

Ventura Unified School District

Parcel Tax Oversight Committee

Annual Report 2017 - 2018

January 8, 2019

Board of Education

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Overview

The Parcel Tax Oversight Committee's fifth annual report to the Ventura Unified School District's Board of Education (Board) analyzes the expenditure of funds generated through the parcel tax assessment approved by voters as Measure Q in 2012 and extended as Measure R in 2016. This report is the first annual report of Measure R funding.

The purpose of this report is to provide the Board and community stakeholders information on how the \$2,272,898 assessment revenue and carry-over was spent and determine whether Ventura Unified School District's (VUSD) use of the parcel tax revenue is consistent with the intended use of such monies.

This report was prepared by the Parcel Tax Oversight Committee (PTOC) in conformance with the voter-approved initiative requirements.

Role of Committee

Pursuant to the terms of Measure R, the role of the PTOC is to provide oversight of and accountability for the expenditures funded by Measure R to ensure that the funds collected are spent for the purposes approved by the voters.

The Committee relies solely on information provided by VUSD staff and has no audit authority.

Background

Voters within the Ventura Unified School District approved Measures Q and R. In addition to the reporting requirements established by California law, the ballot initiative included a requirement for a citizens' oversight committee.

This committee, referred to as the Parcel Tax Oversight Committee (PTOC), currently consists of seven members representing various parts of the community. Interested citizens applied through an open process. Members are generally appointed for two years, although some may serve a one-year initial term to balance the term expirations. The bylaws limit each member to two full terms.

The PTOC is required to meet at least semiannually to monitor the expenditures of the parcel tax funds by VUSD, and to report to the Board and the community, on an annual basis on how these funds have been spent. An annual audit will be a part of the PTOC's report to the Board.

The PTOC began meeting under the rules of the Brown Act on October 1, 2013.

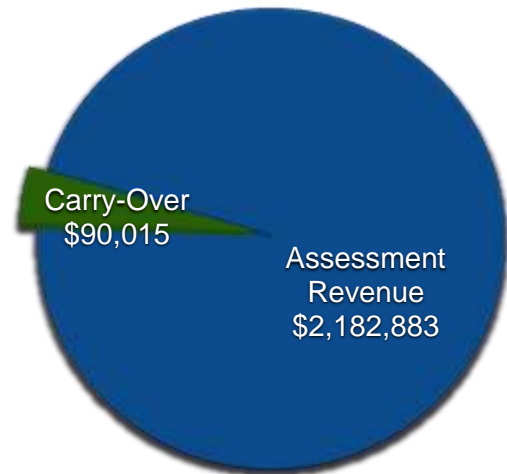
Meeting agendas and minutes are attached in Appendix "B".

Revenue

Measure R assesses a tax of \$59.00 per parcel within the Ventura Unified School District's boundaries. The assessments for 2017-18 generated a total of \$2,182,883. This was an increase of \$75,391 compared to the previous year. A carryover of funds not expended in 2016-17 of \$90,015 was added to the budget.

The total revenue budgeted for 2018-19 was \$2,192,000.

Figure 1: Total Revenue \$2,272,898



Expenditures

Figure 2: Total Expenditures \$2,170,534

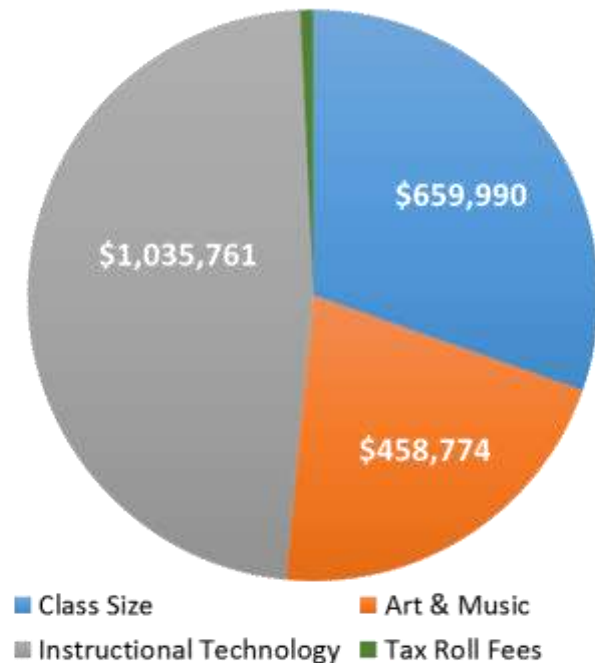


Table 1 - Summary of Expenditures 2017-18

Item	Amount
MS Teachers (34:1 Ratio)	\$262,218
HS Teachers (43:1 Ratio)	\$397,772
Class Size Reduction Total	\$659,990
Art Teacher (1.0 FTE)	\$114,523
Music Teachers (2.5 FTE)	\$248,142
Elementary Music Program	\$25,533
District-Wide Youth Symphony	\$12,413
Elementary Choir	\$4,729
Art Supplies	\$12,615
Musical Instruments & Repair	\$35,599
Sheet Music	\$2,024
Field Trips	\$3,196
Art & Music	\$458,774
Technology	\$1,035,761
Tax Roll Fee	\$16,009
TOTAL EXPENDITURES:	\$2,170,534

Maintain Class-Size

One of the top priorities of Measure Q and R is to sustain current class sizes in the face of potential state funding cut-backs.

The 2017-18 budget assumed salaries and benefits for 8.1 full-time equivalent (FTE) teachers for a total of approximately 29% (\$640,409) of the total expenditure budget. The actual cost to maintain class sizes was \$659,990. The amount of staffing needed to meet class-size requirements varies from year to year.

In total, Measure R funded a total of 8.5 FTE; 3.2 middle school positions and 5.3 high school positions.

Art & Music

The Art & Music fiscal year budget totaled \$488,454 or about 25.75% of the Measure R budget. A total of \$458,774 was actually spent. The largest line item (\$362,665) funded 3.5 FTE elementary music and art specialist positions.

The art and music teacher specialists provide staff development workshops for classroom teachers, curriculum support and visit each of the 17 elementary schools to provide each student with one instructional class per school year.

The District purchased 35 new musical instruments, provided stipends for the district-wide orchestra and elementary choir.

Instructional Technology

The budget for technology was \$1,034,015 or just over 47% of the original Measure R 2017-18 budget. A total of \$1,035,761 was actually spent. The funds were primarily spent on Chromebooks and headphones for English Language Arts (ELA) curriculum, Chromebooks for Freshman College and Career Seminar, and district-wide computer replacement.

Tax Roll Fee

An outside firm is hired to maintain the parcel data and levy calculation the District is required to submit to the County that facilitates the \$59.00 tax being placed on each parcels' annual tax bill.

Table 2 – Instruments Purchased

Instrument Quantity	
Marching Baritone	(2)
Cello	(2)
Clarinet	(4)
Cymbal	(5)
Euphonium	(1)
Horn	(4)
Octave Concert Bells	(1)
Trumpet	(3)
Tuba	(1)
Viola	(7)
Violin	(5)

Findings

After reviewing the financial information provided by the Ventura Unified School District (VUSD) staff, the PTOC has determined that during the 2017-18 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure R.

Carry-Over

In 2017-18, VUSD began with a carry-over balance of \$90,015 and collected a total of \$2,182,883, bringing the total funds available to \$2,272,898. Total funds expended were \$2,170,534, leaving a carry-over balance of \$102,364.

All carry-over expenditures shall be consistent with requirements of Measure R.

Values

In addition to conforming to the letter of the law, the PTOC and VUSD jointly believe that the use of Measure R funds should be:

- Fair
- Transparent
- Sustainable

The goals for each of these key areas include:

Fair

1. Continue to distribute the funds as defined in the ballot initiative.
2. Expend funds in the year they are collected.

Transparent

1. Continue to communicate Measure R budgets, in advance, to all stakeholders.
2. Continue to allow public input on the budget.

Sustainable

1. Continue to clearly assess the value of major expenditures.
2. Continue strategic planning for the use of the funds that emphasizes maximizing impact.

Appendix “A”

PTOC
Governing
Documents

Measure “R” Ballot Language
PTOC Bylaws

Appendix “B”

PTOC Summary of Proceedings & Activities

Meeting Agendas & Minutes
VUSD Budget Documents