



MEASURE E OVERSIGHT COMMITTEE

September 12, 2016

MINUTES

Committee

Members Present: Jack Colman
Ned Davis (arrived 6:03pm)
John Elginer
Hannah Turner Kukurudz
Jay Lieberman

Committee

Members Absent: Lesli Kraut
Ted Paul

Also Present: Karen Kimmel, Assistant Superintendent-Business
Kristine Torres, Director of Accounting

The meeting was called to order at 5:48 p.m.

Elect Chairperson

The committee unanimously voted to elect Ms. Kukurudz and Mr. Lieberman to co-chair the committee.

State / District Budget

Ms. Kimmel presented the District budget overview, which detailed the state budget for K-14 funding, as well as the LVUSD budget. In reviewing the state budget, Ms. Kimmel commented on the difference between funding within the state of California vs. the national average. Ms. Kimmel reported that if funding in the state of California for education were made equal to the national average it would mean an additional \$27M for the district. Likewise if the district received the statewide average in funding it would also mean incremental funds in the amount of \$16M. Ms. Kimmel went on to state that many other districts across the state receive additional funds due to their demographics and other factors that are not present within our district. Ms.

Kimmel explained that the District receives state funding based on the Local Control Funding Formula (LCFF), as well as supplemental and concentration grants. Ms. Kimmel continued that approximately 84% of the budget is used to pay staff salaries, and that the allocation of funds and personnel is based on the number of students. She stated that the Transportation and Child Nutrition Departments are self-supporting. Ms. Kimmel commented that approximately 2% of the District's budget is from Measure E Parcel Tax, and that additional funding enhancements to the budget come from the Water District, THE Foundation for Las Virgenes Schools, PFA/C and Booster Clubs and donations.

Mr. Elginer asked about the difference between a school of choice and a district of choice. Ms. Kimmel explained the difference in that a school of choice is one resident student choosing to go to another school within the district's boundary, whereas the district of choice allows a student to transfer to another district without requiring the approval to release the student from the district where the student resides.

Mr. Colman asked what the average class size is. Ms. Kimmel responded that the ratio is 24/1 for grades TK-3, 30/1 for grades 4-5, and 36/1 for grades 6 – 12.

Parcel Tax Budget

Ms. Torres stated that the District received approximately \$2.3M in the 2015-2016 school year from the Parcel Tax. She continued that the District received approximately \$24,000 in donations from out-of-district families. Ms. Torres reviewed the expenditures and indicated that there was a decrease in reserves by \$33,662. She stated the committee had previously decided that the reserve level should be 3%, which is \$70,430. Ms. Torres explained that the budget details the summary for projects and actual expenditures. Mr. Elginer questioned why the revenue amounts differed for the 2015-2016 budget from the previous meeting in March 2016. Ms. Kimmel replied the revenues listed were budgeted amounts, not actuals and that the trial balance includes a line item to indicate when prior year reserves are being pulled into the budget. Mr. Elginer asked that future summary reports include a notation regarding current year vs. prior year amounts. Mr. Lieberman asked is the \$450,000 budgeted for guidance and counseling services includes the funding for the College and Career Center at each high school. Ms. Kimmel responded that the District funds the College and Career Centers from the general fund. Mr. Davis asked about the fees for assessment charges and why the cost varied last year. Ms. Kimmel replied the committee has previously approved that the charges from the tax assessors office, as well as the charges from the consultant who processes all of the parcel taxes and exemptions. The 2015-16 fiscal year was the first year both charges were applied to the Parcel Tax account. Mr. Lieberman asked how long it takes the counties to send the funds to the District after assessments have been received. Ms. Kimmel stated that they typically send the funds monthly based on receipts, with the majority received in December and April.

Citizen's Refund Request

Ms. Kimmel informed the committee that a citizen claims to have mailed the Senior Exemption Form in by the deadline, however the District never received the form. The District confirmed receiving a call from the citizen prior to the deadline, but did not receive the form through the mail. The committee voted unanimously to issue a refund to the citizen as long as proof is shown that the parcel was indeed taxed.

Committee Member Terms

Ms. Kimmel explained that some of the committee member terms would expire before the next meeting. She stated that the District would place an ad in the Acorn to solicit new members prior to the next meeting, and the District would be contacting existing committee members and request a letter of interest from them if they would like to be considered for a new term.

Next Meeting:

- January 9, 2017 at 5:45pm
- April 3, 2017 at 5:45pm

*The meeting adjourned at 6:37 p.m.