

Ventura Unified School District

# Parcel Tax Oversight Committee

## ANNUAL REPORT 2022-2023

May 14, 2024

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Dr. Jerry Dannenberg, Board of Education Liaison

Victoria Cortez, Executive Assistant

## **OVERVIEW**

The Parcel Tax Oversight Committee's 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 H in 2020. The parcel tax was originally approved by the voters as Measure Q in 2012 for four years and then renewed as Measure R by voters in 2016 for an additional four year. Measure H was also passed for four years expiring in 2024. The purpose of this report is to provide the Board and community stakeholders information on how the \$2,182,778 assessment revenue 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 H, the role of the PTOC is to provide oversight of and accountability for the expenditures funded by Measure H 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.

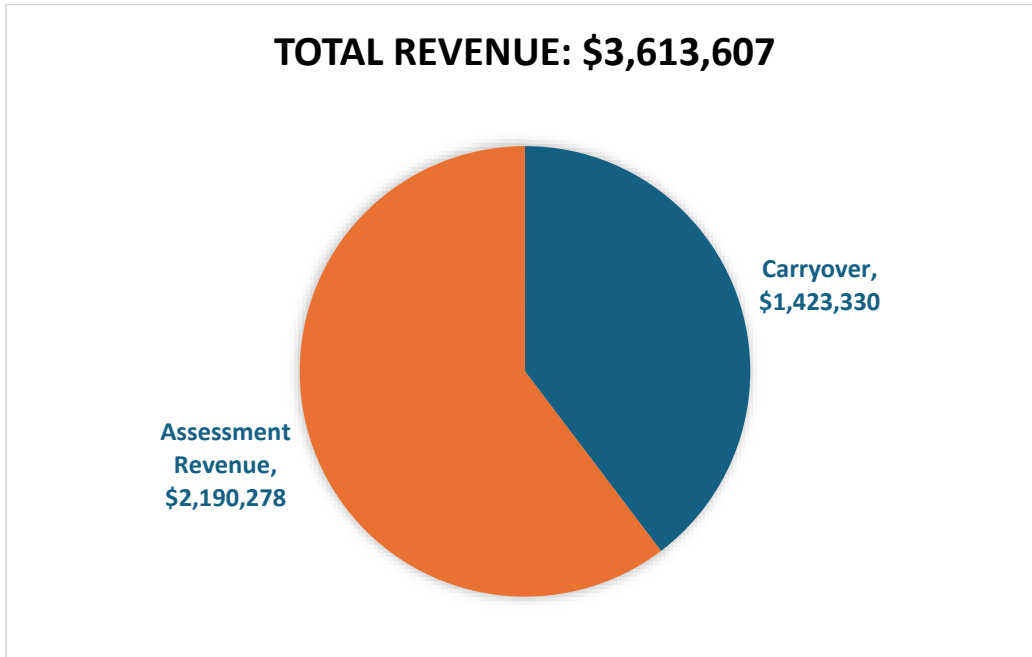
## **BACKGROUND**

Voters within the Ventura Unified School District approved Measures Q, R and H. 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 H assesses a tax of \$59.00 per parcel within the Ventura Unified School District's boundaries. The assessments for 2022-23 generated a total of \$2,190,278. This was an increase of \$7,500 compared to the previous year. A carryover of funds not expended in 2021-22 of \$1,423,330 was added to the budget.

*Figure 1: 2022-23 Total Revenue Available*



## EXPENDITURES

Figure 2: 2022-23 Total Expenditures by Category

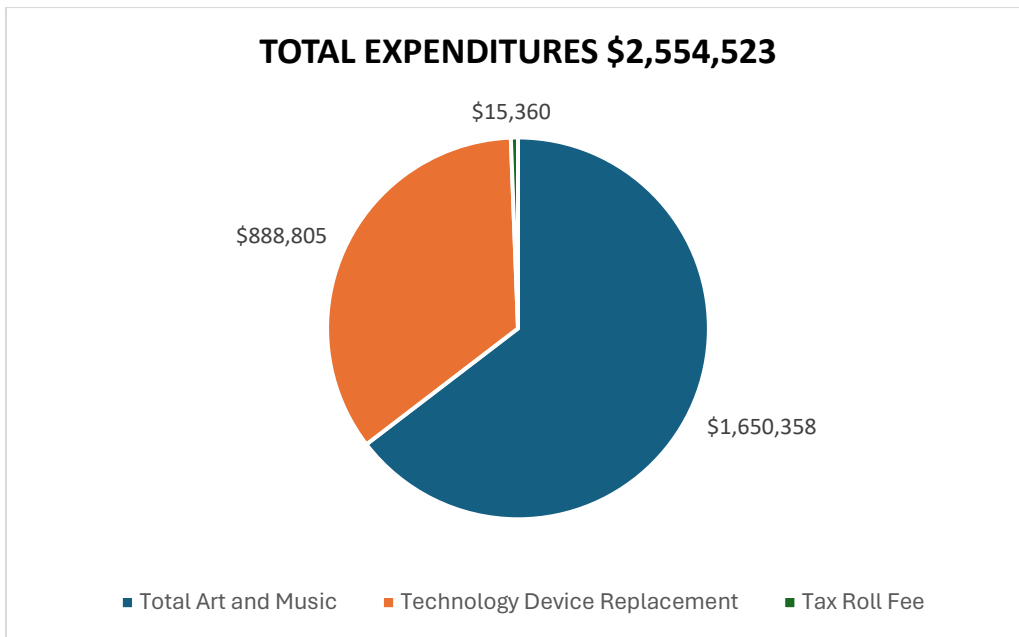


Figure 3: 2022-23 Expenditures by Fund Type

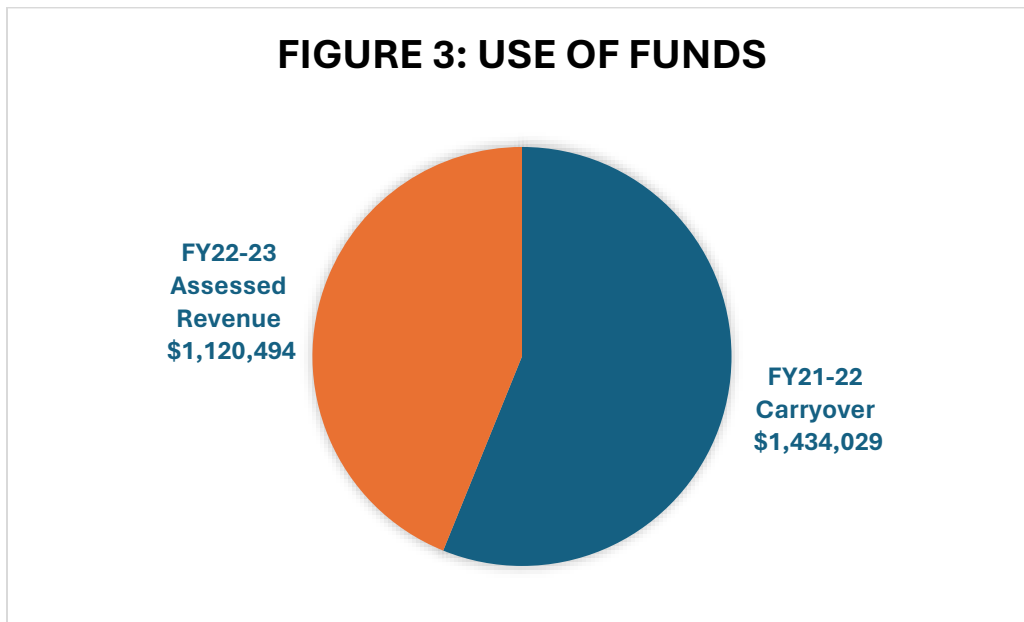


Table 1 - Summary of Expenditures 2022-2023

<b>Item</b>	<b>Amount</b>
Art Teacher (1.0 FTE)	\$146,708
Music Teachers (2.0 FTE)	\$277,019
Music Teacher Stipends and Additional Hours	\$35,446
Musical Instruments & Repair	\$375,030
Elementary Music Program	\$170,839
Music Program Supplies and Equipment	\$24,786
Sheet Music	\$2,317
Choir	\$650
Marching Band Uniforms	\$15,000
Art Supplies and Equipment	\$514,194
Drama Supplies	\$6,031
Theatre Performances	\$23,350
Music Performance Accompaniment	\$4,380
Music Audio Engineer	\$6,824
After School Music Program	\$22,500
VUSD Music Festival and Student Travel	\$25,285
<b>Art &amp; Music Expenditures</b>	<b>\$1,650,358</b>
Equipment Replacement	\$583,253
Network Cabling/Internet Access	\$305,553
<b>Technology Expenditures</b>	<b>\$888,805</b>
<b>Tax Roll and Consulting Fees</b>	<b>\$15,360</b>
<b>Total Expenditures</b>	<b>\$2,554,524</b>

*Art & Music*

A total of \$1,650,358 was spent on arts, music, and drama. The largest line item (\$467,160) 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 \$288,428 of new and replacement instruments and an additional \$338,951 on the elementary and secondary music programs. In addition, funds were spent on a performance at the Rubicon theatre and purchasing new marching band uniforms. \$528,099 were spent on art and drama supplies.

### *Instructional Technology*

A total of \$888,805 was spent on instructional technology. The funds were spent on replacing technology equipment and teacher classroom equipment such as interactive white boards.

### *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 \$15,360 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 2022-23 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure H.

## **CARRY-OVER**

In 2022-23, VUSD began with a carryover balance of \$1,434,029 and collected a total of \$2,190,278 bringing the total funds available to \$3,613,607. Total funds expended were \$2,554,523, leaving a carryover balance of \$1,059,084. The 2023-24 budget plans to spend the full 2022-23 carryover balance and a majority of the projected 2023-24 revenue as summarized in the table below.

Figure 1: 2023-24 Projected Parcel Tax Expenditures

<b>Projected 2023-24 Parcel Tax Expenditures</b>	
<b>Item</b>	<b>Amount</b>
Art Teacher (2.0 FTE)	127,837
Music Teachers (2.0 FTE)	354,326
Additional Periods for Music/Art Teachers	150,351
Elementary Music Program	93,500
Secondary Music Program	399,000
Elementary Art Program	62,170
Secondary Art Program	41,000
Districts Arts Collaborative and PD	30,800
Cabrillo Middle School Recording Studio	30,000
VHS Auditorium Upgrades/Repairs	50,000
Additional Arts, Music, and Drama Supplies	650,000
<b>Art &amp; Music</b>	<b>1,988,984</b>
<b>Technology</b>	<b>900,000</b>
<b>Tax Roll and Consulting Fees</b>	<b>17,500</b>
<b>Total Expenditures</b>	<b>\$2,906,484</b>

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

## VALUES

In addition to conforming to the letter of the law, the PTOC and VUSD jointly believe that the use of Measure H 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 H 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**

**APPENDIX “B”**

**PTOC SUMMARY OF PROCEEDINGS & ACTIVITIES**