

PIEDMONT UNIFIED SCHOOL DISTRICT

CHARTER FOR THE CITIZENS' ADVISORY COMMITTEE ON PARCEL TAX MEASURES B AND E JUNE 2, 2009 ELECTION

(Original Charter adopted at Board Meeting of 5-27-09;
Proposed revisions to Charter presented & approved at Board Meeting of 12-8-10)

Charge to the Committee

The Committee shall serve in an advisory capacity to the Board of Education to help review and project the financial needs of the PUSD with respect to the levy of voter-approved parcel taxes, Measures B and E. The Committee shall conduct an independent examination of the District's budget and related documents prior to making formal recommendations in its annual report to the Board.

The scope of work for the Committee shall be limited to advice on whether and to what extent to levy parcel tax Measure E, and to what extent to levy parcel tax Measure B, as set forth below. If the Board wishes to expand the Committee's charge to consider other items, the Board must do so by majority vote.

As part of the District's annual budget development process and during the term of each parcel tax measure, the Committee shall submit an annual report to the Board of Education showing:

- The amount of funds collected and expended from the proceeds of school parcel taxes in the current fiscal year and projected for the next fiscal year, as well as the status of any projects or programs required or authorized to be funded from the proceeds of the parcel taxes as described in the Full Text of the June 2, 2009 Ballot for Measures B and E (Exhibit A).
- A high level, comprehensive analysis of the District's budget, including relevant metrics, historical trends, and comparisons with similar school districts, that provides an analytical basis for the Committee's recommendations.
- Measure E: For the purpose of determining whether the Measure E parcel tax should be assessed, the Committee shall determine how the level of PUSD General Fund revenues from state and federal sources per student for the year of the annual report compares to the base amount of restricted and unrestricted funds per student reported in the Revised Budget, September 2008.
 - Unrestricted funds (Revenue limit): Whether the revenue limit per student shown in the Second Interim Report of the fiscal year of the annual report is less than the revenue limit per student shown in the Revised Budget issued in September 2008 (which was \$5,837.55 per student, using the Average Daily Attendance figure of 2,482 students as reported in the P-2 Apportionment, attached hereto as Exhibit B).
 - State and Federal categorical, other than Special Education: Whether the amount of categorical funds (other than Special Education) per student shown in the Second Interim Report of the fiscal year of the annual report is less than categorical revenues per student (other than Special Education) shown in the

Revised Budget issued in September 2008 (\$2,200,730 + \$106,941) / 2,482 ADA = \$930 per student), as shown in the Revised Budget issued in September 2008, attached hereto as Exhibit C).

- Given these levels of state and federal funding, the Committee shall recommend to the Board whether and at what level to levy the supplemental Measure E tax. The Committee shall explain the basis for its recommendation, including the fiscal impacts of recommended and alternative funding levels on the District's budget.
- *Measure B*: A recommended Measure B parcel tax levy amount up to the maximum allowable for the subsequent year's tax.
 - On an annual basis, the Committee shall recommend to the Board whether to maintain the existing Measure B parcel tax levy; increase the existing Measure B parcel tax levy up to a maximum of no more than five percent; or decrease the existing Measure B parcel tax levy. The Committee shall explain the basis for its recommendation, including the fiscal impacts of recommended and alternative funding levels on the District's budget.

Board of Education Responsibility

- Establish the committee no later than September 30, 2009, assuming passage of either Measure B or Measure E.
- Appoint members from appropriate constituencies (see Mandated Membership Categories below) and with appropriate finance and education expertise.
- Revise and/or clarify interpretation of the Charter as necessary at regular meetings of the Board.

Operations of the Committee

- All meetings shall be held in accordance with the Brown Act. Agendas shall be posted and include time, place of meeting and discussion items.
- The Committee shall select officers by majority vote.
- Offices shall be limited to a Chair and Secretary, who are elected annually at a meeting of the Committee.
 - The Chair is responsible for preparing agenda materials, administering meetings, and ensuring that the Committee's charge and expectations for the annual report are fulfilled by the Committee each year.
 - The Secretary is responsible for preparing minutes of the meetings and administering meetings when the Chair is absent.
- Meetings shall be held a minimum of four times per year and otherwise as the Committee decides.
- Recommendations shall be made by majority vote, provided, however, that a minority recommendation may be submitted.
- A quorum shall consist of a majority of the full Committee.
- A Board liaison will be appointed to the Committee.
- The Committee should coordinate with District administration and staff to secure information and input in ways that are not unduly burdensome.
- Timing of Recommendations – the Committee's annual report to the Board will be submitted at least one month before the Board votes on the parcel tax levies for the following budget year. In general, the report would be due in January or February.

Standards of Conduct of Committee and its Members

- Although each Committee member may have differing perspectives on the financial budget information, analysis and recommendations made by the Committee, individual members will conduct themselves in ways that reflect mutual respect for different perspectives, and work collaboratively to develop the Committee's annual report.

Committee Composition and Length of Service

- Term of Service: Two years, except that three of the members first appointed to the Committee should be prepared to serve for three years to allow staggering of membership terms.
- Removal: Repeated absences, failure to prepare and participate in meetings, health matters or professional or personal demands
- Compensation/Reimbursement: None
- Membership: At least seven individuals, with Board option to expand

Membership

- Members must be Piedmont residents and property taxpayers.
- Current PUSD employees or consultants are not eligible to serve on the Committee.
- All Committee members are encouraged to attend the Budget Advisory Committee meetings as often as possible.

Mandated Membership Categories – Minimum (categories may overlap and not all members need be within a designated category)

- At least 2 – Parent of current PUSD student(s)
- At least 1 – Parent of former PUSD student(s)
- At least 2 – Members of Budget Advisory Committee
- At least 1 – Age 60 or older
- Additional members from the community who express interest in serving.

Application Procedure

- Must submit application by facsimile, mail, email or in person to the Office of the Superintendent, 760 Magnolia Avenue, Piedmont, CA 94611. Applications will be available at the District Office or from the District website: www.piedmont.k12.ca.us

Selection of the Committee

- Board will appoint a sub-committee to review applications and interview potential candidates for new and open positions on the Committee.
- The Board will work with the Superintendent's office to set a reasonable timeframe for filling openings on the Committee.
- Nominees are confirmed by the Board of Education at a Board Meeting.
- Number of committee members in addition to mandated positions to be determined based on applications. It is recommended that the Advisory Committee not exceed a total of nine members.