

Portola Valley School District

**Citizens' Parcel Tax
Oversight Committee**

A REPORT TO THE COMMUNITY

**USE OF MEASURE C FUNDS
FOR THE
2009-10 SCHOOL YEAR**

February 2011

**PORTOLA VALLEY SCHOOL DISTRICT
CITIZENS' PARCEL TAX OVERSIGHT COMMITTEE**

**REPORT ON USE OF MEASURE C FUNDS
2009-10 School Year**

The Portola Valley School District Citizens' Parcel Tax Oversight Committee met on January 10, 2010 to review the use of Measure C funds for the 2009-10 school year. Committee members include: Ms. Maren Christensen, Ms. Hilary Giles, Mr. David Kastanis, Ms. Patti Pope, Ms. Mary Waters-Sayer, and Ms. Linda Wong. Superintendent Tim Hanretty served as staff to the Committee.

The Committee has reviewed the Portola Valley School District's 2009-10 budget, audit report, general ledger financial reports and parcel tax utilization data and has determined that Measure C funds have been used for the following purposes:

Class-Size Reduction – Grades 4 – 8*	\$481,600
Staffing for Science, Math, & Reading Support	135,800
Classroom Materials	3,102
Staff Development	10,374
Math Curriculum Development	<u>4,500</u>
	TOTAL \$635,376

*Note: Class Size Reduction Funding for Kindergarten through 3rd Grade is provided by the State of California.

The Committee further finds that these expenditures are aligned with the purposes approved by the voters in Measure C in March 2004. 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 David Kastanis, Committee Chairperson, in care of the Portola Valley School District.

CITIZENS' PARCEL TAX OVERSIGHT COMMITTEE - MEASURE C FAQ

Measure C at a Glance

\$290/parcel for 10 years (7/1/04 – 7/1/14)

Senior exemption for those 65 and older

Citizen Oversight Committee

Ballot Language (Short Version)

“To maintain educational excellence, emphasizing science, reading, writing, and math instruction; attract and retain qualified, experienced teachers; and provide necessary educational programs and materials; shall the Portola Valley Elementary School District be authorized to continue and increase the existing annual special tax to \$290 per parcel for 10 years beginning July 1, 2004 and adjust the appropriation limit annually according to statute; provide annual citizen oversight and allow exemptions for those 65 years or older?”

Measure C 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 C 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 C 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 educational excellence
- b. Emphasize science, reading, writing, and math instruction
- c. Attract and retain qualified, experienced teachers
- d. Provide necessary educational programs and materials

**Portola Valley School District
Parcel Tax Utilization Matrix
2009-10 School Year**

Program Area	Allocation	Utilization
Science staffing: K-5	\$41,960	Pays for the cost of certificated science personnel serving grades K-5. Fixed salary amount. Expenditure does not vary once school year has begun
Math support staffing: K-8	\$46,400	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
Reading support staffing: K-3	\$46,440	Pays for a portion of the cost of certificated reading recovery personnel serving grades K-3. Fixed salary amount. Expenditure does not vary once school year has begun
Class size reduction: 4-8	\$481,600	Pays for the cost of certificated classroom teachers serving grades 4-8. Fixed salary amount. Expenditure does not vary once school year has begun
Staff development: general	\$10,374	Funds are allocated on a per-student basis to each school site. Approximately 53% goes to Corte Madera and 47% to Ormondale. The use of these funds is at the discretion of the school Principal
Math curriculum development	\$4,500	These funds are used to cover the cost of an outside mathematics curriculum consultant as well as the district's participation in the Math Assessment Collaborative (MAC)
Classroom materials	\$3,102	Funds are allocated on a per-student basis to each school site. Approximately 53% goes to Corte Madera and 47% to Ormondale. The use of these funds is at the discretion of the school Principal
Reading Recovery support	\$1,000	These funds are used to cover the cost of the contract with the Palo Alto Unified School District for compliance oversight of the Reading Recovery program at Ormondale
Other	\$0	
TOTAL:		\$635,376

Parcel Tax

Budget Report: 2009-10 School Year

REVENUE	Adopted 09-10 Budget	Actual 09-10 Activity	Variance
Prior year carry-over	0	0	0
Current year funding	637,921	635,376	(2,545)
Other	0	0	0
Total Revenue	637,921	635,376	(2,545)
EXPENSE			
Personnel			
Science staffing: Grades K-5	41,960	41,960	0
Mathematics support staffing: Grades K-8	46,400	46,400	0
Reading support staffing: Grades K-3	46,440	46,440	0
Class size reduction: Grades 4-8	481,600	481,600	0
Other	0	0	0
Total	616,400	616,400	0
Instructional Materials			
Classroom materials	3,102	3,102	0
Total	3,102	3,102	0
Program Development Expenses			
Staff Development	12,919	10,374	(2,545)
Reading Recovery Program Support	1,000	1,000	0
Mathematics Curriculum Development	4,500	4,500	0
Total	18,419	15,874	(2,545)
Other Expenses			
None	0	0	0
Total	0	0	0
Total Expenses	637,921	635,376	(2,545)
Surplus/(Deficit)	0	0	0