

CITIZEN PARCEL TAX OVERSIGHT COMMITTEE

San Rafael voters generously approved a Parcel Tax of \$203.70 for the elementary district and \$146.08 for the high school district per developed or undeveloped parcel, (both of which included a five percent annual inflation factor) for eight years beginning on July 1, 2014. The ballot language specified that an independent Citizen's Oversight Committee be appointed by the Board of Education to ensure that special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds.

The committee will inform the Board concerning the expenditure of parcel tax revenues. The committee shall actively review and report on the proper expenditures of taxpayer's money for educational programs and projects and shall convene to provide oversight to ensure that the funds are expended for their authorized purposes such as:

Measure A will Support Elementary Student Achievement:

- Enhance core academic programs like math, science, and reading
- Maintain small class sizes
- Support student counseling programs
- Maintain quality school libraries and technology that supports learning
- Attract and retain high quality teachers

Measure B will Protect Quality Education for High School Students:

- Enhance math, science, music, and fine art instruction
- Maintain small class sizes
- Prepare students for 21st -century careers
- Maintain quality school libraries and technology that supports learning
- Attract and retain high quality teachers

Duties:

Duties of the oversight committee will include, but may not be limited to the following:

1. Reviewing district expenditures of parcel tax funds on an annual basis.
2. Receiving and reviewing the annual financial audits.
3. Preparing an annual written report to the Board.

The Board shall provide the committee with any necessary administrative assistance in furtherance of its purpose.

CITIZEN PARCEL TAX OVERSIGHT COMMITTEE (continued)

Committee Operations

The committee's legal charge is to inform the Board about the expenditure of parcel tax proceeds. The committee will report directly to the Board. The committee is not granted any powers to determine how parcel tax funds may be spent.

As a Board appointed committee, the committee's meetings are subject to the Brown Act; they must be open to the public and noticed in the same manner as proceedings of the Board.

The committee must issue a report on its activities annually. Its minutes and reports are a matter of public record and will be made available on the district's internet website.

The committee shall meet at least twice a year in accordance with the budget cycle.

The committee shall annually select a chairperson and vice chair and committee decisions will be made by majority vote.

Committee Membership Terms and Composition

The committee shall consist of no less than 7 and no more than 15 members. Each member will serve for a term of three years without compensation, and for no more than three consecutive terms.

The committee membership shall include the following community residents:

1. Individual active in a business organization representing the business community of San Rafael
2. Individual active in a senior citizen's organization
3. Individual active in a taxpayer and/or community organization
4. Individual who is a parent/guardian of a child currently enrolled in the elementary school district
5. Individual who is a parent/guardian of a child currently enrolled in the high school district
6. Teacher currently employed with the elementary school district
7. Teacher currently employed with the high school district
8. Classified employee currently employed with the district
9. Administrator currently employed with the district

CITIZEN PARCEL TAX OVERSIGHT COMMITTEE (continued)

No vendor, contractor, or consultant of the district shall be appointed to the committee.

After appointment to a three-year term, committee members who wish to be appointed for a second three-year term shall reapply to the Board for consideration.

Replacing a Committee Member

The term of a committee member would end and a new committee member would be named by the Board if one or more of the following events occur:

1. A committee member submits a written resignation
2. A committee member misses two consecutive committee meetings and a vote is taken by the rest of the committee to request that the Board replace the member

A committee member who no longer serves as a representative of the designated group for which he/she was appointed to represent (e.g. ceases to be active within a business organization, or ceases to have a child enrolled in the district) shall be allowed to complete his/her term.

Within 90 days of being notified of a committee vacancy, the Board may appoint a new member to complete the term of the vacancy following the application/nomination interview process used to select the original committee members.

Dissolution of the Committee

If, at the expiration of the parcel tax, or if a new parcel tax ballot measure is not voter approved, the committee will submit its final report and the committee will be dissolved.

Regulation
approved: December 8, 2008
revised: June 11, 2018
January 28, 2019

SAN RAFAEL CITY SCHOOL DISTRICT
San Rafael, California