

LA CAÑADA UNIFIED SCHOOL DISTRICT
PARCEL TAX OVERSIGHT COMMITTEE

June 14, 2016

TO: Governing Board
FROM: Measure LC(March 2014) Parcel Tax Oversight Committee
SUBJECT: Measure LC Parcel Tax Annual Report for 2015-16

Introduction

The Governing Board, at its regular meeting on July 15, 2014, appointed nine community members to the District's Measure LC Parcel Tax Oversight Committee. The members of the committee are: James Andersen, Carmen Sonia Bair, Paris Cohen, Carl Husfeld, Jeff Olson, Diana Schulz, and Hul Su. The stated purpose of this Committee is to ensure that parcel tax proceeds are expended for their authorized purposes and to report annually to the Governing Board and the public regarding the expenditure of such funds. This communication is responsive to the reporting responsibilities of the Measure LC Parcel Tax Oversight Committee. Two committee members have resigned, however the bylaws are being met with a committee of seven members.

Background of Measure LC Parcel Tax

The Governing Board, at its meeting on November 12, 2013, adopted Resolution No. 14-13-14 calling a Parcel Tax election for March 4, 2014. The purpose of the parcel tax, as specified in Resolution No. 14-13-14, was as follows:

The purpose of this measure is to renew and increase expiring locally controlled school funding to offset the local impact of cuts in State education funding for the District and provide the funding needed to sustain the outstanding quality of local public instruction offered in the District's schools by generating a source of local revenue that cannot be taken by the State. Funds from this measure will go to continuing advanced academic programs in math, science

and technology; attracting and retaining qualified teachers; maintaining manageable class sizes; and preparing students for the best colleges and careers,. Sustaining the outstanding quality of local public instruction offered in La Cañada schools also helps to protect property values within our community.

Measure LC Accountability Measures

In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures shall apply to the special tax levied in accordance with Measure LC: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special taxes must be deposited; and (d) an annual written report shall be made to the Governing Board of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes, as identified above.

In addition, an oversight committee of citizens shall be appointed or designated by the Governing Board to ensure that the special tax proceeds are spent for their authorized purposes and to report annually to the Governing Board and the public regarding the expenditure of such funds.

Measure LC Revenue Estimate for 2015-16

Based on information provided by District staff and the Department of the Los Angeles County Auditor Controller, Measure LC parcel tax revenue for the 2015-16 tax year is currently estimated at \$2,579,850. This is based on the \$450 per parcel assessment for 5,733 parcels. It is noted that as of April 30, 2016, \$1,503,670.57 has been credited by the Los Angeles County Auditor Controller to the District's parcel tax revenue account.

**La Cañada Unified School District
Parcel Tax Expenditure Plan
2015-16
May 5, 2016**

Measure LC Expenditure Report

In accordance with the provisions of the Measure LC parcel tax, the District currently anticipates 2015-16 parcel tax revenue of \$2,579,850. This funding was designated to support or maintain the following positions and programs:

Full Time Equivalent	Title	Portion Covered by Parcel Tax
LCHS		
.40	Musio 7-8	\$ 25,363
.80	Science 9-12	\$ 57,771
.40	Social Science 9-12	\$ 45,738
1.00	Art 9-12	\$ 121,427
1.00	Foreign Language 7-12	\$ 73,918
1.80	9 th Grade Class Size Reduction - Math	\$182,971
.80	Psychology 9-12	\$ 89,299
1.17	History	\$ 94,895
2.00	9 th Grade Class Size Reduction - English	\$192,302
Elementary		
2.25	Elementary Library	\$111,024
2.25	Elementary Computer Instruction Specialists	\$135,494
.60	Elementary Counselors	\$ 73,439
9.67	Class Size Reduction K-3	\$839,056
Districtwide		
3.0	Teachers on Special Assignment - Technology	\$188,030
1.0	Technology personnel	\$85,928
-	Technology Upgrade	\$263,195
TOTAL 27.94		\$2,579,850 *

*Includes all salary and related benefit costs.

Measure LC Parcel Tax Oversight Committee Certification

The Measure LC Parcel Tax Oversight Committee, at its meetings on October 15, 2015, and May 5, 2016, received a detailed report of staffing positions and programs supported by Measure LC revenues during 2015-16. Because of the parcel tax revenue, the La Cañada Unified School District was able to maintain various and valuable educational programs and services. The Parcel Tax Oversight Committee concludes that the Measure LC Expenditures identified in the District budget are consistent with the purpose of the parcel tax as specified in Resolution No. 14-13-14.

As such, the Parcel Tax Oversight Committee, at its meeting on May 5, 2016, certified that the Measure LC expenditures, as summarized in this report, are appropriate and consistent with the parcel tax purpose.

Respectfully submitted,

The Measure LC (March 2014) Parcel Tax Oversight Committee

Carl Husfeld, Chair