

Ventura Unified School District

## **Parcel Tax Oversight Committee**

# **Annual Report 2020-2021**

**June 28, 2022**

### **Board of Education**

Sabrena Rodriguez, President  
Dr. Jerry Dannenberg, Vice President  
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### **Parcel Tax Oversight Committee**

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Vacant, Member  
Vacant, Member

### **Ventura Unified School District Staff**

Dr. Roger Rice, Superintendent  
Rebecca Chandler, Assistant Superintendent of Business Services  
Anna Campbell, Director, Fiscal Services  
Dr. Jerry Dannenberg, Board of Education Liaison  
Vanessa Cordero, Executive Assistant

## 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 2014. Measure R approved by voters in 2018 extended the measure for three additional years. This report is the second report of Measure R funding.

The purpose of this report is to provide the Board and community stakeholders information on how the \$2,171,143 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.

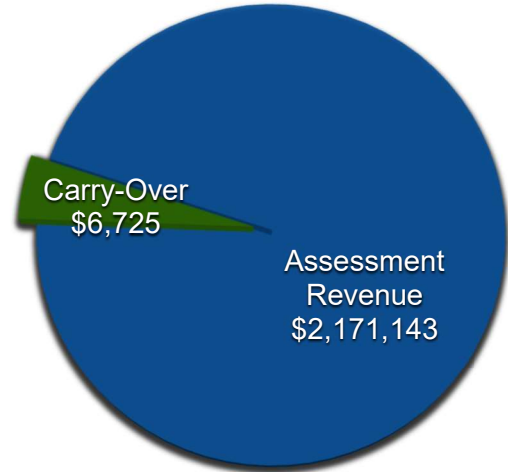
The PTOC began meeting under the rules of the Brown Act on October 1, 2013.

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 2020-21 generated a total of \$2,171,143. This was a decrease of \$8,321 compared to the previous year. A carryover of funds not expended in 2019-20 of \$6,725 was added to the budget.

Figure 1: Total Revenue \$2,177,868



# Expenditures

Figure 2: Total Expenditures \$2,177,868

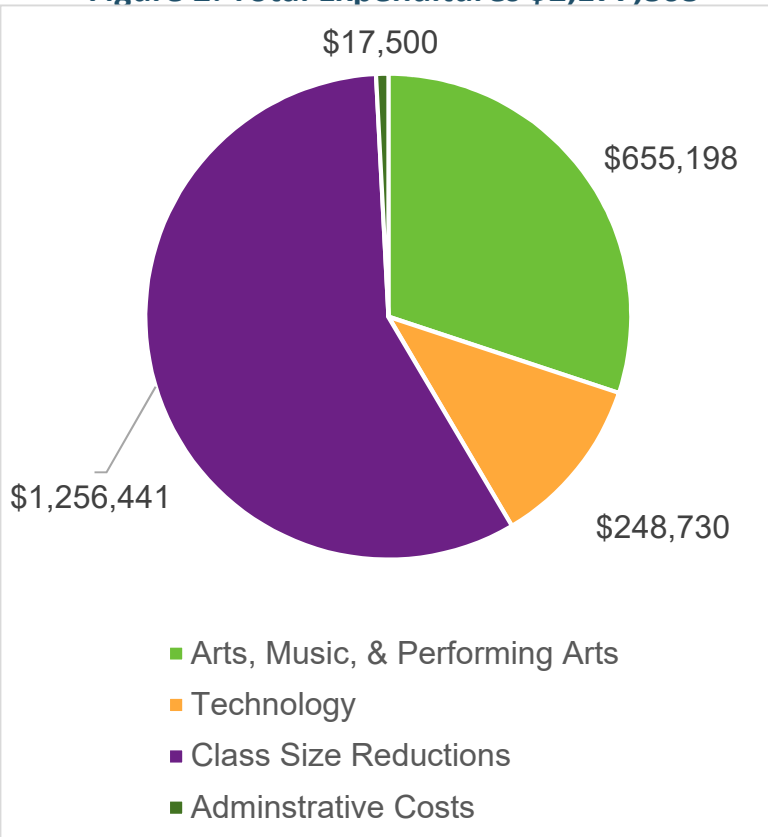


Table 1 - Summary of Expenditures 2020-21

Item	Amount
MS Teachers (34:1 Ratio)	\$414,877
HS Teachers (34:1 Ratio)	\$841,564
<b>Class Size Reduction Total</b>	<b>\$1,256,441</b>
Art Teacher (1.0 FTE)	\$126,925
Music Teachers (2.0 FTE)	\$238,004
Elementary Music Program	\$46,333
District-Wide Youth Symphony	\$19,998
Elementary Choir	\$4,966
Art Supplies	\$88,415
Musical Instruments & Repair	\$128,673
Sheet Music	\$1,883
<b>Art &amp; Music</b>	<b>\$655,198</b>
<b>Technology</b>	<b>\$248,730</b>
<b>Tax Roll Fee</b>	<b>\$17,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,177,868</b>

## 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 2020-21 budget assumed salaries and benefits for 14.41 full-time equivalent (FTE) teachers for a total of approximately 58.45% (\$1,262,750) of the total expenditure budget. The actual cost to maintain class sizes was \$1,256,441. The amount of staffing needed to meet class-size requirements varies from year to year.

In total, Measure R funded a total of 14.41 FTE; 5.34 middle school positions and 9.07 high school positions.

## Art & Music

The Art & Music fiscal year budget totaled \$801,986 or about 37.12% of the Measure R budget. A total of \$655,198 was actually spent. The largest line item (\$384,928) funded 3.0 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 a variety of instruments as well as furnished a recording studio at Cabrillo.

## Instructional Technology

The budget for technology was \$95,632 or 4.43% of the original Measure R 2020-21 budget. A total of \$248,730 was actually spent. The funds were primarily spent on Wireless Access Points (WAPS) to increase internet coverage at school sites, and district-wide teacher computer replacements.

**Table 2 – Technology Purchased**

Technology Quantity	
Wireless Access Points	20
Interactive Displays – SPED VHS	3
VMWare Servers	3
Classroom Setups – Teachers	2,500

## 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. A total of \$17,500 in fees was expended.

## Findings

After reviewing the financial information provided by the Ventura Unified School District (VUSD) staff, the PTOC has determined that during the 2020-21 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure R.

## Carry-Over

In 2020-21, VUSD began with a carry-over balance of \$6,725 and collected a total of \$2,171,143, bringing the total funds available to \$2,177,868. Total funds expended were \$2,177,868, leaving a carry-over balance of \$0.

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