



Mountain View
Whisman
School District

Measure B Parcel Tax Oversight Committee Report 2022

May 5, 2022



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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 2021-22 budget (expenditures and budget in subsequent slides)

Dates of Meeting

October 13, 2021

January 26, 2022

March 8, 2022

April 14, 2022

Current Report

Parcel Tax/Measure B

	2021-22 Budget	2021-22 Actual	2021-22 Encumbr	Balance
<u>Income</u>				
0000 - Undesignated	2,964,553	1,777,538		1,187,015
0528 - Parcel Tax Exemption Refund	(30,000)	(10,314)		(19,686)
Income	2,934,553	1,767,224		1,167,329
<u>Expense</u>				
0218 - Academic at Risk	1,104,216	549,580	481,063	73,573
0230 - Physical Education: Grades 1-5	431,002	566,918	252,042	(387,958)
0235 - After School Program: Enrichment	31,390	757		30,632
0244 - Art Program	472,433	245,233	234,976	(7,776)
0245 - Music Program	629,483	313,996	310,153	5,334
0412 - Middle School Counselors & CHAC	266,029	136,853	133,241	(4,066)
Expense	2,934,553	1,813,338	1,411,476	(290,261)

- 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