

PARCEL TAX OVERSIGHT COMMITTEE ANNUAL REPORT – 2019-20

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 four times in the 2019-20 school year: September 30, 2019, December 3, 2019, March 31, 2020 and April 21, 2020.

At the 9/30/19 meeting, Members reviewed the 2018-19 Unaudited Actuals Summaries for all four parcel taxes. They discussed the increasing General Fund augmentation expected for each of the four measures.

At each meeting, Committee members reviewed the 2019-20 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 2019-20 parcel tax revenues are spent in this school year. Staff aim to match budgeted expenses to the revenue expected for the year. Some changes may result from bargaining group agreements negotiated throughout the year. Parcel tax expenses may vary with staff salary increases for longevity and the number of senior parcel tax exemptions filed.

For Measure P, supported programs expenses are paid first. The remainder left of Measure P revenue is applied to salaries to keep class size low. Measure P is entirely expended each year. Other Measures are more tied to programs. Measure I helps to support certificated librarians, making SCCS one of only a few school districts with certificated librarians.

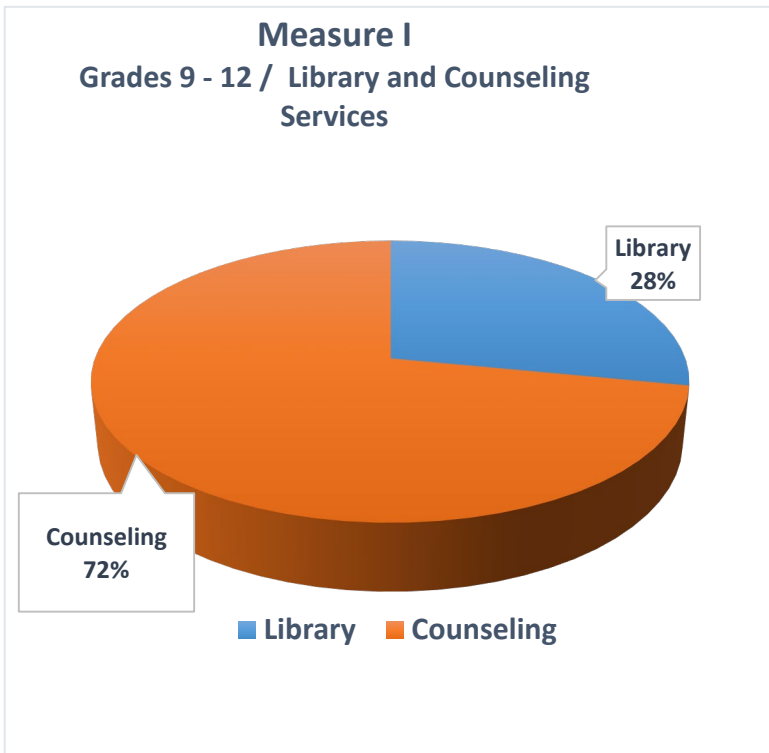
At the 9/30/19 meeting, Members heard from Jane Forbes, the Life Lab teacher at Westlake, about the Life Lab program, which is focused on the new science standards. Elementary students participate in hands-on activities to grow, harvest, cook plants and learn about nutrition and insect life. Life Lab programs vary between the elementary schools. Gault students participate in the Ocean Guardians program, restoring the natural habitat at Seabright Beach. Bay View's program was impacted by bond improvements. Measure P supports the Lifelab programs at elementary schools.

At the 3/31/20 meeting, Members studied expenses under Measures O and P. The agenda materials included

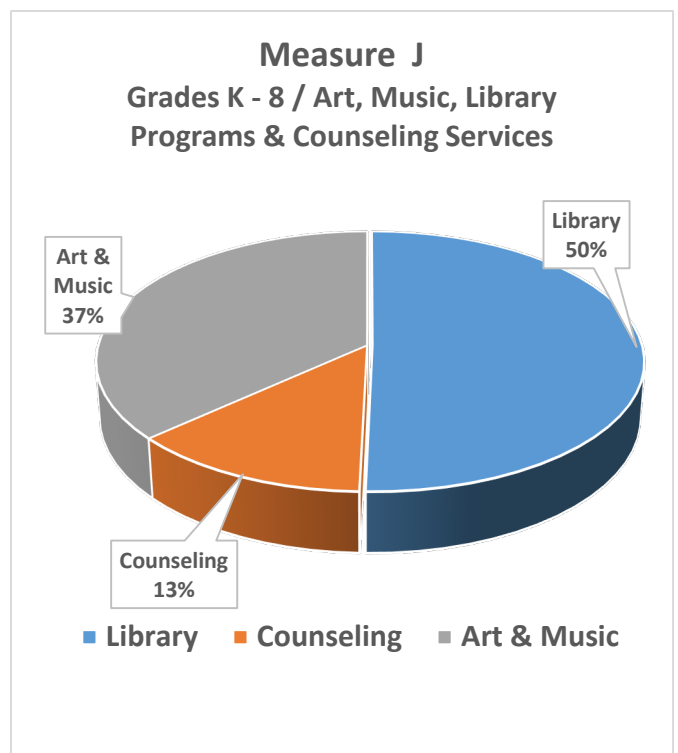
a presentation prepared by Secondary Curriculum Director Julia Hodges on the Career Technical Education (CTE) programs supported by Measure O. Financial activity reports for Measure O and P were also provided. Members learned about the CTE program goals, the impressive range of CTE classes, and how CTE is supported by other grants and programs. Partnerships with businesses and industries provide students with opportunities to intern, form relationships and prepare to enter college or the workplace. In total, 1,084 Santa Cruz City Schools students are enrolled in CTE courses at the three comprehensive high schools and Costanoa, roughly 25% of the high school student population. Additionally, 53 students from other districts (including the COE Alternative Education programs) attend SCCS magnet CTE courses. A fair number of SCCS students participate in the COE Fire Science CTE course as well as the COE Culinary Arts CTE course. The current MOU between school districts regarding CTE magnet course enrollment is that for every student enrolled in a magnet course, the district pays the receiving district \$1,000.

At the 4/21/20 meeting, Members reviewed responses from Curriculum Director Julia Hodges to questions raised at 3/31/20 meeting about the CTE program. Members finalized this annual report at that meeting.

At Committee Members' request, categories of expenses are shown as percentages of the total expenses for each parcel tax, to provide a metric for comparison. The amount and percentage of total funds budgeted to each parcel tax program for 2019-20 are shown in the graphs below.



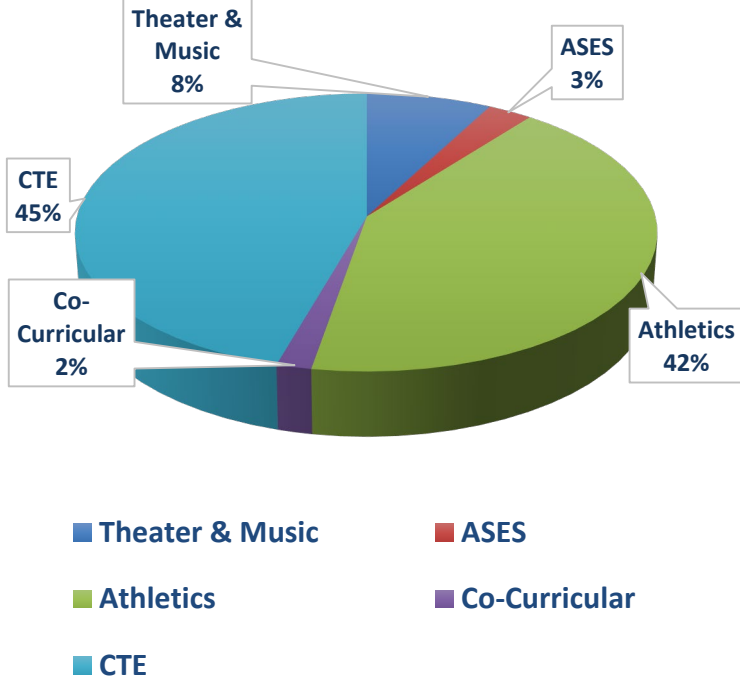
Library	\$534,198
Counseling	\$1,369,245



Library	\$ 376,194
Counseling	\$ 202,633
Art & Music	\$573,243

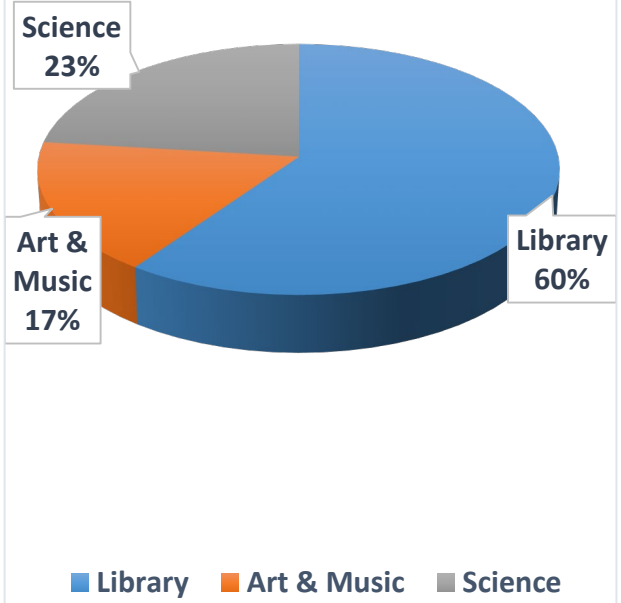
Measure O

Grades: Middle & High Schools / CTE, STEM, VAPA, ASES, After School Athletics & Enrichment



Measure P

Grades K - 6 / Class Size, Library, Art, Life Lab & Other Programs



Theater & Music	\$252,175
ASES	\$252,175
Athletics	\$1,373,375
Co-Curricular	\$56,973
CTE	\$1,481,726

Library	\$409,048
Art & Music	\$116,941
Science	\$158,073

Statement

Based on the information provided to the PTOC by the District, the PTOC is satisfied that funds received for the fiscal year 2019-20 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 21st Day of April, 2020

Matt Farrell, Chair

Senior Representative

DocuSigned by:



5856964BEA08497...

Rob Darrow, Vice Chair

Representative at Large

DocuSigned by:

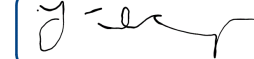


5C6DD69242A4496...

Linnaea Holgers

Business Representative

DocuSigned by:



B22A592B73D24EF...

Carol McKee

Elementary Parent
Representative

DocuSigned by:



66BA2F32E2704EA...

Isabelle Tuncer

Secondary Parent
Representative

DocuSigned by:



F35CBD16F4984D2...