

Santa Barbara School Districts Measures H2008 & I2008

Citizens' Parcel Tax Oversight Committees

2009-10 Annual Report

Presented By:

Douglas A. Martin, Chair – Measure H

Lynn Rodriguez, Chair – Measure I

Introduction

- Passed by voters on November 4, 2008
 - › 4 year tax, ending July 1, 2012
 - › \$23 per parcel (Measure H) and \$27 per parcel (Measure I)
- Purpose to supplement K-12 programs
 - › Grades 7-12: Math, science, tech, music, foreign language, arts & theater, class size
 - › Grades K-6: Music, math, science, tech

Independent Citizens' Oversight Committees

- ◉ Established to monitor funds and ensure compliance
- ◉ 6 individual meetings, 3 joint meetings
- ◉ Bylaws require annual report to Board of Education
- ◉ Reporting on fiscal year 2009-10 results

Measure H2008 Results

- ◎ 2009-10 budget vs. unaudited actuals
 - › Revenues spent on salaries & benefits
 - › Undistributed site allocations of \$102,524
 - › Surplus of \$214,544 – allocated in 2010-11
- ◎ Funded teaching positions
 - › Expanded foreign language and arts & theater programs
 - › Restored ninth-grade math class sizes

Measure H2008 - 2009/10 Unaudited Actuals

	A	B	(B-A) = C	
Description	2009-10 Budget	2009-10 Unaudited Actuals	Difference	
Revenues:				
Parcel Taxes	\$ 1,118,651	\$ 1,116,827	\$ (1,824)	(a)
Interest	-	4,626	4,626	(b)
Total Revenues	\$ 1,118,651	\$ 1,121,453	\$ 2,802	
Expenditures:				
Certificated Salaries	\$ (714,177)	\$ (691,916)	\$ 22,261	
Employee Benefits	(164,646)	(167,137)	(2,491)	
Books & Supplies	(102,524)	-	102,524	(c)
Indirect Costs	(46,516)	(40,719)	5,797	
Total Expenditures	\$ (1,027,863)	\$ (899,772)	\$ 128,091	
Interfund Transfers:				
Interfund - Charters	\$ (7,137)	\$ (7,137)	\$ -	
Total Interfund Transfers	\$ (7,137)	\$ (7,137)	\$ -	
Ending Fund Balance	\$ 83,651	\$ 214,544	\$ 130,893	(d)
Explanation of Variances:				
(a) - Decrease due to property transfers whose revenues are allocated as <i>collected</i> , rather than through the Teeter Plan				
(b) - Increase due to the 2009/10 budget not including interest revenue				
(c) - Difference resulting from undistributed 2009/10 site allocations (no site plans)				
(d) - Difference primarily due to undistributed site allocations				

Measure I2008 Results

- ◎ 2009-10 budget vs. unaudited actuals
 - > Revenues spent on salaries & benefits, books & supplies, and operating expenditures
 - > Unused allocations of \$37,850
 - > Surplus of \$115,481 – allocated in 2010-11
- ◎ Funded teaching positions & equipment
 - > Expanded classroom music program
 - > Provided for math, science and technology equipment in classrooms

Measure I2008 - 2009/10 Unaudited Actuals

Description	A	B	(B-A) = C	
	2009-10 Budget	2009-10 Unaudited Actuals	Difference	
Revenues:				
Parcel Taxes	\$ 615,492	\$ 615,184	\$ (308)	(a)
Interest	1,152	2,364	1,212	
Total Revenues	\$ 616,644	\$ 617,548	\$ 904	
Expenditures:				
Certificated Salaries	\$ (220,000)	\$ (220,811)	\$ (811)	
Employee Benefits	(56,443)	(52,860)	3,583	
Books & Supplies	(155,471)	(117,621)	37,850	(b)
Services & Operating	(6,000)	(4,917)	1,083	
Indirect Costs	(21,508)	(18,780)	2,728	
Total Expenditures	\$ (459,422)	\$ (414,989)	\$ 44,433	
Transfers/Uses				
Interfund - Charters	\$ (6,368)	\$ (6,368)	\$ -	
Transfer - Charters	\$ (93,284)	\$ (80,710)	\$ 12,574	(c)
Total Transfers/Uses	\$ (99,652)	\$ (87,078)	\$ 12,574	
Ending Fund Balance	\$ 57,570	\$ 115,481	\$ 57,911	(d)
Explanation of Variances:				
(a) - Decrease due to property transfers whose revenues are allocated as <i>collected</i> rather than through Teeter Plan				
(b) - Difference due to unused 2009/10 site allocations				
(c) - Difference due to one undistributed 2009/10 charter allocation (no site plan)				
(d) - Difference primarily due to unused/undistributed 2009/10 site allocations				

Conclusion

- ◉ Summary of oversight process
- ◉ Senior exemption process
- ◉ Funds properly expended per parcel tax resolutions
- ◉ Publication of Investment Matters Newsletter
- ◉ Plans for improvement in 2010-11