



FISCAL OVERSIGHT COMMITTEE

November 20, 2015

4:00 PM

Location: District Office

Guiding Principles

We Hold High Academic, Social, and Professional Expectations

We Create a Sense of Family

We Inspire and Support Innovation to End Racist and Classist Practices

AGENDA

A. OPENING CEREMONY/ROLL CALL (approximately 4:00 p.m.)

John Bauters
Sam Foushee
Miguel Dwin
Lisa Nelbach
Steve Rasmussen

John Rubio, Superintendent
Dora Siu, Fiscal Services Director
Lisa Taymuree, Assistant

B. APPROVAL OF AGENDA

C. PUBLIC COMMENT

D. APPROVAL OF MINUTES FROM SPRING MEETING

E. 2014-15 PARCEL TAX BUDGET IN REVIEW

F. REVIEW OF COMMITTEE BYLAWS

G. ADJOURNMENT



FISCAL OVERSIGHT COMMITTEE

July 5, 2015

6:00 PM

Location: District Office

Guiding Principles
We Hold High Academic, Social, and Professional Expectations
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MINUTES

A. OPENING CEREMONY/ROLL CALL

The meeting convened at 6:04 p.m.

Present: John Bauters, Miguel Dwin, Sam Foushee, Lisa Nelbach, Steve Rasmussen.

B. PLEDGE OF ALLIGIANCE

C. APPROVAL OF AGENDA

moved: Mr. Rasmussen, seconded: Mr. Dwin; approved without exception

D. PUBLIC COMMENT

none given

E. APPROVAL OF MINUTES

Only Mr. Rasmussen and Mr. Foushee were present for the November meeting and confirmed the accuracy of the minutes as presented; moved: Mr. Rasmussen, seconded: Mr. Foushee; approved by roll call vote.

F. ELECTION OF COMMITTEE CHAIRS

Mr. Bauters was elected to be Chair and Secretary; Mr. Rasmussen elected to be Vice Chair; moved Mr. Rasmussen, seconded: Mr. Dwin; approved by roll call vote.

G. REVIEW OF COMMITTEE BYLAWS

The following suggestions were made for amending the Bylaws:

- add two more meetings per year
- include an analysis of projected developer projects going before the City
- hold a third meeting that reviews non-budgetary issues including the "status of programs"
- report on how money is being allocated between school sites
- have a longer time for public notice of the meetings; 5-7 days

After a thorough discussion of the Grand Jury Report, the committee chose to increase the notice of meetings to 5 days. Additionally, another review of the Bylaws will be placed on the Fall Parcel Tax agenda for further discussion.

Section 9. of the Bylaws was proposed to be amended to read, “

All meetings shall comply with Government Code Section 54950, et seq. (the "Brown Act"). Meetings shall be held at the principal office of the Committee unless otherwise provided by the members or at such place within the District that has been designated from time to time by resolution of the members. Meetings not so held shall be valid only if held on the written consent of all members given either or before or after the meeting and filed with the Secretary of the Committee or after all members have been given written notice of the meeting as hereinafter provided for special meetings of the Committee. Any meeting, regular or special, may be held by conference telephone, video-screen communication, or communications equipment, so long as a quorum is present and all members participating in such meeting can hear one another, public participation is afforded, and the meeting meets all applicable requirements of the Brown Act. **Notwithstanding the aforementioned, the meetings will be noticed five (5) days before the meeting date.**

Moved: Mr. Bauters, seconded: Mr. Dwin; unanimously approved by roll call vote.

H. REVIEW OF 2015-16 PARCEL TAX BUDGET

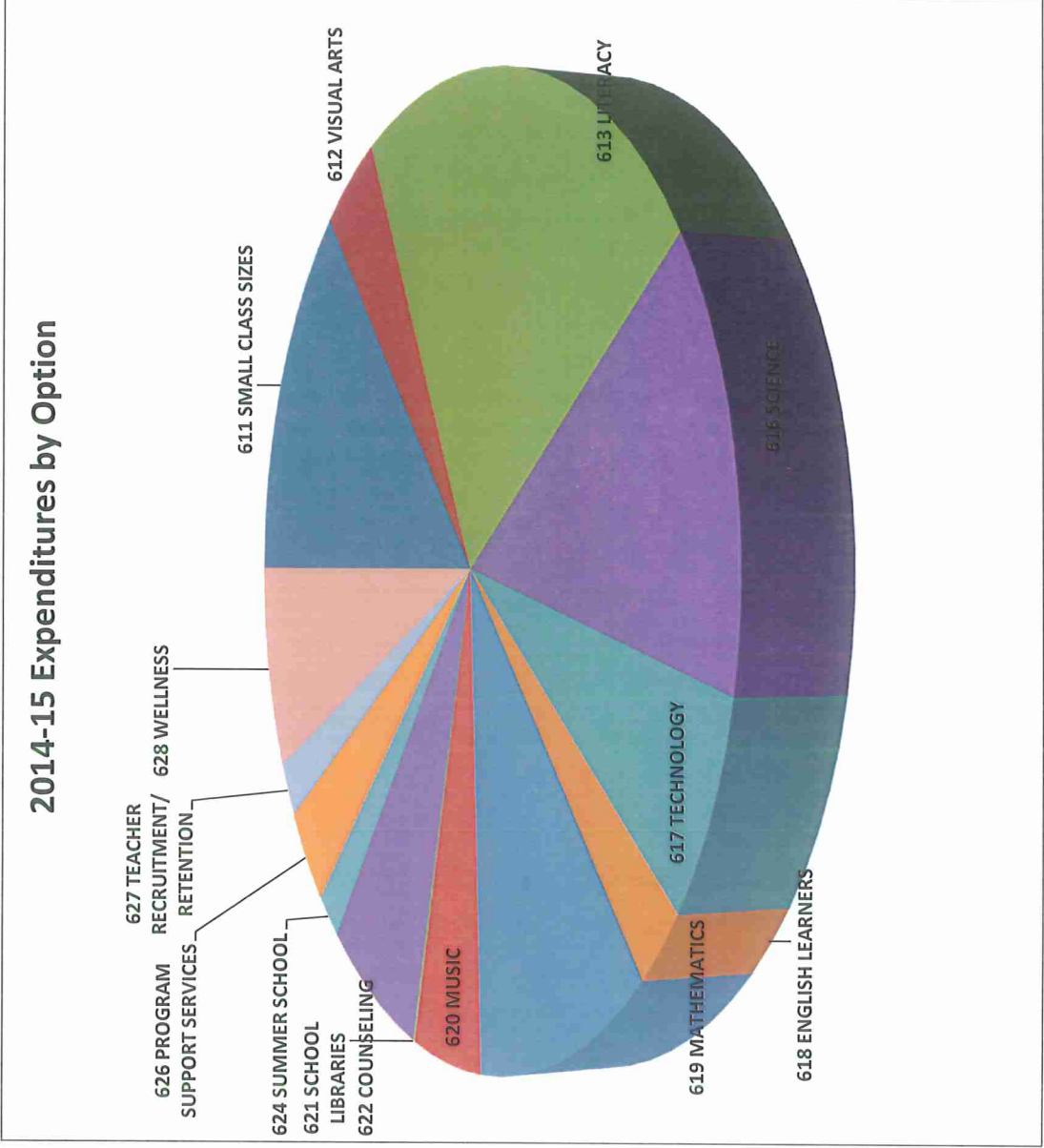
The Committee requested that a year-to-year comparison be included in the materials for the Fall Parcel Tax meeting. Mr. Dwin suggested adding program descriptions to the budget sheets and Mr. Bauters asked to have the account numbers removed.

I. ADJOURNMENT

The meeting adjourned at 8:01 p.m.

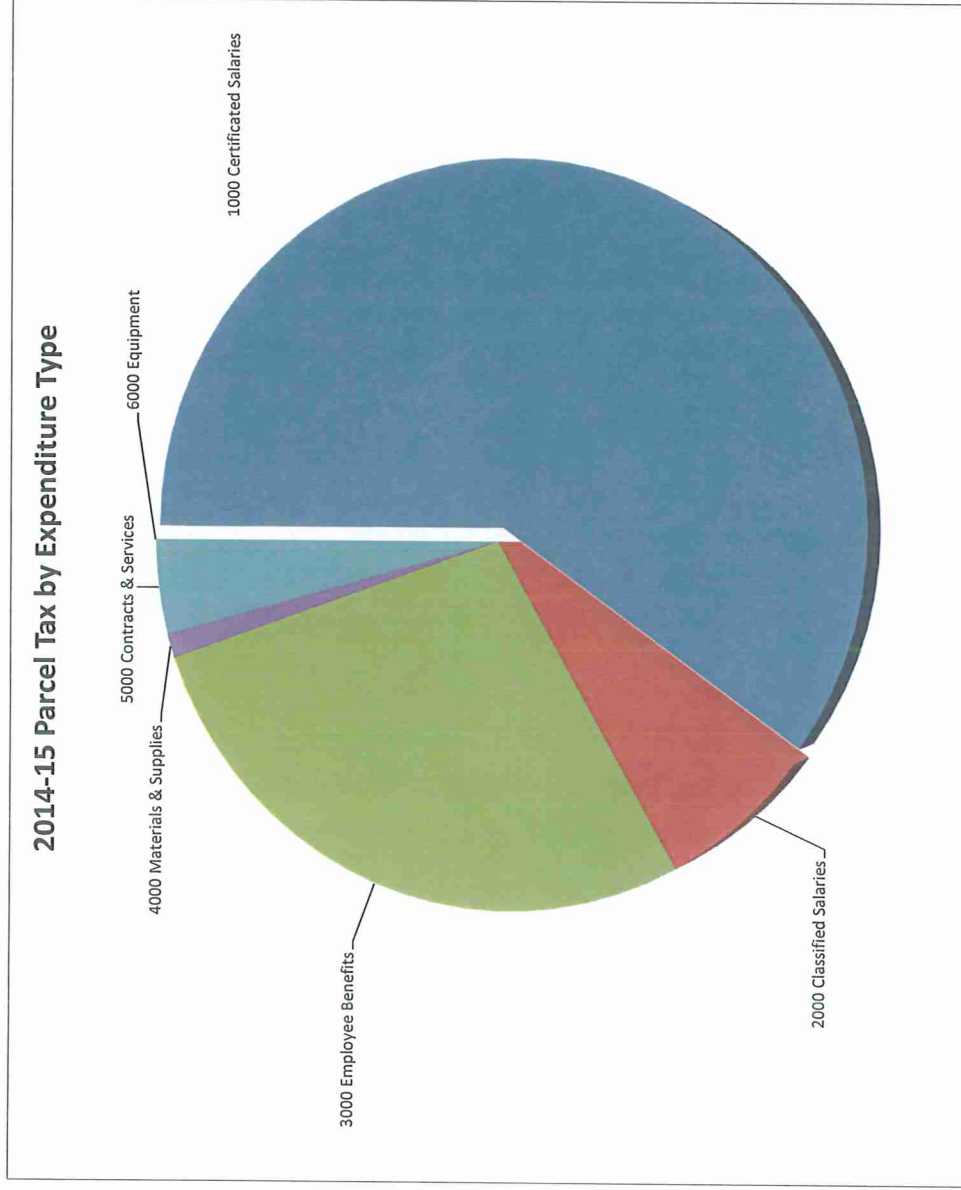
Comparison of Parcel Tax Expenditures for 2014-2015 by Option

Measure A Options	2014-15
611 SMALL CLASS SIZES	\$ 303,999.65
612 VISUAL ARTS	88,287.18
613 LITERACY	495,961.95
616 SCIENCE	307,337.89
617 TECHNOLOGY	155,389.34
618 ENGLISH LEARNERS	63,506.73
619 MATHEMATICS	243,090.00
620 MUSIC	103,694.07
621 SCHOOL LIBRARIES	2,634.33
622 COUNSELING	146,521.34
624 SUMMER SCHOOL	39,548.26
626 PROGRAM SUPPORT SERVICES	78,461.18
627 TEACHER RECRUITMENT/ RETENTION	43,887.56
628 WELLNESS	161,754.41
	<hr/>
	\$2,234,074

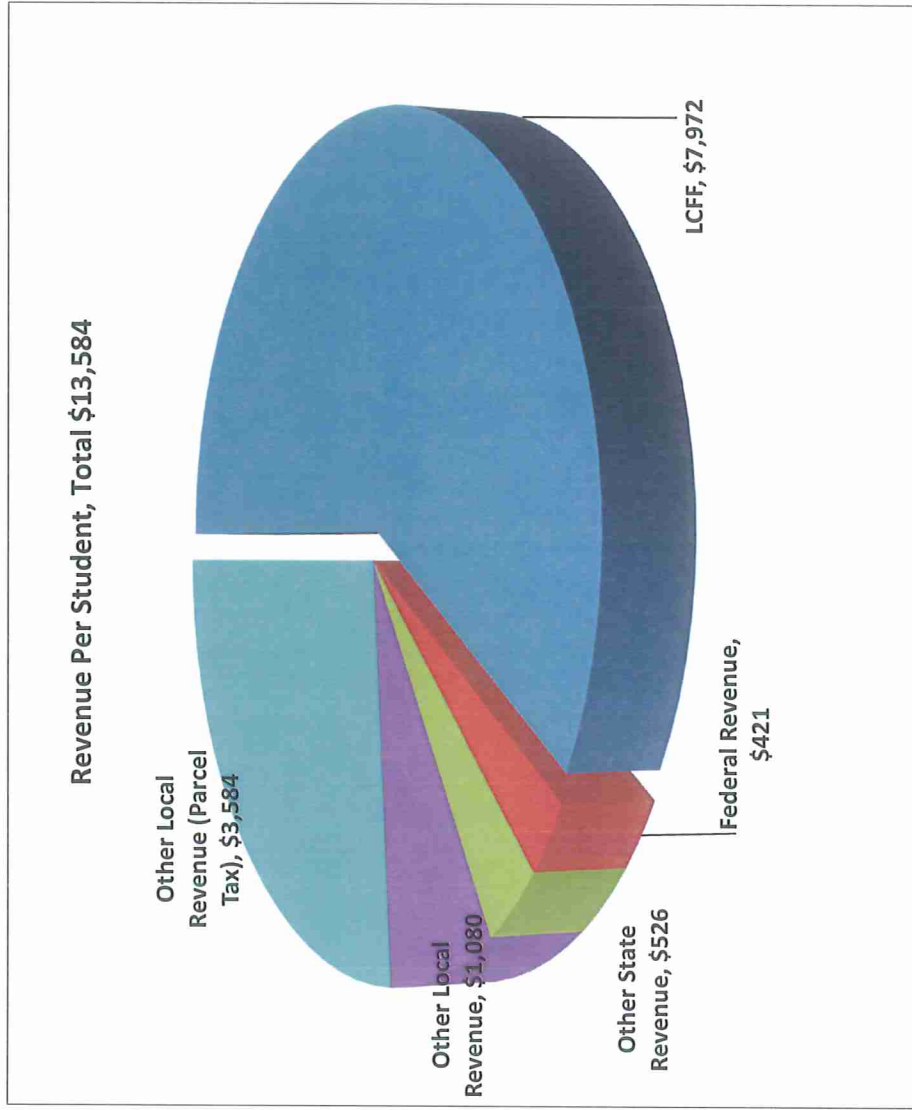


Comparison of Parcel Tax Expenditures for 2014-15 by Type

Major Object Description	Expenditure
1000 Certified Salaries	\$1,336,489
2000 Classified Salaries	\$154,048
3000 Employee Benefits	\$623,414
4000 Materials & Supplies	\$24,894
5000 Contracts & Services	\$95,228
6000 Equipment	\$0
Total	\$2,234,074



Summary of District Revenue Sources



Revenue	2014-15	students:	Revenue per Student
LCFF	\$5,540,722	58.69%	\$7,972
Federal Revenue	\$292,672	3.10%	\$421
Other State Revenue	\$365,240	3.87%	\$526
Other Local Revenue	\$750,454	7.95%	\$1,080
Other Local Revenue (Parcel Tax)	\$2,491,185	26.39%	\$3,584
Total	\$9,440,274	100.00%	\$13,583

*This column is based on est October CBEDS for 2014-15

Public Comment

On Nov 12, 2015, at 8:51 AM, shirley enomoto <cowpokette@hotmail.com> wrote:

ms. lehr:

below is an exchange of emails concerning the senior exemption on measure a/k which I have been fighting for years. it was 2009 when I turned 65, not 2004. former superintendents sugiyama and lindo both agreed to post this and they did so once. the senior center also posted it once when ms. montero was the director. former city manager patrick o'keefe also posted it in the electronic newsletter but only once when I applied pressure. it should be announced twice each year, before the first installment taxes are due december 10 and the second installment due april 10.

each time I file a complaint, the superintendents have to check with the school district attorney to see what their legal responsibility is and property owners like me end up footing the bill. they just can't do the right thing without incurring further legal expenses. other east bay cities announce their senior exemptions in the oakland tribune. why can't emeryville?

for those seniors who inadvertently paid this tax unaware of the exemption, I tried to get retroactive refunds but failed. the school district is cheating its most vulnerable residents, many of whom do not even have computers.

I do not have emails for the entire school board. please make sure they receive a copy.

I would like a reply from each of you receiving this email.

thank you,
shirley enomoto

**BYLAWS
OF
THE EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE**

Section 1. NAME

The name of this Committee shall be the EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE
(herein referred to as the "Committee").

Section 2. PRINCIPAL OFFICE

The principal office of the Committee for the transaction of its business shall be located within the boundaries of the Emery Unified School District (EUSD). The Committee may change the principal office from one location to another within the boundaries of the District. Any such change of location must be noted by the Secretary of the Committee.

Section 3. OBJECTIVES AND PURPOSES

The primary objectives and purposes of this Committee shall be to actively monitor and report on the expenditure of Measure "K" parcel tax proceeds and to inform the public concerning the expenditure of the parcel tax proceeds.

Section 4. MEMBERS

The Committee shall be composed of five (5) members, who are residents or property owners in the City of Emeryville, appointed by the Board of Trustees. All members shall be voting members. The members shall at the first regular meeting and at the first regular meeting twelve (12) months inclusive, thereafter, elect a Chairperson, Vice-Chairperson, and a Secretary. No Committee member shall be an employee or official of the district. No Committee member shall be, or shall be employed by, a vendor, contractor or consultant of the District.

Section 5. GENERAL POWERS

The Committee shall have powers and authority as established by Education Code Section 15278.

Section 6. POWERS

The Committee shall have the power to:

- (a) Perform any and all duties imposed on them collectively by law, by the Parcel Tax Measure, or by these Bylaws;

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- (b) Meet at such times and places as required by these Bylaws;
- (c) Review, audit and report on the expenditure of Measure "K" parcel tax proceeds.

Section 7. ACTIONS AND REPORTS

- (a) The Committee may engage in the following activities:
 - (1) Receiving and reviewing copies of any annual, independent financial audit.
 - (2) Inspecting programs on projects in school facilities and grounds to ensure that parcel tax revenues are expended in compliance with the requirements of the parcel tax measure.
 - (3) Receiving and reviewing copies of any reports regarding parcel tax revenues and on expenditures, proposals or plans developed by District.
 - (4) Reviewing efforts by the school district to maximize parcel tax revenues by implementing cost-saving measures.
- (b) The Committee shall cause a preliminary annual report to be prepared by District staff for Committee review and furnished not later than one hundred and eighty (180) days after the close of the District's fiscal year to the Superintendent and the Board of Education and members of the public at a regularly scheduled meeting, which report shall contain the following summary information in appropriate detail:
 - (1) Committee's ongoing review summary of activities on the expenditure of Measure "K" parcel tax proceeds;
 - (2) Results of whether parcel tax proceeds were expended on project and programs consistent with the measure.
 - (3) The Committee shall provide a copy of any report it issues upon request by the public unless it is otherwise made confidential by law or District policy.

The annual report shall be accompanied by any report thereon of independent accountants, or, if there is no such report, the certificate of an authorized officer of the Committee that such statements were prepared without audit from the books and records of the Committee.

The Committee shall also cause, when appropriate, to be published a public report containing the information on any improper use of Measure "K" proceeds.

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Section 8. **TERMS OF OFFICE**

Each Member shall hold office for a term of two years, without compensation, to be renewed at the discretion of the Board of Trustees. The Superintendent shall notify the Committee Secretary in writing of the appointment of a Committee member or the filling of any and all Committee vacancies by the Governing Board.

Section 9. **PLACE OF MEETINGS; MEETINGS BY TELEPHONE OR OTHER
TELECOMMUNICATIONS EQUIPMENT**

All meetings shall comply with Government Code Section 54950, et seq. (the "Brown Act"). Meetings shall be held at the principal office of the Committee unless otherwise provided by the members or at such place within the District that has been designated from time to time by resolution of the members. Meetings not so held shall be valid only if held on the written consent of all members given either or before or after the meeting and filed with the Secretary of the Committee or after all members have been given written notice of the meeting as hereinafter provided for special meetings of the Committee. Any meeting, regular or special, may be held by conference telephone, video-screen communication, or communications equipment, so long as a quorum is present and all members participating in such meeting can hear one another, public participation is afforded, and the meeting meets all applicable requirements of the Brown Act.

Section 10. **REGULAR MEETINGS**

The Committee shall hold regular meetings in the Fall and Spring of each calendar year.

Section 11. **SPECIAL MEETINGS**

Special meetings of the Committee may be called by the Chairperson or by a majority of the members pursuant to Brown Act requirements.

Section .12. **QUORUM FOR MEETINGS**

A quorum shall consist of a majority of the total membership of the Committee prescribed by Section 4 of these Bylaws.

Section 13. **MAJORITY ACTION AS COMMITTEE ACTION**

Every act or decision shall be done or made by a majority vote of the total membership of the Committee prescribed by Section 4 of these Bylaws. Votes of the Committee shall be by Roll Call of the Membership. Meetings shall be adjourned and rescheduled when a quorum is not present.

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Section 14. CONDUCT OF MEETINGS

Meetings of the Committee shall be presided over by the Chairperson of the Committee, or, if no such person has been so designated or, in his or her absence, the Vice-Chairperson of the Committee or, in his or her absence, the Secretary of the Committee or in the absence of each of these persons, by a temporary Chairperson chosen by a majority of the members present at the meeting.

Section 15. VACANCY

A vacancy on the Committee shall exist upon the death, or resignation, excessive absence of any member or upon occurrence of any other reason specified by section 1770 of the Government Code, as may be applicable. An excessive absence is defined as absence for two consecutive regular scheduled meetings.

Any member may resign effective immediately upon giving concurrent written notice to the Secretary of the Committee and to the Secretary of the Governing Board, unless the written notice specifies a later time for the effectiveness of such resignation.

A vacancy on the Committee shall be filled by the Governing Board.

Section 16. DUTIES OF THE CHAIRPERSON OF THE COMMITTEE

The Chairperson of the Committee shall conduct the meetings of the Committee. The Chairperson shall, when present, preside at all meetings, and shall see that all orders and resolutions of the Committee are carried into effect. The Chairperson shall: put to a vote and announce the results of actions taken on questions before the Committee; resolve all questions of order (subject to appeal); call special meetings when deemed necessary; and shall exercise and perform such other duties as may be prescribed by the Committee from time to time.

Section 17. DUTIES OF THE VICE-CHAIRPERSON OF THE COMMITTEE

The Vice-Chairperson of the Committee shall conduct the meetings of the Committee upon absence of the Chairperson of the Committee.

Section 18. DUTIES OF SECRETARY

The Secretary shall work with District staff to do the following:

- (a) Keep at the principal office of the Committee the original, or a copy of the Bylaws, as amended or otherwise altered to date.

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- (b) Keep at the principal office of the Committee or at such other place as the Committee may determine, a book of minutes of all meetings, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof. Meeting minutes shall be recorded by District staff and District expense in order to avoid duplication of work by staff and reduce the administrative cost associated with the operation of this Committee.
- (c) See that all Committee notices are duly given in accordance with the provisions of these Bylaws or as required by law.
- (d) Keep the Committee records.
- (e) Provide written notice to the Superintendent of any Committee vacancy that has occurred pursuant to Section 15 of these Bylaws.
- (f) In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, or by these Bylaws, or which may be assigned to him or her from time to time by the Committee.

Section 19 SENIOR EXEMPTION: ADMINISTRATIVE PROCEDURES

An exemption will be made available to each property owner in the District who will attain the age of 65 years prior to July 1 of the parcel tax year, who owns a beneficial interest in the parcel, who uses that parcel as his or her principal place of residence and who applies to the District on or before July 1, 2017, or July 1 of any succeeding parcel tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the parcel tax so long as such applicant continues to use the parcel as his or her principal residence. Senior exemptions granted during the term of the existing school parcel tax Measure A or the immediately preceding school parcel tax measure will continue.

1. For the purposes of this section, the following definitions shall apply:
 - a. "The exemption" refers to the exemption in Measure K that exempts seniors from payment of the annual parcel tax.
 - b. "Applicant" refers to any property owner in the District submitting a new or initial application for the exemption.
 - c. "Application" refers to any standardized forms, along with supporting documentation, required by the District or its agents to process a new or initial request for the exemption.
 - d. "Exempted senior" refers to any applicant whose application for the exemption has been approved on or before July 1, 2017 or before July 1st of

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- any succeeding parcel tax year and who has renewed their exemption via the annual update up through the most recent parcel tax year.
- e. "Annual update" refers to the standardized, dated letter that the District sends each year to an exempted senior for the purpose of confirming continued eligibility for the exemption and which must be returned annually by the exempted senior in order for the exemption to renew for the upcoming parcel tax year.
 - f. "Parcel tax year" refers to the annual period beginning July 1st of one calendar year and ending on June 30th of the subsequent calendar year.
 - g. "The committee" refers to the Measure "K" Parcel Tax Oversight Committee.
2. The District shall maintain in its records a list of exempted seniors who have had an initial application for the exemption approved for the upcoming parcel tax year or who have renewed their exemption from previous years by completing the annual update.
 3. Each year, on or after April 1st but not later than May 31st, the District shall mail all exempted seniors the annual update to confirm that the exempted senior continues to own and use the parcel as his or her principle residence, as required by the exemption's authorizing language.
 4. The annual update shall do each of the following:
 - a. Inform the exempted senior that the District has previously approved an application for the exemption and must confirm annually that the exempted senior continues to own the parcel and use the parcel as his or her principle residence in order for the exemption to renew;
 - b. Provide the full text to the exemption;
 - c. Provide the tax assessor's parcel number for the parcel subject to the exemption;
 - d. Instruct the exempted senior that in order to continue the exemption for the upcoming parcel tax year, the exempted senior must sign the attestation, that it must be received by the District no later than July 1, and that the failure to comply will require them to submit a new, initial application in the future in order to receive the exemption;
 - e. Provide a line for the exempted senior to attest, under oath, that they continue to own and use the parcel as their principle residence, in accordance with the language of the exemption;
 - f. Provide a mailing address for return of the annual update by mail, as well as a physical address, along with normal business hours, where the District will accept the annual update via hand delivery.
 5. An exemption shall be renewed for an upcoming parcel tax year if the annual update is signed by an exempted senior or their legal guardian and received by the District on or before the July 1 that immediately precedes the parcel tax year for which the exemption renewal is sought.

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6. Any exempted senior who no longer meets the qualifications for the senior exemption or who otherwise fails to submit an annual update in compliance with these guidelines shall be removed from the list maintained by the District and shall not receive the senior exemption for subsequent parcel tax years unless and until they submit a new application to the District.
7. The District shall provide the committee with the number of applicants who sought the exemption as well as the number of exempted seniors who completed the annual update for each current parcel tax year prior to the committee's fall meeting.

Section 20. AMENDMENT OF BYLAWS

The Committee may make recommendations to the Board of Trustees regarding Amendment of these Bylaws. Subject to any provision of applicable law, these Bylaws may be altered, amended, or repealed only by the Board of Trustees.

Section 21. PARLIMENTARY AUTHORITY

Robert Rules of Order Newly Revised (Latest Edition) shall be used by the Committee in the conduct of all Committee business not otherwise provided by law or these Bylaws.

CERTIFICATION

This is to certify that the foregoing is a true and correct copy of the Bylaws of the Committee named in the title thereto and that such Bylaws were duly adopted by the Board of Trustees on the date set forth below.

Adopted :February 12, 2014
Revised: December 10, 2014

Emeryville, California