

Portola Valley School District

**Citizens' Parcel Tax
Oversight Committee**

A REPORT TO THE COMMUNITY

**USE OF MEASURE "O" FUNDS
FOR THE
2014-15 SCHOOL YEAR**

FEBRUARY 2016

**PORTOLA VALLEY SCHOOL DISTRICT
CITIZENS' PARCEL TAX OVERSIGHT COMMITTEE
REPORT ON USE OF MEASURE O FUNDS
2014-15 School Year**

The Portola Valley School District Citizens' Parcel Tax Oversight Committee met on February 1, 2016 to review the use of Measure O funds for the 2014-15 school year. Committee Members include: Mr. Peter Cowperthwaite, Ms. Kathryn Hall, Ms. Hilary Giles, Ms. Jenny Lebsack, and Mr. William Urban. Present at the meeting: Ms. Kathryn Hall, Ms. Hilary Giles, and Ms. Jenny Lebsack. Chief Business Official Jonathan Barth served as staff to the Committee.

The Committee has reviewed the Portola Valley School District's 2014-15 budget and general ledger financial reports and parcel tax utilization data and has determined that Measure O funds have been used for the following purposes:

| | |
|--------------------------------------|-----------------------|
| Science Staffing | \$113,451.05 |
| Math Support Staffing | \$86,897.20 |
| Music Support Staffing | \$323,280.06 |
| Reading Support Staffing | \$104,712.30 |
| Class Size Reduction | \$706,290.13 |
| Classroom Materials | \$9,463.23 |
| Staff Development | \$500.00 |
| Prof. Svc. for Projections & Reports | <u>\$5,244.42</u> |
| TOTAL: | \$1,349,838.39 |

The final audited amount of revenue for the year was \$1,180,742.96. Carry-over from prior year of \$168,153.03 was fully expended. The unrestricted general fund covered only \$942.40 of these components of the PVSD program.

The Committee further finds that these expenditures are aligned with the purposes approved by the voters in Measure O in May 2013. The Committee acknowledges that it is the responsibility of the school district administration to recommend how the Parcel Tax funds are utilized on an annual basis.

On the following pages are the financial documents which the committee used in making this determination.

Copies of the records of the Citizens' Parcel Tax Oversight Committee may be reviewed at the Portola Valley School District Office, 4575 Alpine Road in Portola Valley.

As called out in the ballot language, the committee must issue an annual report to the community that has been approved by the Governing Board. Subsequently, the report is to be published in *The Almanac*, in *The Weekly Post*, and posted on the PVSD website: www.pvsd.net. There are two vacant positions on the committee. Committee members will work with Mr. Barth to identify candidates to fill openings before the next schedule meeting in April.

The committee's report is contained in the pages that follow. Any questions or requests for additional information should be directed to The Citizens' Oversight Committee, in care of the Portola Valley School District.

CITIZENS' PARCEL TAX OVERSIGHT COMMITTEE – MEASURE O FAQ

Measure O at a Glance

- \$581/parcel for 8 years(7/1/2013 – 7/1/20)
- Senior exemption for those 65 and older
- Citizen Oversight Committee

Ballot Language (Short Version)

“To protect quality education in local elementary/middle schools, with funds that cannot be taken by the State and maintain quality science, math, reading/writing instruction, retain qualified/experienced teachers, minimize class size increases, support music/art programs, develop advanced programs in engineering/technology, shall Portola Valley Elementary School District extend expiring school parcel taxes for eight years, increase rates by \$123 annually, with senior exemptions, independent citizen oversight, no money for administrator salaries, all funds staying local?”

Measure O Text Regarding Citizens' Oversight Committee

“To insure additional accountability, an independent community oversight committee shall be appointed by the Board of Trustees to oversee all expenditures funded by Measure O to ensure that said funds are spent wisely and used only for purposes approved by the voters. The oversight committee shall report on an annual basis to the community on how these funds have been spent.”

Measure O Text Regarding Use of Parcel Tax Funds

Shall the Portola Valley School District be authorized to renew and increase a qualified special tax that will:

- a. Maintain quality science, math, reading/writing instruction
- b. Retain qualified/experienced teachers
- c. Minimize class size increases
- d. Support music/art programs
- e. Develop advanced programs in engineering/technology

Portola Valley School District
Parcel Tax Utilization Matrix
2014-15 School Year

| Program Area | Allocation | Utilization |
|--|-----------------------|---|
| Science staffing | \$113,451.05 | Pays for the cost of certificated science personnel serving grades K-8. Fixed salary amount. Expenditure does not vary once school year has begun |
| Math support staffing | \$86,897.20 | Pays for a portion of the cost of certificated math personnel serving grades K-8. Fixed salary amount. Expenditure does not vary once school year has begun |
| Music support staffing | \$323,280.06 | Pays for a portion of the cost of certificated music personnel serving grades K-8. Fixed salary amount. Expenditure does not vary once school year has begun |
| Reading support staffing | \$104,712.30 | Pays for a portion of the cost of certificated reading recovery personnel serving grades K-3. Fixed salary amount. Expenditures does not vary once school year has begun |
| Class size reduction | \$706,290.13 | Pays for the cost of certificated classroom teachers serving grades K-8. Fixed salary amount. Expenditure does not vary once school year has begun |
| Staff development | \$500.00 | Funds are allocated on a per-student basis to each school site. Approximately 53% goes to CMS and 47% to Ormondale. The use of these funds is at the discretion of the school principal |
| Professional Services for Parcel Tax Reporting and Revenue Projections | \$5,244.42 | These funds are used to cover the cost of an outside consultant to fulfill the District's responsibilities to report to the County Assessor's Office and to budget revenues accurately. |
| Classroom materials | \$9,463.23 | Funds are allocated on a per-student basis to each school site. Approximately 53% goes to CMS and 47% to Ormondale. The use of these funds is at the discretion of the school principal |
| Total: | \$1,349,838.39 | |