

PARCEL TAX OVERSIGHT COMMITTEE ANNUAL REPORT – 2018-19

Measures I, J, O and P

Committee Charge

The Parcel Tax Oversight Committee (PTOC) is charged with overseeing expenditures funded by voter-approved parcel taxes and ensuring that such funds are spent in the manner intended by each ballot measure. To that end, the PTOC prepares an annual report regarding the expenditure of parcel tax funds supporting District programs and services. The report is presented to the Board and is made available to local media and the public.

Members

Matt Farrell, Senior Organization Representative, Chair
Rob Darrow, Community at Large Representative, Vice- Chair
Linnaea Holgers, Business Community Representative
Carol McKee, Elementary Parent Representative
Isabelle Tuncer, Secondary Parent Representative

Summary of the Committee's proceedings

The committee met 4 times in the 2018-19 school year: November 27, 2018, February 5, 2019, March 12, 2019, and May 7, 2019.

At the 11/27/18 meeting, Members reviewed the 2017-18 Unaudited Actuals Summaries for all four parcel taxes. They discussed the carryover variance and plans for spending the carryover funds. It was noted that the County Office of Education has been gradually transferring Regional Opportunity Program (ROP) expenses to the District, with 2018-19 being the final year for shared expenses. Measure O supports Career Technical Education, which replaces ROP.

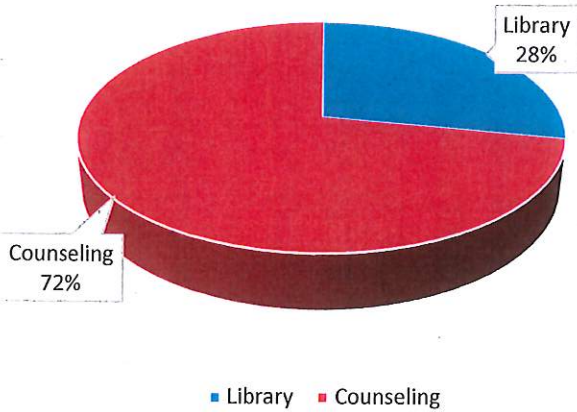
At each meeting, Committee members reviewed the 2018-19 Parcel Tax Budget Summaries, then focused on a single parcel tax to examine a financial activity report, which showed all non-staff expenses to date. Members considered whether the expenses were in line with the language of each parcel tax. District administrators and principals have made efforts to ensure that 2018-19 parcel tax revenues are spent in this school year.

Members discussed the idea of equity between the sites, with respect to the Career Technical Education classes. It was explained that the County Office of Education has historically located some CTE classes with a specific focus at different schools. The State looks for multiple courses in a CTE Pathway. Some courses are offered that are not part of a pathway. Students may enroll in CTE classes in schools other than their home schools.

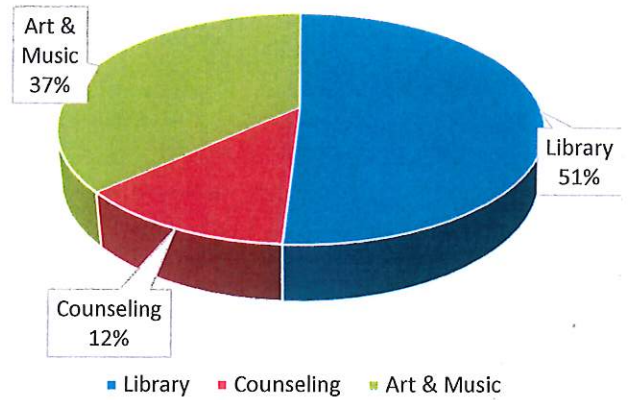
It was noted that General Fund augmentation for certain programs which receive parcel tax funds has increased over the last few years. Parcel tax revenues may vary with staff salary increases with longevity and the number of senior parcel tax exemptions filed.

Committee Members suggested that categories of expenses be shown as percentages of the total expenses for each parcel tax to provide a metric for comparison. The percentage of funds budgeted to parcel tax programs for 2018-19 is shown in the graphs below.

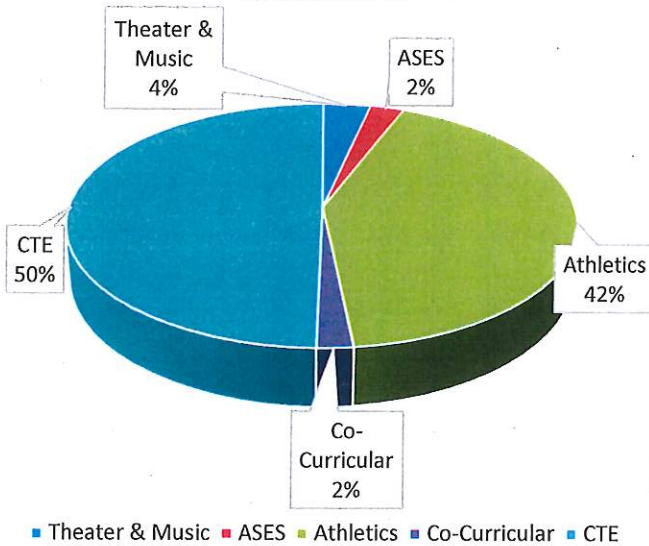
Measure I



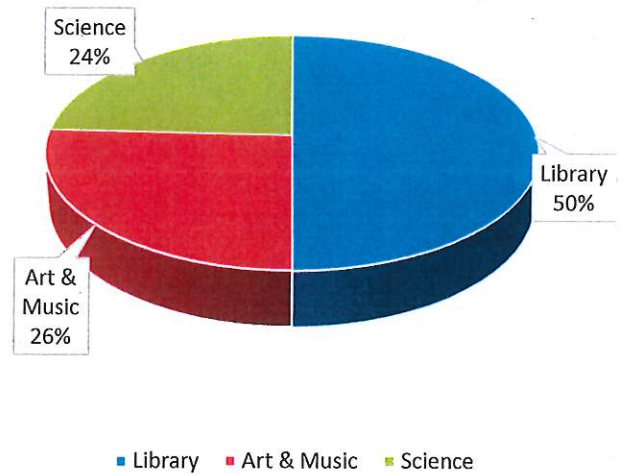
Measure J



Measure O



Measure P



Statement

Based on the information provided to the PTOC by the District, the PTOC is satisfied that funds received for the fiscal year 2018-2019 from Measures I, J, O, and P Parcel Taxes, as approved by voters, were in fact budgeted in accordance with the ballot language in said Measures and, if ultimately expended as budgeted by the District, those funds will have been spent by the District in accordance with said Measures. The PTOC reports that the District is using the Parcel Tax money appropriately. The PTOC thanks the Santa Cruz community for its unwavering support of these excellent programs.


Signed this 7th Day of May, 2019

Matt Farrell, Chair

Senior Representative

Rob Darrow, Vice Chair

Representative at Large


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Linnaea Holgers

Business Representative

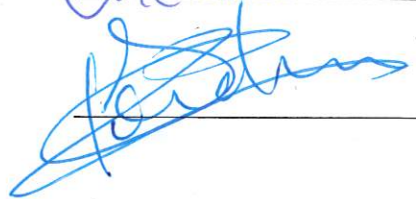
Carol McKee

Elementary Parent
Representative

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Isabelle Tuncer

Secondary Parent
Representative

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