

Mountain View Whisman School District  
**Measure C Parcel Tax Oversight Committee**  
Regular Meeting  
14 December 2016, 7:00pm, Library  
**Theuerkauf Elementary School, 1625 San Luis Avenue**

**1. Call to Order**

**2. Roll Call**

2.1 Parcel Tax Oversight Committee Members 2016-2017

Steve Sherman – Chair  
Alan Wessel  
Hafsa Mirza

Laurence Maller – Vice Chair  
Bill Evans  
Sundar Subbarayan

Elizabeth Welshock  
Uma Srinivasan

**3. Approval of Agenda**

3.1 Action Item: It is recommended the Parcel Tax Oversight Committee approve the agenda as presented.

**4. Approval of Minutes**

4.1 Action Item: It is recommended the Parcel Tax Oversight Committee approve the minutes of the September 28, 2016 meeting.

**5. Statements**

5.1 Public Statements not related to agenda items.

**6. Follow Up to Past Items/New Business**

6.1 Membership, Selection of Officers, and Meeting Dates for 2016-2017  
The PTOC will receive the updated membership roster for 2016-2017 and take action to elect the following positions: 1) Chair; 2) Vice-Chair; and, 3) Secretary.  
The remaining meeting dates for the remaining year.  
January-February 2017 Annual Report to Board of Trustees  
March 22, 2017 – Meeting – Status of 2016-2017; Second Interim Report  
September 27, 2017 – Meeting – Annual Report 2016-2017

Action Item: It is requested the PTOC elect new officers and approve the meeting dates.

6.2 First Interim Report 2016-2017  
Staff will provide the First Interim Budget Report 2016-2017 to PTOC.

Information Item: It is requested the PTOC receive information as presented.

6.3 Annual Report 2015-2016  
The PTOC will discuss and take action in preparation of the Annual Report 2015-2016 to the Board of Trustees.

Action Item: It is recommended the PTOC take action on the components and contents of the Annual Report 2015-2016.

**7. Future Agenda Items Requested by PTOC Members**

7.1 PTOC members may request future agenda items.

**8. Adjournment**

Measure C  
Parcel Tax Oversight Committee  
(PTOC)  
Member Roster 2016-2017

	First	E-Mail Address	Current Term	Next Term
	<b>Voting Members</b>			
1	Alan Wessel			Nov 2016, until Measure C Completion
2	Bill Evans		Jan 2016 - approved	Nov 2016, until Measure C Completion
3	Elizabeth Welshock			Nov 2016, until Measure C Completion
4	Hafsa Mirza		2016-Dec 31	Nov 2016, until Measure C Completion
5	Laurence Maller		2016-Dec 31	Nov 2016, until Measure C Completion
6	Steven Sherman		2016-Dec 31	Nov 2016, until Measure C Completion
7	Sundar Subbarayan		2016-Dec 31	Nov 2016, until Measure C Completion
8	<del>Tamara Wilson</del>		<del>Jan 2016 - approved</del>	<del>Nov 2016, until Measure C Completion</del>
9	Uma Srinivasan			Nov 2016, until Measure C Completion
	Chair 2016-2017			
	<b>Nonvoting Members</b>			
	Ayindé Rudolph	<a href="mailto:arudolph@mvwsd.org">arudolph@mvwsd.org</a>	Superintendent	
	Robert Clark	<a href="mailto:rclark@mvwsd.org">rclark@mvwsd.org</a>	Associate Supt/CBO	
	Tamara Wilson		Board member	

Measure C Parcel Tax  
 First Interim Report  
 2016-2017  
 By Program

**Beginning Balance, July 1, 2016** \$ **578,526** \$ **735,749**  
 Budgeted Revenues \$ 2,800,000 \$ 2,800,000

Total Projected Funds Available 2016-2017 \$ 3,378,526 \$ 3,535,749

<u>Number Program</u>	<u>2016-2017 Budgeted</u>	<u>2016-2017 First Interim</u>
218 Academic at Risk	373,507	355,615
220 Science Program: Elementary (Materials)	49,082	7,658
225 Science Camp: Grade 5 - Walden West	169,481	169,481
226 Science Camp: Grade 8 - Yosemite	150,000	150,000
230 Physical Education: Grades 1-5	638,550	638,550
235 After School Program: Enrichment	88,660	101,282
244 Art Program	106,427	107,737
245 Music Program	106,427	107,737
401 Regular Education Program	467,437	476,786
411 Library/Media Services Program	487,799	473,088
412 School Counseling/CHAC	69,102	69,102
415 School Site Administration	402,076	356,348
500 Department of Business Services	2,042	2,042
550 Routine Maintenance & Operations Services	356,473	373,372
<b>Total</b>	\$ 3,467,063	\$ 3,388,798
<b>Projected Ending Balance, June 30, 2017</b>	<b>\$ (88,537)</b>	<b>\$ 146,951</b>



# 2016-2017 First Interim Budget Report

Board Presentation  
8 December 2016

Dr. Robert Clark

Associate Superintendent/Chief Business Officer

# 2016-2017 First Interim Budget Report

## Fund 01 General Fund: Beginning and Ending Balances

	Unrestricted Programs	Restricted Programs	Combined
<b>Beginning balance, July 1, 2016</b>	<b>\$22,031,473</b>	<b>\$2,862,118</b>	<b>\$24,893,591</b>
<b>Total Revenues</b>	\$38,996,167	\$27,296,556	\$66,292,723
<b>Total Expenditures</b>	\$40,851,543	\$27,865,177	\$68,716,720
<b>Net Increase/(Decrease)</b>	(\$1,855,376)	(\$568,621)	(\$2,423,997)
<b>Ending Balance, June 30, 2017</b>	<b>\$20,176,097</b>	<b>\$2,293,497</b>	<b>\$22,469,594</b>

**Reserve Level**

**29.4%**

(Unrestricted Ending Balance divided by Total Combined Expenditures)

# 2016-2017 First Interim Budget Report

## Fund 01 General Fund:

### From Adopted to 1<sup>st</sup> Interim... "How we got here?"

		<b>Revenues</b>	<b>Expenditures</b>
<b>Adopted</b>		\$ 62,577,592	\$ 65,040,949
<b>First Interim</b>		\$ 66,292,723	\$ 68,716,720
<b>Change, Adopted to First Interim</b>		\$ 3,715,131	\$ 3,675,771
<p><b>Changes to Revenues:</b>            Additional local revenue in property taxes increase; Federal Title programs carryover revenue; STRS "on-behalf" revenues</p> <p><b>Changes to Expenditures:</b>            Strategic Plan 2021 implementation; Academic Materials purchases; Teach to One Program implementation; Targeted Student Support Program; Resource 8150 Routine Restricted Maintenance; STRS "on-behalf" payments</p>			

# 2016-2017 First Interim Budget Report

## Fund 01 General Fund: Multi-Year Projection (MYP)

	2016-2017	2017-2018	2018-2019
<b>Beginning balance, July 1</b>	<b>\$24,893,591</b>	<b>\$22,469,594</b>	<b>\$19,389,051</b>
<b>Total Revenues</b>	\$66,292,723	\$65,145,386	\$67,754,243
<b>Total Expenditures</b>	\$68,716,720	\$68,225,929	\$69,377,494
<b>Net Increase/(Decrease)</b>	(\$2,423,997)	(\$3,080,543)	(\$1,623,251)
<b>Ending Balance, June 30</b>	<b>\$22,469,594</b>	<b>\$19,389,051</b>	<b>\$17,765,800</b>

**Reserve Level-Projected**

**29.4%**

**25.8%**

**23.1%**

# 2016-2017 Considerations for the Future

- Measure C Parcel Tax expires June 2017
- Passage of Prop 55 and impact
- Next Generation Science Standards adoption and other curriculum/instructional materials
- Continuing implementation of Strategic Plan 2021 and the 2017-2018 planned expenditures





## 2016-2017 Next Steps

- Governor's Proposed 2017-2018 budget in January
- Board update at the January 19<sup>th</sup> meeting
- Second Interim Budget Report at the March 2<sup>nd</sup> board meeting
- Clarify/confirm assumptions to build 2017-2018 budget
- 2017-2018 LCAP/Budget Adoption June



# Questions/Comments



# Measure C Parcel Tax Oversight Committee Annual Report to the Board of Trustees 2015 – 2016



Presented by Steve Sherman  
PTOC Chair  
19 May 2016

# 2015-2016 PTOC Annual Report: *Summary of Events*

The PTOC met on September 30, December 16, and April 26.

There was a meeting scheduled for March 30, but it did not meet quorum status and was for information only.

## PTOC Member Roster 2015-2016

Steve Sherman, <i>Chair</i>			
Thida Cornes	Bill Evans	David Greene	Laurence Maller
Hafsa Mirza	Sundar Subbarayan	Tamara Wilson	

# 2015-2016 PTOC Annual Report:

## *PTOC Duties*

The Committee will at its discretion 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:
  - a. Sustain high academic achievement and ensure student success as academic needs evolve by maintaining school libraries, small class sizes, outdoor education, music and arts programs, student leadership classes, after-school programs and by supporting English language learners;
  - b. Reduce the impact of budget cuts and inadequate funding from the State and other sources;

# 2015-2016 PTOC Annual Report: *PTOC Duties (continued)*

c. Expand class size reduction, offset reduced State funding for K-3 class size reduction and lower class size for grades 4-8;

d. Increase instructional time by providing intervention professionals at each school site, programming during school breaks, and Gifted and Talented Education (GATE) staff development and enrichment programming;

e. Attract and retain highly qualified teachers by recruiting teachers with high demand skills and credentials;

f. Provide program support for extra curricular/co-curricular activities; and,

g. Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

# 2015-2016 PTOC Annual Report: *PTOC Duties*

Committee has classified the appropriateness for parcel tax fund expenditures for the 2016-2017 budget.

# 2015-2016 PTOC Annual Report:

## *PTOC Duties*

Category	Description
Appropriate (A)	Spending on this program is consistent with the objectives of the parcel tax and the expectations of the community
Appropriate with Concerns (AC)	Spending on this program is fundamentally appropriate but a majority of the members of the committee had reservations or concerns about this spending. This may reflect concerns about the amount budgeted, lack of clarity of objectives, or a failure to match the intent of the parcel tax.
Not Appropriate (NA)	Spending on this program is not consistent with the objectives of the parcel tax or with Measure C. The committee recommends that alternative funding sources be identified or that the program be cancelled.



# 2015-2016 PTOC Annual Report: *Planned Expenditures for 2016-2017*

Category	Number	Program	Estimated Actual 2015-2016	Budgeted 2016-2017*
Support Struggling Students	010500	Academic at Risk	310,793	317,009
Music/Art Program	010602	Music & Art - MS	198,453	202,422
Other Educational Program	017801	Science Support - Materials	43,223	50,000
Other Educational Program	017802	Science Support - Science Camp	169,481	200,000
Other Educational Program	017902	PE - 4 to 5	638,550	651,321
Retaining Staff	018100	Regular Education	467,437	476,786
Keep Libraries Open	024200	Library	440,515	449,325
Reduce Budget Cut Impact	027000	School Site Administration	314,138	320,421
Administrative Costs	073000	Business Services	2,042	2,083
Reduce Budget Cut Impact	082000	Warehouse/Operations	398,418	406,386
Support Struggling Students	084000	CHAC	69,102	70,484
Other Educational Prg	090300	Yosemite	40,000	150,000
GATE Prg	714000	Enrichment	87,500	89,250
<b>Total</b>			<b>\$ 3,179,652</b>	<b>\$ 3,385,487</b>

\*The estimated carryover from 2015-2016 is approximately \$580,000. The 2016-2017 school year is the final year for the Measure C Parcel Tax. The planned expenditures for 2016-2017 exceed the estimated revenue to ensure the Measure C program is fully expended by June 30, 2017.

# 2015-2016 PTOC Annual Report: *Summary of Votes for 2016-2017*

Program	Vote		
	Appropriate (A)	Appropriate with Concerns (AC)	Not Appropriate (NA)
Academic at Risk	7	0	0
Music & Art - MS	7	0	0
Science Support - Materials	7	0	0
Science Support - Science Camp	7	0	0
PE - 4 to 5	7	0	0
Regular Education	4	3	0
Library	6	1	0
School Site Administration	1	6	0
Business Services	7	0	0
Warehouse/Operations	4	3	0
CHAC	7	0	0
Yosemite	7	0	0
Enrichment	7	0	0

# 2015-2016 PTOC Annual Report: *Comments*

....explain the votes

# Questions/Comments...

