

Parcel Tax Oversight Committee - Oversight or Overlook

Accountability in Santa Cruz City School District

Summary

Parcel taxes in California provide an opportunity for additional financing for the chronically underfunded local school budgets.^[1] Voters in the Santa Cruz City Schools (SCCS) District have passed multiple parcel tax measures to support a range of approved activities from classroom size reduction to maintenance of a functional library system for students. In 2003 two parcel tax measures were passed with language requiring that “an independent community oversight committee shall be appointed by the Board of Education”.^[2] A Parcel Tax Oversight Committee (PTOC) was formally established by the Board of Education in 2006.^[3] The Grand Jury's goals were to determine if this oversight responsibility has been effectively carried out and whether money is being spent in the ways authorized by the parcel tax measures.

The PTOC has repeatedly failed to perform its stated functions of:

- Providing clear oversight of the use of parcel tax funds
- Reporting to the Board of Education and the general public on the use of these funds.

The PTOC lacks the transparency required for a public oversight committee. There is no institutional history of the PTOC, including its charge, membership, minutes, and annual reports.

Background

Parcel Taxes

California is the only state that allows parcel taxes as a funding mechanism for schools.^[4] The California Legislature introduced the use of parcel taxes in 1980 after the passage of Proposition 13 severely restricted the property taxation power of local governments. Between 1980 and 2012 there were 330 successful parcel tax measures in California. Parcel taxes are unrelated to the value of property and they require a two-thirds vote of the local electorate to be implemented. A fixed sum is paid for each parcel in the jurisdiction.^[5]

In the late 1990's, faced with dire budgetary constraints, SCCS announced its intention to close schools and reduce services and programs. These reductions included the elimination of librarian and counselor positions and potentially programs such as art and music. Data show that California has the lowest ratio of librarians and counselors to

students in the United States.^{[6][7]} Data also show that student performance is enhanced by the presence of librarians in school libraries.^[6] Studies show that effective counseling programs are important to the school climate and support student achievement.^[8]

In 2002 the Santa Cruz City Schools District voters responded to these threatened program closures by passing the first in what would become a series of parcel taxes. In recent years these parcel tax measures have generated approximately \$3.7 million per year for the SCCS. (See [Appendix E](#))

Current Parcel Taxes in Effect in SCCS

Measure	Annual Assessment	Supported Grades	Duration
Measure I	\$38	Grades 9-12	7/1/2013-6/30/2022
Measure J	\$85	Grades K-8	7/1/2013-6/30/2022
Measure P	\$105	Grades K-6	7/1/2008-6/30/2017

Source: Appendices [A](#) and [E](#)

Transparency

In 2001 Government Code section 50075.1^[9] stated that special taxes must meet these four requirements:

- 1) They must have a specific purpose.
- 2) The proceeds must be applied to the specific purpose.
- 3) The funds must be deposited into a special account.
- 4) An annual report by the chief fiscal officer to the governing board must detail the amount collected and expended for the specific purpose of the special tax.

Nothing in this code provided for any statewide oversight or mandated collection of data on parcel taxes. This was remedied in September 2014, when AB 2109^[10] was signed into law. It requires the local governmental entities imposing a parcel tax to provide information to the Controller with respect to:

- 1) The type and rate of a parcel tax.
- 2) The number of parcels subject to or exempt from the parcel tax.
- 3) The sunset date.
- 4) The amount of revenue received.
- 5) The manner in which the revenue is being used.

Thus the ability to look at data from a statewide perspective will be available in the near future.

In 2003 voters in SCCS approved parcel tax measures (Measures A and B) which for the first time required citizen oversight.^[2] Since then the full text of the Ballot Measures have included language such as:

In addition to the accountability measures required by law, an independent community oversight committee shall be appointed by the Governing Board to oversee all expenditures funded by the measure in order to ensure that said funds are spent wisely and used only for the purposes approved by the voters. The oversight committee shall monitor the expenditures of these funds by the High School District and shall report on an annual basis to the community on how these funds have been spent.^[13]

The Grand Jury believes transparency is vital to the public's continued support of the Parcel Taxes and the important educational programs they fund. President Obama wrote, "Government should be transparent. Transparency promotes accountability and provides information for citizens about what their Government is doing."^[11] Transparency is a singular value which guarantees that information is available for effective public scrutiny and oversight.

In some districts Parcel Tax Oversight Committees (PTOC) have a public profile that includes a web presence posting its bylaws, committee membership, contact information, meeting announcements, meeting minutes, annual reports, forms for committee membership, and tax exemption forms for residents over the age of 65. Other districts include information regarding the original parcel tax but provide less information about the oversight committee's activities. See [Appendix B](#) for examples.

The Santa Cruz City Schools District provides much more limited access to information about parcel tax expenditures and the activities of the Parcel Tax Oversight Committee. The only mention of the Committee on the SCCS website is the following description:^[12]

*The PTOC, a ballot initiative requirement, provides citizen oversight of expenditures from revenue generated by active parcel tax measures.
Meets: As needed
Members: Community members*

The parcel tax measure language specifies that the "oversight committee shall monitor the expenditures of the funds by the ... School District and shall report on an annual basis to the community on how these funds have been spent."^[13]

Although the ballot measure describes membership in the PTOC as "community members," these members are appointed by parties directly involved with the SCCS. These include the SCCS Board of Education, unions, principals from SCCS schools, and affected groups such as librarians and counselors.

Scope

The Grand Jury explored the use of funds generated by Measures A, B, I, J, and P. We reviewed the stated goals of each measure and the oversight of these funds by the Parcel Tax Oversight Committee (PTOC). Jury members attended Board of Education and PTOC meetings, interviewed individuals responsible for providing information to the public, and examined budget documents regarding parcel tax expenditures. The Grand Jury also spoke with teachers, counselors, librarians, and parents in order to learn whether the public has had access to the required annual oversight reporting these measures require.

Investigation

Institutional History

The Grand Jury reviewed the history of parcel taxes as a method of augmenting funds for schools in the SCCS. Initially, the Grand Jury could not find any publicly available information about the oversight activities by the PTOC. After an unsuccessful web search, the Grand Jury sought information from the District about the PTOC activities. In particular, we requested copies of all PTOC meeting minutes. We also asked for evidence of annual reporting to the community. This evidence is summarized in the following table. The District provided minutes from a single PTOC meeting held in February 2013. Our investigation determined that the PTOC did not meet for 19 months, missing the entire 2013/14 school year. The PTOC committee next met on October 13, 2014. PTOC members who said they had served on the committee since its inception in 2003 could not provide any minutes or reports from that entire period.

Parcel Tax Activity Mentioned in SCCS Board Minutes^[14]

School Year	Report by PTOC Members Noted in Minutes	Parcel Tax Spending Recommendations to Board	Parcel Tax Measure Discussion
2005/6			7/27/05
2006/7		1/24/07 (Staff)	
2007/8	11/14/07	8/22/07 (Staff)	9/26/07
2008/9		11/12/08 (Staff)	
2009/10	2/24/10		
2010/11	6/15/11	9/29/10 & 10/27/10 (Staff)	
2011/12			11/12/11
2012/13	5/22/13		
2013/14			

Note: Staff refers to SCCS staff.

Reporting Requirements

According to the “Impartial Analysis By County Counsel” included in the official voter pamphlets for Measures I, J and P, the reporting responsibilities for SCCS are as follows:^[13]

An annual written report shall show the amount of the special tax collected and expended, and the status of projects to be funded from these proceeds.

The Grand Jury found data for parcel tax spending broken down by schools in the SCCS Adopted Budgets dating from the year 2010 through the present on SCCS’s website.

The stated reporting responsibilities for the PTOC are as follows:

Additionally, the independent community oversight committee appointed by the School District Board for the parcel tax ... will continue to monitor expenditures and report annually.

The Grand Jury did not find any data on parcel tax expenditures for the years prior to 2010. When asked, SCCS did not provide the requested data.

We found a lack of consensus among PTOC members, SCCS staff and Board Trustees regarding the manner in which reports have been or should be made to the public. Reports have been variously described as oral reports to the Board, letters to the editor in the Sentinel, or opinion pieces in the Sentinel. The above table shows a search of Board minutes from previous years conducted by the Grand Jury and District staff. It identified only four instances in ten years in which oversight reports were presented to the Board by PTOC members. Online searching of the Sentinel yielded no results, and there is no record of the opinion/letters to the editor included in SCCS Board packets, agendas or minutes. At the PTOC meeting held on October 13, 2014 a member of the committee agreed to prepare an annual report to be distributed to the public, to the Board, to the schools, and to the press by this fiscal year-end.

District administrators asserted to the Grand Jury that SCCS Board minutes and Board packets included the official financial officer annual reports on parcel tax expenditures. The Grand Jury found no evidence that this had occurred regularly. A Grand Jury search for parcel tax topics in archived Board packets on the SCCS website was hampered because many of these documents had been posted in a format that could not be searched, and Board packets prior to 2011-12 were not archived on their website. We did find one occasion^[15] of the PTOC report present in the Board packet of May 22, 2013. As an example of a parcel tax budgetary report provided to the PTOC by the District Business Office, see [Appendix D](#).

Membership and Rules of PTOC

In the May 10, 2006 Board minutes the Trustees formally established the composition and term of service for the PTOC and restated the purpose from the ballot measure.^[3]

In addition to the accountability measures required by law, the District and the community are in strong accord that an independent oversight committee shall be appointed to oversee all expenditures funded by these measures in order to ensure that revenue is expended for the purposes approved by the voters. The committee shall monitor expenditures and report to the community on an annual basis on how funds have been spent. The committee composition is presented for Board approval:

- 7 representatives, one appointed by each Trustee*
 - 10 representatives, one from each elementary school, middle school, high school, and 1 from Small Schools*
 - 1 representative from District English Learner Advisory Committee*
 - 1 representative from the Classified Bargaining Unit*
 - 1 representative from the Certificated Bargaining Unit*
 - 1 representative from the Library Media Teachers*
 - 1 representative from the SCCS Certificated Counselors*
 - 1 representative from the Visual and Performing Arts Task Force*
- Total representation is 23, with 12 as a quorum. Four-year term.*

There is no record of PTOC members receiving any training or direction regarding their responsibilities prior to January, 2015. There was no accompanying detailed charge to the committee formulated by the Board, even though the Board's own policies require that a charge be given for citizen advisory committees. SCCS Board policy (under AR 1220 Community Relations) concerning Citizen Advisory Committees lists the following provisions:^[16]

Committee Charge

When committees are appointed, committee members shall receive written information including, but not limited to:

- 1. The committee members' names*
- 2. The procedure to be used in the selection of the committee chairperson and other committee officers*
- 3. The name(s) and contact information of staff member(s) assigned to support the work of the committee*
- 4. The goals and specific charge(s) of the committee, including its topic(s) for study*
- 5. The specific period of time that the committee is expected to serve*
- 6. Legal requirements regarding meeting conduct and public notifications*
- 7. Resources available to help the committee perform its tasks*
- 8. Timelines for progress reports and/or final report*
- 9. Relevant Board policies and administrative regulations*

This same set of regulations also states that citizen advisory committees established by "formal Governing Board action" are subject to the Brown Act,^[17] which requires that all meetings of local legislative bodies be open to public scrutiny and participation. Under Government Code section 54952(b), any committee created by a legislative body is itself a legislative body, regardless of whether the committee is permanent or temporary, advisory or decision making. The Grand Jury believes that the creation of the PTOC committee by the Board subjects it to the Brown Act and that there is no substantive difference between an advisory and oversight committee. The Grand Jury observed in PTOC discussions that this year's committee did not know whether Brown Act compliance was required of them nor did they have access to a formal charge for their deliberations. Furthermore, the Board appeared to be unaware that the Brown Act applied to the PTOC or that a formal charge was needed.

Regarding compliance with the quorum and term rules defined by the Board, the Grand Jury examined the only available published minutes for the PTOC, February 26, 2013, October 13, 2014, and November 17, 2014. We found that quorum was not met at any of these meetings. We have no record of attendance for the earlier meetings, or whether quorum was met. No mention was made concerning the issue of quorum in any of the published minutes, nor was it raised in discussion at the October 13, 2014 and November 17, 2014 meetings that we attended. For example, at the Oct. 13th meeting

the PTOC elected a chair without a quorum. At the January meeting (with a full quorum) they re-elected a chair at the suggestion of a non-member attendee.

The Board did not appear to be aware of the need to document appointments and reappointments. Board minutes fail to mention any instance in which long-serving PTOC members were reappointed at completion of their four-year terms. We did receive testimony that several PTOC members have served for longer than four years without reappointment. There is no institutional record to document lengths of service.

At the January 17, 2015 PTOC meeting, the committee passed a resolution to be presented to the Board which would add an additional member to the committee to represent the Lifelab science component. The committee rejected a suggestion to add an at-large member from the community, even though 74% of households in the City of Santa Cruz do not have school age children. PTOC's stated reason was that community members who are interested in participating in PTOC, but do not have children in the schools, can ask to be appointed by a Board Trustee when a vacancy occurs. However, without public information readily available, the Grand Jury believes it is difficult for community members to learn about vacancies on the PTOC and request an appointment by a Board Trustee.

Mission of PTOC: Oversight or Advisory?

The Grand Jury found a lack of agreement about PTOC oversight responsibility among District staff, PTOC members and Board of Education Trustees. Some interviewees asserted that the PTOC's only responsibility is to review and validate the District's compliance with parcel tax measure language. Others interpreted the PTOC oversight responsibility more broadly. They view the PTOC as having a responsibility to make recommendations to the Board about specific funding decisions. In fact, at times the PTOC has made recommendations. The Grand Jury observed instances during PTOC meetings where funding recommendations were discussed and motions were made to present them to the Board. As the preceding table indicates, in the past ten years there have been five instances when PTOC recommendations were presented by SCCS staff to the Board and subjected to a vote.

Supplanting versus Supplementing

The question of whether parcel tax funds were intended to supplant or supplement existing school programs has been raised at PTOC meetings. A good discussion of the importance of this distinction is found in the web article "How to Get a School Grant"^[18] that was included with materials for the March 2, 2015 PTOC meeting.

Supplant means to "take the place of." Supplement means to "add something to complete a thing." For almost any grant you write, it is important for you to begin a new program or to supplement a program rather than to supplant one...

Supplanting a program is different. That means you put a new program in the place of an old one. To do that, you should be able to use the money that you were using for the old program to put the new one in place. If you do, it is unlikely you would need grant money...

Some schools try to write grants that allow them to supplant one of their current programs in an effort to shift their money to another curriculum area. An abundance of reading grant money might be available at the time, but the school really needs money to shore up its math program. The grant writer applies for a reading grant for enough money to fund the reading program that is already in place, then the district shifts that budget money over to the math department so they can improve their math program with a promising supplemental program.

In theory this sounds like a workable plan for the school. In fact, it is a form of fraud.

The Grand Jury believes the same standards should be applied when asking voters for parcel tax funds as when applying for school grants.

Beginning in 2003/04 state agency reports of SCCS spending^[19] no longer tracked the salaries of Librarians, Guidance, Supervisors, Welfare, Attendance, Physical and Mental Health, Superintendents, and Administrative Personnel as separate line items. Four certificated salary codes appeared where previously there had been nine. Certificated salaries were now listed only for the categories of Teachers, Certificated Pupil Support, Certificated Supervisors and Administrators, and Other Certificated. Librarians and counselors were now included within the Pupil Support category (Code 1200):

Certificated Pupil Support Salaries - Record the full-time, part-time, and prorated portions of salaries of all certificated personnel performing services of librarian, social worker, or certificated personnel doing pupil personnel work; psychologists and psychometrists; counselors; as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, school audiometrists, psychiatrists, otologists, and other personnel as authorized in the field of physical and mental health and who are on the payroll of the LEA. Health services personnel must possess a services credential.^[20]

However, the following table does show that funds were being expended for certificated librarians and counselors during the period from 2000-2003.^[19]

Librarian and Counselor Support 2000-2003

Certificated Salaries	Salary Code	2000/01	2001/02	2002/03
Librarians	1400	\$634,861	\$661,022	\$668,419
Guidance, Welfare and Attendance (includes Counselors)	1500	\$1,257,344	\$1,347,878	\$1,363,249

Using available materials, It is impossible to identify how the salaries of counselors and librarians, as well as their aides, have changed during the early years of the Parcel Tax measures. The Grand Jury made multiple requests of the District to provide detailed budget data from 2000-2010 to identify the changes in relative funding percentages for counselors and librarians. However, the adopted budget materials that the District provided (and subsequently posted on their website) do not have sufficient detail to make these comparisons.

From current adopted budgets (2010-2015) it is clear that parcel taxes now provide 100% of the funding for librarians without using any general fund money. The parcel tax measures state that the named services shall be “supported by this assessment.” See [Appendix A](#). The Grand Jury believes this wording intended that these funds should supplement rather than supplant general fund monies. Among those interviewed there were differences of opinion regarding whether parcel tax money is intended to supplant or supplement program funds.

Funding Allocations in Measures A and I

The SCCS Board of Education voted in October 2005 to define allocation percentages for Measure A (secondary) and B (elementary) funding (which later became Measures I and J respectively). They did this after meeting with representatives from the various impacted constituencies. They acknowledged that funding from the parcel taxes might fluctuate from year to year and committed to retain the approved percentages.

*Superintendent Pagano reported that on September 26, 2005, he met with representatives from the SCCS District Library Services, Counseling Services, and the Visual and Performing Arts Program to present a percentage proportion proposal for the distribution and allocation of the potential revenue. **Although it must [sic] acknowledged that projected revenues are estimations and subject to variations, the approved percentages would remain constant. Measure A – 46% to Library Services; 54% to Counseling Services. Measure B – 50% to Library Services; 15% to Counseling Services; 35% to Visual & Performing Arts. (emphasis added)** After Public Comments and Board*

Discussion, MSP (Pinheiro/Dewey Thorsett) 6-0, the Board of Education approved the Allocations for Measures A & B.^[21]

The Grand Jury reviewed available budget information to determine if the promised funding percentages were maintained for Measure A (and later Measure I) for Library versus Counseling services. Although spending began in July 2006, the Grand Jury was only able to access the information from Adopted Budgets posted as of the 2010/2011 school year.^[22] Beginning with the 2010/2011 budget, the proposed allocation was explicitly listed. “Funds: Grade 9-12 Library 45% and Counseling 54%.”^[22] This was the last time this funding percentage was presented in the Adopted Budget materials. The following table might suggest why this was so:

Funding Percentages: Library versus Counseling

Service	2010-11 (A)	2011-12 (A)	2012-13 (A)	2013-14 (I)	2014-15 (I)
Library	39.36%	34.18%	40.24%	30.05%	26.37%
Counseling	60.64%	65.82%	59.76%	69.95%	73.63%

Source: [Appendix C](#)

As the table shows, even for Measure A, the required library funding allocations were not met. The percentage allocation information was removed from the Adopted Budgets for the last two years of Measure A and subsequently for Measure I. Percentage language was explicitly removed from Measures A and I, but not from Measures B and J. A review of the Board of Education minutes by the Grand Jury did not find any official action by the Board to modify the original percentages for the secondary schools. When the Grand Jury brought evidence of this fact to Trustees, they were unaware that this reallocation had occurred.

High School Library Availability

Presently, the high schools cannot keep their libraries open during the entire time students are on campus. Reductions in funding have required certified librarians and their aides to assume additional administrative and clerical duties. This has reduced the number of hours that the library is available to students before and after school. Additionally, due to the need for librarians to teach library skills in a subject classroom, there are occasions when the librarian must close the library during the school day.

On at least two occasions, individuals raised the issue of inadequate funding for librarians and library support personnel at Board meetings. At the September 15, 2010 Board meeting, a PTOC member voiced concern about the adverse impact of reduced library staff funding: “Gault Parent and PTOC member ... reported that students and parents are really feeling the reduction of hours for the elementary LMTs, and noted that local parcel taxes support LMTs.”^[23] At the May 8, 2013 Board meeting^[23], a librarian (and long time PTOC member) raised this same issue with respect to library support staff for high schools: “On behalf of the district Teacher-Librarians, Harbor High School LMT ...

asked the Trustees to reallocate funds for high school library clerical support so that Teacher-Librarians can focus on teaching and not textbook support or other clerical responsibilities.”^[24] The Grand Jury noted two instances when this issue was raised without action at this year’s PTOC meetings.

The following table shows the funding patterns for library support staff for the period 2010-2015 for which the Grand Jury has obtained information. Note that although spending has fluctuated dramatically for the years 2011-15, due to differences in salaries across the different schools, the full time equivalency for library/media services staff has remained constant across all the high schools.

Library Support Staff Funding (Measures A and I)

Library Support	2010/11	2011/12	2012/13	2013/14	2014/15
Measure	A	A	A	I	I
High Schools Dollars	0	\$41,248	\$92,533	\$74,917	\$35,189
FTEs / per high school	0	0.4375	0.4375	0.4375	0.4375

Source: [Appendix C](#)

Questionable Parcel Tax Spending

The following issues were raised at the February 26, 2013 PTOC meeting^[25] regarding the appropriateness of certain parcel tax expenditures. (See glossary for explanations of acronyms mentioned below.)

- *What is S4C? If it is a college initiative, why is its expense the same for high schools and middle schools?*
- *Why are high schools registrars paid for by Counseling Parcel Tax dollars?*
- *Why is AVID funded by Counseling Parcel Tax dollars?*
- *What time period is covered by OPALS expenses?*
- *Why is a teacher filling the text book [sic] clerk vacancy at Santa Cruz High, resulting in fewer hours worked at a higher cost (and being paid off of Parcel Tax revenue)?*

Members may bring these items back for discussion at a future meeting.

There was no PTOC meeting in the 2013/14 school year, thus these issues were not revisited until the first 2014/15 school year meeting. We believe that the most questionable of these issues was the funding of high school registrars by parcel tax

dollars. The following table shows this spending for the years 2010-2015:

Registrar Funding (Measures A and I)

Registrar Funding	2010/11	2011/12	2012/13	2013/14	2014/15
Measure	A	A	A	I	I
Soquel High School	\$46,917	\$49,393	\$88,867	0	0

Source: [Appendix C](#)

This spending was discontinued beginning in the 2013-14 school year. We do not know how many years prior to 2010 this practice had been followed (due to the absence of suitable Adopted Budget information). The use of parcel tax funds for the registrar position violated the parcel tax measure commitment that funds would not be used to support administrator positions.

This year’s PTOC is still discussing the legitimacy of using parcel tax funds for the counseling secretary, AVID registration and S4C membership. Minutes from the PTOC meeting of November 17, 2014 reported the following:^[26]

The Board moved these expenses to the Parcel Tax budget in 2012-13. S4C is a country-wide program, with the aim of getting students focused on and ready for going to college. 7th graders visit UCSC. AVID is focused on students from lower socio-economic status or whose parents did not attend college. The program helps students become college-ready, through access to tutors, career exploration and college visits, in collaboration with Cabrillo College.

According to the minutes, the discussion that followed noted that:

These activities are valuable, but is it appropriate to pay for them from parcel taxes? The ballot language allows for support for other programs as identified.

Only half of this secretarial support was used for the counselors. The other half was allocated to support vice-principals, even though the secretarial position was completely funded by parcel tax monies. The Grand Jury believes this violates the spirit of the commitment to avoid using parcel tax monies to support administrative salaries and benefits. At the October 13, 2014 PTOC meeting we heard a recommendation by the interim Assistant Superintendent, Business Services that the counseling secretary positions should only be funded at 0.5 FTE by parcel tax monies. At the time of this report no action has yet been taken.

Findings

- F1.** The operations and activities of the Santa Cruz City Schools Parcel Tax Oversight Committee lack the transparency required for public oversight committees, including a website with posted meeting times and locations, agendas, minutes, and membership for the current year and prior historical records.
- F2.** The Parcel Tax Oversight Committee has not complied with operating rules defined by the Board of Education with respect to quorum or length of term.
- F3.** The Parcel Tax Oversight Committee has not consistently tracked the attendance or responded to continued absences of its appointed members.
- F4.** The Parcel Tax Oversight Committee has not provided annual oversight reports in any consistent or predictable format accessible to the general public.
- F5.** The lack of publicly available information regarding open positions on the Parcel Tax Oversight Committee leaves taxpayers who are not associated with Santa Cruz City Schools unaware of opportunities to serve on the Parcel Tax Oversight Committee.
- F6.** For the 2013-14 school year (the first year of the new Measures I and J) the Parcel Tax Oversight Committee failed to meet, monitor expenditures and report to the community.
- F7.** Neither the Parcel Tax Oversight Committee nor Santa Cruz City Schools has been able to verify that the Parcel Tax Oversight Committee has met its responsibility to monitor expenditures and report annually to the community.
- F8.** Santa Cruz City Schools Board of Education has not defined the form that the annual report should take.
- F9.** Administrative and clerical duties have been assigned to the counselors, counseling secretaries, and library staff, who are funded by parcel tax money. The use of parcel tax money to pay for administrative and clerical costs is contrary to the intent of the measure language.
- F10.** Santa Cruz City Schools failed in its obligation to provide annual information regarding the allocation of parcel tax funds.
- F11.** The Board of Education has failed to follow its own explicit commitments for the proportional allocation of parcel tax funds.
- F12.** The Parcel Tax Oversight Committee, Board of Education Trustees, and Santa Cruz City Schools staff disagree concerning the Parcel Tax Oversight Committee's role in making expenditure recommendations.
- F13.** The Board of Education has failed to provide a formal charge to the members of the Parcel Tax Oversight Committee.
- F14.** The Board of Education has failed to require the Parcel Tax Oversight Committee to comply with the Brown Act.

Recommendations

- R1.** Santa Cruz City Schools District should reconstruct and make available on its website an institutional historical record of the Parcel Tax Oversight Committee's activities. This record should include but not be limited to the official committee charge, membership, and annual reports for the entire span of the committee's existence, 2003 to the present. Where these records are unavailable, the website should note that absence. (F1, F4, F5, F7, F14)
- R2.** The Santa Cruz City Schools website for the Parcel Tax Oversight Committee should include the Brown Act requirement, posted meeting times and locations, agendas, minutes, and membership, both for past and upcoming meetings. (F1, F14)
- R3.** The Parcel Tax Oversight Committee should ensure that all its members are apprised of the rules and regulations governing their activity, and its officers must require compliance with those rules. Rules should be established for addressing the issue of persistent non-attendance. (F2, F3, F6, F7)
- R4.** The Santa Cruz City Schools Board of Education should clarify its position on the percentages for funding priorities to which it committed in 2006, and either explicitly revise those percentages or instruct the District business office to comply with those percentages in its budget. (F11)
- R5.** Santa Cruz City Schools business office should reconstruct from its financial records the parcel tax expenditures for all the years since the parcel tax was collected and post these on its website. (F10)
- R6.** The required Parcel Tax Oversight Committee annual report at the end of the fiscal year should be prepared in advance and included in the Board book, presented orally at a Board meeting, distributed to local media, and published on the Santa Cruz City Schools website. (F8)
- R7.** The Santa Cruz City Schools Board of Education should solicit applications from the public at large whenever vacancies occur or terms expire among Board appointed seats. (F5)
- R8.** Future parcel tax language should be more precise about the specific responsibilities of the Parcel Tax Oversight Committee, especially regarding the advisory nature of their oversight, required public reporting, and Brown Act compliance. (F8, F12, F13, F14)
- R9.** Future parcel tax language should more accurately reflect the intent and priorities of the SCCS regarding spending priorities by including funding percentages where appropriate. (F9, F11)
- R10.** The Santa Cruz City Schools Board of Education should provide the Parcel Tax Oversight Committee with a formal charge. (F13)

R11. The Santa Cruz City Schools Board of Education should require the Parcel Tax Oversight Committee to comply with the Brown Act. (F14)

Commendations

- C1.** The Grand Jury commends the Santa Cruz City Schools Board of Education for adding a mandate for a citizen oversight committee to the parcel tax measure language, although oversight was not required by state law.
- C2.** The Grand Jury commends the current Santa Cruz City Schools administration and Parcel Tax Oversight Committee for having begun to address the long-standing deficiencies of the Parcel Tax Oversight Committee.

Responses Required

<i>Respondent</i>	<i>Findings</i>	<i>Recommendations</i>	<i>Respond Within/ Respond By</i>
Santa Cruz City Schools Board of Education	F1-14	R1-11	90 Days 7/16/15

Definitions

- **AVID:** *Advancement Via Individual Determination* - A global nonprofit organization dedicated to closing the achievement gap by preparing all students for college and other postsecondary opportunities
<http://www.avid.org/what-is-avid.ashx>
- **Board:** *Santa Cruz City School Board of Education*
- **District:** *Santa Cruz City School District*
- **FTE:** *Full time Equivalent*
- **LCFF:** *Local Control Funding Formula*
- **Lifelab:** An education program working with elementary students in gardens on campus, funded by parcel taxes referencing science
<http://www.lifelab.org/about/>
- **LMT:** *Library Media Teacher* - Credentialed library media teacher
- **OPALS:** A virtual library that professors and students use to access their institutions' digital and print resources 24/7
<http://wordpress.hyperion.scoolaid.net/academic-libraries/>
- **Oversight:** The action of overseeing something; supervision, inspection; authority, management; (also occas.) an instance of this. Also: supervisory responsibility or authority; custodianship, charge
- **PTOC:** *Parcel Tax Oversight Committee*
- **S4C:** *Santa Cruz County College Commitment* - A countywide collaborative comprised of public education institutions, including all K-12 School Districts, Cabrillo College, CSU Monterey Bay, San Jose State University (SJSU) and the

University of California Santa Cruz (UCSC).

<http://www.cabrillo.edu/associations/foundation/where-s4c.php>

- **SCCS:** Santa Cruz City School District
- **Trustees:** Elected members of the Santa Cruz City School Board of Education

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Appendix A

These are the parcel tax measures which are in effect and currently generating additional revenue for the city's schools. They are:

Measure I

Approved: June 2012 Duration: 7/1/2013-6/30/2022

Assessment: \$38 per year per parcel in high school district

Funds: Grade 9-12 Library and Counseling services.

Text: "To continue expiring funding to retain highly qualified teachers and librarians, prepare students for college/careers, provide academic counseling for at-risk youth, and continue improving classroom academics, shall the Santa Cruz City High School District renew its expiring parcel tax at \$38 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in local high schools to preserve quality education?"

Voter pamphlet: <http://www.votescount.com/jun12/meai.pdf> Accessed 3/8/15.

Measure J

Approved: June 2012 Duration: 7/1/2013-6/30/2022

Assessment: \$85 per year per parcel in elementary district

Funds: Grades K-8 Art and Music programs, Library programs and Counseling services

Text: "To continue expiring funding to retain highly qualified teachers and librarians, protect school art and music instruction, provide academic counseling and continue improving classroom academics, shall the Santa Cruz City Elementary School District renew its expiring parcel tax at \$85 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in Santa Cruz elementary and middle schools to preserve quality education?"

Voter pamphlet: <http://www.votescount.com/jun12/meaj.pdf> Accessed 3/8/15.

Measure P

Approved: February 2008 Duration: 7/1/2008-6/30/2017

Assessment: \$105 per year per parcel in elementary district

Funds: Grade K-3 class size reduction, lowered class sizes in grades 4-6, library services, art supplies, Life Lab, and a variety of other K-6 programs.

Voter pamphlet: <http://www.votescount.com/feb08/meap.pdf> Accessed 3/8/15.

These are the previous parcel taxes that had been passed and now exist as I and J.

Approved March 2002:

Measure C

Text: "Shall the Santa Cruz City High School District provide funds to continue specific educational programs and services by levying a special assessment for a period of 4 years, beginning 7/1/02, at the rate of \$28 per year for each assessor's parcel within the Santa Cruz City High School District, with an exemption for any senior citizen, 65 years or older, who owns and occupies that parcel as his or her principal place of residence, and shall the Santa Cruz City High School District implement accountability measures required by law?"

Full ballot measure text:

http://www2.santacruzpl.org/ref/measures/textfiles/2000_2004/2002march/measurerec.shtml Accessed 3/8/15.

Measure D

Text:"Shall the Santa Cruz City Elementary School District provide funds to continue specific educational programs and services by levying a special assessment for a period of 4 years, beginning 7/1/02, at the rate of \$70 per year for each assessor's parcel within the Santa Cruz City Elementary School District, with an exemption for any senior citizen, 65 years or older, who owns and occupies that parcel as his or her principal place of residence, and shall the Santa Cruz City Elementary School District implement accountability measures required by law?"

Full ballot measure text:

http://www2.santacruzpl.org/ref/measures/textfiles/2000_2004/2002march/measurerec.shtml) Accessed 3/8/15.

Approved June 2005 to renew C and D:

Measure A

Text:"To provide continued funding to retain quality teachers, credentialed librarians, academic and career counseling programs, and counselors for at-risk youth, shall the High School District of the Santa Cruz City Schools renew without increase its existing assessment of \$28/year per parcel for seven years, beginning July 1, 2006, exempting parcels owned/occupied by seniors (65+), with independent community oversight and accountability to ensure funds are used

only to improve student learning?"

Voter pamphlet:

http://www2.santacruzpl.org/ref/measures/textfiles/pdffiles/2005/20051108_A.pdf

Accessed 3/8/15.

Measure B

Text:"To provide continued funding to retain quality teachers, art and music programs, credentialed librarians and counselors for at-risk youth and students with academic needs, shall the Elementary District of the Santa Cruz City Schools renew without increase its existing assessment of \$70/year per parcel for seven years, beginning July 1, 2006, exempting parcels owned/occupied by seniors (65+), with independent community oversight and accountability to ensure funds are used only to improve student learning?"

Voter pamphlet:

http://www2.santacruzpl.org/ref/measures/textfiles/pdffiles/2005/20051108_B.pdf

Accessed 3/8/15.

Appendix B

Representative list of other school districts with extensive website information on their Parcel Tax Oversight Committees: (All websites accessed 3/8/15.)

Sunnyvale School District:

<http://www.sesd.org/education/dept/deptinfo.php?sectiondetailid=783&linkid=nav-menu-container-4-46056>

Los Gatos Union School District:

http://www.lgusd.org/apps/pages/index.jsp?uREC_ID=222266&type=d&pREC_ID=491061

Los Gatos - Saratoga Union High School District:

http://www.lgsuhd.org/cms/page_view?d=x&piid=&vpid=1322481100479

Dublin Unified School District: <http://www.dublin.k12.ca.us/Page/6459> ;

Davis Joint Unified School District <http://www.djUSD.net/ptoc> ;

Orinda Union School District

http://www.orindaschools.org/cms/page_view?d=x&piid=&vpid=1351944702563 ;

Livermore Valley <http://www.livermoreschools.com/parceltax>

Redwood City School District <http://www.rcsd.k12.ca.us/Page/3419>

Representative local district with partial website information:

Live Oak School District has a descriptive web page, one year of reports, and a full list of members of the PTOC. <http://www.losd-ca.schoolloop.com/Tax>.

Representative local districts with little/no website information:

Scotts Valley Unified School District passed Measure K in June 2012 with a planned for Oversight Committee. The website has nothing, there is no access to any information. Board minutes are also inaccessible on Dec. 9 2014.

Santa Cruz City Schools website lists the Parcel Tax Oversight Committee as one of its District Committees with this brief information:

<http://www.sccs.santacruz.k12.ca.us/about-us/committees.html> (Accessed 3/9/15)

“The PTOC, a ballot initiative requirement, provides citizen oversight of expenditures from revenue generated by active parcel tax measures.
Meets: As needed
Members: Community members”

Appendix C

This information was compiled from the posted Adopted Budgets for the years 2010 - 2015. (<http://www.sccs.santacruz.k12.ca.us/departments/business-services.html>) Accessed 3/8/15.

Amounts refer to dollars of parcel tax funds spent in High Schools for Measure A and I. This is the worksheet used to calculate the relative percentages of library versus counseling parcel tax dollars.

School	Area	2010-2011 (Meas. A)	2011-2012 (Meas. A)	2012-2013 (Meas. A)	2013-2014 (Meas. I)	2014-2015 (Meas. I)
Harbor High	Librarians	\$104,336	\$87,444	\$88,665	\$83,491	\$81,381
	Counselors	\$73,296	\$83,200	\$91,658	\$187,026	\$143,785
	Library Services	0	\$13,555	\$28,669	\$14,530	\$12,017
	Counselor Secretary	\$73,388	\$77,440	\$80,970	\$76,855	\$80,431
	Registrar	0	0	0	0	0
Santa Cruz	Librarians	\$88,486	\$93,145	\$96,313	\$94,952	\$98,506
	Counselors	\$81,144	\$105,315	\$65,089	\$178,750	\$263,461
	Library Services	0	\$14,184	\$29,803	\$47,060	\$11,155
	Counselor Secretary	\$76,940	\$81,061	\$79,766	\$72,782	\$74,471
	Registrar	0	0	0	0	0
Soquel	Librarians	\$96,789	102,043	\$101,647	\$104,312	\$108,183
	Counselors	\$27,446	\$146,630	\$142,308	\$242,410	\$284,162
	Library Services	0	\$13,509	\$34,061	\$13,327	\$12,017
	Counselor Secretary	\$75,706	\$80,683	\$49,687	\$85,107	\$81,923
	Registrar	\$46,917	\$49,393	\$88,867	0	0

Small School AFE	Library Services	\$32,725	0	0	0	0
Small Schools General	Counselors	\$41,794	0	0	\$52,558	\$56,435
	Librarians	0	0	\$27,663	\$2,6932	\$29,395
	Registrar	0	0	\$,5938	0	0
Total	Librarians and Services	\$322,336	\$323,880	\$406,821	\$384,604	\$352,654
	Counseling Services	\$496,631	\$623,722	\$604,283	\$895,488	\$984,668
	Total Services Expenditures	\$818,967	\$947,602	\$1,011,104	\$1,280,092	\$1,337,322
	Library Percentage	39.36%	34.18%	40.24%	30.05%	26.37%
	Counseling Percentage	60.64%	65.82%	59.76%	69.95%	73.63%
	Total \$ H.S. Library Services only	0	\$41,248	\$92,533	\$74,917	\$35,189

Appendix D

Example of parcel tax budgetary report delivered to the PTOC by the District Business Office in 2013. Similar report formats were provided in the 2014-15 meetings.

Santa Cruz City Schools
Summary of Services Paid by Parcel Taxes - 2012/2013

Updated 4/19/13

Service	Measures							
	A (9-12) 0802		B2 (K-8) 0803		P (K-6) 0804		Subtotal	
	Amt	FTE	Amt	FTE	Amt	FTE	Amt	FTE
			\$552,965	50%				
Librarians	\$300,722	3.250	\$311,511	3.100	\$298,368	3.150	\$910,601	9.500
Librarian Assistants	\$59,383	1.313	\$253,979	3.693	\$62,788	0.995	\$376,150	6.000
Librarian Assistants Sub Unallocated					\$3,289		\$3,289	
Other Services-OPALS	\$6,275		\$0		\$3,020		\$9,295	
General Fund Share			(\$12,525)				(\$12,525)	
	\$366,380	4.563	\$565,490	6.793	\$367,465	4.145	\$1,299,336	15.500
			\$165,890	15%				
Counselors	\$337,933	4.100	\$129,350	1.500			\$467,283	5.600
Counseling Secretary	\$217,819	3.000	\$46,021	0.750			\$263,840	3.750
Registrar	\$54,015	0.750					\$54,015	0.750
AVID Registration	\$1,000		\$1,000				\$2,000	
S4C Membership	\$3,514		\$3,514				\$7,028	
Unallocated							\$0	
General Fund Share			(\$9,480)				(\$9,480)	
	\$614,282	7.850	\$179,884	2.250			\$794,166	10.100
			\$387,076	35%				
Carryover FY 11/12			\$11,609					
Art Teacher (1120)	\$1,691		\$210,385	2.600	\$79,514	0.900	\$291,590	3.500
Music Teacher (1250)	\$1,691		\$148,804	2.000	\$51,483	0.573	\$201,978	2.573
Theatre (1270)	\$1,691						\$1,691	
Art Supplies			\$0		\$20,000		\$20,000	
MHMS Band Books			\$43				\$43	
Music Supplies			\$11,472				\$11,472	
Music Instr Repairs			\$2,453				\$2,453	
Travel			\$1,018		\$325		\$1,343	
Art/Music Substitutes	\$1,227		\$4,433		\$5,500		\$11,160	
Unallocated-Art/Music			\$20,077		\$24,176		\$44,253	
Carryover			(\$0)				(\$0)	
	\$6,300		\$398,685	4.600	\$180,998	1.473	\$585,983	6.073
Life Lab Coordinators (1540)					\$131,849	2.000	\$131,849	2.000
Outdoor Science-Stipends					\$9,130		\$9,130	
Outdoor Science-Service Learning Assist.					\$2,474		\$2,474	
Supplies					\$4,841		\$4,841	
Services							\$0	
Unallocated							\$0	
General Fund Share			\$0		\$148,294	2.000	\$148,294	2.000
Pr Yr Carryover Revenue	\$0		\$11,609		\$0		\$11,609	
Total Revenue	\$952,672		\$1,105,930		\$1,662,150		\$3,720,752	
K-3 CSR Contrib.	\$952,672		\$1,117,539		\$1,662,150		\$3,732,361	
4-5 CSR Contrib.					\$963,365		\$963,365	
Total Expense	\$986,962	12.413	\$1,144,060	13.643	\$1,660,122	7.618	\$3,791,144	33.673
General Fund Share	(\$34,290)		(\$26,521)		\$2,028		(\$58,783)	
Carryover								
General Fund Share	A		B2		P			
FY 11/12	\$0		(\$37,763)		\$0		(\$37,763)	
FY 10/11	\$0		(\$57,250)		\$0		(\$57,250)	
FY 09/10	(\$7,739)		(\$114,149)		(\$17,941)		(\$139,829)	
FY 08/09	(\$337,561)		(\$134,163)		N/A		(\$471,724)	
FY 07/08	(\$404,196)		(\$197,004)		N/A		(\$601,200)	
FY 06/07	(\$383,969)		(\$101,130)		N/A		(\$485,099)	

Appendix E

Parcel Tax Estimated Revenues from Adopted Budgets.

This information was compiled from the posted SCCS Adopted Budgets for the years 2010 - 2015. Accessed 3/8/15.

<http://www.sccs.santacruz.k12.ca.us/departments/business-services.html>4, 2015

Actual revenues are from General Fund Code 8621 from the Ed-Data website:
Accessed 3/8/15.

http://www.ed-data.k12.ca.us/App_Resx/EdDataClassic/fsTwoPanel.aspx?#!bottom=/_layouts/EdDataClassic/finance/GeneralFund.asp?tab=2&level=06&ReportNumber=4&County=44&fy=1213&District=40261

Measure	2010 - 2011	2011 - 2012	2012-2013	2013 - 2014	2014 - 2015
	Est. Revenue	Est. Revenue	Est. Revenue	Est. Revenue	Est. Revenue
A	\$948,438	\$946,126			
I			\$1,292,228	\$1,292,228	\$1,304,861
B	\$1,103,953	\$1,098,311			
J			\$1,341,895	\$1,341,895	\$1,361,573
P	\$1,661,048	\$1,651,018	\$1,661,100	\$1,661,100	\$1,658,227
Total Est.	\$3,713,439	\$3,695,455	\$4,295,223	\$4,295,223	\$4,324,661
Total Actual	\$3,713,517	\$3,718,405	\$3,715,948	N/A	N/A

Note: "N/A" Not available on the website at this time, accessed on March 4, 2015