

LA CAÑADA UNIFIED SCHOOL DISTRICT
PARCEL TAX OVERSIGHT COMMITTEE

June 25, 2019

TO: Governing Board
FROM: Measure LC (March 2014) Parcel Tax Oversight Committee
SUBJECT: Measure LC Parcel Tax Annual Report for 2018-19

Introduction

The current members of the committee for 2018-19 are: James Andersen, Patricia Anderson, Carmen Sonia Bair, Paris Cohen, Carl Husfeld, Sid Karsh, Sue Lieu, and Diana Schulz. 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.

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.

To effectuate the above purpose of Parcel Tax Measure LC, the District has:

1. Continued to advance academic programs in math, science and technology by:
 - Funding of technology support teachers across the District
2. Attracted and retained qualified teachers by:
 - Reducing class sizes in elementary, 9th grade math and English
 - Providing elementary counselors to assist teachers with supporting the social and emotional learning needs of students
3. Maintained manageable class sizes by:
 - Reducing class sizes in elementary, 9th grade math and English
 - Providing funding for additional staffing in Social Science, Foreign Language, and 7/8 Music
4. Prepared students for the best colleges and careers by:
 - Lowering Student to Teacher ratios in academic classes like English and Math
 - Funding additional classes in Art and Music
 - Maintaining and growing the technology infrastructure
 - Maintaining staff positions for elementary library coordinators and computer instruction specialist.
5. Sustained the quality of local public instruction in La Canada schools to protect property values by:
 - Providing a wide range of class options where students have options to pursue multiple interests and talents
 - Sustaining teacher to student ratios which allow more personalized interactions
 - Building and maintaining updated technology resources - both in hardware, software, and staff support

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 in Resolution No. 14-13-14; (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 2018-19

Based on information provided by District staff and the Department of the Los Angeles County Auditor Controller, Measure LC parcel tax revenue for the 2018-19 tax year is currently estimated at \$2,582,100. This is based on the \$450 per parcel assessment for 5,738 parcels. It is noted that as of April 20, 2019, \$1,524,607 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
2018-19
May 2, 2019**

Measure LC Expenditure Report

In accordance with the provisions of the Measure LC parcel tax, the District currently anticipates 2018-19 parcel tax revenue of \$2,582,100. This funding was designated to support or maintain the following positions and programs to support the objectives of the parcel tax measure:

- 1: advanced academic programs in math, science and technology
- 2: attracting and retaining qualified teachers
- 3: maintaining manageable class sizes
- 4: preparing students for the best colleges and careers.

| Full Time Equivalent | Title | Portion Covered by Parcel Tax | Objective Met |
|----------------------|---|----------------------------------|---------------|
| LCHS | | | |
| .40 | Music 7-8 | \$ 46,954 | 2,4 |
| 1.00 | Science 9-12 | \$ 89,386 | 1,2,3,4 |
| 1.40 | Social Science 9-12 | \$ 158,241 | 2,3,4 |
| 1.00 | Art 9-12 | \$ 137,896 | 2,4 |
| 1.00 | Foreign Language 7-12 | \$ 91,830 | 2,4 |
| 1.60 | 9 th Grade Class Size Reduction - Math | \$192,047 | 2,3,4 |
| .80 | Psychology 9-12 | \$ 92,352 | 4 |
| 2.00 | 9 th Grade Class Size Reduction - English | \$225,913 | 2,3,4 |
| Elementary | | | |
| 2.25 | Elementary Library | \$131,107 | 4 |
| 2.25 | Elementary Computer Instruction Specialists | \$176,903 | 4 |
| 1.20 | Elementary Counselors | \$ 149,193 | 2,4 |
| 8.87 | Class Size Reduction K-3 | \$928,522 | 2,3,4 |
| Districtwide | | | |
| .6 | Teachers on Special Assignment - Technology | \$70,015 | 1,2,4 |
| - | Technology Upgrade | \$91,821 | 1,4 |
| TOTAL 24.37 | | \$2,582,100 * | |

*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 4, 2018, and May 2, 2019, received a detailed report of staffing positions and programs supported by Measure LC revenues during 2018-19. 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 2, 2019, 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

James Anderson, Chair