

**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
January 21, 2021
Minutes**

CALL TO ORDER

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held via teleconference at Ventura Adult and Continuing Education, 5200 Valentine Road in Ventura, California, on January 21, 2021. Rebecca Chandler called the meeting to order at 5:30 p.m.

ROLL CALL

Committee Members Present: Ms. Dannielle Brook, Mr. Charles Caulkins, Mr. Jorge De Leon, Ms. Harmony Maldonado, Mr. Steve Offerman, Mr. Michael Richards, Mr. John Walker and Mr. Don Wood

Absent: none

Support Staff Present: Ms. Anna Campbell, Ms. Rebecca Chandler, Ms. Rosi Cortéz, Dr. Jerry Dannenberg, Mr. Jon Isom and Mr. Kurt Sowa

ADOPTION OF AGENDA

Ms. Chandler requested amending the agenda to include the approval of the November 14, 2019 minutes, the election of officers, and the introduction of Jon Isom. It was moved by Harmony Maldonado and seconded by Steve Offerman to approve the agenda with the following amendments: add Approval of November 14, 2019 Minutes, Election of PTOC Chair and Vice Chair, and Introduction of Jon Isom to the agenda. Motion passed on a roll call vote of 8-0.

Ayes – Dannielle Brook, Charles Caulkins, Jorge DeLeon, Harmony Maldonado, Steve Offerman, Michael Richards, John Walker and Don Wood

Noes – none Absent – none Abstain – none

PUBLIC COMMENT – None

APPROVAL OF MEETING MINUTES

Minutes of the November 14, 2021 meeting were read out loud to the Committee. It was moved by Steve Offerman, and seconded by Don Wood to approve the minutes. Ms. Brook pointed out that there was no quorum in the meetings held November 14, 2019 and December 12, 2019 (agenda states December 19, 2019 which is an error); therefore, both meetings were not official and there should be no minutes for both meetings. She suggested tabling the approval of the November 14, 2019 and December 12, 2019 minutes to the next meeting. Mr. De Leon thought both meetings should be memorialized and should have unofficial minutes; Ms. Maldonado agreed with Mr. De Leon in that there should be a record of the meetings. Subsequently, Ms. Brook suggested consulting with VUSD General Counsel to find out if there should be official minutes for meetings without a quorum. Consensus was reached by Committee members to table the approval of minutes for both meetings.

REVIEW OF PTOC BYLAWS

Committee Bylaws were shared with members of the Committee prior to the meeting. Ms. Chandler asked Committee members if they had any questions regarding bylaws—no questions. Mr. Wood did have a question about moving forward on action items. He stated that Mr. Caulkins and he had termed

out; subsequently, he did not think they could vote on action items such as the election of officers. Ms. Cortez confirmed that Mr. Caulkins and Mr. Wood had termed out in December 2020. No meetings held in 2020 due to COVID. Mr. Caulkins and Mr. Wood served two consecutive terms. They are no longer eligible to continue serving on the Committee. Ms. Cortez also mentioned that Mr. Offerman completed his term, and is eligible for a second term if he would like the Board to consider reappointing him as a member of the Committee.

ELECTION OF OFFICERS

Ms. Chandler called for volunteers or nominations for the Chair position. It was moved by Michael Richards and seconded by Dannielle Brook to nominate John Walker as Chair of the Committee. Mr. Walker nominated Dr. Dannenberg for the Chair position but he is not a member of the Committee—he is a Board Representative. Mr. Walker withdrew his nomination, and accepted the nomination for the position. Motion passed on a roll call vote of 5-0.

Ayes – Dannielle Brook, Jorge DeLeon, Harmony Maldonado, , Michael Richards, and John Walker
Noes – none Absent – none Abstain – 3 (Charles Caulkins, Steve Offerman, Don Wood)

Ms. Chandler called for volunteers or nominations for the Vice Chair position. Ms. Brook volunteered to be the Vice Chair. It was moved by Ms. Brook and seconded by Mr. De Leon to nominate Ms. Brook as Vice Chair of the Committee. Motion passed on a roll call vote of 5-0.

Ayes – Dannielle Brook, Jorge DeLeon, Harmony Maldonado, , Michael Richards, and .John Walker
Noes – none Absent – none Abstain – 3 (Charles Caulkins, Steve Offerman, Don Wood)

INTRODUCTION OF FINANCIAL ADVISOR

Ms. Chandler introduced Mr. Jon Isom to the Committee and shared that he is the District’s municipal/financial advisor on all things debt-related (i.e. school bonds, bond refundings, certificates of participation). Mr. Isom works with many of the County of Ventura school districts. He will have a fiduciary role, as well as taking on the role of parcel tax administrator. He will be working with the County of Ventura ensure there is a timely collection of taxes, but most importantly, that the correct levy of taxes is collected.

IMPLEMENTATION OF BYLAW 5.3 REQUIRING NEW COMMITTEE MEMBERS DRAW LOTS FOR INITIAL TWO-YEAR OR THREE-YEAR TERMS

A virtual program was used to randomly spin and generate numbers for the purpose of drawing two or three initial terms for new Committee members. The Committee was provided with a sheet listing numbers from 1-10; each number was assigned two or three year terms. A virtual spin was held and the following lots were drawn.

Jorge De Leon: 3-year term / Harmony Maldonado: 3-year term / John Walker: 2-year term (by default)

It was moved by Dannielle Brook, and seconded by John Walker to approve lots of initial terms as drawn. Motion passed on a roll call vote of 5-0.

Ayes – Dannielle Brook, Jorge DeLeon, Harmony Maldonado, , Michael Richards, and .John Walker
Noes – none Absent – none Abstain – 3 (Charles Caulkins, Steve Offerman, Don Wood)

PARCEL TAX BUDGET OVERVIEW

Ms. Campbell presented an overview of the 2019/20 budget and expenditures for new members, and summarized the 2020/21 budget. There were approximately \$250,000 in carryover last year. She was happy to report that at the end of June 2020, there were only \$6,725 carried forward. A lot of effort and progress was made into getting teachers to spend the same year and on the current year students. She also provided a draft of the 2019/20 PTOC Report for their feedback. She stated that staff solicits

feedback from Committee members on any information they would like to see, any details, and will provide the information to them. Ms. Campbell shared that what the Committee is looking for is to make sure the District is adhering to the measure put forth to voters. An external audit of the parcel tax will be completed by the audit firm that completes the VUSD financial statements audit. She informed the Committee that they review parcel tax expenditures at a much higher level than regular expenditures. The VUSD audit is due to the County Office of Education by March 15th. She also shared the good news that voters approved Measure H during the November 2020 election, so there will be another round of parcel tax years for VUSD. Ms. Campbell also reminded the Committee that all District documentation, reports, and audits are available on the District's website under Business Services, Parcel Tax.

Ms. Campbell explained that the District cannot carry forward any balance from the parcel tax due to 2020/21 being the final year of Measure R. All funds will be fully expended before the fiscal year is over (June 30, 2021). Measure H opens after the closing of the fiscal year. Mr. Walker asked if the parcel tax sunsets in November and if it is for the same amount of money. Ms. Campbell explained that teachers think school year so expenditures are framed within the fiscal year, and confirmed that the parcel tax is for the same amount of money, no increase. Ms. Brook explained that the parcel tax is included in property tax bills set in August, and go out to property owners in October. The last (Measure R) monies District should receive are in the April payment of this year. New measure monies spending opens up in July. Mr. Walker inquired if there was somebody within VUSD that was starting to build information with Mr. Isom for next year. Ms. Campbell responded Mr. Isom is helping VUSD with the roles and making sure we are receiving all the parcel tax assessments from the County that are due to VUSD. There is a committee (VAPA – Visual and Performing Arts) of teachers, administrators, and other stakeholders that help create a plan for the duration of the measure in order to allocate funding. Ms. Chandler added that this group is comprised of educators setting educational goals for the funds aligned with what was on the ballot. The VAPA Committee will probably start meeting in the spring for next year's funds so spending can start in July.

Mr. Richards expressed surprise with the class-size reduction increase and the technology budget decrease seeing that technology use has increased due to COVID. He asked if the District received other funding from the State that will offset some of the technology spending. Ms. Campbell shared that the District had a dire budget in May/June. VUSD received CARES money. There was federal stimulus, CARES, State, all kinds of other funding with the initiative of teaching kids from home. Some of the technology expenditures came from parcel tax, but mostly from CARES money. Ms. Chandler shared that the deadline to spend the funds was very short, but eventually was extended. Mr. Richards followed the discussion with the class-size reduction jump—asked if it was sustainable and whether it would eventually rebalance. Ms. Campbell said it would be adjusted. The auditors follow the student to teacher ratio calculation very closely. Mr. Walker inquired whether the Board changed how they are spending the money for Measure R from when it was passed the first time, for instance class-size reduction (CSR) allocations. What is different? Ms. Campbell explained that it's the same allocation year to year, choices made for monies to be used in three areas, class-size, music/arts, and technology. The current measure was passed in November 2016, so when the committee meets for the new Measure H, the District would be open to change in the way allocations are made. Ms. Maldonado questioned why CSR focused on secondary when the language specifies reduction for all grades, and she saw that the budget doubled from previous year. Asked how many teachers this affects—approximately fourteen (14) secondary teachers. Ms. Campbell and Ms. Chandler responded the secondary schools have higher class size (i.e. AP classes with 40 students), whereas the elementary levels already have a lower cap, so the concern was felt more at the secondary level. Ms. Brook shared that T-K 24:1 is already funded, so this leaves only grades 4-5 that doesn't have a funding source.

Ms. Campbell shared the prior PTOC Report to the Board of Education so new committee members could have an idea of what it looks like. Formatting came from the committee at the time. She explained that

an external audit letter will also be provided for the report. Ms. Campbell committed to sending the report to the Committee and they could decide whether to change the formatting, or need more details. She seeks the Committee's input. Normally the report would be provided to the Board in December, but due to COVID, the audit will not be completed until March 2021, and the Committee needs this report in order to complete the report. The committee can review the report being sent to them and they can make suggestions, recommendations at the next meeting of the PTOC. Mr. De Leon asked if this is when Committee can review how effective the funding is for the particular areas. How are they accountable to the taxpayers of the parcel. Ms. Chandler responded that the answer is in the Bylaws provided earlier. The main purpose of the Committee is to provide oversight and accountability for expenditures. The VAPA Committee analyses academic outcomes.

SELECTION AND APPROVAL OF THE 2021 PTOC MEETING DATES

After discussion regarding pending receipt of audit report, and day of presentation of report to the Board, and preparation for the 2020/21 report, it was moved by Dannielle Brook, and seconded by Jorge De Leon to schedule the next three PTOC meetings on February 24, 2021, April 13, 2021, and October 13, 2021. Motion passed on a roll call vote of 5-0.

Ayes – Dannielle Brook, Jorge DeLeon, Harmony Maldonado, , Michael Richards, and .John Walker
Noes – none Absent – none Abstain – 3 (Charles Caulkins, Steve Offerman, Don Wood)

A brief discussion followed with Committee members suggesting teachers affected by the parcel tax be invited to the presentation to the Board, as well as the possibility of inviting a secondary student affected by the CSR funding.

ADJOURNMENT

It was moved by Dannielle Brook, and seconded by John Walker to adjourn the meeting at 6:58 p.m.

Ayes – Dannielle Brook, Jorge DeLeon, Harmony Maldonado, , Michael Richards, and .John Walker
Noes – none Absent – none Abstain – 3 (Charles Caulkins, Steve Offerman, Don Wood)