

Mountain View Whisman School District
Measure C Parcel Tax Oversight Committee
Regular Meeting
22 March 2017, 7:00 pm, Board Room
MVW School District Office, 750-A San Pierre Way

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

Non-voting Members:

Board Member Ex Officio Member: Tamara Wilson

District Staff: Superintendent Dr. Ayindé Rudolph

Associate Superintendent/CBO Dr. Robert Clark

3. Approval of Agenda

3.1 Action Item: Staff recommends the Parcel Tax Oversight Committee approve the agenda as presented.

4. Approval of Minutes

4.1 Action Item: Staff recommends the Parcel Tax Oversight Committee approve the minutes of the December 14, 2016 meeting.

5. Statements

5.1 Public Statements not related to agenda items.

6. Follow Up to Past Items/New Business

6.1 Second Interim Report 2016-2017
Staff will provide the Second Interim Budget Report 2016-2017 to PTOC.

Information Item: Information only.

7. Future Agenda Items Requested by PTOC Members

7.1 PTOC members may request future agenda items.

8. Adjournment

1. Call to Order

Meeting called to order at 7:05pm

2. Roll Call

Steve Sherman – Chair

Laurence Maller – Vice Chair

Bill Evans

Sundar Subbarayan

Tamara Wilson

Elizabeth Welshock

Uma Srinivasan

Dr. Robert Clark

3. Approval of Agenda

Motion (by Sundar Subbarayan) to approve agenda

Seconded (by Bill Evans)

Motion to approve the meeting agenda carried unanimously.

4. Approval of Minutes

Motion (by Laurence Maller) to approve minutes of the September 28, 2016 meeting

Seconded (by Sundar Subbarayan)

Motion to approve the minutes of the September 28, 2016 meeting carried unanimously.

5. Statements

There being no members of the public present, there were no Public Statements.

6. Follow Up to Past Items/New Business

6.1 Membership, Selection of Officers, Meeting Dates

Motion (by Sundar Subbarayan) to appoint the following members of the Parcel Tax Oversight Committee to roles, respectively:

Secretary: Bill Evans

Chair: Steve Sherman

Vice Chair: Laurence Maller

Carried unanimously.

Motion (by Sundar Subbarayan) to approve the remaining PTOC meeting schedule as printed in the agenda

Seconded (by Laurence Maller)

Carried unanimously.

6.2 Dr. Clark presented

6.3 Annual report outline reviewed by the PTOC.

7. Future Agenda Items

The standing agenda notwithstanding, there were additional future agenda items proposed by the PTOC.

8. Adjournment

The meeting was adjourned at 8:05pm.

Measure C
Parcel Tax Oversight Committee
Second Interim Report
2016-2017
By Program

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

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

| Program | 2016-2017 Second Interim | 2016-2017 First Interim | 2016-2107 Adopted Budget |
|--|--------------------------------|-------------------------------|--------------------------------|
| 218 Academic at Risk <i>At-Risk Supervisors at MS and Title I schools</i> | 370,651 | 355,615 | 373,507 |
| 220 Science Program: Elementary (Materials) <i>assorted science materials for elem schools</i> | 7,658 | 7,658 | 49,082 |
| 225 Science Camp: Grade 5 - Walden West <i>5th grade science camp</i> | 169,481 | 169,481 | 169,481 |
| 226 Science Camp: Grade 8 - Yosemite <i>8th grade trip to Yosemite</i> | 150,000 | 150,000 | 150,000 |
| 230 Physical Education: Grades 1-5 <i>contracted service to provide PE for elem schools</i> | 638,550 | 638,550 | 638,550 |
| 235 After School Program: Enrichment <i>allocation to sites to fund after school enrichment classes</i> | 101,282 | 101,282 | 88,660 |
| 244 Art Program <i>Contracted service to provide Art at elem sites</i> | 107,761 | 107,737 | 106,427 |
| 245 Music Program <i>Contracted service to provide Music at elem sites</i> | 107,761 | 107,737 | 106,427 |
| 401 Regular Education Program <i>contribution to cost of classroom teachers</i> | 476,786 | 476,786 | 467,437 |
| 411 Library/Media Services Program <i>district library/media staffing and materials</i> | 493,481 | 473,088 | 487,799 |
| 412 School Counseling/CHAC <i>CHAC counseling program</i> | 69,102 | 69,102 | 69,102 |
| 415 School Site Administration <i>site secretary staff</i> | 332,628 | 356,348 | 402,076 |
| 500 Department of Business Services <i>contracted service to manage PT payee list/exemptions</i> | 2,042 | 2,042 | 2,042 |
| 550 Routine Maintenance & Operations Services <i>ongoing maintenance and repair</i> | 377,622 | 373,372 | 356,473 |
| Total | \$ 3,404,805 | \$ 3,388,798 | \$ 3,467,063 |
| Projected Ending Balance, June 30, 2017 | \$ 130,944 | \$ 146,951 | \$ (88,537) |



2016-2017 Second Interim Budget Report

Board Presentation
2 March 2017

Dr. Robert Clark

Associate Superintendent/Chief Business Officer

2016-2017 Second Interim Budget Report

Fund 01 General Fund: Beginning and Ending Balances

| | Unrestricted Programs | Restricted Programs | Combined |
|--|-----------------------|---------------------|----------------------|
| Beginning balance, July 1, 2016 | \$21,296,105 | \$3,597,486 | \$24,893,591 |
| Total Revenues | \$38,364,075 | \$27,623,759 | \$65,987,834 |
| Total Expenditures | \$40,279,457 | \$28,265,771 | \$68,545,228 |
| Net Increase/(Decrease) | (\$1,915,382) | (\$642,012) | (\$2,557,394) |
| Ending Balance, June 30, 2017 | \$19,380,723 | \$2,955,474 | \$22,336,197 |

Reserve Level

28.3%

(Unrestricted Ending Balance divided by Total Combined Expenditures)

2016-2017 Second Interim Budget Report

Fund 01 General Fund:

From 1st to 2nd Interim... "How we got here?"

| | | Revenues | Expenditures |
|--|--|-----------------|---------------------|
| First Interim | | \$ 66,292,723 | \$ 68,716,720 |
| Second Interim | | \$ 65,987,834 | \$ 68,545,228 |
| Change, First to Second Interim | | (\$ 304,889) | (\$ 171,492) |

Changes to Revenues:

Moved Excess Lease revenue for both GISSV and Google from Fund 01 General Fund to Fund 40 Special Reserve for Capital Expenditures; Reduced amount of unrestricted contribution to 8150 Maintenance Account to match expenditures

Changes to Expenditures:

Teach to One expense adjusted downward; PERS expense increased accordingly; Resource 8150 contribution;

2016-2017 Second Interim Budget Report

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

| | 2016-2017 | 2017-2018 | 2018-2019 |
|--------------------------------------|----------------------|----------------------|----------------------|
| Beginning balance, July 1 | \$24,893,591 | \$22,336,197 | \$19,323,199 |
| Total Revenues | \$65,987,834 | \$65,132,063 | \$67,494,132 |
| Total Expenditures | \$68,545,228 | \$68,145,061 | \$69,610,114 |
| Net Increase/(Decrease) | (\$2,557,394) | (\$3,012,998) | (\$2,115,982) |
| Ending Balance, June 30 | \$22,336,197 | \$19,323,199 | \$17,207,217 |

Reserve Level-Projected

28.3%

24.7%

21.2%

2016-2017 Considerations for the Future

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



2016-2017 Next Steps

- Assumptions for 2017-2018 budget adoption
 - March 16 – draft assumptions for discussion
 - April 6 – Board action to approve assumptions
- Governor's May-Revised Budget
 - May 18 – Board presentation
 - May 19 – School Services workshop
- 2017-2018 LCAP/Budget Adoption
 - June 1 – Public hearings
 - June 15 – Adoption



Questions/Comments

