

Petaluma City (Elementary) School District
Parcel Tax Citizens' Oversight Committee 2013-2022 Report

Introduction

The Petaluma City (Elementary) School District Parcel Tax Citizens' Oversight Committee was formed by the 2007 voter-approved Ballot Measure D to provide public oversight, review financial audits, and ensure accountability. The Committee confirms that Petaluma City (Elementary) School District has received positive financial audits and is spending these tax dollars in accordance with the voter-approved ballot measures. The committee wishes to highlight to the Board of Education, its recognition of the importance and value of these funds, especially during the all too frequent state budget deficits which have resulted in reduction of funds to support high quality education in our schools. Without the parcel taxes, the students would have suffered from higher class sizes, lack of library, K-6 music, art programs, and less technology in the classrooms.

The Committee commends the Board of Education and District Administration for recognizing the critical need for these essential funds and maximizing the benefits for our public school children in the allocation and spending of these dollars. Further, the committee acknowledges and appreciates the continuance of these parcel taxes which secure local funding, in good budget times and bad, to assure the students of Petaluma City (Elementary) Schools receive the quality education they deserve. It is clear that our community supports our schools and should be thanked for their continued support.

Background

On May 8, 2007, the voters approved the Special Tax to preserve funding for Educational Programs in Measure D (Petaluma City (Elementary) School District) in an all-mail special election.

The Citizens' Oversight Committee was formed in the 2008- 2009 fiscal year and has generally met twice a year since that time to review district financial reports and independent financial audits prepared by Stephen Roatch Accountancy Corporation, the first 6 years and Nigro & Nigro PC, A Professional Accountancy Corporation beginning with Fiscal Year 2017-2018.

The Parcel Tax is \$75 per parcel.

* The annual amount collected for the past 10 years is noted below:

<u>Fiscal Year</u>	<u>Total</u>
2011-12	\$745,682.58
2012-13	\$747,756.05
2013-14	\$749,221.70
2014-15	\$755,198.95
2015-16	\$753,808.08
2016-17	\$764,284.35
2017-18	\$764,606.35
2018-19	\$773,721.88
2019-20	\$768,546.86
2020-21	\$769,374.92
2021-22	\$765,659.43
2022-23	\$775,000.00 (Projected)
2023-24	\$775,000.00 (Projected)

Voter Approved Authorization of Parcel Tax Proceeds:

Measure D: Petaluma City (Elementary) School District, Special Tax for Educational Programs states:

“To preserve funding for important educational programs at local elementary schools, keep school libraries open, preserve reading specialists, maintain music and fine arts programs, maintain reduced class size in grades 4-6, provide up-to-date computer and technology instruction, and attract and retain qualified and experienced teachers”

Furthermore, “A Citizens’ Oversight Committee will be established to provide public oversight, review financial audits and ensure accountability.”

- Keep school libraries open;
- Provide reading specialists;
- Continue music and art programs;
- Maintain smaller class sizes in grades 4-6;
- Provide up-to-date computer and technology programs;
- Provide necessary educational programs and materials;
- Attract and retain qualified and experienced teachers.

Allocation of Parcel Tax

Measure D: Petaluma City (Elementary) School District, Special Tax for Educational Programs:** Beginning in the school year 2008-2009 and continuing to present, the Petaluma City (Elementary) School District has allocated the parcel taxes to support essential high-quality educational programs. The funds have been primarily used to provide library support, K-6 music program, reading teachers, reducing class size, an art docent program, and technology support. It is important to note that due to the rising costs associated with these programs, the Reading Specialist program historically funded by the parcel tax is, beginning in 2016-17, funded by LCFE Supplemental Funds.

** See Annual Summary of Revenues and Expenditures attached for each year

Citizens’ Oversight Committee Review and Findings:

The Citizens’ Oversight Committee reviewed district financial reports, annual independent district financial audits and met with the Chief Business Official Chris Thomas and confirmed the district allocations were consistent with the voter-approved ballot measures. Likewise, the Committee confirmed these allocations were expended as authorized.

*** Citizens’ Oversight Committee agendas and minutes attached