



Mountain View  
Whisman  
School District

# Measure B Parcel Tax Oversight Committee Report 2021

April 1, 2021



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# PTOC's Role

# The Scope of the PTOC

**The Committee will review the accounting and budgeting process of the District as required to ensure that:**

1. The funds are actually received;
2. The funds are deposited into a segregated account and kept separate and apart from other funds of the District; and,
3. The funds are used only for the following specific purposes:  
*“To continue local school funding, support struggling students, offer competitive compensation to attract and retain the best teachers; maintain small class sizes; enhance hands-on science, technology, math and engineering programs; maintain outstanding music and art education; and support core academics, shall Mountain View Whisman School District levy a tax of \$191 per parcel – an increase of \$64 for most homeowners – for 8 years, generating \$2,800,000 annually, with independent oversight, exemptions for seniors and funds staying local to:*

- *Sustain high academic achievement and ensure student success as academic needs evolve by maintaining school libraries, small class sizes, outdoor education, music and art programs, student leadership classes, after-school programs and by supporting English language learners;*
- *Expand class size reduction, offset reduced State funding for K-3 class size reduction, lower class size for grades 4-8;*
- *Increase instructional time by providing intervention professionals at each school site, programming during school breaks, and enrichment programming and staff development;*
- *Increase instructional time by providing after-school intervention professionals at each school site, programming during school breaks, and enrichment programming and staff development;*
- *Attract and retain highly qualified teachers by recruiting teachers with high demand skills and credentials;*
- *Provide program support for extra curricular/co-curricular activities;*
- *Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures."*



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# Outcomes

# Outcome of Committee Oversight

- Committee has classified the appropriateness for parcel tax fund expenditures for the 2020-21 budget (expenditures and budget in subsequent slides)

## **Dates of Meeting**

October 20, 2020

December 8, 2020

March 11, 2021

March 16, 2021

# Current Report

## Parcel Tax/Measure B

	2020-2021 Budget	2020-2021 Actual	Comments
<b>Income</b>			
0000 - Undesignated	2,947,535	1,750,628	1)
0528 - Parcel Tax Exemption Refund	(40,000)	(23,493)	2)
<b>Income</b>	<b>2,907,535</b>	<b>1,727,135</b>	
<b>Expense</b>			
0218 - Academic at Risk	492,178	527,633	3)
0230 - Physical Education: Grades 1-5	848,750	874,382	
0235 - After School Program: Enrichment	32,970	1,059	4)
0244 - Art Program	471,674	473,502	
0245 - Music Program	595,612	590,350	
0412 - Middle School Counselors & CHAC	466,351	452,177	
<b>Expense</b>	<b>2,907,535</b>	<b>2,919,103</b>	

- 1) The District is expecting the remaining parcel tax funds to come in June of this year
- 2) Exemptions are budgeted for each year. If less exemptions come in the parcel tax funds more of the programs listed below.
- 3) The cost of programs is more than the parcel tax can cover, items not covered by the parcel tax are covered by the general fund.
- 4) Some programs include funds distributed to school sites, funds are still in the process of being spent this year.



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# Questions and Comments