

**PORTOLA VALLEY SCHOOL DISTRICT
MEETING OF THE CITIZENS' PARCEL TAX
OVERSIGHT COMMITTEE**

February 1, 2016 – 6:00 P.M.

Room 102 Corte Madera School
4575 Alpine Road, Portola Valley, CA 94028

MEETING AGENDA

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| 1. CALL TO ORDER | 6:00 P.M. |
| 2. SELECTION OF COMMITTEE CHAIR | 6:02 P.M. |
| 3. APPROVAL OF AGENDA | 6:04 P.M. |
| 4. OPEN FORUM | 6:06 P.M. |
| 5. REVIEW THE PURPOSE OF THE CITIZENS'
PARCEL TAX OVERSIGHT COMMITTEE | 6:11 P.M. |
| 6. REVIEW HOW PARCEL TAX FUNDS WERE
USED DURING THE 2014/15 SCHOOL YEAR | 6:20 P.M. |
| 7. DISCUSSION OF THE PREPARATION OF THE REPORT
TO THE PORTOLA VALLEY SCHOOL DISTRICT
GOVERNING BOARD AND COMMUNITY | 6:40 P.M. |
| 8. ESTABLISHMENT OF NEXT MEETING DATE | 6:55 P.M. |
| 9. MEETING ADJOURNMENT | 7:00 P.M. |

PLEASE NOTE: Auxiliary aids are available for individuals with disabilities who wish to attend public meetings of the Portola Valley School District. Auxiliary aids are also available to assist individuals with disabilities with printed or other visually delivered materials associated with these meetings. For further information about these aids, please contact Jon Barth, ADA Coordinator for the Portola Valley School District at (650) 851-1777, ext. 2560 or by email at jbarth@pvsd.net.

AGENDA ITEM #5

**REVIEW THE PURPOSE OF THE CITIZENS'
PARCEL TAX OVERSIGHT COMMITTEE**

Measure O

The Charge of the Citizens' Parcel Tax 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 Overview

- \$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 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

AGENDA ITEM #6

**REVIEW HOW PARCEL TAX FUNDS WERE
USED DURING THE 2014/15 SCHOOL YEAR**

Revenue Balances

District 16 – Portola Valley Elementary School District
Resource 0002 – PARCEL TAX

As of 6/30/2015

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Uncollected Balance	Pct. Coll.
8600-8799 OTHER LOCAL REVENUES							
8621 – PARCEL TAXES	1,252,055.00	-2,829.30	1,249,225.70	1,180,742.96	0.00	68,482.74	94.5
Total 8600-8799 OTHER LOCAL REVENUES	1,252,055.00	-2,829.30	1,249,225.70	1,180,742.96	0.00	68,482.74	94.5
Total PARCEL TAX	1,252,055.00	-2,829.30	1,249,225.70	1,180,742.96	0.00	68,482.74	94.5

Selection Criteria: District = 16; Resource = 0002; Restricted & Unrestricted Filtered By: 16,jbarth.External 1

Expenditure Balances

District 16 – Portola Valley Elementary School District

Resource 0002 – PARCEL TAX

As of 6/30/2015

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct Spent
1000-1999 CERTIFICATED SALARIES							
1101 – CLASSROOM TEACHERS SALARIES	816,345.00	70,491.00	886,836.00	1,145,739.71	0.00	-258,903.71	129.2
1102 – SUBSTITUTES; SICK OR P/N	0.00	0.00	0.00	75.00	0.00	-75.00	-
1109 – HOURLY WORK	0.00	0.00	0.00	125.00	0.00	-125.00	-
Total 1000-1999 CERTIFICATED SALARIES	816,345.00	70,491.00	886,836.00	1,145,939.71	0.00	-259,103.71	129.2
3000-3999 EMPLOYEE BENEFITS							
3101 – STRS-Certificated	68,386.00	0.00	68,386.00	77,914.33	0.00	-9,528.33	113.9
3321 – Medicare-Certificated	8,587.00	0.00	8,587.00	10,859.54	0.00	-2,272.54	126.5
3401 – WELFARE BENEFITS-Certificated	85,174.00	0.00	85,174.00	82,168.26	0.00	3,005.74	96.5
3501 – SU-Certificated	369.00	0.00	369.00	418.67	0.00	-49.67	113.5
3601 – WORKERS' COMP. -CERTIFICATED	7,999.00	0.00	7,999.00	8,961.03	0.00	-962.03	112.0
3701 – OPEB, ALLOCATED, CERTIFIED	647.00	0.00	647.00	0.00	0.00	647.00	0.0
3901 – CIL-Certificated	6,644.00	0.00	6,644.00	8,369.20	0.00	-1,725.20	126.0
Total 3000-3999 EMPLOYEE BENEFITS	177,806.00	0.00	177,806.00	188,691.03	0.00	-10,885.03	106.1
4000-4999 BOOKS AND SUPPLIES							
4310 – SUPPLIES & INSTRUC. MATERIALS	7,457.00	0.00	7,457.00	899.23	0.00	6,557.77	12.1
4320 – SOFTWARE, LICENSING, SUBSCRPT.	312.00	0.00	312.00	8,564.00	0.00	-8,252.00	2,744.9
4370 – FOOD - LOCAL	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.0
Total 4000-4999 BOOKS AND SUPPLIES	10,269.00	0.00	10,269.00	9,463.23	0.00	805.77	92.2
5000-5999 SERVICES, OTHER OPER. EXPENSE							
5209 – TRAVEL & CONFERENCE-REGISTRA	346.00	5,138.00	5,484.00	500.00	0.00	4,984.00	9.1
5210 – TRAVEL & CONFERN-C-TRANSMILES	5,138.00	-5,138.00	0.00	0.00	0.00	0.00	-
5211 – TRAVEL & CONFERNCE-ALL OTHER EXP	538.00	0.00	538.00	0.00	0.00	538.00	0.0
5807 – PROFESSIONAL SRVCS-NON INSTRUC	0.00	0.00	0.00	5,244.42	0.00	-5,244.42	-
5811 – PROFESSIONAL SERVICES-INSTRUC	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00	0.0
Total 5000-5999 SERVICES, OTHER OPER. EXPENSE	31,022.00	0.00	31,022.00	5,744.42	0.00	25,277.58	18.5

Selection Criteria: District = 16; Resource = 0002; Restricted & Unrestricted Filtered By: 16;parth.External 1

Expenditure Balances

District 16 – Portola Valley Elementary School District

Resource 0002 – PARCEL TAX

As of 6/30/2015

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct. Spent
Total PARCEL TAX	1,035,442.00	70,491.00	1,105,933.00	1,349,838.39	0.00	-243,905.39	122.1

Selection Criteria: District = 16; Resource = 0002; Restricted & Unrestricted Filtered By: 16; jbarth; External 1

Board Report

District 16 – Portola Valley Elementary School District
Resource 0002 – PARCEL TAX

As of 6/30/2015

	Beginning Bal/ Rev. Budget	Month-To-Date Actual	Year-To-Date Actual	Year-To-Date Encumbrances	Ending Bal/ Remaining Bal
9110 -- 9110-9110 CASH IN COUNTY TREASURY	273,969.53	-405,386.84	-169,102.38	0.00	104,867.15
9340 -- 9340-9399 OTHER CURRENT ASSETS	0.00	0.00	0.00	0.00	0.00
Total Assets	273,969.53	-405,386.84	-169,102.38	0.00	104,867.15
9500 -- 9500-9589 ACCOUNTS PAYABLE	105,816.50	-60,006.18	-6.95	0.00	105,809.55
Total Liabilities	105,816.50	-60,006.18	-6.95	0.00	105,809.55
Fund Balance (Beginning Balance/Actual)	168,153.03	0.00	0.00	0.00	-942.40
9791 -- BEGINNING BALANCE	168,153.03	0.00	168,153.03	0.00	168,153.03
Net Beginning Balance	168,153.03	0.00	168,153.03	0.00	168,153.03
8600 -- 8600-8799 OTHER LOCAL REVENUES	1,249,225.70	41,251.00	1,180,742.96	0.00	68,482.74
Total Revenues	1,249,225.70	41,251.00	1,180,742.96	0.00	68,482.74
1000 -- 1000-1999 CERTIFICATED SALARIES	886,836.00	360,148.55	1,145,939.71	0.00	-259,103.71
2000 -- 2000-2999 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00
3000 -- 3000-3999 EMPLOYEE BENEFITS	177,806.00	19,839.46	188,691.03	0.00	-10,885.03
4000 -- 4000-4999 BOOKS AND SUPPLIES	10,269.00	899.23	9,463.23	0.00	805.77
5000 -- 5000-5999 SERVICES, OTHER OPER. EXPENSE	31,022.00	5,744.42	5,744.42	0.00	25,277.58
Total Expenditures	1,105,933.00	386,631.66	1,349,838.39	0.00	-243,905.39
Fund Balance (Budget/Actual)	311,445.73	0.00	-942.40	0.00	0.00

Selection Criteria: District = 16; Resource = 0002; Restricted & Unrestricted Filtered By: 16; jbarth, External 1

AGENDA ITEM #7

**DISCUSSION OF THE PREPARATION
OF THE REPORT
TO THE
PORTOLA VALLEY SCHOOL DISTRICT
GOVERNING BOARD AND COMMUNITY**

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, 2015 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. Becky Hilderbrand, Ms. Jenny Lebsack, Ms. Patti Pope, and Mr. William Urban. Present at the meeting: _____
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.

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)

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- 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	