

# **Oak Park Citizens' Oversight Committee**

## **2013-14 Fiscal Year Annual Report on Measure C (Parcel Tax)**

### **Background**

On June 3, 2008 Oak Park voters approved Measure C (the "Measure") by more than the required two-thirds majority. Measure C authorized, for eight years commencing July 1, 2009, an annual \$197 parcel tax to raise funds for the Oak Park Unified School District (the "District"). Measure C was a renewal of a previous, five-year, \$197 annual per parcel tax originally approved by the voters in 2004. Per Measure C, proceeds of the 2008 parcel tax are to be specifically used to provide financial support to school programs as follows:

- To protect neighborhood schools' academic excellence
- To enhance student success
- To reduce impacts of State budget cuts
- To help retain qualified teachers
- To limit class size increases
- To preserve academic programs
- To provide up-to-date instructional materials (although allowed, no funds in this period were used for this purpose)

In order to provide tax relief to senior citizens, any parcel owned and occupied by a person 65 years of age or older is exempt from the parcel tax upon proper application to the District.

An accountability provision in the ballot measure requires the School Board of Trustees to establish an independent Citizens' Oversight Committee (the "Committee") to ensure that proceeds of the parcel tax are spent wisely and only for the purposes named in the Measure.

### **Oversight Committee Purpose**

The Committee is charged with the following purposes:

1. To promptly alert the public to any waste or improper expenditure of parcel tax money.
2. To inform the public concerning the expenditure of parcel tax revenues.
3. To ensure that parcel tax revenues are expended only for the purposes described in Resolution Number 08-01 which authorized the June, 2008 Measure C Parcel Tax election.

During the period August 2014 through May 2015 and within these parameters the Committee performed its functions for the Fiscal Year ending June 30, 2014.

### **Annual Audits**

The Superintendent of the District shall cause a report to be filed with the Board of Trustees no later than December 31 of each year stating (1) the amount of parcel tax revenues received and expended in such year, and (2) the status of any projects or description of any programs funded from proceeds of the tax.

### **Committee Findings**

The Oak Park Unified School District's Citizens' Oversight Committee met on October 15,

2014, January 22, 2015, and March 31, 2015 and May 7, 2015.

The Committee received a review of the annual audit conducted by Christy White Accountancy Corporation, an independent CPA firm. The firm found no irregularities in the District's financial audit of which the parcel tax is part. The Committee finds the District to be in compliance with the requirements of the Parcel Tax Resolution for the Fiscal Year 2013-2014. The Committee's findings are as follows:

The Oak Park Unified School District received \$903,418.85 in parcel tax funds for Fiscal Year 2013-14, a decrease of \$9,767.04 from Fiscal year 2012-13. An ending balance brought forward from the 2012-13 Fiscal Year totaled \$18,408.75. Permissible expenditures totaled \$936,330.19 for a June 30, 2014 ending deficit balance of (\$14,502.59).

The 2013-14 funds were expended as follows:

\$526,513.11 for elementary school salaries (\$68,825 average per teacher) and benefits (\$18,925 per teacher) limiting class size increases (Six Full-Time-Equivalent (FTE) teachers).

\$171,267.31 for middle school salaries (\$65,800 average per teacher) and benefits (\$19,825 per teacher) limiting class size increases in Math and Social studies (Two FTE teachers).

\$238,549.77 for high school salaries (\$96,025 average per teacher) and benefits (\$23,250) in limiting class size increases in Math, Science, and English (Two FTE teachers).

Benefits include 12.7% for statutory benefits (Medicare, Retirement, Unemployment & Workers Compensation) in addition to health insurance costs (approx. \$10,300 per teacher).

Reports related to the Citizens' Oversight Committee are within the website for the Oak Park Unified School District: [www.oakparkusd.org](http://www.oakparkusd.org).

Respectfully submitted,

OAK PARK CITIZENS' OVERSIGHT COMMITTEE

Committee Members  
Keith Caruso  
Jim Faul  
Steven Golove  
Ronald Movich  
Sherwin Samuels

Michael Schneider  
Marc Shapiro  
Vance Taylor  
Shary Trux, Chair  
Helene Winston