

PARCEL TAX OVERSIGHT COMMITTEE ANNUAL REPORT – 2021-22

Measures T and U

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 the public.

Members

Matt Farrell, Senior Organization Representative, Chair
Carol McKee, Community at Large Representative
Sarah Brothers, Business Community Representative
Dave McLaughlin, Elementary Parent Representative
Isabelle Tuncer, Secondary Parent Representative

Summary of the Committee's proceedings

The committee scheduled four meetings in the 2021-22 school year: September 30, 2021; December 16, 2021; March 31, 2022 and April 21, 2022. The March 31, 2022, meeting was postponed to April 21, 2022 due to lack of quorum.

At each meeting, Committee members reviewed the 2021-22 Parcel Tax Budget Summaries. Members considered whether the expenses were in line with the language of each parcel tax. The reports reviewed by the Committee illustrate how administrators and principals have made efforts to ensure that 2021-22 parcel tax revenues are spent in this school year. This can be complicated at times, as budget specifics can vary as bargaining group agreements negotiated throughout the year, and Parcel tax budgets may vary with staff salary increases for longevity and the number of senior parcel tax exemptions filed. It has been the work of staff and the PTOC to ensure the district presents a clear, publicly transparent record of our compliance with the intent of measures T & U.

Measure T supports our High Schools. Measure T funds career technical education, science, technology, engineering, visual and performing arts, counseling, library and after school athletic programs to keep kids safe, healthy, and engaged in school.

Measure U supports our Elementary and Middle Schools. Measure U funds elementary and middle school library and counseling services, maintains smaller class sizes, and supports science, art, music, and after school athletic, enrichment, and academic support programs.

Measure O carry-over funds programs in Career Technical Education, science, technology, engineering, visual and performing arts, counseling, library and after school athletic programs to keep kids safe, healthy and engaged in school.

At the 9/30/21 PTOC meeting, Assistant Superintendent Molly Parks gave an overview of parcel taxes, the history of the Parcel Tax Oversight Committee at Santa Cruz City Schools and a description of the current Measures, T & U. Assistant Superintendent Parks also reviewed the foundations of the Brown Act, including the history of the Brown Act, the regulations the committee must follow and what constitutes a meeting. Business Director Jerene Lacey presented the 2020-2021 unaudited actuals.

At the 12/16/21 PTOC meeting, Assistant Superintendent Jim Monreal reviewed the First Interim summaries for Measures T & U. Director of Business Jerene Lacey reviewed how the Parcel Tax revenue contributes to services in comparison to the general fund. Assistant Superintendent Monreal presented on the District's CTE programs that are supported by Parcel Tax dollars, as well as reviewed several of the CTE programs offered at our school sites.

At the 03/31/22 PTOC meeting, no meeting was held due to a lack of quorum.

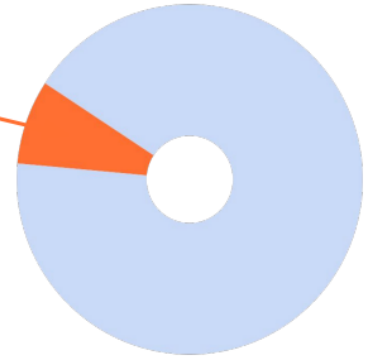
At the 04/21/22 PTOC meeting, Assistant Superintendent Jim Monreal presented a slide show on Measures T & U. The slides covered the services, school sites, fiscal amount, and total percent of expenses for each category of service covered by Parcel Tax dollars. Assistant Superintendent Monreal also reviewed the Second Interim summaries for Measures T & U. The Committee Members discussed, reviewed and finalized this Annual Report.

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 2021-22 are shown in the graphs below.

Our **local** funding is almost entirely from **Parcel Taxes T&U** (80%), which funds:

- . Counselors
- . Elementary **Art & Music**
- . Career Training
- . Libraries
- . Athletics

- x **Fields & Gyms & Pools**
- x **Plumbing & Roofing & Wiring**
- x **Technology**
- x New **Classrooms**



Our **local** community has invested in:

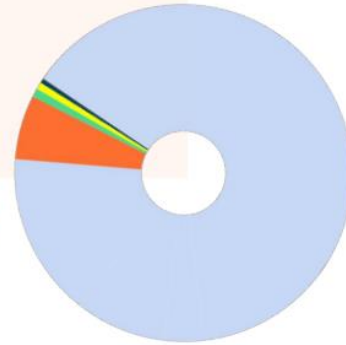
Measure U: K-8

- 38% Libraries
- 23% Counselors
- 22% Art/Music Teachers
- 10% After School
- 7% Life Lab Gardens

Measure T: 9-12

- 30% Career Tech
- 27% Counselors
- 25% Athletics
- 11% Libraries
- 7% Visual/Per. Arts

\$6,893,118



Based on the information provided to the PTOC by the District, the PTOC is satisfied that funds received for the fiscal year 2021-22 from Measures T, U, & O Parcel Taxes, as approved by voters, were in fact budgeted in accordance with the ballot language in said Measures. The PTOC is also satisfied that, 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 would also like to thank the Santa Cruz community for its unwavering support of these excellent programs.

Signed this 21st Day of April, 2022

Matt Farrell, Chair

Senior Organization Representative

DocuSigned by:
Matt Farrell
9E815196972544B...

Carol McKee

Community at Large Representative

DocuSigned by:
Carol McKee
66BA2E32E2704EA...

Sarah Brothers

Business Community Representative

DocuSigned by:
Sarah Brothers
EFA7A0FFDA7F4DC...

Dave McLaughlin

Elementary Parent Representative

DocuSigned by:
Dave McLaughlin
2982DBDE83F34CD...

Isabelle Tuncer

Secondary Parent Representative

DocuSigned by:
Isabelle Tuncer
F35CBB16F4984B2...