

April 6, 2023

Dear Board of Trustees,

Pursuant to Mountain View Whisman School District Resolution No. 1633.1/17 the Parcel Tax Committee met and review the expenditures of the Parcel Tax as mandated in the Section 6, "Reporting and Oversight":

“(a) *Specific Purpose*. The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

(b) *Annual Report*. No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.

(c) *Independent Oversight Committee*. A committee shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes and to report annually to the Board and the public regarding the expenditures of such funds. The Board shall provide for the composition, duties, funding and other necessary information regarding the committee’s formation and to oversee this Measure’s revenues.”

and in accord with the actual text of the Measure B ballot question of Mountain View's (CA) 2017 general election,

“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.”

The committee met in October 2022, January 2023, and March 2023 to review detailed financial reports and found that the District had met requirements of the expenditure of the Parcel Tax.

Sincerely,

Sara Kopit-Olson
Chair of the Parcel Tax Committee