



Academic Excellence
in a Caring Community

DATE: **November 13, 2018**
TO: Board of Trustees
FROM: Barbara Johnson, CBO
RE: Annual Accounting of Parcel Taxes - Fiscal Year 2017-2018

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 rates for all parcels not exempt from the tax.

Measure A was set to expire on June 30, 2019, but voters approved new Measure A on March 6, 2018. It went into effect on July 1, 2018 and will expire on June 30, 2028. Measure A (2018) has a 3% annual inflation factor.

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, 2017 - June 30, 2018

01-0010-0-8621.00-0000-0000-700-000-000

Revenues:

Actual Revenue Received in FY 2017-18	\$	4,346,996
Total Revenues	\$	4,346,996

Expenditures

Salary, Health & Welfare Benefits, Medicare, Workers' Compensation		
Social Security, Income Protection, Unemployment Insurance	\$	4,347,621
Total Expenditures	\$	4,347,621

Excess Overage \$ 625

PARCEL TAX REVENUE AND EXPENDITURE ACCOUNTING

Resource Code 01-0010-0-8621.00-0000-0000-700-000-000SALARY and
Other Costs *

<u>SCHOOL</u>	<u>POSITION</u>	<u>ACCOUNT CODES</u>	<u>TOTAL</u>	
QUALITY TEACHERS AND SUPPORT STAFF MEMBERS				
B	Math/NGSS Coach	01-0000-0-1110.00-1110-1010-015-000-000	91,809	
B	Masters Stipend	01-0000-0-1161.00-1110-1010-015-000-000	2,052	
B	PE	01-0000-0-1110.00-1131-1010-015-000-000	44,966	
B	PE	01-0000-0-1110.00-1131-1010-015-000-000	41,507	
B	PE Assistant	01-0000-0-2110.00-1131-1010-015-000-000	73,477	
B	Counselor	01-0218-0-1210.00-1110-3110-015-000-000	106,140	
B	Masters Stipend	01-0218-0-1161.00-1110-1010-015-000-000	2,052	
B	Reading Specialist	01-0000-0-1110.00-1110-1010-015-000-000	28,751	
B	Masters Stipend	01-0000-0-1161.00-1110-1010-015-000-000	2,052	
K	Counselor	01-0218-0-1210.00-1110-3110-305-000-000	75,175	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,052	
K	Counselor	01-0218-0-1210.00-1110-3110-305-000-000	65,949	
K	Program Coordinator	01-0000-0-1110.00-1110-1010-305-000-000	16,488	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,052	
K	Student Activities	01-0000-0-1110.00-1192-1010-305-000-000	31,820	
B/K	School Nurse (50%)	01-0000-0-2210.00-1110-3140-xxx-000-000	32,755	
B	Classroom Paraprofessionals	01-0000-0-2110.00-1110-1010-015-000-000	260,021	
K	Classroom Paraprofessionals	01-0241-0-2110.00-1110-1010-305-000-000	65,722	944,840
CLASS SIZE				
B	Kindergarten	01-0000-0-1110.00-1120-1010-015-000-000	97,869	
B	Kindergarten	01-0000-0-1110.00-1120-1010-015-000-000	115,647	
B	Masters Stipend	01-0000-0-1161.00-1120-1010-015-000-000	2,052	
B	1st Grade	01-0000-0-1110.00-1120-1010-015-000-000	115,647	
B	1st Grade	01-0000-0-1110.00-1120-1010-015-000-000	101,722	
B	Masters Stipend	01-0000-0-1161.00-1120-1010-015-000-000	2,052	
B	2nd Grade	01-0000-0-1110.00-1120-1010-015-000-000	106,334	
B	2nd Grade	01-0000-0-1110.00-1120-1010-015-000-000	101,722	
B	3rd Grade	01-0000-0-1110.00-1120-1010-015-000-000	110,371	
B	3rd Grade	01-0000-0-1110.00-1120-1010-015-000-000	110,371	
B	4th Grade	01-0010-0-1110.00-1110-1010-015-000-000	104,029	
B	Phd Stipend	01-0010-0-1161.00-1110-1010-015-000-000	3,079	
B	4th Grade	01-0000-0-1110.00-1110-1010-015-000-000	108,638	
K	Core 5	01-0000-0-1110.00-1110-1010-305-000-000	87,053	
K	Core 6th Grade	01-0000-0-1110.00-1110-1010-305-000-000	107,895	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,052	
K	7th Grade LA	01-0000-0-1110.00-1110-1010-305-000-000	86,909	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,052	
K	Language Arts 8th Grade	01-0000-0-1110.00-1110-1010-305-000-000	115,647	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,052	1,483,193
COMPUTER EDUCATION/TECHNOLOGY				
B	Technology/Makers	01-0000-0-1110.00-1150-1010-015-000-000	96,277	
B	Masters Stipend	01-0000-0-1161.00-1150-1010-015-000-000	2,052	
K	Coding (.40 FTE)	01-0000-0-1110.00-1110-1010-305-000-000	43,455	
K	Maker (.20 FTE)	01-0000-0-1110.00-1478-1010-305-000-000	17,411	
K	Enterprise (.20 FTE)	01-0000-0-1110.00-1150-1010-305-000-000	23,130	182,324

ENGLISH			
K	Journalism (.20 FTE)	01-0000-0-1110.00-1150-1010-305-000-000	23,130
K	Reading Intervention (.20 FTE)	01-0000-0-1110.00-1110-1010-305-000-000	15,317
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,052
K	Expressions	01-0000-0-1110.00-1110-1010-305-000-000	31,820
K	Expressions 8th Grade (.40 FTE)	01-0000-0-1110.00-1110-1010-305-000-000	31,244
			103,562
MATHEMATICS			
K	Algebra (.40 FTE)	01-0000-0-1110.00-1110-1010-305-000-000	39,841
K	Math Intervention (.40 FTE)	01-0000-0-1110.00-1110-1010-305-000-000	42,181
K	Extra Period Math	01-0000-0-3911.00-1110-1010-305-000-000	15,622
K	Math 7+ (.40 FTE)	01-0000-0-1110.00-1110-1010-305-000-000	44,147
			141,791
FOREIGN LANGUAGE			
K	Spanish 8th Grade	01-0000-0-1110.00-1234-1010-305-000-000	100,886
K	Spanish 7th Grade	01-0000-0-1110.00-1234-1010-305-000-000	112,103
K	Masters Stipend	01-0000-0-1161.00-1234-1010-305-000-000	2,052
			215,041
LIBRARY SCIENCES			
B	Librarian	01-0000-0-1210.00-1110-2420-015-000-000	116,899
K	Librarian	01-0000-0-1210.00-1110-2420-305-000-000	120,422
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,052
			239,373
SPECIAL STUDENT NEEDS			
B	Resource Specialist (50%)	01-6500-0-1110.00-5771-1120-015-000-000	61,805
B	Masters Stipend	01-6500-0-1161.00-5771-1120-015-000-000	2,052
K	Resource Specialist (50%)	01-6500-0-1110.00-5771-1120-305-000-000	60,824
K	Masters Stipend	01-6500-0-1161.00-5771-1120-305-000-000	2,052
B	Teacher on Special Assignment (TOSA)	01-0000-0-1110.00-1110-1010-015-000-000	108,638
B	Resource Paraprofessional	01-3310-0-2110.00-5770-1120-015-000-000	43,490
B	Resource Paraprofessional	01-3310-0-2110.00-5771-1120-015-000-000	29,853
K	Resource Paraprofessional	01-6500-0-2110.00-5771-1120-305-000-000	52,400
K	Resource Paraprofessional	01-6500-0-2110.00-5771-1120-305-000-000	68,702
			429,815
SCIENCE			
K	Extra Period Science	01-0000-0-1110.00-1110-1010-305-000-000	18,732
K	Extra Period Science	01-0000-0-1110.00-1110-1010-305-000-000	19,784
K	Extra Period Science	01-0000-0-1110.00-1110-1010-305-000-000	19,077
			57,593
SOCIAL STUDIES			
K	Extra Period History	01-0000-0-1110.00-1110-1010-305-000-000	19,077
			19,077
FINE ARTS			
B	Art	01-0000-0-1110.00-1451-1010-015-000-000	108,638
B	National Board Certification	01-0000-0-1161.00-1451-1010-015-000-000	2,052
B	Music	01-0000-0-1110.00-1454-1010-015-000-000	94,805
B	Masters Stipend	01-0000-0-1161.00-1454-1010-015-000-000	2,052
K	Drama (.40 FTE)	01-0000-0-1110.00-1453-1010-305-000-000	31,820
K	Woodshop (.80 FTE)	01-0000-0-1110.00-1478-1010-305-000-000	69,642
K	Music	01-0000-0-1110.00-1454-1010-305-000-000	92,497
K	Music - Extra Period	01-0000-0-1110.00-1454-1010-305-000-000	15,168
K	Art	01-0000-0-1110.00-1451-1010-305-000-000	112,285
K	Masters Stipend	01-0000-0-1110.00-1451-1010-305-000-000	2,052
			531,011
Total Expenditures			4,347,621
2017-18 Parcel Tax Revenue Received			4,346,996

* Salary, Health & Welfare Benefits, Medicare, Workers' Compensation,
Social Security, Income Protection, Unemployment Insurance

Excess Overage **625**