

Orinda Union School District
Orinda, California

May 23, 2011

Fiscal Advisory Committee
Parcel Tax Oversight Report 2010-11

TO: Dr. Joe Jaconette

FROM: Fiscal Advisory Committee

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The 2010-11 Fiscal Advisory Committee was assigned the Parcel Tax Oversight responsibility as outlined in the 2003 and 2009 Parcel Tax measures.

In order to complete the oversight responsibility, the committee met on May 11, 2011 and reviewed a variety of documents. Documents provided for the committee's review included:

- 2003 and 2009 Parcel Tax measure language;
- Allocation for new revenue from 2003 parcel tax election (increased tax from \$142 to \$385);
- Unrestricted Revenue & Expenditures 2010-11;
- Budget Expenditure Assumptions: Staffing and Teacher-Student Ratio Data for 2010-11 and 2011-12.
- Class Size Reports: K-3 CSR; P-2 Class Size Calculations

In 2010-11 the Orinda Union School District (OUSD) received \$3,679,448 in revenue from both parcel tax measures: \$385 per parcel and \$124 per parcel, respectively. Low-income, senior citizen exemptions were provided for 92 parcels.

The committee determined that, based on the information provided, the OUSD used parcel tax proceeds for the purposes described in the ballot measure language of the 2003 tax as well as the 2009 tax. The OUSD addressed severe state budget cuts in 2010-2011 by utilizing parcel tax proceeds to preserve small class sizes, core programs and neighborhood schools. In addition, parcel tax funds were allocated to hire and retain quality teachers and to support teacher training, an attractive recruiting and retention tool for the district.

The Fiscal Advisory Committee concurred that the OUSD maintained the integrity of the intent of the 2003 and 2009 parcel taxes by targeting the afore-mentioned utilizations/allocations for the 2010-2011 school year.