

West Contra Costa USD

Board Policy

Parcel Taxes

BP 1221

Community Relations

Distribution of Parcel Tax Revenue / Citizens Oversight Committee for Parcel Taxes

The Board believes that all public school students who live in the West Contra Costa Unified School District (WCCUSD) boundaries, whether they attend neighborhood schools or public charter schools within the district, should benefit from the proceeds of Measure G of 2012 and further measures that the voters may approve. An equal share of the proceeds from parcel tax measures approved after January 2016 will be distributed on a WCCUSD resident per pupil basis to the charter schools located within the WCCUSD boundaries.

The Board of Education recognizes that public trust depends upon transparent expenditure of voter-approved parcel tax proceeds. The Board appoints the Citizens Oversight Committee for Parcel Taxes to ensure that tax funds are spent according to ballot measure language and to report annually to the Board and to the public regarding the expenditure of such monies.

The membership of the Committee shall represent the diversity of the community and a variety of perspectives. The Committee will be comprised of eleven members appointed by the Board from recommendations of the following groups:

Two parents with one recommended by the Parent Teacher Association (PTA) and one recommended from a Parent Teacher Organization (PTO) organization with one coming from a school with an unduplicated count of greater than 80%. Unduplicated count means the percentage of students who are either Low Income, Foster Youth or English Learners counted once.

- * One student recommended by the WCCUSD Youth Commission
- * One teacher recommended by the United Teachers of Richmond
- * One business person recommended by one of the west county Chambers of Commerce
- * One youth program leader recommended by one of the community based organizations in west county serving youth
- * One classified employee recommended by the classified employee unions
- * One representative recommended by the California Charter Schools Association
- * One representative from the Contra Costa Taxpayers Association
- * One principal recommended by the West Contra Costa Administrators Association
- * One member representing the West County Mayors Association.

Petition by New Organization

An organization seeking to appoint a member to sit on this committee shall petition the Board of Education Governance Subcommittee for consideration in written format with justification for the request.

Terms

The terms of the nominees shall be two years in duration with members eligible to serve two consecutive two-year terms.

If a Committee member resigns before the end of her/his two year term, the recommending group shall provide a new nomination to complete the remainder of the term.

The Board shall approve appointments to the Committee in June of each year, and other times as needed.

A Committee member may be removed by majority vote of the Board for just cause.

The Board shall receive the report of the Committee at a regular public meeting in January of each year.

Staff Responsibility

The annual parcel tax expenditure budget shall be displayed by program as specified in Exhibit B of the Measure G 2012 full ballot text and then by object code for each program. Actual expenditures versus the budget reports and the annual audit report of expenditures shall be displayed in the same manner as the budget.

In advance of each meeting of the Committee, Superintendent or designee shall provide members a copy of this policy, the full ballot language for parcel tax measures currently in effect together with any related Board resolutions, and financial documents related to parcel tax expenditures including actual expenditures with specified allocation of funds. Upon meeting to confer, the Committee may request additional information deemed necessary to fulfill their responsibility to the Board and the community.

Staff shall record summary minutes of meetings, to be approved by the Committee.

Committee membership, meeting minutes and reports to the Board shall be posted on the District website.

Committee Responsibility

The Committee, consisting of eleven (11) members, shall meet to prepare an annual report to the Board that reconciles parcel tax expenditures with programs and positions funded by the tax measure(s). The Committee will review the annual audit of the parcel tax expenditures. The Committee will review enrollment and expenditure data from charter schools to ensure that those schools are also in compliance with authorizing provisions of the measure. The following meeting cycle is recommended, with additional meetings scheduled as needed:

- * September: preliminary meeting to review adopted budget and Committee scope of work, and to orient new members
- * November: working meeting to analyze data and prepare report to the Board
- * January: presentation to Board at a regularly scheduled public meeting

The Committee shall annually appoint a chair from among the citizen members. The chair with assistance from staff will schedule meetings, conduct Committee business, and present the annual report to the Board. The Committee will develop and implement bylaws aligned with Board policy.

The Committee shall serve as a resource to the community for information related to District