

Ventura Unified School District

Parcel Tax Oversight Committee

ANNUAL REPORT 2021-2022

May 14, 2024

Board of Education

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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.

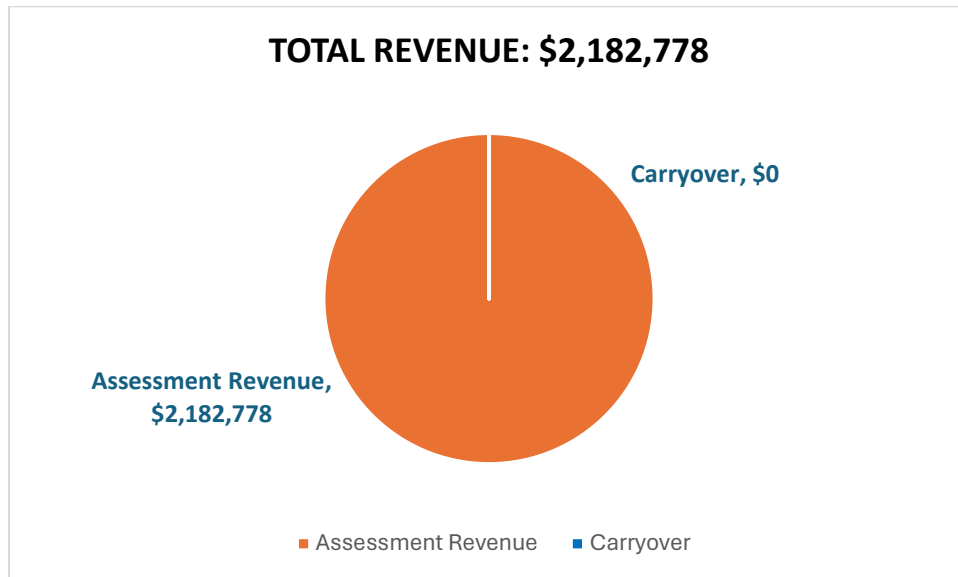
BACKGROUND

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 2021-22 generated a total of \$2,182,778. This was an increase of \$11,635 compared to the previous year. There were no carryover funds from 2020-21.

Figure 1: 2021-22 Total Revenue Available



EXPENDITURES

Figure 2: 2021-22 Total Expenditures by Category

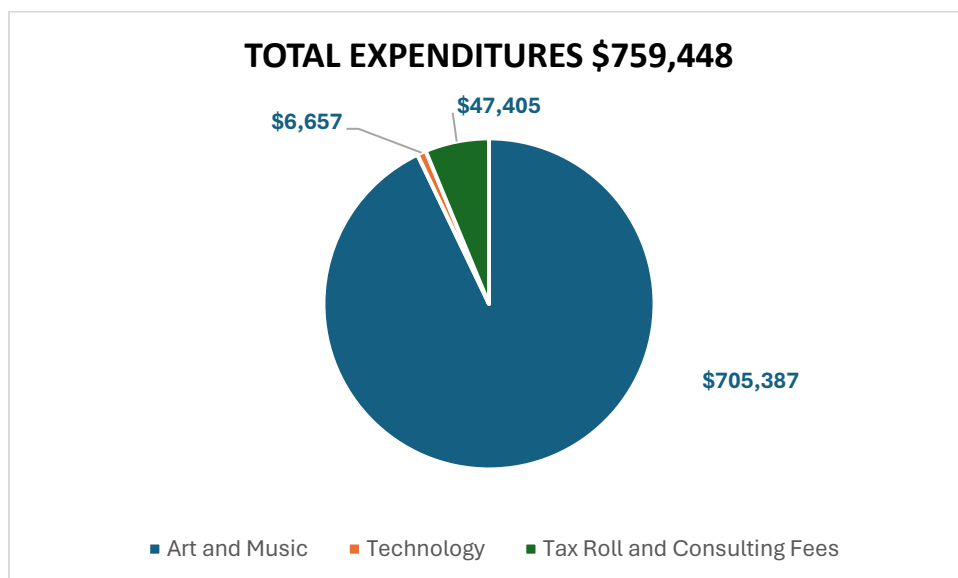


Table 1 - Summary of Expenditures 2021-2022

Item	Amount
Art Teacher (1.0 FTE)	\$131,336
Music Teachers (2.0 FTE)	\$242,675
Music Teacher Stipends and Additional Hours	\$23,352
Musical Instruments & Repair	\$139,457
Instrument Cleaning and Disinfecting	\$10,841
Elementary Music Program	\$17,803
Sheet Music	\$3,788
Choir	\$6,206
Art Supplies	\$82,220
Drama Supplies	\$5,220
Stage Improvements	\$29,323
VUSD Music Festival and Student Travel	\$13,165
Art & Music Expenditures	\$705,387
Equipment Replacement	\$5,459
Network Cabling/Internet Access	\$1,198
Technology Expenditures	\$6,657
Tax Roll and Consulting Fees	\$47,405
Total Expenditures	\$759,448

Art & Music

A total of \$705,387 was spent on arts, music, and drama. The largest line item (\$374,011) 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 visited all 17 elementary schools to provide each student with one instructional class per school year.

The District spent \$168,102 purchasing and repairing a variety of instruments for student use as well as cleaning and disinfecting instruments throughout the school year. \$82,220 was spent on art supplies for both the elementary and secondary art programs. In addition, funds were used on making improvements to the theatre department at Buena and Ventura High School including lighting and sound equipment for the stage.

Instructional Technology

A total of \$6,657.06 was spent on instructional technology. The funds were spent on interactive technology equipment for teacher classrooms. During the 2020-21 and 2021-22 school years, VUSD was provided federal and state Covid funding to support instructional technology for students and teachers causing a large decrease in spending on technology compared to prior years.

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 \$47,405 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 2021-22 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure H.

CARRY-OVER

In 2021-22 VUSD collected a total of \$2,182,778. Total funds expended were \$759,448, leaving a carryover balance of \$1,423,330. During the year, VUSD received one time federal and state Covid funding to maintain many of the functions supported by the parcel tax. Due to this, there was a major decrease in spending for the school year resulting in a larger than normal carry-over.

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