

Mountain View Whisman School District

Parcel Tax Oversight Committee

Bylaws

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1. Preamble

1.1. Establishment of the Committee

This Committee is established pursuant to Mountain View Whisman School District Resolution No. 1633.1/17 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."

These Bylaws are adopted to define the scope, activities and demeanor of this Committee.

1.2. Definitions

The following definitions are taken from Webster's New World Dictionary, Third College Edition:

- 1.2.1. "**Independent**" means free from the influence, control or determination of another or others; specifically, a) free from the rule of another; self-governing; b) free from influence, persuasion or bias; objective.
- 1.2.2. "**Oversight**" means superintendence; careful and vigilant supervision; to oversee is to watch over and manage; (only in the archaic meaning of the word is it limited to merely examine or inspect).
- 1.2.3. "**Monitor**" means to watch or check on, to advise.
- 1.2.4. "**Educational**" means relating to education in the sense of giving instruction or information; education is the process of training and developing knowledge, skill and mental faculties, especially by formal schooling; teaching.

2. Name, Purpose, and Duties

2.1. Name

The name of this organization shall be the "Mountain View Whisman School District Special Tax Independent Citizens' Oversight Committee."

2.2. Reference

2.2.1. The Mountain View Whisman School District Parcel Tax Oversight Committee may hereinafter and elsewhere referred to as the "Committee" or the "Parcel Tax Oversight Committee."

2.2.2. The Mountain View -Whisman School District shall hereinafter be referred to as the "District" or "MVWSD."

2.2.3. The Mountain View -Whisman School District Board of Trustees shall hereinafter be referred to as the "Board."

2.3. Purpose

The purpose of the Committee is to monitor the expenditure of special tax proceeds and to report annually to the Board of Trustees and the public regarding the expenditure of such funds, in such manner as to ensure that such funds are received, accounted for and expended according to the will of the voters as expressed in the relevant ballot text.

2.4. Duties

Committee members shall be expected to attend regularly scheduled meetings, and to abide by all rules of conduct established in these Bylaws. Committee shall diligently receive and review all pertinent information to which the Committee is entitled pursuant to state laws so as to competently achieve the Committee's purpose. With regard to Measure B funds, the Committee will review the accounting and budgeting process of the District as required ensuring that the:

2.4.1. Funds are actually received;

2.4.2. Funds are deposited into a segregated account and kept separate and apart from other funds of the District;

2.4.3. Funds are used only for the specific purposes set forth in Measure B, which includes the following:

2.4.3.1. Support struggling students and offer competitive compensation to attract and retain the best teachers,

2.4.3.2. Maintain small class sizes,

2.4.3.3. Enhance hands-on science, technology, math and engineering programs,

- 2.4.3.4. Maintain outstanding music and art education,
- 2.4.3.5. Support core academics, and
- 2.4.3.6. Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

2.5. Generally, the Committee will:

- 2.5.1. Receive and review all relevant budgeting and accounting materials necessary to accomplish the above goals;
- 2.5.2. Advise the Board as appropriate as to any discrepancies found and request necessary corrections;
- 2.5.3. Advise the Board as part of the annual budget setting process as to appropriate use of parcel tax funds;
- 2.5.4. Report to the Board annually, summarizing the work of the Committee. The Committee's report will include a statement indicating whether the District's Measure B expenditures were in accordance with the stated purposes for use of such funds; and
- 2.5.5. Report to the Public annually, summarizing the contribution of the Committee to the correct expenditure of the special tax funds; and
- 2.5.6. With regard to any additional special tax funds which may come under the purview of the Committee, review, monitor and report as appropriate following the method delineated herein, amending this Section as may be necessary.

3. Committee Selection Criteria and Procedures

Committee Composition and Representation. The Board shall have sole discretion to select and appoint Committee members. The Board will seek to appoint at least seven members and not more than nine. The Committee members should be representative of the voters of the District and should reflect the diversity of the Mountain View Whisman School District community. Relevant financial management experience and/or school district experience should be considered in evaluating prospective Committee members.

3.1. Application and Appointment

- 3.1.1. Community members may seek appointment to the Measure B Parcel Tax Committee by submitting an application to the District's Chief Financial Officer.

3.1.2. The Chief Financial Officer shall review the applications and make recommendations to the Board based upon the criteria set forth in these bylaws.

3.1.3. The Board shall be responsible for a final review of the applications and shall make the selection and appointment of Committee members.

3.2. Eligibility

3.2.1. Committee members must be eligible to vote in the Mountain View Whisman School District.

3.2.2. No employee, official, vendor, contractor, or consultant of the District shall be appointed to the Committee.

3.2.3. Committee members shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code sections 1125-1129 and financial interests in contracts pursuant to Government Code section 1090 et seq.

3.3. Term of Service

3.3.1. Committee members serve without compensation for a term of two (2) years. Terms shall begin on April 15, 2020, , and at two-year intervals thereafter.

3.3.2. Committee members and former Committee members who wish to be reappointed for an additional term(s) shall reapply to the Board for consideration.

3.3.3. Committee members shall be seated by appointment.

3.4. Replacing a Committee Member

3.4.1. If a Committee position becomes vacant, the Committee Chair shall request that the Board of Trustees appoint a replacement. Unless failure to act results in the inability to meet a Committee quorum, if six months or less remains of the unexpired two-year term, the Board may choose to leave that position vacant for the remainder of the term.

3.4.2. Any Committee member may request that the removal of another Committee member be agendaized for the Committee's next meeting and may, at that meeting, introduce a motion to remove said member from the

Committee for excessive absence or for any other egregious violation(s) of the Committee's adopted Code of Conduct. Specific cause must be cited in the meeting agenda and motion for removal.

3.4.3. A replacement Committee member may be appointed by the Board of Trustees if one or more of the following events occurs:

3.4.3.1. The Committee member submits a written resignation to the Board, with a copy to the Committee Chair.

3.4.3.2. The Committee approves a motion to remove a member for cause, including nonattendance at meetings, violating the Committee's Bylaws, and/or violating the Committee's adopted Code of Conduct. A motion to remove a member shall be approved by an affirmative vote of not less than two-thirds of the members present at a Committee meeting in which a quorum is present. The motion and its result shall be communicated in writing to the member under consideration and to the Board President within one week after the meeting that the motion was approved. Removal shall be effective immediately upon passing the motion. If the motion fails, the member under consideration shall not be subject to another such motion for removal.

3.4.3.3. Within sixty (60) days of being notified of a Committee vacancy, the Board will appoint a new member to complete the term of the vacancy, following the process used to select the original Committee members.

4. Committee Officers

Officers of the Committee shall be a Chair, a Vice-Chair, and a Secretary. The Committee may choose to establish other elected positions by amending these Bylaws as set forth herein.

4.1. Elections

At the first meeting of each calendar year the Committee shall place into nomination and elect a Chair, a Vice-Chair and a Secretary. If the Committee amends these Bylaws to establish other elected positions, their election shall take place at the same meeting as the elections of the Chair, Vice- Chair and the Secretary.

4.2. Term of Office

Officers shall be elected for a one-year term and shall not be term-limited except for the limit on the terms of Committee members set forth in Section 3.4 above

4.3. Duties of the Chair

- 4.3.1. The Chair shall call Committee meetings;
- 4.3.2. The Chair shall establish the agenda for each Committee meeting;
- 4.3.3. The Chair shall preside over each Committee meeting, following the adopted Rules of Procedure;
- 4.3.4. The Chair shall, upon willing concurrence of Committee members, appoint the members of each Subcommittee that the Committee chooses to form;
- 4.3.5. The Chair shall attend, or appoint another Committee member to attend, meetings of the Board of Trustees at which Measure B planning, revenue, expenditure, reporting and related budgetary issues are agendized;
- 4.3.6. The Chair, or his/her Committee-approved designee shall serve as spokesperson for the Committee in all representations of the Committee to the public, the Board of Trustees and the media;
- 4.3.7. The Chair is an ex-officio member of all subcommittees; and
- 4.3.8. The Chair may appoint a Parliamentarian to assist in complying with Robert's Rules of Order during Committee meetings.

4.4. Duties of the Vice Chair

The Vice Chair shall perform each of the duties of the Chair as necessary in the absence of the Chair.

4.5. Duties of the Secretary

- 4.5.1. Subject to review by the Chair before publishing, the Secretary shall provide oversight in the preparation, recording, and distribution by District-provided secretarial support of the following documents in accordance with the Brown Act:
 - 4.5.1.1. Committee meeting agendas;
 - 4.5.1.2. All reports, materials, and meeting packets as required by or addressed to the Committee;
 - 4.5.1.3. The minutes of Committee meetings;
 - 4.5.1.4. All written material submitted by the public during Committee meetings;

- 4.5.1.5. All official correspondence addressed to the Committee;
- 4.5.1.6. Reports adopted by the Committee; and
- 4.5.1.7. Committee attendance records.

4.5.2. The Secretary shall take and record roll at the beginning of each Committee meeting to determine the existence of a quorum. If a quorum ceases to exist during a meeting, the Secretary shall immediately inform the Chair.

4.5.3. Performs each of the duties of the Chair as necessary in the absence of the Chair and the Vice Chair.

4.6. Succession

The Vice-Chair will accede to Chair when a vacancy occurs in that office. In the event of a vacancy in the office of Vice Chair or Secretary, the position will be filled by election, agendized at its next regular Committee meeting.

5. Meetings

5.1. Meeting Requirements

5.1.1. All Committee meetings subject to the Brown Act will be held in a handicapped-accessible facility at the Mountain View Whisman School District facility.

5.1.2. The Committee shall meet at least three times per calendar year.

5.1.3. Committee members shall be available to attend Board of Trustees meetings when performance and financial audits relating to the Committee's purview are presented.

5.2. Calling Meetings

Committee meetings may be scheduled on a regular basis by majority vote of the Committee. In addition, special meetings may be called by the Chair or Vice Chair, or by any group of Committee members whose number represents a quorum. All Committee meetings shall be arranged through the District-appointed Secretary and be noticed in accordance with the Brown Act.

5.3. Agendas

5.3.1. Agendas for regular Committee meetings will be prepared by the Chair. All documents applicable to agenda items shall be distributed in advance of meetings.

5.3.2. Any member of the Committee may submit a request for placing an item on a future agenda.

5.4. Quorum

Actions may be undertaken at a meeting only if one half-plus-one of the Committee members are present.

5.5. Committee Voting

Unless otherwise specified in these Bylaws an agenda item may be approved by a simple majority of Committee members in attendance at a meeting at which a quorum is present.

5.6. Rules of Procedure

Meetings shall be conducted with courtesy and decorum and, where not otherwise stipulated in these Bylaws, in accordance with Robert's Rules of Order as annotated for small groups.

5.7. California's Open Meeting Law

All business and meetings of the Committee shall be open to the public and shall be noticed and conducted in strict compliance with the Ralph M. Brown Act.

5.8. Public Participation

Any member of the public present at a meeting may address the Committee. The Chair may, at his/her discretion, choose in advance to place an equal time limit on all speakers. Relevant public comments will be taken as items occur on the agenda. Public comments addressing topics not on the agenda will not be discussed or acted upon.

5.9. Minutes

Minutes of Committee proceedings and all documents received and reports issued shall be a matter of public record and the District shall make them available on the District's Internet website. The District shall provide secretarial services to assist the Committee Secretary in preparation, distribution and posting of minutes for all Committee meetings. Minutes published before adoption by the Committee shall always be labeled "Unadopted Minutes."

5.10. Attendance

Regular attendance at Committee and applicable Subcommittee meetings is a fundamental obligation of every member of the Citizens' Parcel Tax Oversight Committee. Absences are disruptive to Committee activity and representation.

5.10.1. Failure to attend three consecutive meetings shall require mandatory consideration of a motion to remove the member.

5.10.2. Members anticipating an absence must call or email the Committee Chair or Secretary before the scheduled meeting.

5.10.3. Committee attendance reports will be distributed annually and upon request by the Chair.

6. Committee Reports

6.1. Regular Reports

The Committee shall prepare regular reports on its activities. A report shall be issued as the Committee deems necessary and appropriate to communicate its work to the public. Upon completion of all Parcel Tax projects, the Committee Secretary shall prepare or cause to be prepared a final written report summarizing its activities and conclusions.

6.2. Approval of Reports

The Committee's obligation is to actively review and report on the expenditure of the District's Measure B funds. All such reports, written and/or oral, that represent the Committee's position must proceed from Committee review, be duly approved as to substance by an affirmative vote of not less than two-thirds of the members present at a Committee meeting, a quorum being present, and be faithfully articulated to the public only by the Committee Chair or an approved designee.

6.3. Minority Reports

Reports of minority viewpoints will be allowed provided the minority report has approval of at least two committee members. All such reports, written and/or oral, that represent the minority's position must be reviewed, be duly approved as to substance without prejudice by a vote of the Committee, and be faithfully articulated to the public only by a designated minority spokesperson.

To minimize the need for minority reports, and to maximize the working relationships on and public confidence in the Committee, all due diligence should be pursued to resolve

divisive issues during the review process, thereby attaining fullest possible Committee support for the content of public reports.

6.4. Communications of Committee Reports

Any member of the Committee may speak as an individual on special tax oversight issues, but must clearly state for the record and insist that it be made known that such statements are their own personal views which do not necessarily represent those of the Committee or the District.

7. Subcommittees

The Committee may, on majority vote, form or disband subcommittees (standing or ad hoc) to perform specific parts of its purpose and duties, such as performing audits and issuing reports.

7.1. Membership

The Chair shall appoint all subcommittee members. Subcommittees shall elect their own chairs and vice chairs.

7.2. Meetings

Subcommittee meetings may proceed only when a quorum is present, a quorum being defined as one-half-plus-one of the full number of subcommittee members. Subcommittee chairs shall be responsible for calling its meetings, preparing its agendas, noticing its members, and delivering timely reports of subcommittee actions to the Committee. Subcommittee meetings shall be conducted in accordance with the adopted Rules of Procedure.

7.3. Standing Subcommittees

A standing subcommittee undertakes ongoing duties in preparation for deliberation by the Committee. All standing subcommittees must fully comply with the Brown Act, irrespective of their number of members. Membership can include any number up to the full membership of the Committee.

7.4. Ad Hoc Subcommittees

An ad hoc subcommittee is temporary in nature. They may be formed to undertake specific, one-time duties in preparation for deliberation by the Committee. An ad hoc subcommittee shall be automatically disbanded upon acceptance of its final report to the Committee. Membership on ad hoc subcommittees will normally be limited to less than

a quorum of the Committee. If thus limited, ad hoc subcommittee meetings need not comply with the public notice requirements of the Brown Act.

8. Amendment

These Bylaws may be amended by two-thirds vote of the Committee at any regular meeting at which said amendment is agendized and a quorum is present.

9. Liability and Legal Representation

In acting within its official capacity as defined in these Bylaws, Citizens' Parcel Tax Oversight Committee members shall be entitled to legal representation at District expense against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in a proceeding (including a derivative action) to which that person was or is threatened to be made a party by reason of the fact that s/he was or is a member of or agent for the Committee, to the extent allowed by applicable California law.

In no event shall anything herein contained be construed as authorizing the District to indemnify any such officers or Committee members against any liability or expense by reason of willful malfeasance, bad faith, gross negligence or reckless disregard of the duties involved in the conduct of their office. The foregoing right of indemnification shall not be exclusive of other rights as to which any officer or Committee member may be entitled by law.