even fewer (47%) of likely voters supported the idea, while 48% were opposed to it.⁷ A USC Dornsife/LA Times poll in March 2013 found that only 41% were in favor of the lower threshold, compared to 49% who were opposed to it.⁸ Even more disturbing for supporters of parcel taxes, the level of support had declined since just a few months earlier when a January 2013 PPIC poll showed 57% of adults and 51% of likely voters in favor of the idea.⁹

In addition, if the Legislature were to place a parcel tax measure on the statewide ballot, it is likely to generate significant opposition. Anti-tax forces typically oppose any attempts to lower the voting threshold. Jon Coupal, the president of the Howard Jarvis Taxpayer’s Association, recently described parcel taxes as “pernicious levies” and as “dangerous and a perversion of the California Constitution.”¹⁰ The association’s website includes a detailed primer titled “How to Defeat Local Parcel Taxes.”¹¹

In March 2013, the California Taxpayers Association also issued a brief urging retention of the two-thirds vote requirement. “A two-thirds vote protects parcel owners, since not all voters own parcels or pay parcel taxes,” the association noted.¹² The parcel tax has also been criticized for being a regressive tax. As researchers William Duncombe and John Yinger (2006) argued in their report for the “Getting Down to Facts” research project based at Stanford University:

A parcel tax does not meet basic standards of fairness. The owner of a mansion pays the same amount as the owner of a small house, and the 14 owners of a huge factory pay the same amount as a mom-and-pop store.

Unlike a property tax, in other words, a parcel tax is very regressive.

In addition, according to unpublished data from the Advancement Project, a civil rights group, many low-income school districts have fewer real estate parcels per student compared to wealthier districts, in part because high density housing such as apartment buildings only count as one parcel. That, in turn, could limit the revenues districts with a high proportion of low-income students can raise.

To help neutralize the regressive nature of the tax—and to increase the revenues it generates—some districts have attempted to impose different rates based not on the value of the property, but on the type of property: commercial vs. residential, new construction vs. existing structures, single family residences vs. multi-family units, and so on. This two-tier taxing system has been challenged in court, and it is unclear whether it will survive those challenges. (See the box on page 6.)

Differential Parcel Tax Rates in Dispute

During the past decade, about a dozen school districts, mainly in the San Francisco Bay Area, have adopted parcel taxes that have set different tax rates depending on the type of property being taxed.

These districts have not taxed property based on its value—which is barred by Proposition 13—but instead have levied a tax based on whether the property is used for residential or commercial purposes, is a single residence or a multi-family residence, or is a new development or an existing property.

The issue of setting a different rate for residential or commercial districts is now being litigated as a result of Alameda City Unified's 2008 parcel tax. The district's Measure H levied \$120 per parcel for residential and small commercial properties, and 15 cents per square foot on commercial properties larger than 2,000 square feet, up to a cap of \$9,500. But in a December 2012 ruling, *Borikas vs. Alameda Unified*, the California First District Court of Appeals ruled that Alameda's parcel tax violated state law, which requires a single rate for all properties.*

The school district is appealing the ruling, but if it is upheld, it could also invalidate other similar parcel tax measures. Last November, for example, five districts in Los Angeles County joined together to pass a

parcel tax that levied a tax of 2 cents per square foot for residential property and 7.5 cents per square foot for other classes of property. San Leandro Unified has a tax in place with different rates for single-family, multi-family, and commercial properties.

Berkeley Unified's parcel tax levies a charge of 22.8 cents per square foot on residential property, and 34.36 cents per square foot on commercial property. In addition, it imposed a flat \$50 fee on vacant land.

Alameda Unified now faces the prospect of having to reimburse businesses several million dollars raised by its parcel tax, which the courts are now saying is illegal.

However, the Legislature could intervene to amend the statute to permit different parcel tax levies that a small number of districts have adopted. Assemblyman Rob Bonta, D-Oakland, has introduced legislation, Assembly Bill 59, to do just that.** But opposition is expected, especially from business organizations that argue that differential rates violate state law.

*See [court ruling](#).

**See a description of [AB 59](#).

FINDINGS

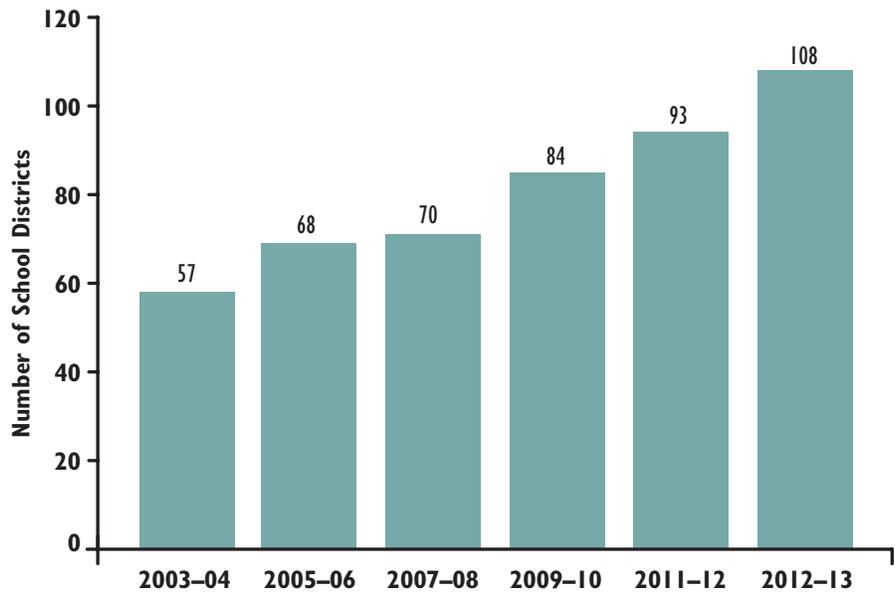
I. Proportion of Districts With Parcel Taxes and Total Revenues Generated

Only a small number of school districts have parcel taxes, although the number has steadily increased since 2003-04.

Our analysis indicates that there are 108 districts with parcel taxes currently in place—representing about one in 10 California school districts (see Figure 1).¹³

Although these districts represent a small proportion of all California districts, they do indicate a significant increase in the passage of parcel taxes over previous years. The number of districts with parcel taxes currently in place is nearly twice the number that had a parcel tax in place in 2003-04.

Figure 1: Number of California School Districts With Parcel Taxes



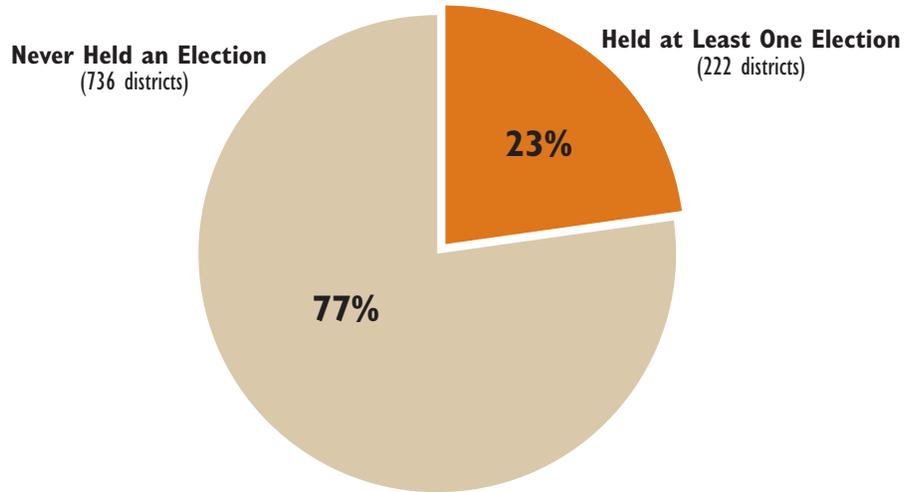
DATA: SACS UNAUDITED ACTUAL DATA FILES, CALIFORNIA DEPARTMENT OF EDUCATION

EDSOURCE 5/2013

Only a small proportion of California districts has sought to get a parcel tax approved, and even a smaller proportion has succeeded in doing so.

Only 222 districts—out of nearly 1,000 in California—have ever attempted to get a parcel tax approved, and only 124 districts have ever passed one (see Figures 2 and 3).

Figure 2: School Districts Holding Parcel Tax Elections, 1983–2012

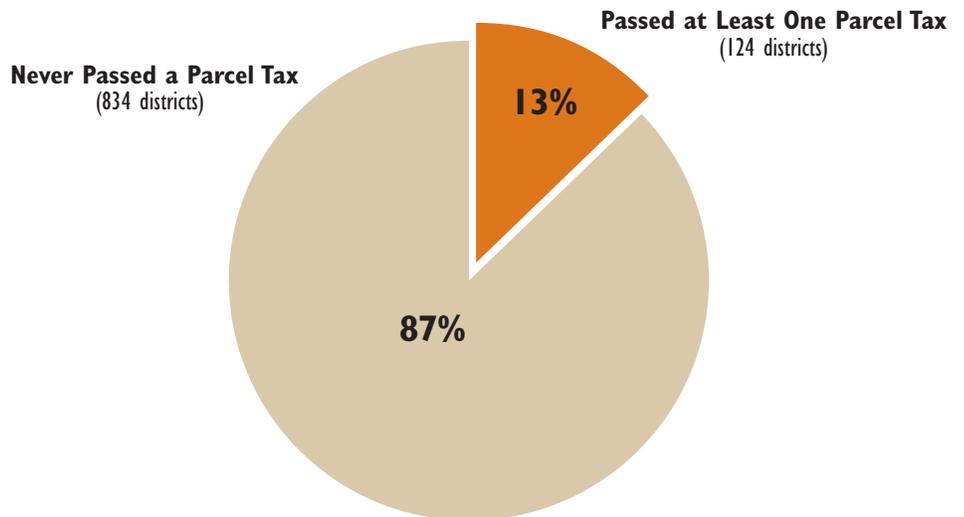


Note: In 2011-12, there were a total of 1,044 school districts, including county and charter school districts. Our analysis of “total districts” throughout this report is limited to 958 elementary, secondary, and K-12 unified districts because parcel tax elections have only been held in these types of districts.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

Figure 3: School Districts Passing One or More Parcel Taxes, 1983–2012



Note: Total statewide districts for this report is limited to 958 elementary, secondary, and unified K-12 districts in 2011-12.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE

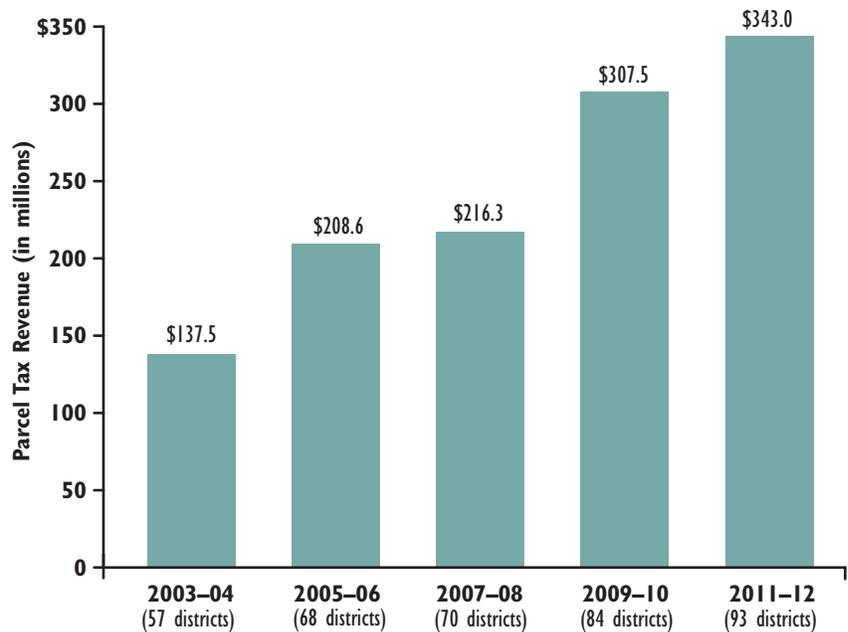
EDSOURCE 5/2013

The amount of revenues raised through parcel taxes represents a very small portion of total revenues spent on K-12 education.

In 2003-04, 57 districts with parcel taxes in place raised \$137 million dollars (in 2011 constant dollars). In 2011-12, the 93 districts with parcel taxes in place raised a total of \$343 million dollars.¹⁴ This represents a nearly 150% increase in parcel tax revenue generated by school districts with parcel taxes in place (see Figure 4).

Yet the 93 districts with parcel tax revenues in 2011-12 received a total of more than \$5 billion from federal, state, and local sources. Parcel tax revenues comprised just over 6% of total revenue in those districts. This proportion has been consistent since 2003-04.¹⁵

Figure 4: Total Parcel Tax Revenue Raised by School Districts (in millions)



Note: In 2011 constant dollars.

DATA: SACS UNAUDITED ACTUAL DATA FILES, CALIFORNIA DEPARTMENT OF EDUCATION

EDSOURCE 5/2013

II. Analysis of Parcel Tax Elections 1983–2012

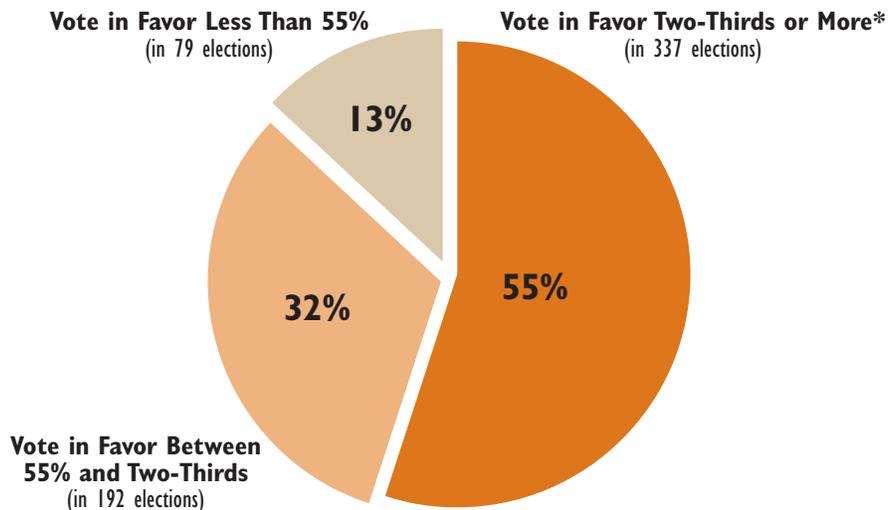
More than half of parcel tax elections have been approved with a two-thirds vote majority. But if a 55% voting threshold had been in place, 87% of parcel tax measures would have been approved.

Of all 608 parcel tax elections held between 1983 and 2012 and analyzed in this report,¹⁶ more than half (337) were approved with the necessary two-thirds vote (see Figure 5).

But many more measures would have been approved if a 55% voting threshold had existed. Of the 271 parcel tax elections that failed to get the necessary vote, 192 of them received between 55% and two-thirds of the vote.¹⁷

In only 79 elections—or 13% of the total number—did the parcel tax measure receive less than 55% of the vote. Thus 87% of all parcel tax measures put before voters during the past three decades would have been approved had the lower voting threshold been in place.

Figure 5: School District Parcel Tax Election Outcomes, 1983–2012



* Successful elections.

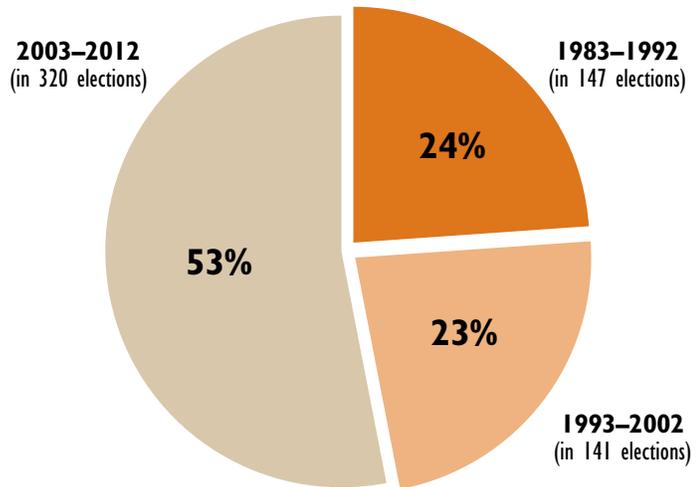
DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

More than half of all parcel tax elections since 1983 were held during the past decade, but the majority of these were sponsored by districts in which voters had previously approved a parcel tax.

Some 53% of all parcel tax elections were held between 2003 and 2012. Less than a quarter were held during the previous decade, and a similar proportion during the first decade parcel tax elections were permitted (see Figure 6).

Figure 6: School District Parcel Tax Elections by Decade, 1983–2012

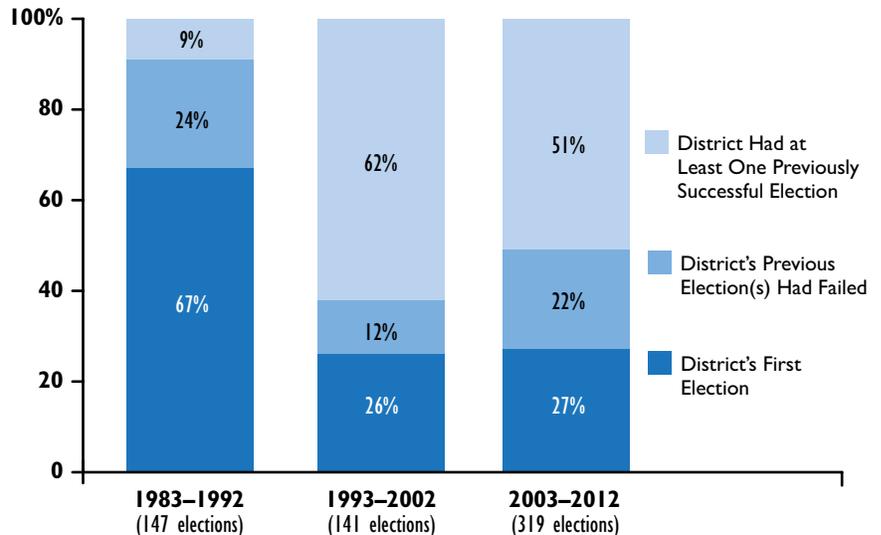


DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

During the past decade, half of these elections were in districts that previously had a successful parcel tax election. Only about a quarter were trying to get approval of a parcel tax for the first time—about the same proportion as in the previous decade (see Figure 7).

Figure 7: School Districts' Prior History With Parcel Taxes in Elections by Decade, 1983–2012



DATA: ED-DATA PARCEL TAX ELECTION DATABASE

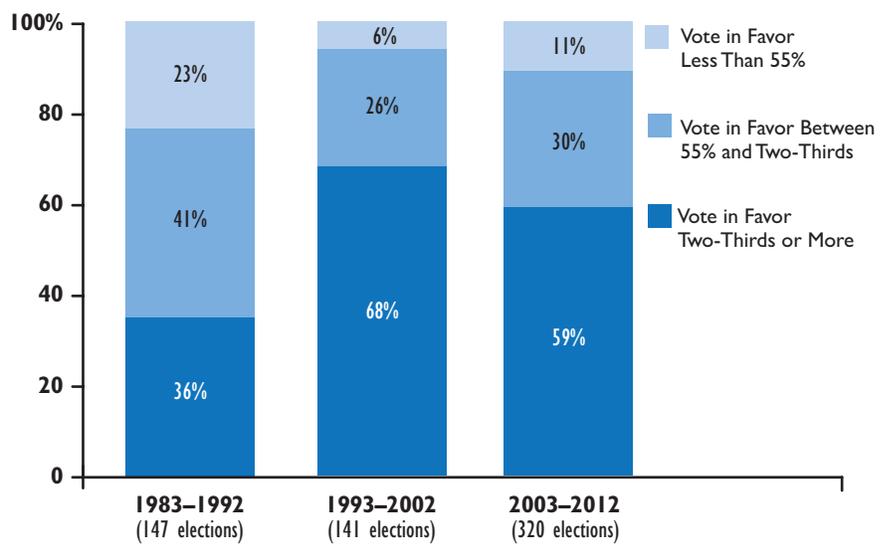
EDSOURCE 5/2013

Note: A 2012 election was excluded from the analysis in this figure because it was held by five Los Angeles county school districts jointly. As a result, the number of elections between 2003 and 2012 is 319.

The rate at which parcel tax measures have been approved has declined during the past decade.

As noted above, during the past decade there have been many more parcel tax elections on the ballot compared with the previous decade. However, a smaller percentage—59%—received the necessary two-thirds voter support for the tax to be enacted than in the previous decade. Although our analysis does not show why a lower proportion received the necessary votes, it does underscore the difficulties of getting parcel tax approval with the required two-thirds supermajority (see Figure 8).

Figure 8: Voting Patterns in Parcel Tax Elections by Decade, 1983–2012



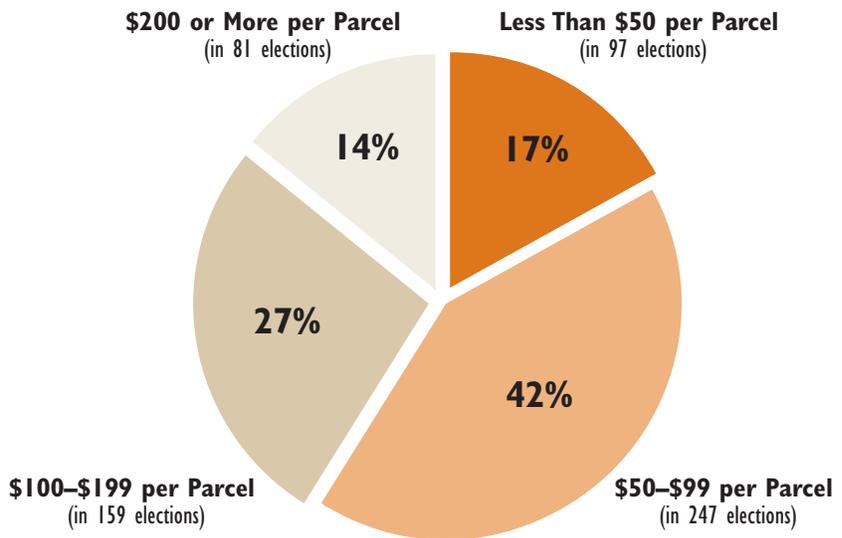
DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

More than four out of five parcel elections sought taxes of less than \$200 per parcel, but higher parcel tax amounts were more likely to win voter approval.

The amounts sought by the vast majority of districts per parcel have been relatively low. In 59% of elections held, voters were asked to impose a tax of less than \$100 per parcel; while in another 27% of elections, districts sought a tax of between \$100 and \$199 inclusive. In only 14% of elections did districts seek a tax of \$200 or more per parcel (see Figure 9).¹⁸

Figure 9: Amounts Sought in School District Parcel Tax Elections, 1983–2012



Note: Not adjusted for inflation. In some districts, taxes were levied using criteria other than a straight per-parcel levy. These districts were not included in this analysis of 584 elections.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE

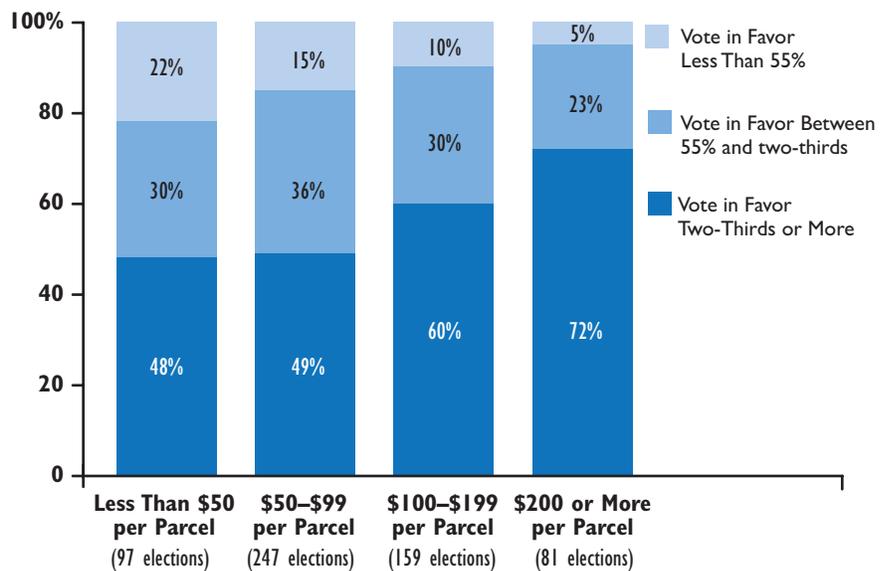
EDSOURCE 5/2013



However, levying a lower tax does not appear to improve the prospects for passage of the tax. Nearly three-quarters of elections in which voters were asked to approve a parcel tax of \$200 or more were successful, compared to less than half of elections seeking a tax of less \$50 per parcel (see Figure 10).

Our analysis of the 81 elections in which a parcel tax of \$200 or more was proposed shows that these elections were held in just 39 districts. These districts are not typical of California school districts. They tend to be wealthier than the average district, which may explain the greater willingness of voters to approve parcel taxes in these districts, despite the higher amounts being sought. On average, students qualifying for free or reduced-price meals comprised 11% of these districts compared to 54% of school districts statewide.¹⁹

Figure 10: Election Outcomes by Amount of Parcel Tax Sought, 1983–2012



Note: Not adjusted for inflation. Our analysis was limited to the 584 elections for which a flat per-parcel tax was proposed.

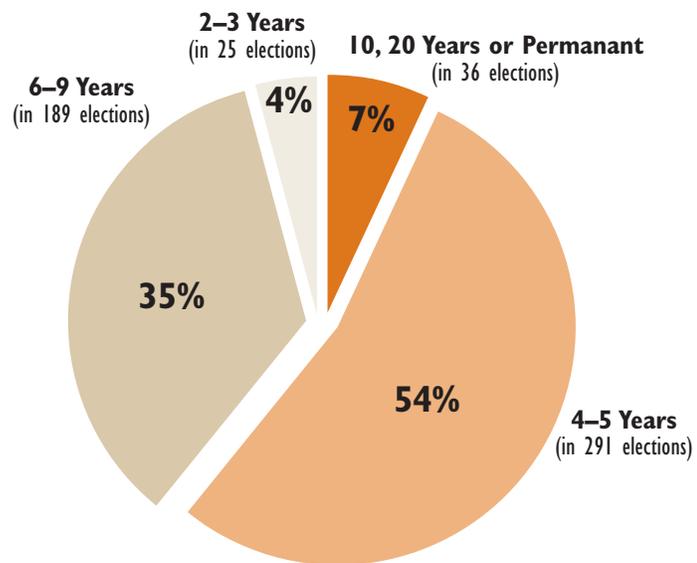
DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

In more than half of elections, districts sought parcel taxes of four to five years in duration, but measures of six to nine years in length were the most likely to get voter approval.

Districts have sought parcel taxes of varying lengths, with the most common being four to five years. Another one-third of measures sought were for six to nine years in duration. Only a small number of elections sought taxes from two to three years in duration, or for a far longer period. Of the 36 elections seeking parcel taxes for the longest period of time, 25 were for 10 years, four were for 20 years, and seven proposed a permanent tax (see Figure 11).

Figure 11: Duration of Parcel Tax Proposed in School District Parcel Tax Elections, 1983–2012



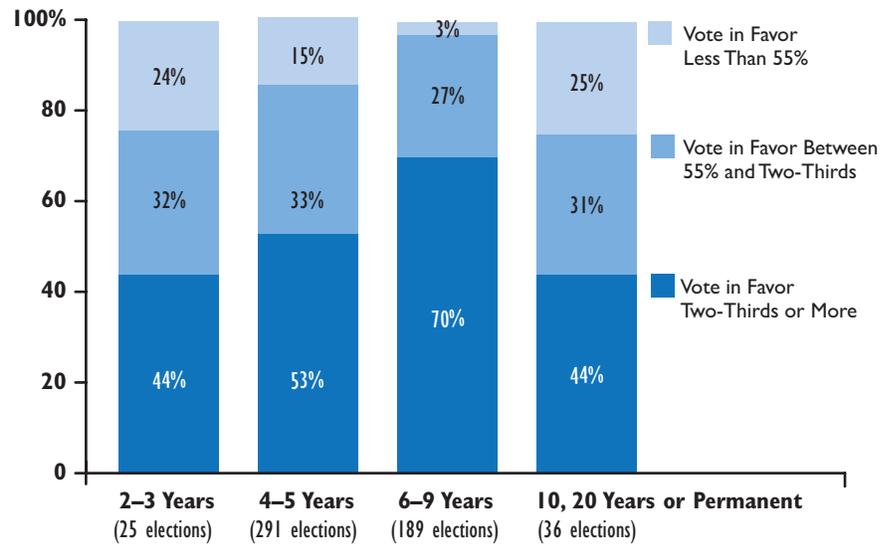
Note: This figure includes only 541 elections as the parcel tax database did not include information on the duration of taxes sought in the remaining districts.

DATA: ED-DATA PARCEL TAX ELECTION DATA BASE

EDSOURCE 5/2013

Parcel tax measures of six to nine years in length were the most likely to get voter approval with the required two-thirds majority. The proportion of elections getting between 55% and just under two-thirds of the vote remained relatively constant, regardless of the duration of the parcel tax measure being sought (see Figure 12).

Figure 12: Election Outcomes by Duration of Parcel Tax, 1983–2012



Note: This figure includes only 541 elections as the parcel tax database did not include information on the duration of taxes sought in the remaining districts.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

III. Characteristics of School Districts Seeking Parcel Taxes

Districts that approve parcel taxes tend to be smaller, have a higher proportion of white and Asian students, and have a lower percentage of low-income students and English learners compared with districts that have never proposed or passed a parcel tax.

The 124 districts that succeeded in passing at least one parcel tax measure since 1983 had, on average, a nearly two-thirds white and Asian student enrollment and a one-third African American and Latino enrollment (see Table 1). They had almost half the proportion of low-income students (32%) compared with the proportion of those students in districts that had never placed a parcel tax on a ballot for voter approval (58%).

There was no significant difference regarding the proportion of homeowners and those 65 years and older when comparing districts that approved parcel taxes, those that proposed them but did not get voter approval, or those that did not even propose a parcel tax.²⁰

Table 1: Characteristics of California School Districts With or Without Parcel Taxes, 1983–2012

| | Proposed One or More Parcel Tax | | | Never Proposed a Parcel Tax | Total School Districts |
|--|---------------------------------|--------------------------------|--------------|-----------------------------|------------------------|
| | Total | Passed at Least One Parcel Tax | Never Passed | | |
| Number of Districts | 222 | 124 | 98 | 736 | 958 |
| Average Enrollment | 10,848 | 6,314 | 16,583 | 5,049 | 6,393 |
| Average % Eligible for Free or Reduced-Price Meals | 38% | 32% | 46% | 58% | 54% |
| Average % English Language Learners | 18% | 16% | 20% | 19% | 19% |
| Average % African American and Latino Enrollment | 39% | 33% | 46% | 46% | 44% |
| Average % White and Asian Enrollment | 56% | 61% | 49% | 47% | 49% |
| Average % Over Age 65 | 14% | 14% | 13% | 14% | 14% |
| Average % Homeowners | 62% | 62% | 62% | 64% | 63% |

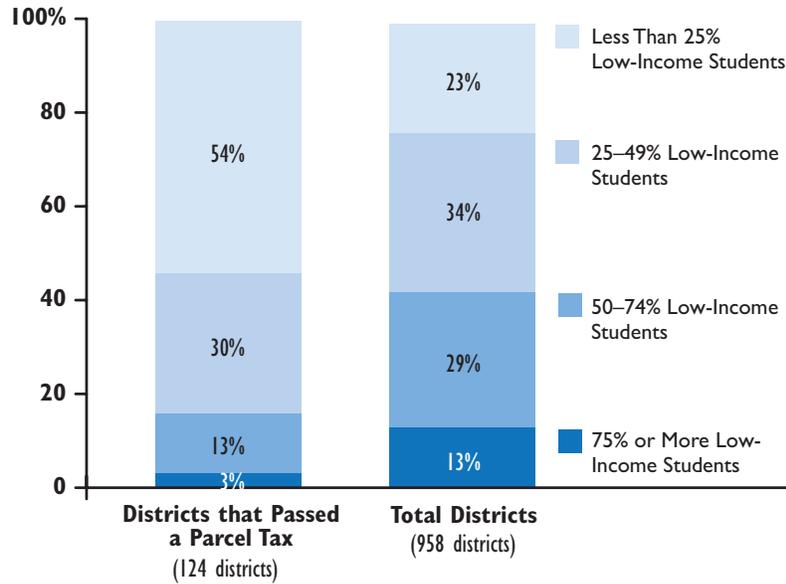
Note: All statistics are drawn from the most recent data available and are calculated at the mean. Recognizing that districts may have experienced demographic change between 1983 and 2012, we explored alternative ways of capturing this change and concluded that the patterns we identify remain the same. See the Data Sources and Methodology section in the Appendix for more details. “Total School Districts” reflects all elementary, secondary, and K-12 unified districts in 2011-2012.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE AND SCHOOL DISTRICT CHARACTERISTICS; CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM; CALIFORNIA DEPARTMENT OF FINANCE EdSource 5/2013

One in five districts that has approved parcel taxes has a majority of low-income students.

Although the majority of districts that have passed parcel taxes tend to serve students from more affluent backgrounds, this is not uniformly the case. In nearly one in five districts with parcel taxes, a majority of their students are from low-income backgrounds (see Figure 13).

Figure 13: Low-Income Population in Districts That Passed a Parcel Tax Compared to All Districts, 1983–2012



Note: “Low income” is measured by eligibility for free or reduced-price meals in 2010–11. “Total Districts” reflects all elementary, secondary, and K–12 unified districts in 2011–2012.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE AND SCHOOL DISTRICT CHARACTERISTICS; EDSource 5/2013
 CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM; CALIFORNIA DEPARTMENT OF FINANCE

Districts getting between 55% and two-thirds voter support for a parcel tax election had more low-income and African American and Latino students.

Some 53 districts never succeeded in convincing voters to approve a parcel tax measure at any time during the past three decades, but in at least one election received at least 55 % of voter approval but less than the required two-thirds vote.

These districts had higher shares of low-income, African American, and Latino students compared with districts that successfully received two-thirds of support for a parcel tax. This suggests that should the threshold be lowered to 55%, more districts serving higher shares of low-income and African American and Latino students would benefit from such a change (see Table 2).

Table 2: School Districts' Characteristics With Yes Vote Between 55% and Two-Thirds, 1983–2012

| | Districts Passing at Least One Parcel Tax | Never Passed a Parcel Tax but Yes Vote Between 55% and Less Than Two-Thirds |
|--|---|---|
| Number of Districts | 124 | 53 |
| Average Enrollment | 6,314 | 6,191 |
| Average % Eligible for Free or Reduced-Price Meals | 32% | 43% |
| Average % English Language Learners | 16% | 22% |
| Average % African American and Latino Enrollment | 33% | 43% |
| Average % White and Asian Enrollment | 61% | 53% |
| Average % Over Age 65 | 14% | 13% |
| Average % Homeowners | 62% | 62% |

Note: All statistics are drawn from the most recent data available and are calculated at the mean. Recognizing that districts may have experienced demographic change between 1983 and 2012, we explored alternative ways of capturing this change and concluded that the patterns we identify remain the same. See the Data Sources and Methodology section in the Appendix for more details.

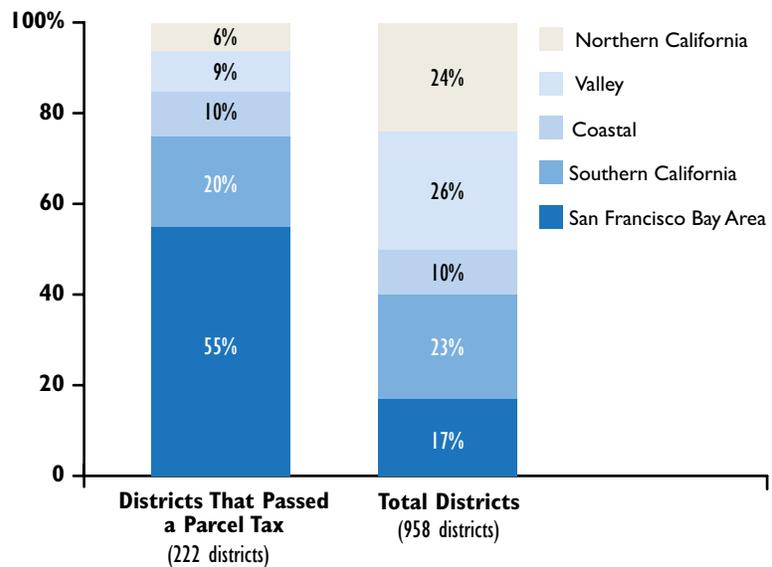
DATA: ED-DATA PARCEL TAX ELECTION DATABASE AND SCHOOL DISTRICT CHARACTERISTICS; CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM; CALIFORNIA DEPARTMENT OF FINANCE EdSource 5/2013

Districts taking advantage of parcel taxes are overwhelmingly based in the San Francisco Bay Area, and very few are in Southern California or the Central Valley.

Underscoring their limited use in most parts of the state, parcel taxes are an overwhelmingly San Francisco Bay Area phenomenon. Very few are in place in Southern California. Of the 222 districts that have held at least one parcel tax election, more than half of those elections were in the San Francisco Bay Area. Bay Area districts comprise just 17% of all districts statewide—but 55% of all districts that held at least one parcel tax election. Districts in the San Joaquin Valley are also underrepresented among districts that have held elections, comprising one in four districts statewide but less than one in 10 districts that have held an election (see Figure 14).

Note: To be consistent with a 2003 Public Policy Institute of California report on local elections, we categorized counties as follows: **Northern California:** Alpine, Amador, Butte, Colusa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Mendocino, Modoc, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Sutter, Tehama, Trinity, and Yuba. **Valley:** Calaveras, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, Sacramento, San Joaquin, Stanislaus, Tulare, Tuolumne, and Yolo. **Coastal:** Monterey, San Benito, San Luis Obispo, Santa Barbara, Santa Cruz, and Ventura. **Southern California:** Los Angeles, Orange, San Diego, Riverside, San Bernardino, and Imperial. **San Francisco Bay Area:** Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, and Sonoma. “Total Districts” reflects all elementary, secondary, and K-12 unified districts in 2011–2012.

Figure 14: Regional Distribution of School Districts That Held a Parcel Tax Election, 1983–2012

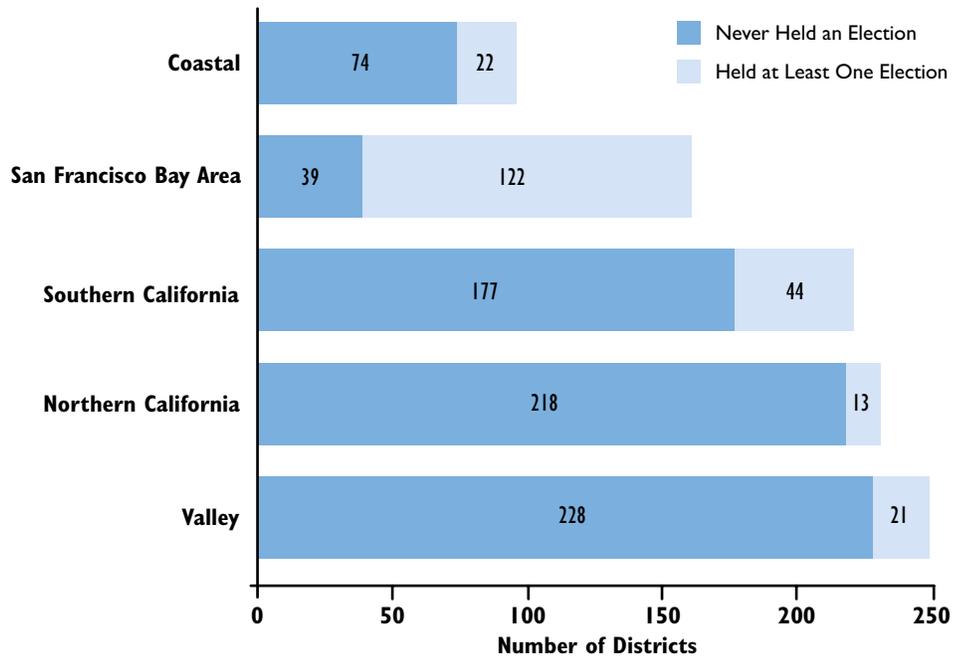


DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

Another way to examine regional differences is to compare the number of districts that held parcel tax elections in a particular region with the total number of districts in that region. In the San Francisco Bay Area, 122 out of 161—or 76%—of districts in the region have held at least one parcel tax election since 1983. By contrast, less than a quarter of districts in all other regions held a parcel tax election (see Figure 15).

Figure 15: School District Parcel Tax Election Status by Region, 1983–2012



Note: For a description of regions and total districts analyzed, see the note in Figure 14.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013



Nearly half of parcel taxes currently in place are in just three San Francisco Bay Area counties.

The disparities are even starker when looking at the counties where the 108 school districts with parcel taxes are located. Parcel taxes are currently in place in only 16 of California's 58 counties.

Santa Clara County, with 274,000 students enrolled in public schools, was the county with the most parcel tax measures – 22 – in place. San Mateo County, with 94,000 students, was next with 16 districts with parcel taxes, followed by Marin County with 32,000 students and 15 districts with parcel taxes. By contrast, in Los Angeles County, with a student enrollment of 1.6 million, only 14 districts currently have parcel taxes.

Another indicator of the skewed regional distribution of parcel taxes is the small number of school districts with parcel taxes in the other counties that have them. In seven of those counties, only one school district had a parcel tax (see Table 3).

Table 3: School Districts with Parcel Taxes in Place by County, 2012–2013

| | Number of Districts |
|---------------|---------------------|
| Santa Clara | 22 |
| San Mateo | 16 |
| Marin | 15 |
| Los Angeles | 14 |
| Alameda | 11 |
| Sonoma | 10 |
| Contra Costa | 9 |
| Santa Cruz | 2 |
| Ventura | 2 |
| Humboldt | 1 |
| Mono | 1 |
| Monterey | 1 |
| Placer | 1 |
| San Francisco | 1 |
| Santa Barbara | 1 |
| Yolo | 1 |
| Total | 108 |

DATA: ED-DATA PARCEL TAX ELECTION DATABASE.
EDSOURCE 5/2013

What Are “Basic Aid” Districts?

Almost all districts in the state get their basic funding from property taxes plus additional support from the state, typically around \$5,000 per student. This amount is known as “revenue limit” funding. However, 127 “basic aid” districts, usually in communities with high-value property, generate more of their basic funding from property taxes than the total “revenue limit” funding they would normally get from the state. Under regulations established decades ago, they are allowed to spend these “excess” property tax funds on their students, without being bound by state revenue limits.

However, not all basic aid districts serve an affluent student population. As a result of the state’s budget crisis, the number of basic aid school districts has grown in recent years because the amount they are eligible to receive through revenue limit funding has dropped below the amount they are able to generate entirely from their property taxes. But in general, research shows that the existence of basic aid districts has helped sustain the disparities in funding among California school districts. For a further description, see the EdSource [website](#).

A disproportionately large number of districts that currently have parcel taxes are “basic aid” districts.

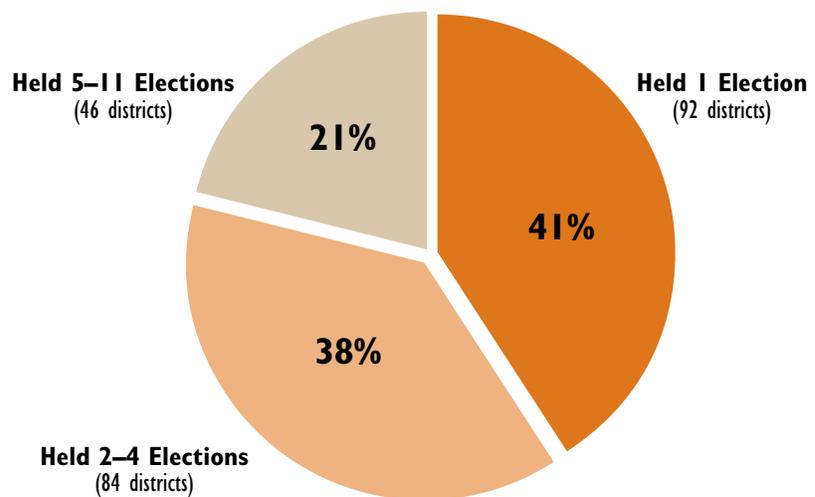
Some 38 of the 108 districts with parcel taxes in place in 2012-13 were basic aid districts.

The 127 basic aid districts in California are those that generate more property taxes on their own than the vast majority of school districts in the state. Although not all basic aid districts serve an affluent student population, they tend to be wealthier districts in communities with high property values.²¹

A large number of districts seeking parcel taxes have done so only one time, though most have done so multiple times.

Of the 222 districts that have proposed a parcel tax, 92 districts tried only once. Another 84 districts held between two and four elections, and 46 districts tried between five and 11 times (see Figure 16).

Figure 16: Number of Parcel Tax Elections in School Districts That Held at Least One Election, 1983–2012



DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

Districts with a prior history of successful parcel tax elections continue to have success in passing them.

There is a strong relationship between the number of elections held and voter approval rates. If voters reject a parcel tax the first time it is on the ballot, a district is far less likely to try to convince voters to support it on a subsequent election ballot (see Table 4).

The converse is also true: If voters approve a tax, they are more likely to do so in subsequent elections, and the more likely a district is to give them an opportunity to do so.

So, for example, of the 92 elections held by districts who never attempted a parcel tax again, only 19 were approved by voters.²² That contrasts with the two districts that have sought voter approval for a parcel tax 11 times. In those cases, parcel taxes were approved 100% of the time.

Table 4: Passage Rate by Number of Elections Held, 1983–2012

| Number of Elections Held | Number of Districts | Total Elections Held | Total Elections Passed | Passage Rate |
|--------------------------|---------------------|----------------------|------------------------|--------------|
| Held 1 Election | 92 | 92 | 19 | 21% |
| Held 2 Elections | 44 | 88 | 38 | 43% |
| Held 3 Elections | 24 | 72 | 34 | 47% |
| Held 4 Elections | 16 | 64 | 41 | 64% |
| Held 5 Elections | 14 | 70 | 49 | 70% |
| Held 6 Elections | 18 | 108 | 65 | 60% |
| Held 7 Elections | 6 | 42 | 35 | 83% |
| Held 8 Elections | 3 | 24 | 20 | 83% |
| Held 9 Elections | 3 | 27 | 16 | 59% |
| Held 11 Elections | 2 | 22 | 22 | 100% |
| Total | 222 | 609 | 339 | 55.7% |

Note: None of the 222 districts analyzed held 10 elections. The total number of elections in this table (609) exceeds the total elections analyzed (608) due to how we treated districts that formed into a unified school district and how we incorporated the districts that held a 2012 parcel tax election jointly. See the Data Sources and Methodology section in the Appendix for details.

DATA: ED-DATA PARCEL TAX ELECTION DATABASE

EDSOURCE 5/2013

IV. Variations in Parcel Tax Revenues by District

In three-quarters of districts, parcel tax measures comprise less than 10% of their total revenues.

In most districts, parcel tax revenue comprises less than 10% of total revenues. In a third of all districts, parcel taxes generate between 5% and 10% of revenues. In 42% of districts, parcel tax revenues comprise less than 5% of total revenues (see Table 5). As described in more detail in Table 6, in only a handful of districts do parcel taxes account for about a quarter of district revenues.

Table 5: Share of Revenues From Parcel Taxes, 2011–2012

| | Number | Percent |
|-------------------------|--------|---------|
| 25%+ of Total Revenue | 3 | 3% |
| 10–24% of Total Revenue | 20 | 22% |
| 5–9.9% of Total Revenue | 31 | 33% |
| < 5% of Total Revenue | 39 | 42% |
| Total Districts | 93 | 100% |

DATA: 2011-12 SACS UNAUDITED ACTUAL DATA FILE, CALIFORNIA DEPARTMENT OF EDUCATION EdSource 5/2013

In some districts, parcel taxes generate a substantial proportion of their revenues.

Despite the relatively small amount raised by parcel taxes relative to total revenues overall, they generate a significant proportion of a few districts' revenues. Table 6 lists the five districts with the highest share of their total revenues coming from parcel taxes.

Income levels of students vary from district to district. Three of the five have almost no low-income students qualifying for free or reduced-price meals.²³ In Berkeley, some 45% of students are eligible for free or reduced-price meals, while in Emery Unified 85% are eligible.

Table 6: Parcel Tax as Share of Districts' Revenues: Top Five School Districts, 2011–2012

| District | County | ADA | Total District Revenue | Parcel Tax Revenue | | |
|------------------------|---------|-------|------------------------|--------------------------|---------|------------------------|
| | | | | Total Parcel Tax Revenue | Per ADA | Share of Total Revenue |
| Piedmont City Unified | Alameda | 2,460 | \$30,510,668 | \$9,547,968 | \$3,881 | 31% |
| Kentfield Elementary | Marin | 1,135 | \$12,636,301 | \$3,294,624 | \$2,902 | 26% |
| Berkeley Unified | Alameda | 8,681 | \$117,174,768 | \$29,550,524 | \$3,404 | 25% |
| Emery Unified | Alameda | 666 | \$10,471,492 | \$2,580,709 | \$3,876 | 25% |
| Mill Valley Elementary | Marin | 2,825 | \$29,957,994 | \$7,107,187 | \$2,516 | 24% |

Note: ADA= "average daily attendance."

DATA: 2011-12 SACS UNAUDITED ACTUAL DATA FILE, CALIFORNIA DEPARTMENT OF EDUCATION

EdSource 5/2013



The amount generated by parcel taxes per student in a district also varies greatly.

The amount raised from each parcel tax measure per student in attendance varies enormously—for example, from \$97 per student (in Fremont Unified) to \$4,350 per student (in the Stinson-Bolinas Unified school district).

About six in ten districts raised less than \$1,000 per student in attendance—and in most cases far less. In 35 districts, parcel taxes generated less than \$500 per student. In another 22 districts, they generated between \$500 and \$999 inclusive. Another 23 districts raised between \$1,000 and \$1,999 inclusive. Only 13 districts raised \$2,000 or more per student (see Table 7).

Table 7: Parcel Tax Revenue per Student in Attendance, 2011–2012

| | Number | Percent |
|--|--------|---------|
| More than \$4,000 per Student | 1 | 1% |
| \$3000–\$3,999 per Student | 5 | 5% |
| \$2000–\$2,999 per Student | 7 | 8% |
| \$1,000–\$1,999 per Student | 23 | 25% |
| \$500–\$999 per Student | 22 | 24% |
| Less than \$500 per Student | 35 | 38% |
| Total Districts with Parcel Tax Revenue in 2011-12 | 93 | 100% |
| Note: “Student in Attendance” is “average daily attendance.” | | |

DATA: 2011-12 SACS UNAUDITED ACTUAL DATA FILE, CALIFORNIA DEPARTMENT OF EDUCATION EdSource 5/2013

Although parcel taxes have the potential to generate significant revenues for individual districts, the amounts they generate per student will vary considerably depending on the district's size.

In 2011-12, San Francisco Unified School District raised the largest amount from parcel taxes—almost \$34.3 million—of any district in the state. These revenues amounted to \$699 per student in attendance.

Berkeley Unified School District raised the second highest amount of any district in the state—nearly \$30 million—but because of its much smaller student population, the tax generated \$3,404 for each of its students (see Table 8).

Table 8: Top Five Districts Generating Most Parcel Tax Revenue, 2011–2012

| District | County | ADA | Total District Revenue | Parcel Tax Revenue | | |
|-----------------------|---------------|--------|------------------------|--------------------------|---------|------------------------|
| | | | | Total Parcel Tax Revenue | Per ADA | Share of Total Revenue |
| San Francisco Unified | San Francisco | 49,052 | \$563,245,576 | \$34,282,704 | \$699 | 6% |
| Berkeley Unified | Alameda | 8,681 | \$117,174,768 | \$29,550,524 | \$3,404 | 25% |
| Oakland Unified | Alameda | 34,159 | \$414,313,408 | \$20,700,590 | \$606 | 5% |
| Alameda City Unified | Alameda | 8,546 | \$88,034,640 | \$12,413,645 | \$1,453 | 14% |
| Palo Alto Unified | Santa Clara | 11,018 | \$161,005,776 | \$11,672,606 | \$1,059 | 7% |

Note: ADA= “average daily attendance.”

DATA: 2011-12 SACS UNAUDITED ACTUAL DATA FILE, CALIFORNIA DEPARTMENT OF EDUCATION

EDSOURCE 5/2013

DISCUSSION

Based on EdSource’s analysis of the data, it is clear is that if a 55% voting threshold had been in place instead of the current two-thirds requirement, many more of the parcel tax measures voters considered during the past three decades would have been approved. In addition, more districts with larger enrollments of low-income students would have been able to generate revenues from parcel taxes.

It is equally apparent that under current conditions, parcel taxes are of benefit to only a small number of districts in California. They have tended to be utilized by smaller, wealthier school districts, with a larger proportion of white and Asian students. They have also not been used to any great extent in the great population centers in both the Central Valley and Los Angeles, where some of the poorest districts—and students—are concentrated.²⁴

Yet despite parcel taxes being skewed toward benefiting more affluent districts, several districts serving substantial numbers of low-income students have managed to get parcel taxes approved even with the two-thirds supermajority requirement. These include Ravenswood Elementary in East Palo Alto, Oakland Unified, Berkeley Unified, Fremont Unified, Pittsburg Unified, San Francisco Unified, West Contra Costa Unified, and Culver City Unified.

One fundamental question is whether lowering the voting threshold will simply make it easier for other similarly wealthy districts to generate additional income—or whether it will also make it easier for less affluent school districts to take advantage of parcel taxes as a revenue-generating option.

In other words, will changing the voting threshold simply allow a greater number of more affluent and less diverse districts to generate parcel revenues? Or will it become a more useful tool for a large number of districts, regardless of the socioeconomic backgrounds of their students?

An analysis by Imre Mészáros, associate director of the Annenberg School of Communications and Journalism at the University of Southern California, is helpful in this regard. He suggests that many more districts—including a significant proportion of urban districts serving large numbers of low-income students—would benefit from a lower voting threshold and would have a reasonable chance of getting a parcel tax approved at the ballot box.²⁵

Based on his research, Mészáros concluded that if a 55% requirement for passage had been in place, “it is possible that hundreds of additional districts would have been able to pass parcel taxes.”

However, Mészáros also found that the outcome of parcel tax elections would be influenced by a range of variables, especially the level of unemployment in the state at the time of the election. According to his analysis, high levels of unemployment are associated with lower levels of support for parcel taxes at the ballot box.

“Poor economic conditions tend to suppress support for school funding,” he told EdSource. “Conversely, when the economy is strong, and people are better off, people are more likely to support school funding.”

With a 10% level of unemployment—close to the state’s current level of 9.8%—Mészáros’ analysis predicted that of the large number of districts that have never sought a parcel tax, more than 300 districts would have a 50-50 chance of getting voter approval for one if the threshold were reduced to 55%. With 6% unemployment, 628 school districts would face similar odds. With unemployment at 4%, 748 districts would have an even chance of getting voter approval.

Thus, rather than rejecting parcel taxes as a potentially useful tool for generating essential supplemental revenues because of the drawbacks noted above, another strategy would be to devise ways to ensure that it is more useful to a broader spectrum of school districts.

If the voting threshold were reduced to 55%, other improvements in the parcel tax could also be considered, including some proposed by the California Taxpayers Association.²⁶ These could include making parcel taxes more transparent to taxpayers by providing them with more information about how the taxes are assessed and collected, how the funds will be used, and who is exempt from paying them. This information could be included on property tax bills.



A user-friendly database should be established that provides details of a parcel tax as to its type, rate, its sunset date, the amounts it generates, what it is being used for, and the number of parcels subject to tax. This could be part of a larger effort to ensure that school districts' finances are more transparent to voters in general.

CONCLUSION

Despite the passage of Proposition 30, most school districts still face formidable challenges just to undo the impact of five years of sustained budget cuts triggered by the state's fiscal crisis. Parcel taxes are likely to become a more attractive option for many districts, especially if the economy continues to improve and the voting threshold for approval is reduced from a two-thirds supermajority requirement to 55%.

Parcel taxes are also consistent with the current push by the governor and others to devolve more power to the local school level. Having the capacity to generate revenues at a local level is central to a local school board's ability to run schools and programs in the way it believes is most effective to ensure students succeed.

If adopted by the Legislature in its current or similar form, Brown's proposal for a "local control funding formula"—which would direct additional funds to districts with high numbers of low-income students, English learners, and foster children—could also have an impact by increasing the appeal of parcel taxes, especially to more affluent districts. Districts with fewer low-income students that fear they will "lose" revenue relative to other districts under Brown's proposal may well consider turning to the parcel tax as a supplemental revenue-raising option for the first time.

Our analysis clearly shows that with a lower voting threshold for passage, parcel taxes could become a far more significant tool in the revenue-generating toolbox of school districts.

At the same time, parcel taxes alone will not be a panacea to undoing the damage of five years of sustained budget cuts. In addition, seeking voter approval for reducing the threshold for passage will be challenging given the modest level of support for doing so as indicated by recent public opinion polls cited in this report.

For these reasons, all revenue-generating options—including other possible constitutional changes that may yield greater returns to a larger number of districts, especially low-income ones—should also be considered. [ii](#)

ENDNOTES

- 1 See the Bibliography at the end of this report.
- 2 Louis Freedberg and Stephen Doig, "Spending Far from Equal among State's Schools, Analysis Finds," *California Watch*, June 2, 2011.
- 3 *Local Revenues for Schools: Limits and Options in California*, EdSource, September 2009.
- 4 William Duncombe and John Yinger, *Understanding the Incentives in California's Education Finance System*, The Maxwell School, Syracuse University, 2006.
- 5 Parcel taxes became legal under Section 4 of Proposition 13, allowing local governments to levy "special taxes" with a two-thirds approval by voters. Eric Brunner, "The Parcel Tax," in *School Finance and California's Master Plan for Education*, edited by Jon Sonstelie and Peter Richardson, 2001.
- 6 Leno, Mark. (Nov. 29, 2012). Senator Leno to Introduce Constitutional Amendment Removing Roadblocks to Local Approval of School Parcel Taxes. [[Press Release](#)].
- 7 *Californians and Education*, PPIC, April 2013.
- 8 *USC Dornsife/LA Times poll*.
- 9 *Californians and Their Government*, January 2013, PPIC. The results of these polls should be interpreted with caution, as the way the questions were asked was different. The January PPIC poll asked respondents whether they thought "replacing the two-thirds vote requirement with a 55% majority vote "was a "good idea or a bad idea." The April PPIC poll asked, "What if there was a measure on your local ballot to increase local parcel taxes to provide more funds for the local public schools? Would you vote yes or no?" By contrast, the USC Dornsife/ Los Angeles Times poll gave respondents a lengthy explanation of what a parcel tax is, and then summaries of what pollsters believed to be the major arguments for and against lowering the voting threshold.
- 10 Coupal, John. "The shameful history of parcel taxes: Opinion." *The Daily News*. Los Angeles. Feb. 12, 2013.
- 11 Howard Jarvis Taxpayer Association, "How to Defeat Local Parcel Taxes."
- 12 California Taxpayers Association, *The Other Property Tax*. March 2013.
- 13 This number was reached by adding the 93 districts that reported parcel tax revenue to the state in 2011-12 to the number of districts that had a successful parcel tax election in 2011 or 2012. The number thus includes districts where voters approved a parcel tax in November 2012, but might not have actually begun to collect revenues yet.
- 14 Fiscal year 2011-12 is the most recent year for which the total parcel tax revenues collected by school districts is available.
- 15 For a more in-depth analysis of districts with parcel tax revenues, see Section IV, "Variations in Parcel Tax Revenues by District" of this report.
- 16 Nine parcel tax elections are excluded from this analysis. Six elections were "Gann Limit" elections that required a simple majority vote for the purpose of raising the appropriation level in order to spend revenue from a previously enacted parcel tax. Three elections were excluded because the Ed-Data Parcel Tax Election Database did not have information on the percent that voted in favor of the measures.
- 17 An analysis of the districts that held a subset of these 192 elections is in section III "Characteristics of School Districts Seeking Parcel Taxes" of this report.
- 18 Note that these figures refer to the actual dollar amount levied at the time and have not been adjusted for inflation.

ENDNOTES *cont.*

- 19 This is based on the most recent district characteristic data available. See the Data Sources and Methodology section in the Appendix for details. Note that the unit of analysis discussed in this paragraph is school districts and that all data points reflect the average across the school districts we analyzed.
- 20 We also explored district type and found elementary school districts comprised half of the 222 districts that have ever attempted to get a parcel tax approved. This is not surprising given that elementary school districts comprise 56% of all districts statewide. Elementary and secondary school districts were more likely to succeed in getting voter approval for a parcel tax measure than unified school districts. About 62% of the elections held by elementary and secondary school districts were approved compared with only 47% of elections held in unified (K-12) districts. Elementary and secondary districts had a lower proportion of low-income students compared with unified school districts. The same is true in terms of their proportion of African American and Latino students. Racial and ethnic backgrounds and income levels of students are strongly related to passage rates, which might explain why elementary and high school districts had a better chance of getting voter approval. (This is based on the most recent data on district characteristics available from the California Department of Education. See the Data Sources and Methodology section in the Appendix for details.)
- 21 For a list of basic aid districts, see the [California Department of Education website](#). For a definition of basic aid districts, also refer to [EdSource](#).
- 22 Our analysis of the single elections held by these 92 districts found that more than one-third of them received a 55% vote in favor of passage, but failed to get the necessary two-thirds threshold.
- 23 In Mill Valley and Piedmont, 3.8% and 1.4% of students, respectively, qualified for free or reduced-price meals in 2010-11, while none in Kentfield do, according to Ed-Data.
- 24 Los Angeles Unified School District has attempted to get parcel taxes approved. In June 2010, a weak and underfunded campaign contributed to the defeat of Measure E, which would have imposed a \$100 parcel tax and raised \$95 million for four years. But it received only 53% of the vote. A \$298 per parcel measure intended for the November 2012 ballot that would have raised \$298 million annually was withdrawn by the Board of Education for fear that it could contribute to the defeat of Proposition 30, the statewide school funding initiative.
- 25 See “[Understanding California School District Parcel Tax Elections](#)” by Imre Mészáros. Presentation at the 2011 annual Association of School Finance and Policy conference. Mészáros conducted the research for his Doctor of Education degree at the University of Southern California (USC). The research was done under the supervision of Lawrence Picus, a school finance expert who is also president of EdSource’s board of directors.
- 26 California Taxpayers Association, [The Other Property Tax](#), March 2013.



ABOUT EDSOURCE

EdSource is an independent, impartial nonprofit organization established in 1977.

EdSource's mission is to engage Californians on key education challenges and to highlight strategies that promote student success.

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Freedberg has a Ph.D. in cultural anthropology from UC Berkeley. Among the reports he has authored for EdSource include: *Math in a Child's World: Policy and Practical Challenges for Preschool Mathematics* (December 2012), *Understanding School Discipline in California: Perceptions and Practice* (September 2012, with Lisa Chavez), and *Schools Under Stress: Pressures Mount on California School Districts* (May 2012, with Susan Frey).

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APPENDIX: DATA SOURCES AND METHODOLOGY

This analysis was based on multiple data sources. We used the statistical software program STATA to merge data files and to process and analyze the data.

Analysis of Elections. The analysis of 608 parcel tax elections held between 1983 and 2012 is based on a parcel tax election database maintained by Ed-Data, a partnership between EdSource, the California Department of Education, and Fiscal Crisis & Management Assistance Team (FCMAT). Many school districts have held multiple elections; therefore “608 elections” does not equate to 608 unique districts. Instead, a total of 222 districts held the 608 elections analyzed in this report. In 2012, five Los Angeles school districts held a parcel tax election jointly. We treat this election as a single event in the election analysis.

A total of nine parcel tax elections listed in the database are excluded from this analysis. These comprised six so-called “Gann Limit” elections that required a simple majority for the purpose of seeking permission from the public to spend revenue from a previously enacted parcel tax. Three elections were excluded because our data source did not have information on the percent that voted in favor of the proposed tax in those elections, and that information could not be found elsewhere.

Analysis of School Districts. We determined that 222 school districts held the 608 elections described above. In the vast majority of cases, this was easily discerned. However, we made a small number of key methodological decisions to deal with nuances in the data.

First, our election data source indicates that both the Panama Elementary Union School District and the Buena Vista Elementary School District each held a single parcel tax election in the mid-1980s and only one district passed one. These two school districts merged to form the Panama/Buena Vista Union School District a few years later; this newly formed district did not hold a parcel tax election. For analytical purposes, we analyzed district characteristics of this merged district, added up the election data points for both districts, and assigned them to this merged district. That is, we considered the Panama/Buena Vista Union School District to have held two elections and to have passed one election.

Second, Santa Barbara Elementary and Santa Barbara Secondary school districts recently merged to form the Santa Barbara Unified School District. Prior to the merger, these two districts comprised a “common administration” district governed by the same school board. (Although these districts report demographic information about students and staff as two separate districts, their financial information is filed with the state as if they were a single district.) Each of these school districts held three elections and successfully passed two. Likely due to their common administration status, these districts put their parcel taxes on the ballot at the same time. As a result, for analytical purposes, we analyzed the school district characteristics of the newly formed Santa Barbara Unified and considered this district to have held three elections and successfully passed two.

Finally, we treated the five school districts that held a 2012 election jointly as individual school districts. Two of these school districts had previously held one parcel tax election. For analytical purposes, both were considered to have conducted a total of two each. For the three districts for whom the 2012 election was their first election, their total number of elections held was one.

Our analysis of school district characteristics was based on the most recent information where possible. Data on the racial-ethnic distribution of enrolled students were generated from the 2011-12 “Enrollment by School” California Basic Educational Data System (CBEDS) data file. The student groups “Pacific Islander” and “Filipino” were added to the “Asian” student group to identify all Asians.

Information on district type and share of English learners came from Ed-Data and was also retrieved for the 2011-12 year. Data on those eligible for free and reduced-price meals was for 2010-11 and also retrieved from Ed-Data. When information on free and reduced-price meals was unavailable, we retrieved it from 2009-10.

We recognize that the elections were held over a 30-year period and that many districts have experienced demographic change. To explore this, we gathered data points of interest (total enrollment, share of enrollment that is African American and Latino, share of enrollment that is white and Asian, free and reduced-price meals, and English learners) for four points in time: 1992-93 (the earliest year available for most data points), 1997-98, 2007-08, and 2011-12). The vast majority (96%) of the 222 districts that held at least one parcel tax election had data points across all variables for all four years. We calculate the average for each district and duplicated the analysis shown in Table 1 and found that the patterns we identified remained the same. In the interest of focusing the discussion on current student demographics, we decided to present the results using the most recent demographic data.

School district-level information on the share of residents age 65 and older and proportion of housing units that are owner-occupied is based on the 2010 Census. The [Excel files](#) used. Three school districts out of the 958 school districts analyzed did not have data in this source.

Information on the school districts designated as “Basic Aid” districts in 2012-13 was retrieved from the [California Department of Education website](#).

Parcel Tax Revenue. Our analysis of parcel tax revenue is based on parcel tax revenue for general fund use as reported by school districts to the California Department of Education. We analyzed databases retrieved from the Standardized Account Code Structure (SACS) unaudited actual data sets made available by the [California Department of Education](#). These files contain the annual unaudited actual financial data that local educational agencies and county offices of education submit to the California Department of Education. In most years, a handful of districts reported very small amounts of parcel tax revenue in their general funds even though these districts did not have parcel taxes in effect. Phone calls to these districts revealed that this parcel tax revenue reflected late tax payments collected by the county after the tax had expired. Finally, one district, Hayward Unified, reported parcel tax revenue in the files we analyzed despite not having a parcel tax in place. Contact with the school district revealed that this was revenue raised through a Maintenance Assessment District parcel tax. Because it is not a school district parcel tax as studied in this report, we removed Hayward Unified’s data from our analysis of the SACS files.

Parcel tax revenue for San Francisco Unified School District was not listed under the correct object code in the 2011-12 SACS file. The district provided EdSource with the correct 2011-12-parcel tax revenue. Amounts reported for parcel tax revenue and total revenue may not match what is reported in Ed-Data due to rounding.

Our calculation of parcel tax revenue based on 2011 constant dollars in Figure 4 was based on utilizing the Bureau of Labor Statistics’ [Consumer Price Inflation calculator](#).

BERKELEY UNIFIED SCHOOL DISTRICT

TO: BSEP Planning & Oversight Committee
FROM: Jay Nitschke, Director of Technology
DATE: May 14, 2013
SUBJECT: Recommendation for Expenditures in 2013-14 of Funds Allocated to Technology from the *Berkeley Public Schools Educational Excellence Act of 2006* (BSEP Resource 0862)

BACKGROUND INFORMATION:

In compliance with *The Berkeley Public Schools Educational Excellence Act of 2006* (BSEP/Measure A), nine percent (9%) of the available revenues of the Measure are allocated to three purposes: (1) providing professional development for the District's teachers and staff; (2) assessing the effectiveness of the District's educational programs for improving student achievement; and (3) providing and maintaining computers and technology in schools. Currently Professional Development and Technology each receive 36% of the allocation, and Program Evaluation receives 28% of the 9%.

The following recommendation is for the allocation of funds for the Purpose of Technology in accordance with BSEP Measure A of 2006, Section 3.C:

... providing and maintaining computers and technology in schools. All costs attendant to providing these services are permissible.

Program Objectives

Working, effective technology is an asset for schools in several ways:

- Technology engages students in learning, improves attendance, increases graduation rates and facilitates parent involvement.
- Technology improves learning skills, such as thinking and problem-solving skills, information and communication skills, and interpersonal and self-directional skills.
- Technology helps schools meet the needs of all students.
- Technology promotes equity and access in education.
- Technology improves school efficiency, productivity, and decision-making on all levels, from the teacher in the classroom, to grade-level collaboration, to principals and school leadership.
- Technology helps teachers meet professional requirements.

Program Summary

The programmatic goal of these funds is to support technology used at the school sites. Staff provide expertise in integrating technology into classroom

information is correct in the library and nutrition systems. *(Funded to 1.0 FTE with 0.40 from the General Fund.)*

Director of Technology

0.20 FTE

The recommendation is to continue funding 0.2 FTE of the Director of Technology from the BSEP Technology budget in 2013-14. *(Funded to 1.0 FTE with 0.80 from the General Fund.)*

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| Technology Equipment for Schools, Repairs, Software Licenses | \$100,153 |
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Funding for technology in the schools is about \$10 per student, a decrease of \$3 from 2012-13. Fortunately, the passage of Measure I (BUSD's Prop 65 facilities bond) in November 2010 has enabled about \$250,000 per year to be dedicated to technology, per the plan adopted by the School Board. In 2012-13, Measure I funds completed the installation of wireless access at all elementary and preschools (thus completing wireless functionality at all district sites). In August 2013, the district received a donation of 350 HP computers; additional BSEP and Measure I funds were spent on monitors to make these donations functional.

Study Topics for 2013-14

The amount of BSEP funds for technology hardware has declined from a one-time high of \$24/student to \$13/student last year, and \$9/student in 2013-14. This amount will be supplemented by one-time funds and bond funds in 2013-14, but there is a concern is that the amount of school-directed funds for technology has become so minimal as to be insufficient for any significant project aimed at piloting the use of new technology. The Technology Subcommittee will study the various needs over the course of the 2013-14 school year, including the allocation of funds for computer technicians, professional development both in the form of direct instruction to teachers and in coaching from the Teacher of Special Assignment for Technology, and hardware/software.

BUDGET SUMMARY

Additional BSEP Technology carryover monies beyond the projected estimate of \$20,625 could be added to the budget for instructional technology for the schools for additional extra duty support of microcomputer technicians, the Teacher on Special Assignment, or teacher professional development, as needed.

BSEP Resources

Revenue Allocation for FY 2013-14

\$772,406

Projected FY 2012-13 Carryover

25,000

Total Resources

797,406**Projected Expenditures**

Staffing (7.33 FTE)

602,800

Hourly Extra Duty/Summer Work

3,000

Equipment and Supplies

65,000

Printer Supplies and Repairs

25,000

Reserve for Personnel Variance

32,000

Indirect Cost of 6.73%

48,981

Total Expenditures

776,781**Estimated Fund Balance****20,625**

BERKELEY UNIFIED SCHOOL DISTRICT

TO: BSEP Planning and Oversight Committee
FROM: Natasha Beery, Director of BSEP and Community Relations
DATE: May 14, 2013
SUBJECT: Recommendation for Expenditures in 2013-14 of Funds Allocated to Public Information, Translation, and Support of the Planning and Oversight Committee from the *Berkeley Public Schools Educational Excellence Act of 2006* (BSEP Resource 0854)

BACKGROUND INFORMATION

The *Berkeley Public Schools Educational Excellence Act of 2006* (Measure A of 2006) states:

two percent (2%) of Special Tax revenues [shall be provided] for public information, translation services for District families and support of the Planning and Oversight Committee” (Section 6-A)

Program Objectives

- Provide timely, informative, and meaningful communication to the Berkeley community about District programs and activities.
- Provide information to the District’s non-English speaking families to improve understanding of and promote access to programs and services for district families.
- Support the BSEP Planning and Oversight Committee in its stewardship of the BSEP funds.
- Support program managers in the strategic development and financial oversight of BSEP funded programs, and develop a thorough understanding of BSEP programs among district and school staff and teachers.
- Train and support School Governance Councils and the BHS BSEP Site Committee to ensure compliance with state and local fiscal oversight and to improve the effectiveness of school site decision-making.

Program Summary

The BSEP tax measure generates nearly \$25 million annually, allocated to most of the major educational programs of the District. Before funds are allocated to each purpose defined in the Measure, 2% of the revenue generated each year is allocated to directing and supporting the implementation of the BSEP Measure, and providing clear, comprehensive and consistent public information. These objectives are supported by a focus on Communications,

Translation, BSEP Planning and Oversight, and School Governance Council support.

Communications: Multiple communication channels are needed to reach diverse audiences, including parents, students, employees, and community stakeholders, each with distinct interests and concerns. The channels include the bi-weekly A+ News, in both email and print formats, Superintendent Messages, a Weekly Bulletin (management), the PIO News (all staff), Press Releases, Biannual Reports, flyers, brochures, school site newsletters, e-trees, and phone blasts, as well as public presentations, forums, and events.

In order to examine the ways the District can best engage and communicate with families and the community, a strategic communications planning process began in 2011 that included community meetings, an online survey, stakeholder meetings, and the formation of the Superintendent's Communications Team. The team now meets bi-weekly, lead by the Director of BSEP and Community Relations, and includes the Public Information Officer, the Translation/Interpretation Specialist, a Communications Consultant, the Supervisor of Family Engagement, the Director of Technology, and the Assistant to the Superintendent.

A more consistent voice in district publications and communications is now seen in the redesigned district website, with frequently updated content and an issue-driven blog, a focus on top content areas, and translated material online. A new District logo is now replacing the one associated with the previous District office building. Roles and responsibilities for each member of the Communications Team are delineated for both regularly scheduled and special projects.

For the coming year, the Communications Team, support staff and contractual services will tackle additional goals set out in the Communications Plan, including identifying best practices for dissemination of information to school sites and key communicator and stakeholders, enhancing the A+ email and print newsletter to include tips for parents, and improving two-way communications opportunities. An analytic review of website and email metrics will be conducted to focus on top priority content. The Communications Team will also focus on increasing public awareness, interest and understanding of BSEP funded programs, and make BSEP more visible at public and school events.

Translation/Interpretation: Enrollment at some school sites now includes a population that is more than 15% Spanish-speaking, triggering a State mandate to provide Spanish language translation of District materials, reports and/or interpretation of meetings. A Specialist Translator/Interpreter provides Spanish translation for key District materials, supplemented by hourly translators/ interpreters when needed. In addition, a contract with a

reporting, policy analysis, and facilitating group processes. In addition, the Director provides strategic direction and oversight of the district’s public information, parent engagement, and translation services.

BSEP Program Specialist 1.0 FTE

The Program Specialist provides administrative support to the Director, communication with the Planning and Oversight Committee, and training and support to the School Governance Councils. The position serves as a compliance officer for the BSEP Site Discretionary Funds section of the BSEP Measure, and performs significant operational duties required to analyze the school site budgets, work in the district’s financial system, and support Principals in planning funding sources for a wide range of educational programs.

Public Information Officer (PIO) 1.0 FTE

The District PIO is responsible for managing public information and public relations for the District. The PIO responds to requests for information and produces communications to target audiences through written publications, an ongoing broadcast on Berkeley Community Media Channel 33, on the BUSD website, at community meetings, and through ongoing relations with the media.

Specialist Translator/Interpreter 0.5 FTE

This position is responsible to translate into Spanish the key district print, web, and email communications and documents. In consultation with the Director of BSEP and Community Relations, this position prioritizes requests for translation/interpretation, and assesses the need for and the oversight of hourly translators. The Specialist also advises district staff and collaborates with the Office of Family Engagement and Equity in improving parent outreach to Spanish speaking families. *(The Translator position will continue to be funded at 0.5 FTE from this BSEP fund and 0.5 FTE from the General Fund.)*

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| Hourly staff | \$32,000 |
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On an as-needed basis, hourly staff will provide support in the following areas:

- P&O and Public Meeting Support (set-up, minutes, custodial);
- Training and assistance for BSEP Program Specialist, provided by the former BSEP Administrative Coordinator;
- Translators and interpreters to supplement the District Specialist Translator/Interpreter;
- Student worker to support photo, document, and website archiving.

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| Contracted Services | \$70,000 |
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Parents and the general public have increased expectations for responsive and comprehensive communications, with a demand for up-to-date information by emails, instant messaging, blogs, and online in addition to traditional print

media. Project-based contracts with service providers provide the flexibility to assist the Superintendent, Board and other district staff in writing and graphic design of documents for the *A+ e-News*, Press Releases, the BUSD Website, the *BUSD Bi-Annual Report*, programmatic brochures, and a variety of other district documents and public information materials. The budget for 2013-14 will also support improved public awareness of the impact of BSEP in the District through an updated logo and materials which clearly identify programs funded through BSEP.

- Project-based writing, editing and graphic design contracts;
- A web-based “Constant Contact” e-messaging service;
- Website metrics and design support;
- Language Line, for simultaneous interpretation.

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| Printing & Mailing | \$27,000 |
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The primary expense in this category comes from two mailings of the *BUSD Bi-Annual Report*: one issue about BUSD programs and one issue about district finances and facilities. Each issue costs approximately \$11,000 for the printing and citywide mailing. Other print documents include copies in English and Spanish of the bimonthly *A+ e-News*, SGC training materials, the BSEP Annual Plan, and financial reports.

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| Equipment and supplies | \$25,000 |
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This budget provides one laptop for BSEP staff, office supplies, binders for the BSEP P&O Committee and other documents related to the BSEP Programs, with a slightly increased budget to provide public event booth, signage, logo and event materials as part of the effort to make BSEP more visible to the general public.

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| Travel, Conferences and Memberships, Cell Phone | \$5,000 |
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This budget provides cell phone service for the PIO, as well as membership fees and a professional conference budget for the specialist interpreter/ translator.

BUDGET SUMMARY

During FY 2012-13, a transition in staffing lead to lower than budgeted salary and benefit expenditures, contributing to an increase in projected carryover funds.

Should the carryover exceed the projected \$320,000, an additional \$15,000 could be allocated as needed: to hourly staff in support of translation or the BSEP office, and/or an increase in contracted services and supplies focused on continued implementation of the Communications plan, including enhanced public awareness of BSEP contributions to the preK-12 programs and services.

BSEP Resources

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|-----------------------------------|-----------|
| Revenue Allocation for FY 2013-14 | \$486,524 |
| Projected FY 2012-13 Carryover | 320,000 |

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|------------------------|------------------|
| Total Resources | \$806,524 |
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Projected Expenditures

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|----------------------------------|-----------|
| Staffing | \$392,700 |
| Classified Hourly | 32,000 |
| Contracted Services | 70,000 |
| Equipment and Supplies | 25,000 |
| Printing and Mailing | 27,000 |
| Travel, Conferences, Memberships | 4,000 |
| Cell Phone | 1,000 |
| Reserve for Personnel Variance | 12,000 |

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|---------------------------|------------------|
| Total Expenditures | \$563,700 |
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| Estimated Fund Balance | \$242,824 |
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