



MEASURE E OVERSIGHT COMMITTEE

December 14, 2015

MINUTES

Committee

Members Present: Jack Colman
Debra Cohen (arrived at 5:47pm)
Ned Davis
John Elginer
Lesli Kraut
Hannah Turner Kukurudz
Jay Lieberman
Ted Paul

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

Committee Chair Member Lesli Kraut called the meeting to order at 5:35pm.

State / District Budget

Ms. Kimmel stated the District is expecting positive news from the Governor for the fiscal year 2016-2017. She commented that it is expected that the state would provide one more year of increased budgets to school districts, however after 2016-2017, it is expected that the state budget increases for school districts would be minimal. Ms. Kimmel let the committee know that about half of the funding from Proposition 30 will expire in 2016 and the remaining half will expire in 2018. Ms. Kraut asked how much is still owed from the state to restore the districts statewide to their 2007 funding levels. Ms. Kimmel stated that there is a discrepancy of about \$8M currently, but that the state is on target to restore the funding by 2020.

Parcel Tax Budget

Ms. Kimmel shared the Parcel Tax Report completed by SCI Consulting. She pointed out that overall exemptions have increased. She commented that the increase is most

likely due to the election ads, which noted that exemptions are possible for seniors, contiguous parcels owners and for residents with a SSI Disability. Ms. Kimmel continued that even with the additional number of exemptions that the total receivables is nearly the same due to an increased number of overall parcels within the District boundaries.

After reviewing the Parcel Tax Report, Ms. Kimmel presented the Parcel Tax Budget as of November 30, 2015. Ms. Kraut asked when the donation request letters are sent to families who reside outside the district boundaries. Ms. Kimmel stated that the letters would be sent in January. Ms. Kimmel stated that \$710,565.20 has been spent from the Measure E budget for this fiscal year. She reviewed the budget allocations for the remaining budgeted balance of \$1,632,868.80. Mr. Lieberman asked about SCI Consulting. She commented that SCI provides the service of going through the tax rolls to confirm which parcels should be assessed the parcel tax. Ms. Kimmel further commented that the service is very valuable and that they have existing relationships with the county tax assessors and can efficiently obtain information when needed. Ms. Kraut reminded everyone that at the previous meeting the committee decided to include the cost for SCI Consulting within the Parcel Tax budget instead of the overall District budget. Ms. Cohen questioned if the services had been renewed for SCI Consulting. Ms. Kimmel informed the committee that the District had opted for a 1-year renewal of their services. Ms. Kimmel commented that she thought it was important to have continuity of their services since the District has a new Director of Accounting. Additionally, Ms. Kimmel stated that the allocation for SCI Consulting was included in the 1st Interim Budget that was submitted to the county in December. Mr. Lieberman questioned if additional funds are provided by the state for the 2016-2017 budget would it be possible to reallocate existing items for Measure E, thus freeing up dollars to spend on other Measure E programs. Ms. Kimmel stated that the parcel tax ballot language states specifically what can be done with the money received. The committee suggested reviewing the existing budget allocations during the March 14, 2016 meeting.

Measure E Renewal

Ms. Kimmel began by thanking the committee for their support of the Measure E Parcel Tax Renewal, which was overwhelmingly approved by voters with almost 79% of constituents voting to approve the renewal. Ms. Kimmel stated that approximately 50% of the voters opted to vote by mail. She also commented on the new state law whereby 25% of the electorate must vote in a city election or that city may be required to move their election cycle to match statewide elections. Ms. Kimmel said that if the new law affects any of the cities within LVUSD that it would be costly to conduct district elections without shared support from the cities.

Annual Report to the Board of Education

The committee decided to present the Annual Report to the Board of Education on January 26, 2016.

Citizens Refund Appeal – Parcel Tax

Ms. Kimmel presented two cases of citizens who have requested a refund for the parcel tax. In the first case the citizen claims to have mailed the Senior Exemption form in the spring of 2015 and was surprised to see the parcel tax on the 2015-2016 property tax bill. The committee decided to issue a refund only if the citizen completes the exemption form and signs an affirmation stating that the form was mailed by the deadline, but that it was lost in the mail. In the second case, the citizen filed a senior exemption form in 2012 along with three contiguous parcel tax exemption forms. Since 2012, the citizen has filed for four more contiguous exemptions when new contiguous parcels have been purchased. The citizen requested the District refund the parcel tax fee for the original four parcel exemptions filed for all years prior to 2012 for which the citizen would have been qualified. The committee decided that (pursuant to the ballot language) it is the responsibility of citizens to file the exemption form by the deadline. The committee determined that it is not the responsibility of the District to identify the status of each homeowner and determine if they qualify for an exemption. The committee rejected the request of the citizen in the second case.

Next Meeting:

- March 14, 2016 at 5:45pm in the District Office Cabinet Room.

The meeting adjourned at 6:48pm