

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

January 30, 2012 – 8:30 A.M.

District Office Conference Room  
4575 Alpine Road, Portola Valley, CA 94028

MEETING AGENDA

- |    |   |           |
|----|---|-----------|
| 1. | CALL TO ORDER   | 8:30 A.M. |
| 2. | APPROVAL OF AGENDA  | 8:32 A.M. |
| 3. | OPEN FORUM  | 8:33 A.M. |
| 4. | REVIEW THE PURPOSE OF THE CITIZENS'<br>PARCEL TAX OVERSIGHT COMMITTEE   | 8:35 A.M. |
| 5. | REVIEW HOW PARCEL TAX FUNDS WERE<br>USED DURING THE 2010-11 SCHOOL YEAR   | 8:38 A.M. |
| 6. | REVIEW HOW PARCEL TAX FUNDS ARE BEING<br>USED DURING THE CURRENT SCHOOL YEAR                                      | 8:43 A.M. |
| 7. | DISCUSSION OF PREPARATION OF THE REPORT<br>TO THE PORTOLA VALLEY SCHOOL DISTRICT<br>GOVERNING BOARD AND COMMUNITY | 8:48 A.M. |
| 8. | ESTABLISHMENT OF NEXT MEETING DATE  | 8:58 A.M. |
| 9. | MEETING ADJOURNMENT   | 9:00 A.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 Tim Hanretty, ADA Coordinator for the Portola Valley School District at (650)851-1777, ext. 3000 or by e-mail at [thanretty@pvdsd.net](mailto:thanretty@pvdsd.net).

# **AGENDA ITEM #4**

Purpose of the  
Citizens' Parcel Tax  
Oversight Committee

# Measure C

## 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 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 Overview

- \$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 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

# Measure D

## The Charge of the Citizens' Parcel Tax Oversight Committee

**“In addition to the accountability measures required by State law, an independent Citizens’ Oversight Committee shall be appointed by the Board of Education to review the expenditures funded by the measure in order to insure that said funds are spent for the purposes approved by the voters. The Citizens’ Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent”**

### Measure D Overview

- \$168/parcel for 10 years (7/1/10 – 7/1/14)
- Senior exemption for those 65 and older
- Citizen Oversight Committee

### Ballot Language (Short Version)

“To maintain academic excellence and limit the impact of substantial state budget cuts, shall the Portola Valley Elementary School District continue its emphasis on science, math, reading and writing instruction; retain qualified and experienced teachers; minimize class size increases; and support arts and music programs, by levying \$168 per parcel for four years with an exemption for seniors, mandatory annual audits, independent citizen oversight, no money for administrator salaries and all funds staying within Portola Valley for local schools?”

### Measure D Text Regarding Use of Parcel Tax Funds

The purposes of the qualified special tax shall be to maintain academic excellence in Portola Valley schools and limit the impact of substantial state funding reductions by undertaking actions as funding allows to:

- a. Maintain PVSD’s emphasis on science, math, reading and writing instruction;
- b. Attract and retain qualified and experienced teachers;
- c. Minimize class size increases;
- d. Support arts and music programs;
- e. Support programs that enhance student achievement.

# **AGENDA ITEM #5**

How Parcel Tax Funds Were  
Used During The  
2010-11 School Year

# Parcel Tax

## Utilization of Funds: 2010-11 School Year

<b>REVENUE</b>	<b>Final 10-11 Budget</b>	<b>Year-end Actual</b>	<b>Variance</b>
Prior year carry-over	0	0	0
Current year funding	976,005	967,191	(8,814)
Other	0	0	0
<b>Total Revenue</b>	<b>976,005</b>	<b>967,191</b>	<b>(8,814)</b>
<b>EXPENSE</b>			
<b>Personnel</b>			
Science staffing: Grades K-5	43,009	43,009	0
Mathematics support staffing: Grades K-8	47,560	47,560	0
Reading support staffing: Grades K-3	47,601	47,601	0
Class size reduction: Grades K-8	810,020	810,020	0
Other	0	0	0
Total	948,190	948,190	0
<b>Instructional Materials</b>			
Classroom materials	3,102	3,102	0
Total	3,102	3,102	0
<b>Program Development Expenses</b>			
Staff Development	19,188	10,374	(8,814)
Reading Recovery Program Support	1,025	1,025	0
Mathematics Curriculum Development	4,500	4,500	0
Total	24,713	15,899	(8,814)
<b>Other Expenses</b>			
None	0	0	0
Total	0	0	0
<b>Total Expenses</b>	<b>976,005</b>	<b>967,191</b>	<b>(8,814)</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **AGENDA ITEM #6**

How Parcel Tax Funds Are  
Being Used During The  
Current School Year

# Parcel Tax

## Utilization of Funds: 2011-12 School Year

<b>REVENUE</b>	<b>Adopted 11-12 Budget</b>	<b>Projected Year-end Actual</b>	<b>Variance</b>
Prior year carry-over	0	0	0
Current year funding	993,000	989,382	(3,618)
Other	0	0	0
<b>Total Revenue</b>	<b>993,000</b>	<b>989,382</b>	<b>(3,618)</b>
<b>EXPENSE</b>			
<b>Personnel</b>			
Science staffing: Grades K-5	43,654	43,654	(0)
Mathematics support staffing: Grades K-8	48,273	48,273	(0)
Reading support staffing: Grades K-3	48,315	48,315	(0)
Class size reduction: Grades K-8	822,170	822,170	(0)
Other	0	0	0
Total	962,413	962,412	(1)
<b>Instructional Materials</b>			
Classroom materials	3,102	3,102	0
Total	3,102	3,102	0
<b>Program Development Expenses</b>			
Staff Development	21,945	18,328	(3,617)
Reading Recovery Program Support	1,040	1,040	(0)
Mathematics Curriculum Development	4,500	4,500	0
Total	27,485	23,868	(3,617)
<b>Other Expenses</b>			
None	0	0	0
Total	0	0	0
<b>Total Expenses</b>	<b>993,000</b>	<b>989,382</b>	<b>(3,618)</b>
<b>Surplus/(Deficit)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>



# **AGENDA ITEM #7**

Preparation of Report to the  
Portola Valley School District  
Governing Board and  
Community

# **DRAFT**

**Portola Valley School District**

**Citizens' Parcel Tax  
Oversight Committee**

## **A REPORT TO THE COMMUNITY**

**USE OF MEASURE C AND  
MEASURE D FUNDS  
FOR THE  
2010-11 SCHOOL YEAR**

**February 2012**

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

**REPORT ON USE OF MEASURE C FUNDS  
2010-11 School Year**

The Portola Valley School District Citizens' Parcel Tax Oversight Committee met on January 30, 2012 to review the use of Measure C and Measure D funds for the 2010-11 school year. Committee members include: Ms. Hilary Giles, Mr. David Kastanis, Ms. Patti Pope, Ms. Mary Waters-Sawyer, and Ms. Linda Wong. Superintendent Tim Hanretty served as staff to the Committee.

The Committee has reviewed the Portola Valley School District's 2010-11 budget, audit report, general ledger financial reports and parcel tax utilization data and has determined that Measure C and Measure D funds have been used for the following purposes:

Class-Size Reduction – Grades K-3	\$315,380
Class-Size Reduction – Grades 4-8	\$494,640
Staffing for Science, Math, & Reading Support	139,195
Classroom Materials	3,102
Staff Development	10,374
Math Curriculum Development	<u>4,500</u>

TOTAL \$967,191

The Committee further finds that these expenditures are aligned with the purposes approved by the voters in Measure C in March 2004 and Measure D in May 2010. 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](http://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?”

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## **CITIZENS' PARCEL TAX OVERSIGHT COMMITTEE - MEASURE D FAQ**

### **Measure D at a Glance**

- \$168/parcel for 10 years (7/1/10 – 7/1/14)
- Senior exemption for those 65 and older
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### **Ballot Language (Short Version)**

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- d. Support arts and music programs;
- e. Support programs that enhance student achievement.

**Portola Valley School District  
Parcel Tax Utilization Matrix  
2010-11 School Year**

<b>Program Area</b>	<b>Allocation</b>	<b>Utilization</b>
Science staffing: K-5	\$43,009	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	\$47,560	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	\$47,601	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: K-8	\$810,020	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: 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	\$3102	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	\$1,025	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	
<b>TOTAL:</b>		<b>\$967,191</b>





# Parcel Tax

## Final Budget Report: 2010-11 School Year

<b>REVENUE</b>	<b>Final 10-11 Budget</b>	<b>Year-end Actual</b>	<b>Variance</b>
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Other	0	0	0
<b>Total Revenue</b>	<b>976,005</b>	<b>967,191</b>	<b>(8,814)</b>
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<b>Personnel</b>			
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Mathematics Curriculum Development	4,500	4,500	0
Total	24,713	15,899	(8,814)
<b>Other Expenses</b>			
None	0	0	0
Total	0	0	0
<b>Total Expenses</b>	<b>976,005</b>	<b>967,191</b>	<b>(8,814)</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>