



Academic Excellence
in a Caring Community

DATE: **November 8, 2016**
TO: Board of Trustees
FROM: Barbara Johnson, CBO
RE: Annual Accounting of Parcel Taxes - Fiscal Year 2015-2016

Kentfield School District Measure A

Measure A - To maintain excellence in Kentfield's public education by supporting superior core programs, attracting/retaining highly-qualified teachers, maintaining small class sizes, and enhancing technology programs. The Kentfield School District shall levy parcel taxes, per parcel for parcels containing one single-family residence or dwelling unit. For all other parcels within the District, the tax will be imposed based on the square feet of the parcel size (commercial). All parcel sizes shall be determined from the records maintained by the Marin County Assessor's office. Each year there will be an increase of 5% from the prior year's rates for all parcels not exempt from the tax. Measure A expires 6/30/2019.

Section 6: In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special tax levied in accordance with this Resolution: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special tax must be deposited; and **an annual written report and financial audit shall be made to the Board of Trustees of the District** showing (i) the amount of funds collected and expended from the special tax proceeds and (ii) the status of any project required or authorized to be funded from the proceeds of the special tax, as identified above.

Fiscal Year - July 1, 2015 - June 30, 2016

01-0000-0-8621.00-0000-0000-700-000-000

Revenues:

Actual Revenue Received	\$	3,950,770
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Total Revenues	\$	3,950,770
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Expenditures

Salary, Health & Welfare Benefits, Statutory Costs (Attached Detail)	\$	3,950,782
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Total Expenditures	\$	3,950,782
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<u>Difference Revenue vs Expenditures</u>	\$	(12)
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PARCEL TAX REVENUE/EXPENDITURE ACCOUNTING

2015-16 REVENUE RECEIVED

3,950,770

Resource Code

01-0000-0-8621.00-0000-0000-700-000-000

<u>SCHOOL</u>	<u>POSITION</u>	<u>SALARY + H&W DRIVEN COSTS</u>	<u>ACCOUNT CODES</u>	<u>SALARY + H&W DRIVEN COSTS TOTAL</u>
QUALITY TEACHERS AND OTHER STAFF MEMBERS				
K	Assistant Principal	158,903	01-0000-0-1312.00-1110-2700-305-000-000	158,903
CLASS SIZE				
B	4th Grade	118,761	01-0239-0-1110.00-1110-1010-015-000-000	
B	4th Grade	87,350	01-0000-0-1110.00-1110-1010-015-000-000	
B	4th Grade	114,364	01-0239-0-1110.00-1110-1010-015-000-000	320,475
COMPUTER EDUCATION/TECHNOLOGY				
B	Technology	99,736	01-0000-0-1110.00-1150-1010-015-000-000	
K	Journalism 7,8	52,179	01-0000-0-1110.00-1150-1010-305-000-000	
K	Expressions 5,6	90,671	01-0000-0-1110.00-1150-1010-305-000-000	242,586
ENGLISH/CORE				
K	Core 5	107,164	01-0000-0-1110.00-1110-1010-305-000-000	
K	Core 5	106,936	01-0000-0-1110.00-1110-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1110-1010-305-000-000	
K	Core 5	118,089	01-0000-0-1110.00-1110-1010-305-000-000	
K	Core 5	82,394	01-0000-0-1110.00-1110-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1110-1010-305-000-000	
K	Core 5	55,521	01-0000-0-1110.00-1110-1010-305-000-000	
K	Core 5	46,492	01-0000-0-1110.00-1110-1010-305-000-000	
K	Core 5	107,164	01-0000-0-1110.00-1110-1010-305-000-000	
K	Core 6	118,089	01-0000-0-1110.00-1110-1010-305-000-000	
K	Core 6	114,695	01-0000-0-1110.00-1110-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1110-1010-305-000-000	
K	Core 6	73,138	01-0000-0-1110.00-1110-1010-305-000-000	
K	Expressions 6	26,089	01-0000-0-1110.00-1110-1010-305-000-000	
K	ELA 7	83,568	01-0000-0-1110.00-1110-1010-305-000-000	
K	Masters Stipend	2,240	01-0000-0-1161.00-1110-1010-305-000-000	
K	ELA 8	121,224	01-0000-0-1110.00-1110-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1110-1010-305-000-000	
K	ELA 8	73,138	01-0000-0-1110.00-1110-1010-305-000-000	
K	Expressions 7	48,758	01-0000-0-1110.00-1110-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1110-1010-305-000-000	1,296,094
MATHEMATICS				
K	Math 8	53,198	01-0000-0-1110.00-1110-1010-305-000-000	
K	Extended Math 5,6,7,8	61,684	01-0000-0-1110.00-1110-1010-305-000-000	
K	Math 6	68,619	01-0000-0-1110.00-1110-1010-305-000-000	
K	Math 7	45,745	01-0000-0-1110.00-1110-1010-305-000-000	
K	Math 6/7	107,446	01-0000-0-1110.00-1110-1010-305-000-000	
K	Math 6	67,532	01-0000-0-1110.00-1110-1010-305-000-000	
K	Math 7	39,631	01-0000-0-1110.00-1110-1010-305-000-000	
B	Math Coach	90,096	01-0000-0-1110.00-1110-1010-015-000-000	533,951

<u>SCHOOL</u>	<u>POSITION</u>	<u>SALARY + H&W DRIVEN COSTS</u>	<u>ACCOUNT CODES</u>	<u>SALARY + H&W STATUTORY COSTS TOTAL</u>
FOREIGN LANGUAGE				
K	Spanish 8	104,459	01-0000-0-1110.00-1234-1010-305-000-000	
K	Spanish 7	116,226	01-0000-0-1110.00-1234-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1234-1010-305-000-000	222,964
LIBRARY SCIENCES				
B	Librarian	124,802	01-0000-0-1210.00-1110-2420-015-000-000	
K	Librarian	126,094	01-0000-0-1210.00-1110-2420-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1110-1010-305-000-000	253,175
SCIENCE				
K	Science 6	116,226	01-0000-0-1110.00-1110-1010-305-000-000	
K	Extra Period Science	19,182	01-0000-0-1110.00-1110-1010-305-000-000	
K	Science 7	121,895	01-0000-0-1110.00-1110-1010-305-000-000	
K	Science 8	118,089	01-0000-0-1110.00-1110-1010-305-000-000	
K	Extra Period Science	20,501	01-0000-0-1110.00-1110-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1110-1010-305-000-000	398,172
FINE ARTS				
B	Art	114,364	01-0000-0-1110.00-1451-1010-015-000-000	
B	National Board Certification	2,279	01-0000-0-1161.00-1451-1010-015-000-000	
B	Music	87,350	01-0000-0-1110.00-1454-1010-015-000-000	
B	Masters Stipend	2,279	01-0000-0-1161.00-1454-1010-015-000-000	
K	Art	116,226	01-0000-0-1110.00-1451-1010-305-000-000	
K	Masters Stipend	2,279	01-0000-0-1161.00-1451-1010-305-000-000	
K	Music	92,069	01-0000-0-1110.00-1454-1010-305-000-000	
K	Music - Extra Period	15,311	01-0000-0-1110.00-1454-1010-305-000-000	
K	Woodshop	92,305	01-0000-0-1110.00-1478-1010-305-000-000	524,462
Total Expenditures (Salary/Benefits/Statutory Costs)				3,950,782
Difference between Revenue vs Expenditures				(12)



02

COUNTY OF MARIN

Sample Ballot & Voter Information Pamphlet

PRESIDENTIAL PRIMARY ELECTION

TUESDAY, FEBRUARY 5, 2008

ATTENTION VOTERS

YOUR POLLING PLACE
MAY HAVE CHANGED!

AN APPLICATION FOR A MAIL BALLOT
AND THE LOCATION OF YOUR POLLING
PLACE IS ON THE BACK COVER.

Mark your sample ballot and
bring it with you to the polls.

- POLLS OPEN AT 7 AM AND CLOSE AT 8 PM •

Compiled and distributed by the Marin County Registrar of Voters.

Marin Civic Center, Room 121, 3501 Civic Center Drive

San Rafael, CA 94903 (415) 499-6456

For Voter and Campaign Information visit our website at

<http://www.marinvotes.org>

KENTFIELD SCHOOL DISTRICT MEASURE A

A To maintain excellence in Kentfield's public education by supporting superior core programs, attracting/retaining highly-qualified teachers, maintaining small class sizes, and enhancing technology programs, shall Kentfield School District levy parcel taxes, to continue existing assessments, at \$773.94 per year for parcels containing one single-family residence, and at rates specified in the sample ballot for all other parcels, increase rates by 5% per year, grant senior exemptions, and implement an annual financial audit, for ten years?

IMPARTIAL ANALYSIS BY COUNTY COUNSEL KENTFIELD SCHOOL DISTRICT PARCEL TAX MEASURE A

If this Measure is approved by a two-thirds vote, the Kentfield School District will be authorized to continue an existing parcel tax, for the purposes of supporting superior core programs, attracting and retaining highly-qualified teachers and staff, maintaining small class sizes and enhancing technology programs, in the amount of Seven Hundred Seventy-Three and Ninety-Four Cents (\$773.94) on each parcel containing one single-family residence with Five Percent (5%) rate increases per year.

The Measure authorizes the District to grant senior exemptions to the parcel tax, and implements an annual financial audit.

Dated: November 8, 2007

s/PATRICK K. FAULKNER
County Counsel

ARGUMENT IN FAVOR OF MEASURE A

Bacich Elementary and Kent Middle are award winning schools, both having been officially recognized as "California Distinguished Schools" and both scoring in the top 3% in recent statewide testing. We continue to attract the best educators and are consistently rewarded with our teachers receiving multiple teaching awards, grants and even California's highest teaching honor, the California State Teacher of the Year Award.

For decades, Kentfield schools have fostered and supported the educational needs of students, successfully equipping them for higher education and to better our community. The reputation of our schools attracts families to the District, resulting in significantly increased property values and recently, in protecting the values of our homes while the broader real estate market declines.

For over 25 years, excellence has been achieved at our schools through rigorous cost control, parent and community contributions, and most importantly the *voter-approved parcel tax*. Without Measure A, our schools would experience an immediate funding loss of approximately 25%. It is hard to imagine the loss of 25% of the schools' teachers, staff, equipment and supplies. Accordingly, Measure A is vital to our schools and the health of our community.

Measure A will enable the Kentfield School District to continue attracting and retaining the best teachers and staff, continue to deliver high-quality academics, maintain small class size, an up-to-date technology program, and provide for superior facilities maintenance. Measure A continues the existing parcel tax rate structure with the same 5% annual adjustments to address inflation, projected enrollment growth and rising basic costs. Measure A provides an exemption for property owners 65 and older by applying to the Kentfield School District.

The excellent education provided by our schools has been a cornerstone for generations of Greenbrae and Kentfield students and families. Please join us in extending that foundation of excellence by supporting Measure A.

s/JENNIFER GRELLMAN

President, Kentfield School District Board of Trustees

s/DAVID LEE

President, Kentfield Schools Foundation

s/JOSHUA M. RAFNER

President, Kent Woodlands Property Owners
Association

s/BRENDAN FOGARTY

President, Greenbrae Property Owners Association

s/JUDITH O'CONNELL ALLEN

Former Trustee, Kentfield School District
Chair, Kentfield School District Bond
Oversight Committee
Bacich Grandparent

**NO ARGUMENT AGAINST MEASURE A
WAS SUBMITTED.**

**FULL TEXT OF MEASURE A
RESOLUTION #5, 2007-2008
BEFORE THE BOARD OF TRUSTEES OF THE
KENTFIELD SCHOOL DISTRICT
MARIN COUNTY, CALIFORNIA**

**In the Matter of a Special Tax Election
RESOLUTION AND ORDER OF ELECTION**

WHEREAS, the California State Legislature has failed to provide adequate funding for the continued operations of the Kentfield School District ("District") schools (Anthony Bacich Elementary School and Adaline E. Kent Middle School); and as a result of this lack of funding and financial support for the schools, the District is constantly in danger of needing to reduce or eliminate many study programs beneficial and necessary to the children who attend the schools of the District; and once eliminated these programs of study will be extremely difficult to reinstitute; and

WHEREAS, the District continues to engage in a variety of efforts to generate funds for the educational programs, including lobbying the State Legislature and conducting many local fundraising efforts, and has undertaken cost-cutting measures, including employee layoffs and reduction of programs and services beneficial and necessary to the students of the District; and

WHEREAS, the reliance solely on State funding will result in further loss of critical programs; and

WHEREAS, a thorough and developed public education program delivers many long-lasting benefits and advantages to all of the residents of our community; and

WHEREAS, without a renewed authorization by the voters for a parcel tax, substantial reduction or elimination of educational programs, services, teachers and staff will be necessary and will have a severe negative impact on the children of the District and the community as a whole; and

WHEREAS, section 4 of Article XIII A of the California Constitution and Government Code sections 50075, 50076, 50077, 50079, and 53720, 53721, 53722 and 53724 authorize school districts to levy a special tax to raise funds for the purpose of conducting its business upon the approval of two-thirds of the votes cast by voters voting upon such a special tax proposal; and

WHEREAS, the Board of Trustees has conducted a noticed public hearing on October 9, 2007, as required by law, on the question of whether or not to request the District's voters to authorize funding to continue the programs identified below.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE KENTFIELD SCHOOL DISTRICT FINDS, DETERMINES, RESOLVES, AND ORDERS AS FOLLOWS:

Section 1: The recitals listed above are adopted as true and correct.

Section 2: A special election is hereby called and ordered and shall be conducted on February 5, 2008, at which election will be submitted to the qualified voters of the District a measure to authorize a parcel tax for the purpose of continuing vital educational programs critical to

the educational process in the schools of the District, which programs are identified below.

Section 3: At the special election to be held within the boundaries of the District on February 5, 2008, the following measure shall be submitted to the qualified voters within the District, to wit:

Kentfield Schools Community Support Measure

To maintain excellence in the District's schools by supporting superior core programs, attracting/retaining highly-qualified teachers and staff, maintaining small class sizes, and enhancing technology programs, shall Kentfield School District levy parcel taxes, to continue existing assessments, at \$773.94 per year for parcels containing one single-family residence, at rates specified below for all other parcels, increase rates by 5% per year, grant senior exemptions, and implement an annual financial audit, for ten years?

The following educational programs and services shall be supported by the parcel tax:

Quality of Teachers and Other Staff Members: Attract and retain outstanding teachers, administrators and support staff.

Class Size: Attempt to maintain class size ratios at current levels and, when reasonably possible, reduce existing levels.

Computer Education & Resources: Implementation of a three-year Technology Use Plan, enhancing the instruction in all areas of the curriculum. Attempt to maintain and support technology modernization.

English: Additional instruction of literature, grammar, and writing skills in grades 6, 7, and 8 and special resource staff to teach specific groups in grades 1 through 5.

Mathematics: Curriculum offerings in pre-algebra and algebra for grades 7 and 8 and special resource staff to teach specific groups in grades 1 through 5.

Foreign Language: Continued focus of instruction in Spanish with potential additional emphasis on additional languages.

Library Sciences: Library staff and resources at Kent Middle School and Bacich School to support the study of literature at all grade levels.

Increase Classroom Time: Continuation of additional academic time and study time above state minimum requirements.

Special Student Needs: Special resources and staffing for students with special requirements.

Science: Instructional programs for all grade levels with a full three-year program at Kent Middle School.

Textbooks/Library Books: Current and expanded textbooks, library books and instructional materials for all students.

Staff Development: Provide for a staff development program to meet the ongoing needs for curriculum development and implementation.

Fine Arts: Continue current art, music, and drama programs.

Maintenance: Maintenance services and projects commensurate with a superior educational program.

Campus Security: Continue to upgrade and expand security on both school campuses.

The parcel tax will be imposed at the rate of \$773.94 per year for each assessor's parcel containing one single-family residence or dwelling unit. For parcels containing more than one single-family residence or dwelling unit, the tax will be imposed at the rate of \$773.94 per year for the first unit and \$84.44 per year for each additional unit, but not less than \$773.94 per parcel per year. For all other parcels within the District, the tax will be imposed at the following rates, but not less than \$773.94 per parcel per year:

Parcel Size (square feet)	Tax (per parcel per year)
Up to 4,999	\$ 773.94
5,000 to 9,999	\$ 1,899.60
10,000 to 24,999	\$ 3,799.16
25,000 to 49,999	\$ 7,739.06
50,000 to 149,999	\$10,834.68
150,000 and greater	\$12,945.32

All parcel sizes shall be determined from the records maintained by the Marin County Assessor's office. This tax would continue the 2002-2009 authorized assessment per parcel per year. Each year during the assessment period there will be an increase of 5% from the prior year's rates for all parcels not exempt from the tax. An exemption from the assessment will be made available to each individual in the District who will attain 65 years prior to July 1 of the assessment year, and who owns a beneficial interest in the parcel, and who uses that parcel as his or her principal place of residence, and who applies to the District on or before July 1, 2009, or July 1 of any succeeding assessment year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the assessment so long as such applicant continues to use the parcel as his or her principal residence.

Senior exemptions granted during the term of the current special assessment will be continued after reapplication and verification beginning July 1, 2009.

Section 4: The text of the measure as displayed on each individual ballot shall be abbreviated and shall read as follows:

**KENTFIELD SCHOOL DISTRICT SPECIAL
PARCEL TAX ASSESSMENT FOR EDUCATIONAL
PROGRAMS AND SERVICES**

To maintain excellence in Kentfield's public education by supporting superior core programs, attracting/retaining highly-qualified teachers, maintaining small class sizes, and enhancing technology programs, shall Kentfield School District levy parcel taxes, to continue existing assessments, at \$773.94 per year for parcels containing one single-family residence; and at rates specified in the sample ballot for all other parcels, increase rates by 5% per year, grant senior exemptions, and implement an annual financial audit, for ten years?

YES ☐

NO ☐

The District's Superintendent, or his designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to conform to any requirement of the laws authorizing the measure to be submitted to the District's voters, or of the Marin County Clerk.

Section 5: Commencing on July 1, 2009, the special tax specified above shall be collected and administered by the County of Marin in the same manner as ad valorem property taxes are fixed, collected, and administered under provisions of the California Revenue and Taxation Code.

Section 6: In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special tax levied in accordance with this Resolution: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special tax must be deposited; and (d) an annual written report and financial audit shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the special tax proceeds and (ii) the status of any project required or authorized to be funded from the proceeds of the special tax, as identified above.

Section 7: The Superintendent of Schools of Marin County is hereby requested to call a special election of the said special tax to be held on February 5, 2008. The County Clerk is hereby requested and authorized to: (a) set forth on all sample ballots relating to said election to be mailed to the qualified electors of the Kentfield School District said measure; (b) to provide absent voter ballots for said special tax election for use by qualified electors of the District who are entitled thereto in the manner provided by Law; and (c) to conduct the election in accordance with all legal requirements.

Section 8: In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the special election to be held hereunder, on February 5, 2008, be consolidated by the County Clerk and the County Board of Supervisors, for all purposes, with the statewide presidential primary election scheduled for the same day.

Section 9: If any section, subsection, phrase or clause of this Resolution, or its application to any person or circumstance, is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Resolution, or their application to any other person or circumstance. The Board of Trustees declares that it would have adopted this Resolution and each section, subsection, phrase or clause thereof irrespective of the fact that any one or more sections, subsections, sentences, phrases or clauses, or their application to any person or circumstance, shall be declared invalid.

Section 10. The Clerk of this Board of Trustees is hereby authorized and directed to certify to the due adoption of this Resolution and to transmit a copy hereof so certified

Kentfield School District

2009 - 2019 PARCEL TAX CALCULATIONS:

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>July 1, 2009</u>	<u>July 1, 2010</u>	<u>July 1, 2011</u>	<u>July 1, 2012</u>	<u>July 1, 2013</u>	<u>July 1, 2014</u>	<u>July 1, 2015</u>	<u>July 1, 2016</u>	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Parcel Tax Single Dwelling	\$ 773.94	\$ 812.64	\$ 853.28	\$ 895.94	\$ 940.74	\$ 987.78	\$ 1,037.16	\$ 1,089.02	\$ 1,143.48	\$ 1,200.66
Commercial up to 4,999	\$ 1,899.60	\$ 1,994.58	\$ 2,094.30	\$ 2,199.02	\$ 2,308.98	\$ 2,424.42	\$ 2,545.64	\$ 2,672.92	\$ 2,806.56	\$ 2,946.88
Commercial to 9,999	\$ 3,799.16	\$ 3,989.12	\$ 4,188.58	\$ 4,398.00	\$ 4,617.90	\$ 4,848.80	\$ 5,091.24	\$ 5,345.80	\$ 5,613.10	\$ 5,893.76
Commercial to 24,999	\$ 7,739.06	\$ 8,126.02	\$ 8,532.32	\$ 8,958.94	\$ 9,406.88	\$ 9,877.22	\$ 10,371.08	\$ 10,889.64	\$ 11,434.12	\$ 12,005.82
Commercial to 49,999	\$ 10,834.68	\$ 11,376.42	\$ 11,945.24	\$ 12,542.50	\$ 13,169.62	\$ 13,828.10	\$ 14,519.50	\$ 15,245.46	\$ 16,007.76	\$ 16,808.14
Commercial and greater	\$ 12,945.32	\$ 13,592.58	\$ 14,272.20	\$ 14,985.82	\$ 15,735.12	\$ 16,521.88	\$ 17,347.98	\$ 18,215.38	\$ 19,126.14	\$ 20,082.44

Marin County Office of Education
Mary Jane Burke, Superintendent
1111 Las Gallinas Avenue
San Rafael, California 94903

PARCEL TAX SUMMARY OF MARIN COUNTY SCHOOL DISTRICTS
FISCAL YEAR 2015-2016

DISTRICT	TERM	INITIAL AMOUNT	ANNUAL ADJUSTMENTS	2015-16 AMOUNT	ELECTION DATE	EXPIRATION DATE
Bolinas-Stinson	6 yrs	\$ 300.00	None	\$ 300.00	6/14/2013	6/30/2020
Dixie	8 yrs	\$ 352.00	None	\$ 352.00	5/3/2011	6/30/2019
Kentfield **	10 yrs	\$ 773.94	5% per yr	\$ 1,037.16	2/5/2008	6/30/2019
Lagunitas	8 yrs	\$ 325.00	6.5% per yr	\$ 445.28	11/3/2009	6/30/2018
Larkspur-Corte Madera **	8 yrs	\$ 368.88	5% per yr	\$ 470.78	11/3/2009	6/30/2018
Mill Valley	10 yrs	\$ 663.38	5% per yr	\$ 888.99	11/4/2008	6/30/2018
Mill Valley	8 yrs	\$ 196.00	2015-16 = 2.4% Up to 3% CPI per yr	\$ 206.34	11/6/2012	6/30/2021
Nicasio	10 yrs	\$ 573.46	3% per yr	\$ 573.46	5/5/2015	5/5/2025
Novato	8 yrs	\$ 251.00	None	\$ 251.00	5/6/2014	6/30/2022
Reed	8 yrs	\$ 507.82	3% per yr	\$ 523.06	5/6/2014	6/30/2022
Ross	8 yrs	\$ 955.10	3% per yr	\$ 955.10	11/4/2014	6/30/2023
Ross Valley	8 yrs	\$ 458.66	4% per yr	\$ 515.92	6/5/2012	6/30/2020
San Rafael Elem.	8 yrs	\$ 203.70	5% per yr	\$ 224.60	5/7/2013	6/30/2022
San Rafael High	8 yrs	\$ 146.08	5% per yr	\$ 153.38	5/7/2013	6/30/2022
Shoreline	8 yrs	\$ 184.70	2% per yr	\$ 192.14	11/6/2012	6/30/2021
Tamalpais	10 yrs	\$ 245.94	3% per yr	\$ 268.74	11/8/2011	6/30/2022

** 6-tier rate, residential only listed (< 5,000 sq. ft.)

Revised Sep 18, 2015