



# Pacifica School District

375 Reina Del Mar Avenue ★ Pacifica, California ★ 94044

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Preparing Students for an Evolving World

[www.pacificasd.org](http://www.pacificasd.org)

## MEMORANDUM

Administrative Services

Meeting of

01/17/18

TO: Wendy S. Tukloff, Ed.D., Superintendent  
For Board of Trustees

FROM: Josephine Peterson, Chief Business Official

SUBJECT: Parcel Tax Oversight Committee Annual Report  
(Information)

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The Measure N Parcel Tax and Renewal (Measure L) (Save Pacifica Schools Act) ballot language stated that the Parcel Tax would have “independent citizen oversight”. In the fall of 2008, the Pacifica Board of Trustees established a committee to review expenditures and to report to the public regarding the match of expenditures to the ballot language. The Committee consists of six parents (one from each school site selected by the Parent Teacher Organization) and seven community members (selected through an application process by the Governing Board). Members of the committee are:

### School Representatives:

Cabrillo	Nancy Rickson
Ingrid B. Lacy	Joan Weideman
Ocean Shore	Richard Zuromski (Chairperson)
Ortega	Kristin Chun
Sunset Ridge	Eva-Anne Doohan
Valleamar	Laura Vuskovic

### Community Representatives

Ann Carew	Aaron Bonner
Therese Dyer	Judith Kell
Marisa George	Remi Tan
Warren Hultberg	

Elizabeth Bredall, Trustee, Wendy Tukloff (Superintendent) and Josie Peterson (Chief Business Official) attend the Committee meetings as non-voting members.

The Committee met on October 17, 2017 and reviewed the final expenditures for 2016-2017, proposed expenditures for 2017-2018 and a report on student achievement.

Richard Zuromski, Chairperson will present a report of the Committee’s review.



# **Pacifica School District**

## **Parcel Tax Report**

### **July 1, 2016 to June 30, 2017 Actuals**

#### **Parcel Tax Revenues**

2015-2016 Balance of Parcel Tax Funds	\$83,695
2016-2017 Funds Received	\$1,292,406
<b>Total Parcel Tax Funds Available 2016-2017</b>	<b>\$1,376,101</b>

#### **Parcel Tax Expenditures**

Teachers Salaries (9 Teachers Positions)	\$750,000
Teacher Support	\$58,500
Counseling Program	\$190,895
Library Media Technician	\$181,044
Outdoor Education	\$119,763
School Gardens	\$2,808
Library Books	\$34,985
Math Summer Program	\$32,000
<b>Total Parcel Tax Expenditures as of June 30, 2017</b>	<b><u>\$1,369,995</u></b>

<b>Balance in Parcel Tax Fund as of June 30, 2017</b>	<b><u><u>\$6,106</u></u></b>
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*Updated October 2017*

Financial Balances Report for District 09 - Pacifica School District - Summary (As of 6/30/2017)

Page 1 of 3

Object	Object Description	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	% Remaining
<b>Fund 01 GENERAL FUND</b>								
<b>Resource 9096 PARCEL TAX RENEWAL 2011-\$118</b>								
<b>Management 0101 K-8 REGULAR ED</b>								
<b>Expenditure Balances</b>								
1100	TEACHERS SALARIES	850,000.00	(100,000.00)	750,000.00	750,000.00	0.00	0.00	0.00%
<b>Total Expenditure Balances</b>		<b>850,000.00</b>	<b>(100,000.00)</b>	<b>750,000.00</b>	<b>750,000.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Management 0101</b>		<b>(850,000.00)</b>	<b>100,000.00</b>	<b>(750,000.00)</b>	<b>(750,000.00)</b>	<b>0.00</b>	<b>0.00</b>	
<b>Management 0103 OUTDOOR EDUCATION</b>								
<b>Expenditure Balances</b>								
1102	TEACHERS RELEASE TIME SUB	0.00	1,716.00	1,716.00	1,716.00	0.00	0.00	0.00%
1109	TEACHERS' - ADDITIONAL	0.00	5,000.00	5,000.00	4,128.00	0.00	872.00	17.44%
3101	ST TEACH RETIRE SYS CERT	0.00	500.00	500.00	460.42	0.00	39.58	7.92%
3311	FICA	0.00	100.00	100.00	77.38	0.00	22.62	22.62%
3321	MEDICARE	0.00	95.00	95.00	84.30	0.00	10.70	11.26%
3501	ST UNEMPL INSUR CERT	0.00	6.00	6.00	2.93	0.00	3.07	51.17%
3601	WORKERS COMP INSUR CERT	0.00	100.00	100.00	98.85	0.00	1.15	1.15%
5220	MILEAGE	0.00	40.00	40.00	39.96	0.00	0.04	0.10%
5710	DIR COSTS FOR TRANSFR SVC	500.00	(500.00)	0.00	0.00	0.00	0.00	
5846	OUTDOOR ED HOUSING EXPENSE	95,000.00	6,901.30	101,901.30	101,901.30	0.00	0.00	0.00%
5848	BUSES FOR FIELD TRIPS	9,400.00	1,854.00	11,254.00	11,254.00	0.00	0.00	0.00%
<b>Total Expenditure Balances</b>		<b>104,900.00</b>	<b>15,812.30</b>	<b>120,712.30</b>	<b>119,763.14</b>	<b>0.00</b>	<b>949.16</b>	
<b>Total Management 0103</b>		<b>(104,900.00)</b>	<b>(15,812.30)</b>	<b>(120,712.30)</b>	<b>(119,763.14)</b>	<b>0.00</b>	<b>(949.16)</b>	
<b>Management 0332 SCHOOL GARDENS</b>								
<b>Expenditure Balances</b>								
1109	TEACHERS' - ADDITIONAL	7,000.00	(500.00)	6,500.00	2,000.00	0.00	4,500.00	69.23%
2409	CLERICAL & OFFICE - ADD'L	0.00	500.00	500.00	400.00	0.00	100.00	20.00%
3101	ST TEACH RETIRE SYS CERT	880.00	0.00	880.00	251.60	0.00	628.40	71.41%
3202	PUB EMPL RETIRE SYS CLASS	0.00	70.00	70.00	55.52	0.00	14.48	20.69%
3312	FICA	0.00	30.00	30.00	24.80	0.00	5.20	17.33%
3321	MEDICARE	0.00	30.00	30.00	28.64	0.00	1.36	4.53%
3322	MEDICARE	0.00	10.00	10.00	5.83	0.00	4.17	41.70%

Criteria: Type = Summary; Financial Options = RevenueExpenditure; Period Type = None; Rollup Type = Account; Include GL Status = Pended,Encumbered,PreEncumberd; Sort/Group = Fund,Resource,Management,Object; Resource = 9096; Default Column Order = No; Display Columns FTR = GL Status

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## Financial Balances Report for District 09 - Pacifica School District - Summary (As of 6/30/2017)

Page 2 of 3

Object	Object Description	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	% Remaining
<b>Fund 01 GENERAL FUND</b>								
<b>Resource 9096 PARCEL TAX RENEWAL 2011-\$118</b>								
<b>Management 0332 SCHOOL GARDENS</b>								
<b>Expenditure Balances</b>								
3501	ST UNEMPL INSUR CERT	50.00	0.00	50.00	0.88	0.00	49.12	98.24%
3502	ST UNEMPL INSUR CLASS	0.00	1.00	1.00	0.21	0.00	0.79	79.00%
3601	WORKERS COMP INSUR CERT	0.00	50.00	50.00	33.45	0.00	16.55	33.10%
3602	WORKERS COMP INSUR CLASS	0.00	10.00	10.00	6.80	0.00	3.20	32.00%
<b>Total Expenditure Balances</b>		<b>7,930.00</b>	<b>201.00</b>	<b>8,131.00</b>	<b>2,807.73</b>	<b>0.00</b>	<b>5,323.27</b>	
<b>Total Management 0332</b>		<b>(7,930.00)</b>	<b>(201.00)</b>	<b>(8,131.00)</b>	<b>(2,807.73)</b>	<b>0.00</b>	<b>(5,323.27)</b>	
<b>Management 0338 Counseling Program</b>								
<b>Expenditure Balances</b>								
1200	CERT PUPIL SUPPORT SALS	119,429.00	(15,370.00)	104,059.00	103,825.98	0.00	233.02	0.22%
3101	ST TEACH RETIRE SYS CERT	12,152.00	955.00	13,107.00	13,061.30	0.00	45.70	0.35%
3321	MEDICARE	1,782.00	(220.00)	1,562.00	1,449.49	0.00	112.51	7.20%
3401	HLTH & WELFARE BNFT CERT	23,256.00	12,412.00	35,668.00	35,542.81	0.00	125.19	0.35%
3501	ST UNEMPL INSUR CERT	64.00	(5.00)	59.00	49.95	0.00	9.05	15.34%
3601	WORKERS COMP INSUR CERT	2,037.00	0.00	2,037.00	1,699.02	0.00	337.98	16.59%
5827	PROFESSIONAL CONSULTING SVCS	11,816.00	23,450.00	35,266.00	35,266.00	0.00	0.00	0.00%
<b>Total Expenditure Balances</b>		<b>170,536.00</b>	<b>21,222.00</b>	<b>191,758.00</b>	<b>190,894.55</b>	<b>0.00</b>	<b>863.45</b>	
<b>Total Management 0338</b>		<b>(170,536.00)</b>	<b>(21,222.00)</b>	<b>(191,758.00)</b>	<b>(190,894.55)</b>	<b>0.00</b>	<b>(863.45)</b>	
<b>Management 0344 SCHOOL LIBRARIES</b>								
<b>Expenditure Balances</b>								
2400	CLERICAL/OFFICE SALARIES	99,000.00	11,374.31	110,374.31	107,916.54	0.00	2,457.77	2.23%
2401	CLER/OFFICE ILLNESS SUB	0.00	2,787.00	2,787.00	2,781.20	0.00	5.80	0.21%
3202	PUB EMPL RETIRE SYS CLASS	9,843.00	2,055.02	11,898.02	11,865.77	0.00	32.25	0.27%
3312	FICA	2,594.00	3,509.94	6,103.94	6,047.63	0.00	56.31	0.92%
3322	MEDICARE	608.00	857.24	1,465.24	1,414.49	0.00	50.75	3.46%
3402	HLTH & WELFARE BNFT CLASS	34,500.00	15,196.00	49,696.00	49,311.59	0.00	384.41	0.77%
3502	ST UNEMPL INSUR CLASS	20.00	39.00	59.00	48.65	0.00	10.35	17.54%
3602	WORKERS COMP INSUR CLASS	900.00	813.13	1,713.13	1,657.94	0.00	55.19	3.22%

Criteria: Type = Summary; Financial Options = RevenueExpenditure; Period Type = None; Rollup Type = Account; Include GL Status = Pended,Encumbered,PreEncumberd; Sort/Group = Fund,Resource,Management,Object; Resource = 9096; Default Column Order = No; Display Columns FTR = GL Status

Run: 10/4/2017 12:05 PM

## Financial Balances Report for District 09 - Pacifica School District - Summary (As of 6/30/2017)

Page 3 of 3

Object	Object Description	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	% Remaining
<b>Fund 01 GENERAL FUND</b>								
<b>Resource 9096 PARCEL TAX RENEWAL 2011-\$118</b>								
<b>Management 0344 SCHOOL LIBRARIES</b>								
<b>Expenditure Balances</b>								
4200	BOOKS/OTH REFERENCE MTLs	0.00	35,010.00	35,010.00	34,984.71	0.00	25.29	0.07%
<b>Total Expenditure Balances</b>		147,465.00	71,641.64	219,106.64	216,028.52	0.00	3,078.12	
<b>Total Management 0344</b>		(147,465.00)	(71,641.64)	(219,106.64)	(216,028.52)	0.00	(3,078.12)	
<b>Management 0346 TEACHER SUPPORT</b>								
<b>Expenditure Balances</b>								
5827	PROFESSIONAL CONSULTING SVCS	75,000.00	(16,500.00)	58,500.00	58,500.00	0.00	0.00	0.00%
<b>Total Expenditure Balances</b>		75,000.00	(16,500.00)	58,500.00	58,500.00	0.00	0.00	
<b>Total Management 0346</b>		(75,000.00)	16,500.00	(58,500.00)	(58,500.00)	0.00	0.00	
<b>Management 0352 MATH &amp; PROFESSIONAL DEV</b>								
<b>Expenditure Balances</b>								
5827	PROFESSIONAL CONSULTING SVCS	0.00	32,000.00	32,000.00	32,000.00	0.00	0.00	0.00%
<b>Total Expenditure Balances</b>		0.00	32,000.00	32,000.00	32,000.00	0.00	0.00	
<b>Total Management 0352</b>		0.00	(32,000.00)	(32,000.00)	(32,000.00)	0.00	0.00	
<b>Management 0645 PARCEL TAX INFORMATION</b>								
<b>Revenue Balances</b>								
8621	PARCEL TAXES	1,316,054.00	(10,000.00)	1,306,054.00	1,292,405.88	0.00	13,648.12	1.04%
<b>Total Revenue Balances</b>		1,316,054.00	(10,000.00)	1,306,054.00	1,292,405.88	0.00	13,648.12	
<b>Total Management 0645</b>		1,316,054.00	(10,000.00)	1,306,054.00	1,292,405.88	0.00	13,648.12	
<b>Total Resource 9096</b>		(39,777.00)	(34,376.94)	(74,153.94)	(77,588.06)	0.00	3,434.12	
<b>Total Fund 01</b>		(39,777.00)	(34,376.94)	(74,153.94)	(77,588.06)	0.00	3,434.12	

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# Pacifica School District

## Parcel Tax Report

July 1, 2017 to June 30, 2018 Projections

### Parcel Tax Revenues

2016-2017 Balance of Parcel Tax Funds	\$6,106
2017-2018 Projected Funds	\$1,292,000
<b>Total Parcel Tax Funds Available 2016-2017</b>	<b>\$1,298,106</b>

### Parcel Tax Expenditures

Teachers Salaries (8 Teachers Positions)	\$700,000
Teacher Support	\$65,000
Counseling Program	\$200,978
Library Media Technician	\$196,202
Outdoor Education	\$124,436
School Gardens	\$4,647

<b>Total Parcel Tax Expenditures as of June 30, 2017</b>	<b><u>\$1,291,263</u></b>
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<b>Balance in Parcel Tax Fund as of June 30, 2017</b>	<b><u><u>\$6,843</u></u></b>
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*Updated October 2017*

## **Pacifica School District Parcel Tax Oversight Committee Report – January 2018**

The parcel tax oversight committee, community members and parent representatives, have been charged to review the parcel tax ballot language and review expenditures of these precious taxpayer funds. The responsibility of this committee is to determine if the expenditures of parcel tax funds have been spent in accordance of the ballot language.

This group of community members and parent representatives met on Oct. 17, 2017 to review the expenditures of parcel tax funds for 2016-17 fiscal year as well as to review proposed expenditure for 2017-18 fiscal year.

The committee reviewed the parcel tax ballot language. The Chief Business Officer presented a summary of expenditures and projected expenses backed up with detailed financial records. The Superintendent presented student achievement as assessed by state testing. The district is improving each year and using data to adjust expenditures that support improvement in student learning.

The committee asked questions regarding the expenditures. At the end of the discussion, the committee determined that the Pacifica School District has spent precious tax payer dollars to ensure that the district:

- Attract and Retain teachers by funding teacher positions and provide new teachers with support to be the very best.
- Support struggling students by funding counseling and teacher training to meet the needs of every student.
- Engage students in science by sending all 5th graders to Outdoor Education for one week where they receive a real world experience in science. The expenditures for gardens continues to support this one week experience at each school where the goal is to develop students as stewards of our community.
- Support libraries and technology by funding library technicians who support teachers to provide access to information both through books and internet.

In 2016-17 fiscal year, revenues were higher than expected and expenditures were lower, as a result, there were one time funds available. The Pacifica School District Board of Trustees spent these one time funds to buy library books and provide math summer school program. These expenditures are not in the 2017-18 projected budget. The district spent one time money for summer math program to show that a success that could be leverage for future grant funds.

While the committee feels that the precious tax dollars are being spent in accordance with the ballot language including struggling students, there was a question about how the district can provide an environment to challenge students to go to the next level.

People in Attendance at the Oversight Committee meeting:

Nancy Rickson, Cabrillo School  
Eve-Anne Doohan, Sunset Ridge School  
Aaron Bonner, Community Member  
Warren Hultberg, Community Member  
Marisa George, Community  
Remi Tan, Community (via phone)

Elizabeth Bredall, Trustee  
Wendy Tukloff, Superintendent  
Josie Peterson, CBO  
Therese Dyer, Community  
Joan Weideman, Community