

# Regular Citizens' Parcel Tax Oversight Committee Meeting

Tuesday, October 18, 2022

Cupertino Union School District - Board Room  
1309 S. Mary Ave. Suite 150  
Sunnyvale, CA 94087  
7:00 P.M. - 8:00 P.M.

Committee Minutes

## **Members present:**

Roberta Hollimon, Priya Shastri, Joli Chu, April Vicchilli, Herbert Patty, Darryl Stow

## **Members absent:**

Marc Canabou

Meeting called to order at 7:02 PM

## 1. CALL TO ORDER

### 1.1 Roll Call

Committee Member Herbert Patty arrived at approximately 7:15 PM.

### 1.2 Approval of October 18, 2022 Committee Meeting Agenda

Motion by Priya Shastri, second by Joli Chu.

Final Resolution: Motion Carries

Yes: Roberta Hollimon, Priya Shastri, Joli Chu, April Vicchilli, Darryl Stow

## 2. OPENING ITEMS

### 2.1 CBO Review of Duties & Responsibilities of Oversight Committee

Chris reviewed the importance of the ballot language, the Committee's responsibility to ensure expenditures are in line with the ballot language, and the final step of preparing an annual report to community.

Chris requested that a Committee member attend the Regular Board Meeting on 11/10/22 with him to present the Annual Report to the Board.

Chris reviewed that the Parcel Tax ends in June 2023, and the District decided not to try to renew it at this time.

District attempted to pass a Parcel Tax two times prior and it did not pass with the voters.

## 3. PUBLIC COMMENT

### 3.1 Public Comment

There were no public comments.

## 4. MINUTES/NOTES

### 4.1 Approval of the November 2, 2021 Committee Meeting Minutes

Motion by April Vicchilli, second by Roberta Hollimon.

Final Resolution: Motion Carries

Yes: Roberta Hollimon, Priya Shastri, Joli Chu, April Vicchilli

Abstain: Darryl Stow

Absent: Herbert Patty

## 5. DISCUSSION/ACTION

### 5.1 Review & Certify Measure A Parcel Tax Expenditures for 2021-2022

Chris reviewed the Balance sheet for the Parcel Tax revenues and expenses.

The revenue includes refunds to those that qualify for an exemption.

Joli asked if the closure of schools had any impact on the parcel tax expenditures and Chris replied that the revenue source is not tied to schools specifically - expenses were just redistributed among the priorities outlined by the Parcel Tax Measure.

Priya asked about student devices/iPads - line item under classroom technology, new this year.

Darryl asked if these items augment the general fund budget and Chris replied yes.

April asked who decides where funds are allocated and Chris stated that the same framework is applied year over year from the beginning.

Joli asked about seeing year prior side by side to be able to compare and see how things have changed over time and/or from last year.

Darryl \$8M Parcel Tax is how much of General Fund budget - 4%.

Herbert what happens when the parcel tax go away? Chris replied that the District will have to find a way to pay for custodians etc from the general fund, reprioritizing the rest of the District budget, the reality is 8.4M has to be absorbed by operations.

Herbert stated it would be nice to have someone have a say on the budget and Chris replied that there is a public process to present budget, public can provide input, Board manages the approval of the budget.

Priya asked if all programs funded by Parcel Tax are critical programs and Chris replied that all are critical core programs have to function to serve kids we have.

It was a Board decision not to renew parcel tax, services continue on, priorities are reestablished and the expenses covered by Parcel Tax now become part of the 96% General Fund Budget.

April asked for clarification for Ed Spec. Tu My to research and follow up on.

Herbert asked if more detail can be provided to back up the numbers?

Chris said that we can provide more details if requested - Herbert would like to see more detail for verification

Joli stated that the District must have a level of due diligence, accountable by audits held, etc.

Official request for additional detail for assurance on: Ed Spec, Middle School Teachers, and Custodians.

Herbert asked if it is in official business report format and Tu My replied it is.

## 5.2 Review & Approve the Annual Report to the Community 2021-2022

Joli asked about anticipating basic aid funding next year and Chris said that it is possible so then funding is based on property taxes since it exceeds per pupil average daily attendance revenues.

Chris stated that there is an assumption that property taxes will continue to grow.

Committee requests edits to Annual report: space after phone number, center title of far right inside column "Report to Community," align totals parcel tax income and total parcel tax expense in center column

Priya requested a pie chart/bar chart for expenditures for better visual with pictures.

Herbert added it might be nice to see the change in last year %, Chris stated we have limited space on the brochure to work with.

Maybe add a qr code for ballot measure on right to make more space for visual in pictures for expenditures.

A qr code can be linked to greater detail provided on website.

For the pie chart 4.3% highlighted more on funding source - pull wedge out from entire chart and then link to the expenditures categories pie chart to be established to show the expenditures in picture form.

State funding is 37% but says minimal funding in paragraph and that is contradictory - remove two sentences from box to eliminate confusion.

Add to the heading of the CUSD Funding Sources "of general fund budget." It is implied but not stated.

Please make the table colors bigger and legend bigger font and size.

Chart on front page spell out ADA Average Daily Attendance and remove Ed Code.

## 6. FUTURE AGENDA

### 6.1 2022-2023 Meeting Calendar

Request to meet again to review expenditure detail and approve annual report on Oct. 25 7-8 PM.

Joli will present at Board Meeting with Chris on 11/10.

April mentioned that next year in advance of first meeting push out reports, solicit which reports you want to look at in further detail.

Tu My requested the following changes: CUSD Funding Sources has the 3% on chart embedded and needs to be pull out like the rest of the numbers on the chart and change parcels exempted to 5643 not 5645 (accidentally counted cells for header and footer).

Update the Committee Member information and terms: Lincoln elementary now for April V., update terms for those that renewed for two more years.

Chris requested to put terms of Committee Members on the website.

## 7. ADJOURNMENT 8:50 PM

Motion to Adjourn by Roberta Hollimon, second by April Vicchilli.