

Ventura Unified School District
Parcel Tax Oversight Committee

Annual Report 2014 - 2015

December 8, 2015

Board of Education

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Parcel Tax Oversight Committee

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Dr. Jennifer Robles, Assistant Superintendent, Educational Services
Barbara Fitzgerald, Board of Education Liaison
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Overview

The Parcel Tax Oversight Committee's second 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. The purpose of this report is to provide the Board and community stakeholders information on how the \$2,879,871 in assessment revenue and carry-over funds from 2013-14 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 Q, the role of the PTOC is to provide oversight of and accountability for the expenditures funded by Measure Q 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.

The PTOC does not establish or recommend budgets.

Background

In November 2012, voters within the Ventura Unified School District approved Measure Q, a parcel tax assessment of \$59.00 per parcel. 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"), consists of seven members representing various parts of the community. Interested citizens applied through an open process. Three PTOC members' terms expired in June. After a public call for applications, the Board of Education reappointed David Armstrong, Jose Bernard and Sabrena Rodriguez on August 11, 2015.

The PTOC is required to meet at least semi-annually to monitor the expenditures of these 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's governing documents are attached to this report as Appendix "A". The PTOC began meeting under the rules of the Brown Act on October 1, 2013. This year, the PTOC met in October and twice in November to review the funding allocations. Meeting agendas and minutes are attached in Appendix "B".

Revenue

Measure Q assesses a tax of \$59.00 per parcel within the Ventura Unified School District's boundaries. The assessments generated a total of \$2,129,543. This was an increase of \$59,680 compared to the previous year. A carryover of funds not expended in 2013-14 of \$750,328 was added to the budget.

The total revenue budgeted for 2014-15 was \$2,879,871.

Figure 1: Total Revenue
\$2,879,871



Expenditures

Class-Size Reduction

One of the top priorities of Measure Q was to sustain then current class sizes in the face of potential state funding cut-backs. With the passage of Proposition 30, there were no further state cuts and VUSD was able to reduce the class-size averages.

The budget assumed salaries and benefits for 10 full-time equivalent (FTE) teachers for a total of approximately 38% (\$669,500) of the total expenditure budget. The actual cost to maintain class sizes was \$1,037,326. The amount of staffing needed to meet class-size requirements varies from year to year.

This is especially true at the elementary school level where staffing can only be adjusted by a full FTE. Due to the number and location of 4th and 5th grade students

during the 2014-15 school year, the District added 6 (FTE) teachers to maintain class size levels.

In total, Measure Q funded 9 elementary level positions, 2.17 middle school positions (.83 fewer than the previous year), and 4 high school positions (1 more than the previous year).



Buena High School's award-winning Marching Band, supported with Measure Q funds.

Technology

The budget for technology was \$692,923 or just under 33% of the original Measure Q annual budget. A total of \$1,122,017 was actually spent representing a 62% increase over the budgeted amount. The funds were primarily spent on short-throw digital projectors for each classroom in the District.



Short Throw Projectors are being added to every classroom in VUSD with Measure Q funds

Instructional Materials

Approximately 2.6% of the Measure Q budget (\$200,000) was budgeted for instructional materials. Of this, \$70,365 was actually spent during 2014-15. These funds were used for stipends of \$250 for all K-5 teachers to purchase classroom books. This represented a 65% reduction from the budgeted amount. A number of teachers did not use the stipend which accounts for the budget surplus.

Table 1 - Summary of Expenditures 2014- 15

Item	Amount
Elementary Teachers (9 FTE)	\$626,244.41
MS Teachers (2.17 FTE)	\$147,987.50
HS Teachers (4 FTE)	\$263,094.50
Class Size Reduction	\$1,037,326.41
Art Teacher (1 FTE)	\$99,598.02
Music Teachers (2.5 FTE)	\$207,614.58
Mileage Reimbursements	\$1,259.03
Buena Band Zero Period	\$13,451.49
District-Wide Youth Symphony	\$22,639.00
Buena Music Coaches	\$10,297.89
Art Supplies	
Mac Computer	
Professional Camcorder	
Etching Press	
36 Craft Stations with Stools	
Photo Studio Lighting	
7 Digital Cameras	
Art Supplies Total	\$58,950.00
Musical Instruments	\$85,205.00
Field Trips	\$8,725.00
Art & Music	\$507,740.01
Instructional Materials	\$70,365.00
Technology	\$1,122,017.00
Consulting Fees	\$0.00
TOTAL EXPENDITURES:	\$2,737,448.42

Art & Music

The Art & Music fiscal year budget totaled \$478,200 or about 18.5% of the Measure Q budget. A total of \$507,740.01 was actually spent. The largest line item (\$307,212.60) funded 3.5 FTE art and music specialist positions. This amount was \$10,958.62 (3.7%) more for the same positions than in 2013-14.

The art teacher specialist provides staff development workshops for classroom teachers, curriculum support and visits each of the 17 elementary schools to provide each student with one instructional class per school year. Music teacher specialists (2.5 FTE) provide staff development workshops for classroom teachers, curriculum support and visit each of the 17 elementary schools.

In addition, one music teacher specialist teaches and directs three all-district choirs (“Notables,” “Crescendo” and “Company”).

The District purchased 31 new musical instruments, provided stipends for the district-wide orchestra and art supplies categorized in Table 1. Measure Q funds were also used at Buena High School to fund a “Zero” period in band and for music coaches.

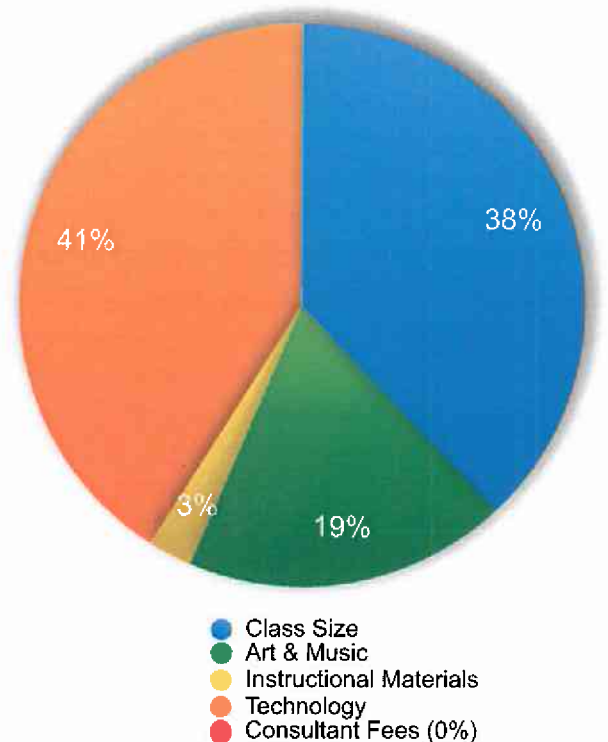
Consultant Fees

The contract for the ballot initiative consultant retained is a “success” fee of \$25,000 per year. The District was not billed for this fee in 2014-15. This payment will be reflected in the 2015-16 budget.

Instruments Purchased

Violins (8)
Violas (1)
Bassoon (1)
Cello Bass (1)
Cellos (4)
Coronets (4)
Euphonium (1)
French Horn (1)
Cymbals (8)
Marimba (1)
Double Horn (1)

Figure 2: Actual Expenditures



Findings

After reviewing the financial information provided by the Ventura Unified School District (VUSD) staff, the Parcel Tax Oversight Committee (PTOC) has determined that during the 2014-15 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure Q.

Carry-Over

In 2013-14 VUSD collected a total of \$2,069,862 in parcel tax revenue. In addition, the District transferred \$1,480 in Measure H donations to the Measure Q fund. Total funds available for 2013-14 were \$2,071,342. Total funds expended were \$1,321,014 leaving a revised carry-over balance of \$750,328.

In 2014-15 VUSD began with a carry-over balance of \$750,328 and collected a total of \$2,129,543 bringing the total funds available to \$2,879,871. Total funds expended were \$2,737,449 leaving a carry-over balance of \$142,422.

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

Values

In addition to conforming to the letter of the law, the PTOC and VUSD jointly believe that the use of Measure Q 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 Q budgets, in advance, to all stakeholders.
2. Continue to allow public input on the budget prior to adoption.

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.
3. Develop a sustainability plan.

Appendix “A”

PTOC
Governing
Documents

Measure “Q” Ballot Language
PTOC Bylaws

MEASURE Q BALLOT INITIATIVE

To maintain academic programs including science, math, reading, writing, arts and music, fund computer technology, and help avoid increased class sizes with funds that cannot be taken by the State and spent elsewhere, shall Ventura Unified School District levy a \$59 parcel tax for four years, so long as an independent citizens' oversight committee is required, all funds are spent on neighborhood schools, and no money is used for administrative salaries?

**VENTURA UNIFIED SCHOOL DISTRICT
PARCEL TAX OVERSIGHT COMMITTEE**

BYLAWS

Section 1. Committee Established.

On November 6, 2012, the Ventura Unified School District ("District") received approval from voters to implement an annual \$59 per parcel tax levy to support educational programs for a period of four years. Pursuant to its desire to assure the greater school community that these parcel tax dollars will be expended in a manner consistent with the ballot language, the District voluntarily establishes a Parcel Tax Oversight Committee (PTOC). The Board of Trustees of the Ventura Unified School District ("Board") hereby adopts the Parcel Tax Oversight Committee Bylaws setting forth the duties and rights of this Committee.

Section 2. Purposes.

The purpose of the PTOC is to provide oversight and accountability on the expenditures funded by Measure Q to ensure that the said funds are spent for the purposes approved by the voters. The PTOC will meet at least semi-annually to monitor the expenditures of these funds by the District and will report to the Board of Education 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 will hold at least two regular meetings a year (one in the fall and one in the spring) at mutually convenient dates and times. **All meetings of the PTOC shall be open to the public. As a standing committee of the Board of Education, meetings of the PTOC are subject to the requirements of the Brown Act.**

The District shall provide necessary administrative support to the PTOC as shall be consistent with the PTOC's purposes.

Section 3. Duties.

To carry out its stated purposes, the PTOC shall perform the following duties:

3.1 Review Expenditures. The PTOC shall review expenditure reports produced by the District to ensure that parcel tax proceeds are expended only for the purposes set forth in the ballot measure.

3.2 Present an Annual Report. The PTOC shall present to the Board, in public session, an annual written report which shall include the following: (a) A statement indicating whether District use of parcel tax revenue is consistent with the intended use of such monies and (b) a summary of the PTOC's proceedings and activities for the preceding year.

Section 4. Authorized Activities.

In order to perform the duties set forth in Section 3, the Committee may receive and review copies of the District's annual independent financial audit and/or make requests for copies or inspection of District records in writing to the District's Chief Business Official. The Committee may also request to meet and confer with members of the District's Management Team and/or conduct site visits to verify that the parcel tax revenues are being used in an appropriate manner.

Section 5. Membership.

5.1 Number. The PTOC appointed by the Board of Education shall consist of not less than seven nor more than 11 members, and shall be representative of each of the following:

- A. Business
- B. Senior Organization
- C. (3) Parent/Guardian of currently enrolled District Students
- D. Real Estate/Land Owners Organization
- E. (3) Community at Large

Each member will serve for a term of two years without compensation, and for no more than two consecutive terms.

No employee or official of the district shall be appointed to the committee. Additionally, no vendor, contractor, or consultant of the District shall be appointed to the committee.

5.2 Qualification Standards. To be a qualified person, he or she must be at least 18 years of age and reside within the Ventura Unified School District boundaries.

5.3 Term. Except as otherwise provided herein, each member shall serve a term of two (2) years, beginning July 1, 2013. No member may serve more than two (2) consecutive terms. At the PTOC's first meeting, members will draw lots to select a minimum majority for an initial three (3) year term and the remaining members for an initial two (2) year term. A PTOC member who ceases to belong to one of the designated groups he/she was appointed to represent shall be permitted to complete his/her term so long as he/she continues to reside within the District boundaries.

5.4 Removal: Vacancy. The Board may remove any PTOC member for cause, including failure to attend three consecutive PTOC meetings or for failure to comply with the Parcel Tax Oversight Committee Ethics Policy Statement. Upon a member's removal, his or her seat shall be declared vacant. The Board shall fill by appointment any vacancies on the PTOC or any additional membership on the PTOC.

5.5 Compensation. The PTOC members shall not be compensated for their services.

Section 6. Meetings of the Committee.

6.1 Regular Meetings. The PTOC shall establish a schedule for the date and time of regular meetings to be held at least semi-annually to include an annual organizational meeting to be held no later than October 15th.

6.2 Procedures. All meetings shall be open to the public in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Meetings shall be conducted according to such additional procedural rules as the PTOC may adopt. A two-thirds majority of the number of PTOC members shall constitute a quorum for the transaction of any business except adjournment.

Section 7. District Support.

7.1 The District shall provide to the PTOC necessary technical and administrative assistance as follows:

- A. preparation of and posting of public notices as required by the Brown Act, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the District Board,
- B. provision of a meeting room, including any necessary audio/visual equipment,
- C. preparation and copies of any documentary meeting materials, such as agendas and reports, and
- D. retention of all PTOC records, and providing public access to such records on an internet website maintained by the District Board.

7.2 District staff shall attend PTOC proceedings whenever invited in order to report on the status of projects and the expenditures of parcel tax proceeds.

Staff to the PTOC shall include:

- Board Liaison
- Superintendent
- Assistant Superintendent, Business Services
- Assistant Superintendent, Educational Services

- Director of Budget and Finance
- Executive Assistant, Business Services

7.3 In the event of a vacancy on the PTOC for any reason—resignation, removal, or end of term— District staff shall post said vacancy and application process in a timely manner at all District offices, on the District website. Staff shall also publicize the vacancy via news releases prepared and delivered to local news media outlets.

Section 8. Reports.

In addition to the Annual Report required in Section 3.2, the PTOC may choose to report to the Board following any meeting in order to advise the Board on the activities of the PTOC. Such report shall be in writing and shall summarize the proceedings and activities conducted by the PTOC.

Section 9. Officers.

The PTOC shall elect a Chair and a Vice-Chair who shall act as Chair only when the chair is absent, which positions shall continue for two (2) year terms. No person shall serve as chair for more than two consecutive terms.

Section 10. Amendment of Bylaws.

Any amendment to these Bylaws shall be approved by a majority vote of the Ventura Unified School District Board.

Section 11. Termination.

The Committee shall automatically terminate and disband at the earlier of the date when (a) all parcel tax proceeds are spent, or (b) June 30, 2018.

ATTACHMENT A

PARCEL TAXOVERSIGHT COMMITTEE

ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for PTOC members to follow while carrying out their roles. Not all ethical issues that PTOC members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for PTOC members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. PTOC members are expected to strictly adhere to the provisions of this Ethics Policy.

CONFLICT OF INTEREST. A PTOC member shall not make or influence a District decision regarding the expenditure of any parcel tax monies in a manner which will benefit the committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.

COMMITMENT TO UPHOLD LAW. A PTOC member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Ventura Unified School District.

COMMITMENT TO DISTRICT. A PTOC member shall place the interests of the District above any personal or business interest of the member.

I have read the above Ethics Policy Statement and agree to abide by all of the conditions contained therein.

Signature of Committee Member

Date

Printed Name of Committee Member: _____

(3/8/13)

Appendix “B”

PTOC
Summary of
Proceedings & Activities

Meeting Agendas & Minutes
VUSD Budget Documents

Parcel Tax Oversight Committee
Tuesday, May 4, 2015
5:30 P.M.
Einstein Room
A G E N D A

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

- A. Call to Order
- B. Adoption of Agenda
- C. Roll Call
- D. Public Comments
- E. Approval of PTOC Meeting Minutes
- F. Agenda Items
 - 1. Projection of 2014-15 Parcel Tax Expenditures
 - 2. Discussion Regarding 2015-16 Meeting Schedule
 - 3. Measure Q Audit Letter from Vicenti, Lloyd & Stutzman
- G. Next Meeting Date
- H. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

AGENDAS ARE POSTED AT THE FOLLOWING LOCATIONS:

VUSD Education Service Center, 255 West Stanley Avenue, Suite 100, Ventura, CA
***This serves as the main posting location pursuant to the Brown Act,
Government Code §54954.2(a)***

District Webpage: <http://www.venturausd.org/business/parceltaxinformation.htm>

In compliance with the Americans with Disabilities Act, any individual with a disability, who requires reasonable accommodation to participate in this meeting, may request assistance by contacting the Business Services Office at (805) 641-5000 ext. 1202, or by fax (805) 653-7856.

VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
May 4, 2015
Minutes

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on May 4, 2015. David Armstrong, Chair, called the meeting to order at 5:36 p.m.

Adoption of Agenda

It was moved by Lou Cunningham, seconded by Kevin Rose, and carried unanimously to accept the agenda as presented.

Roll Call

Present: Committee members David Armstrong, José Bernard, Aran Burke, Lou Cunningham, Sabrena Rodriguez and Kevin Rose. Absent: Brett Becker.

Present: Staff Members Dr. Trudy T. Arriaga, Kathy Asher, B.J. Fitzgerald, Andrea McNeill Joseph Richards, Dr. Jennifer Robles and Rosi Cortéz.

Public Comments - None

Approval of Minutes

It was moved by Lou Cunningham, seconded by Sabrena Rodriguez, and carried unanimously to approve the November 14, 2014 meeting minutes (6-0 vote; 1 abstention).

Discussion

Before the commencement of the meeting, Dr. Arriaga informed the PTOC that it would be her last time meeting with the group. She thanked the PTOC for their leadership, commitment and service to the District and community at large. Dr. Arriaga informed the committee Andrea McNeill accepted a new position as Assistant Superintendent, Business Services in Fillmore Unified School District, this being the last meeting she would be attending. She also reported Kathy Asher will be retiring at the end of June. Dr. Jennifer Robles was introduced, and will be attending future meetings.

Projection of 2014-15 Parcel Tax Expenditures

April estimated revenues remain at the same level per the 2014-15 adopted budget. The final payment of \$8,481 was short of the \$2,135,623 that was projected. Last year in carryover when revenues were accrued the full value of \$2,135,000 was accrued based on invoices the county submitted to the District. Subtracted receipts that were not received throughout the year resulted in the shortage which was attributed to delinquent taxes. The funds should be received when parcel tax is over.

The question was asked whether government owned properties used for school purposes are taxed. Government and state agencies are not taxed, includes schools. Possessory taxes are paid on some of our properties by agencies that lease District properties.

Estimated revenues for this year are \$2,885,952 for 2014-15. The major component of expenditures is staffing. In order to reduce class sizes, 10 teachers were funded last year, 15.17 teachers funded for 2014-15, totaling \$1,000,030. A salary increase and an increase in the cost of health insurance benefits was also a factor in the increased expenditures.

The art and music program incurred staffing costs of 2.5 full-time music teachers, 1 art teacher, plus mileage for travel.

A pilot program (intervention) at Buena for music was budgeted, but did not start this year. A zero-period band was budgeted - \$18,359. Stipends and substitutes for staff development expenditures spent so far equal \$21,787 out \$30,000 budgeted. The full amount is expected to be spent by end of year.

According to the Arts Master Plan, equipment, supplies and fieldtrips totaling \$181,725 have been funded. Band instruments totaling \$60,000 went to four middle schools, as well as to Buena and Ventura. The schools have received \$37,820 worth of equipment so far, some refurbishment of equipment. The full amount is expected to be spent by end of year.

Several meetings have been held with art and music teachers. Many discussions were held as to the best way to implement the Arts Master Plan. It was determined that the focus would be on art and music supplies, professional development, and fieldtrips. Needs were determined for elementary and secondary programs. Teachers developed a list of needs, and purchases were made within a budget. Some purchases had not been made in over 20 years. Funds have inspired staff in tremendous ways. The collaboration between secondary arts and music teachers has been a very valuable opportunity—building a community amongst themselves, instead of competing with each other they are supporting each other. The process for determining how arts and music money should be spent is a model. The process has been very collaborative—community and staff have a voice, and everything has been very transparent.

Instructional materials were allocated \$200,000 based on ballot language. Teacher allocations of \$250 per K-5 teacher were provided to develop support classroom libraries, totaling \$79,500. Measure Q stickers were supplied to be placed in books so parents and students know how their dollars have been put to work.

Common core one-time funding is restricted money, so the District tries to spend these funds first. Least restrictive money is spent last. Most instructional materials expenditures were funded by common core and restricted lottery funding.

Technology - the District received \$3.2M two years ago to implement common core. There are still \$2.3M in this year's budget restricted for technology purchases, staff development, and instructional materials. Allocations were made out of these funds. The technology allocation was fully expended. The District is in the process of finishing off instructional materials allocation—unlikely to be fully expended. Anything over technology amount set aside in Common Core state standards will be charged over to parcel tax—some classrooms and school sites needed to be funded. By year-end, the majority of the \$123,318 showing as an overage will be transferred over to parcel tax.

The balance of technology funds will be used for 760 short-throw projectors in every classroom. Funds were set aside to purchase projectors and mounts and install them over the summer. The \$232,901 is short-term borrowing from unrestricted funds. When next year's tax money comes in, the funds will be transferred back in. The PTOC was provided with a page of the 2013-16 Technology Plan highlighting the section that calls for

presentation equipment, including a cart, projector, speaker, document camera and computer in every classroom, ceiling mounted projectors where feasible. Training and staff development will be provided to get the best out of this equipment. Measure Q stickers will be applied to projectors. Projectors will be installed over a 9-month period. In preparation for this project, the Technology and Facilities Departments have gone to every classroom and developed profiles since every classroom is not alike. Five different profiles of classrooms will be written into Request for Proposals.

The parcel tax consultant rate will be \$25,000 for, and for each of the next two years as well. Only the first year was \$60,000, which was budgeted for every year. After reviewing the contract, the budget was adjusted.

Some testing started today. At Ventura High School, 45 parents opted students out of testing. A discussion was held concerning other school districts' parents opting their students out of testing, and the District not being out of the norm in this aspect.

The PTOC requested a class-size reduction metric so they could see how class sizes have impacted the District.

Discussion Regarding 2015-16 Meeting Schedule

The PTOC is required to meet twice per fiscal year. The Board of Education will need to appoint three committee members to replace those committee members whose two-year terms expire on June 30, 2015. The presentation to the Board of Education will be made in December 2015, during a regularly scheduled Board meeting. The presentation process was established this year, so the process should go much smoother this coming year. The PTOC chair encouraged setting a regular meeting schedule during the next meeting, preferably Tuesdays on non-board meeting dates.

Measure Q Audit Letter from Vicenti, Lloyd & Stutzman

The audit letter was formally presented to the PTOC during this meeting. The letter had already been sent to committee members electronically. There is no separate cost for the parcel tax audit—it's included in the main audit cost.

Future Agenda Items – Meeting schedule

Next Meeting Date

The next meeting will be held in late September or early October 2015, when books have been closed and the final state budget is available.

Adjournment

On a motion by Dave Armstrong, presiding Chair, the meeting was adjourned at 6:32 p.m.

May 4, 2015

CP-TW2503 LCD Projector

HITACHI
Inspire the Next

Ultra short throw LCD projector with a suite of advanced features delivering a complete interactive experience.



Key Features

- WXGA 1280 x 800 resolution
- 2,700 ANSI lumens white/color output
- 5000:1 contrast ratio
- HDMI 2 inputs
- Powered Focus / Perfect Fit
- Interactive pens
- Auto-calibration
- Multi-pen capability
- PC-less drawing
- Multi-display interactive
- HDCR/Accentualizer

The innovative interactive CP-TW2503 features an ultra short throw design and integrates Hitachi's powerful software to deliver a complete interactive experience on any flat surface. With a rich feature set that meets the specific interactive needs of K-12, higher education, and corporate users, the CP-TW2503 is both easy to install and easy to calibrate. It provides vibrant image quality with cost-effective operation and produces large images in small spaces. New generation interactive features include interactive pen, multiple pen capability, auto-calibration, PC-less drawing, and multi-display interactive. Additionally, a suite of advanced features normally found only on the higher end models includes High Dynamic Contrast Range (HDCR), 2 HDMI ports, and Hitachi's original technology Accentualizer that allows the projected image to appear more real by enhancing sharpness, gloss and shade. As with all Hitachi projectors, you can expect vibrant image quality, cost-efficient operation, and long-lasting reliability. Plus, Hitachi's Intelligent Eco and Saver Modes with ImageCare combines optimal picture performance with energy-savings for a lower total cost of ownership. For added peace of mind, Hitachi's CP-TW2503 is also backed by a generous 3 year warranty and our world-class service and support programs.



CP-TW2503

1.800.HITACHI
dmd.info@hal.hitachi.com
hitachi-america.com/projectors



Hardware Needed: Hardware Needed:

- Schools need to have updated computers. More than three-fourths of existing computers are over 4 years old (some as old 12 years) and considered obsolete. For several years we have depended on functional, donated computers received from other agencies to replace our oldest and failing computers. Relying on these donated computers rather than purchasing new replacements has resulted in a higher percentage of obsolete but functional computers. All schools must have sufficient technology to meet SBAC testing requirements.
- Establish district-wide standard for minimum level of technology access for classrooms and schools.
- All Windows XP computers need to be replaced. They are slow and incompatible with advanced messaging features and updated management systems. Some of the existing Windows XP computers can be upgraded with memory to run Windows 7. District Technology Services actively seeks opportunities to obtain excess technology from partner agencies. This equipment is thoroughly refurbished and tested prior to be placing into school service.
- All classrooms need consistent presentation equipment. This includes a cart, projector, amplified speaker, document camera, and computer. Where feasible projectors should be ceiling mounted.
- Classroom printing needs to include a standard network printer. This has been done with the Xerox Phaser 3250 network laser printer in two schools. The standard network printer supports all the computers in the room, simplifies technician support, simplifies hardware configurations and works well for the students and teacher. Otherwise, classrooms need to use the school's Konica Minolta printer in the workroom. These are very capable network printers with color capability and they are supported through maintenance agreements.
- Server equipment for upgrade/transition to current version of MS Exchange to provide enhanced messaging features. The current 2003 MS Exchange mail system has been in production for nearly 8 years. Replacing this system would lay foundation for transition to a unified messaging system that includes email, phone, voicemail, video conferencing, and instant messaging.

- **Electronic Learning Resources Needed:** Review the number of supported software programs and computer operating systems to determine those with significant educational value, hardware compatibility, and price. Only acquire new resources that meet curricular goals, value, compatibility, and price tests. Insofar as it is feasible, host programs from inside the District-wide fiber optic network to take advantage of the high-performance access it provides.
- The District recognizes the ever-changing nature of technology and electronic resources. For proposed software purchases, sites will notify Curriculum and Instruction and Technology Services prior to ascertain appropriateness, budget, and potential support.



INDEPENDENT AUDITOR'S REPORT

Board of Education
The Community Oversight Committee
Ventura Unified School District
255 West Stanley Avenue
Ventura, California 93001

We have conducted a performance audit of the Ventura Unified School District's (the "District") Measure Q parcel tax expenditures for the year ended June 30, 2014.

We conducted our performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives.

Our audit was limited to the objective of determining the District's compliance with the provisions of Sections 50075.1 (b) and (c) of the California Government Code as they apply to the parcel tax and the net proceeds thereof. Specifically, our objective was to determine that Measure Q parcel taxes were deposited into a separate account and that proceeds were only expended for the purposes identified by the District's Board of Education and approved by the voters. Management is responsible for the District's compliance with those requirements.

Management of the District is responsible for establishing and maintaining effective internal control. Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Government Code sections 50075.1 (b) and (c). Accordingly, we do not express any assurance on the internal control.

The results of our tests indicated that, in all significant respects, the District expended Measure Q parcel tax proceeds for the year ended June 30, 2014 only for the specific uses identified by the District's Board of Education and approved by the voters, in accordance with the requirements as specified by Sections 50075.1(b) and (c) of the California Government Code.

Vicenti, Lloyd & Stutzman LLP
VICENTI, LLOYD & STUTZMAN LLP
Glendora, California
January 14, 2015

2210 E. Route 66, Ste. 100, Glendora, CA 91740 ♦ Tel 626.857.7300 ♦ Fax 626.857.7302
915 Wilshire Boulevard, Ste. 2250, Los Angeles, CA 90017 ♦ Tel 213.550.5422
Email: INFO@VLSLLP.COM ♦ Web: WWW.VLSLLP.COM

Parcel Tax Oversight Committee
Tuesday, October 6, 2015
5:30 P.M.
Albert Einstein Room
A G E N D A

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

- A. Call to Order - 5:30 P.M.
- B. Roll Call/Introductions
- C. Public Comments
- D. Approval of Minutes – May 4, 2015
- E. Agenda Items
 - 1. Election of Parcel Tax Oversight Committee Officers
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 2. Review 2014-15 Parcel Tax Expenditures
 - 3. Review 2015-16 Parcel Tax Budget
 - 4. Selection and Approval of the 2015-16 Parcel Tax Oversight Committee Meeting Dates
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
- F. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

AGENDAS ARE POSTED AT THE FOLLOWING LOCATIONS:

VUSD Education Service Center, 255 West Stanley Avenue, Suite 100, Ventura, CA

***This serves as the main posting location pursuant to the Brown Act,
Government Code §54954.2(a)***

District Webpage: <http://www.venturausd.org/business/parceltaxinformation.htm>

In compliance with the Americans with Disabilities Act, any individual with a disability, who requires reasonable accommodation to participate in this meeting, may request assistance by contacting the Business Services Office at (805) 641-5000 ext. 1202, or by fax (805) 653-7856.

**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
October 6, 2015
Minutes**

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on October 6, 2015. David Armstrong, Chair, called the meeting to order at 5:40 p.m.

Adoption of Agenda

No action taken due to lack of quorum.

Roll Call

Present: Committee members David Armstrong, , Aran Burke, Lou Cunningham, and Kevin Rose. Absent: Brett Becker, José Bernard, and Sabrena Rodriguez.

Present: Staff Members Dr. Michael Babb, Joseph Richards, Dr. Jennifer Robles, Julie Judd and Rosi Cortéz. Absent: B.J. Fitzgerald

Public Comments – None

Approval of Minutes

Minutes were not approved due to lack of a quorum.

Discussion

Before the commencement of the meeting, it was decided staff would go forward in presenting information to the committee if a quorum was not present. Another meeting will be scheduled in order to have the election of officers and the approval of a meeting schedule. Dr. Michael Babb introduced himself and briefed the committee on his career and years in education. Julie Judd, Chief Technology Officer also attended the meeting and gave a brief overview of the installation of 760 interactive whiteboard ultra-short projectors in 167 classrooms by the end of the project. Dr. Babb and Dr. Judd thanked the committee for their time and work. Mr. Richards suggested that in a future meeting it would be a good idea to go back three years and show how much has been invested in each area from the parcel tax funds—Measure Q has led to progress in the District.

Chair, Dave Armstrong, shared he attended the Ventura County Fair and noticed Buena Band's list of donors—Measure Q was not listed. He shared it would have been the perfect opportunity to mention "Measure Q dollars at work." Mr. Richards agreed that staff needs to be reminded, as funds are expended to progress programs, that they keep community awareness at the forefront of their mind—this is how we are spending Measure Q dollars.

2014-15 Parcel Tax Expenditures

In reviewing revenues, Mr. Richards provided a summary report and pointed out the third column being the most important, showing actual expenditures as of June 30, 2015. There was a large carryover of approximately \$800,000 that was a concern. An additional \$2,129,000 million was received for the current year, and there was a correction in the carryover. The total funds available for the 2014-15 were approximately \$2,880,000 million. Expenditures for additional staffing due to class-size reduction were: CSR 4-5 grades (32-30) and 6-12 grades (35-34), costing \$1 million. The music programs were also staffed with parcel tax funds: 2.5 FTE music and one FTE art teachers along with

mileage, as well as a zero-period band class and one-period pilot music program at Buena. Art and music stipends and substitute teachers for staff development and band competition trips were also funded, costing approximately \$33,000. Art and music supplies from the Arts Master Plan were approximately \$59,000. Several band instruments were purchased for the four middle schools and Buena and Ventura High Schools. New instruments had not been purchased from district funds for approximately 25 years. Bands have been raising their own money to purchase instruments. Some band competition trips were also funded. Instructional materials funds were allocated to K-5 teachers for enhancement of classroom libraries. The technology integration expenditure of \$1,074,000 is the projector project discussed earlier in the meeting. The bill for \$25,000 for the parcel tax advisor has not been received; consequently, it will be paid out of the 2015-16 budget. The total expenditures for the 2014-15 school year are \$2,737,000 million. The ending balance of \$142,423 is a big difference from last year's balance of \$800,000.

2015-16 Parcel Tax Budget

The budget cycle was reviewed with the committee. The budget is developed and then first interim and second interim reports are completed. The first interim report represents a modified budget based on the activity up to a certain point in time and then staff projects shorter. The second interim report is completed towards the end of the third quarter—75 % actual information, and 25% projected information. The budget is based on the input received from the County Tax Assessor's Office, estimating revenues of \$2,141,582 million from parcel tax funds and the 2014-15 carryover of \$142,423. Expenditures for class-size reduction staffing are estimated at \$1.2 million. Salary increases, an increase in the cost of benefits, and a small amount of additional staffing due to more students in higher grades, as well as music and art teachers, one period for Buena's chorus program (only the first year will be funded), the Ventura Youth Symphony made up of district-wide students, and equipment and supplies are all included in the total estimated expenditures for 2015-16. The PTOC asked how funds are being allocated for equipment and supplies. Mr. Richards shared there is a Music Committee that decides what the needs are based on the Arts Collaborative. Last year funds were spent on instruments and chairs. Last's years plan is still being implemented. If funds are available after last year's plan has been implemented, then the Music Committee will develop a new plan. There was a carryover from the funds allocated to K-5 teachers for classroom libraries. The funds allocated were not fully spent, so they were allowed to carryover the balance to 2015-16. The \$10,886 carried over must be spent this year, or teachers will lose the funding. LCAP textbooks were funded with \$462,000 of parcel tax. Two years totaling \$50,000 will be spent towards the services from the parcel tax advisor. The budget is a living document and subject to change. As numbers change, the committee will be informed of changes. The committee asked if technology integration funding would continue forward. The \$1 million budgeted last year was more than what was initially allocated, so an additional \$1 million was budgeted for this year. The district will be purchasing most of the technology expenditures out of one-time money from the state. The state controller's office, for the last several years, underestimates the revenues for school districts. At yearend they find out they have more money. Revenues are then given to school districts the next year in the form of one-time money. VUSD is estimating receiving \$7 million in one-time money. These funds are spent on one-time items (equipment, vehicles, buses). The PTOC voiced concern over the expenditure with parcel tax funds of \$500,000 on textbooks and no funding for technology. Mr. Richards

agreed to consider shifting the expenditure to one-time money if it would be more consistent with the way the parcel tax is perceived and more consistent with the bond language.

2015-16 Parcel Tax Oversight Committee Meeting Dates

Meeting dates and time were briefly discussed, but no formal schedule was approved.

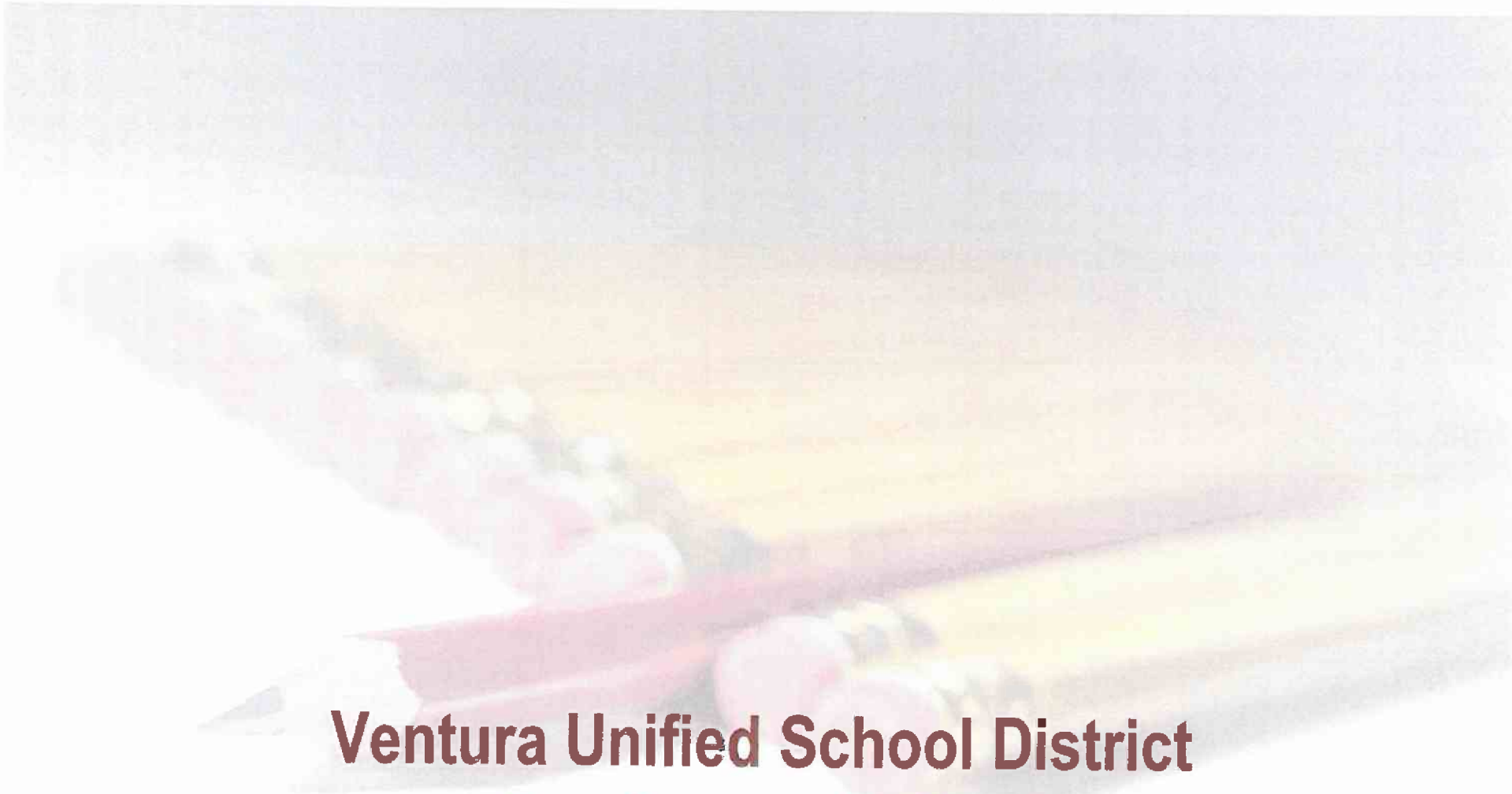
Future Agenda Items – Discussion whether the District will pursue another parcel tax. Dr. Babb and Mr. Richards are meeting with the parcel tax advisor later this month.

Next Meeting Date

The next meeting will be held on Wednesday, November 4, 2015, at 5:30 pm, in the Einstein Room.

Adjournment

On a motion by Dave Armstrong, presiding Chair, the meeting was adjourned at 6:23 p.m.



**Ventura Unified School District
Parcel Tax Oversight Committee
October 6, 2015**



Agenda

- **A. Call to Order - 5:30 P.M.**
 - **B. Roll Call/Introductions**
 - **C. Public Comments**
 - **D. Approval of Minutes – May 4, 2015**
 - **E. Agenda Items**
 - **1. Election of Parcel Tax Oversight Committee Officers**
 - **2. Review 2014-15 Parcel Tax Expenditures**
 - **3. Review 2015-16 Parcel Tax Budget**
 - **4. Selection and Approval of the 2015-16 Parcel Tax Oversight Committee Meeting Dates**
 - **F. Adjournment**
-

**Ventura Unified School District
2014 - 15 Measure Q - Parcel Tax Budget**

	2014-15 Adopted Budget	2014-15 Revised April 2015	June 30, 2015 Total
<i>Estimated Revenues - Revised per County Tax Assessor report</i>			
2013-14 Carryover	\$ 2,135,623	2,135,623	2,129,543
2013-14 Carryover Correction		816,089	816,089
		(65,761)	(65,761)
Total Funds Available	<u>\$ 2,135,623</u>	<u>\$ 2,885,952</u>	<u>2,879,871</u>
Expenditures			
<u>Additional Staffing Cost for Reduced Class Size</u>			
<i>Estimated 10 Teachers, Actual 15.17 Teachers</i>	\$ 669,500	1,030,552	1,037,327
<u>Art & Music Programs</u>			
Art & Music Staffing Cost:			
2.5 FTE Music & 1.0 Art Teachers & Mileage	\$ 296,300	308,046	308,472
Buena Pilot Music Program - 1 period	\$ 18,200		-
Buena Band - 0 period support		18,359	13,451
Art & Music - Stipends & Subs for Staff Development, Program Planning		30,000	32,937
Art & Music Equipment, Supplies and Field Trips:			
Art & Music Supplies - from the Arts Master Plan	\$ 103,700	181,725	58,950
Band Instrument purchases - 4 middle schools, Buena & Ventura	\$ 60,000	60,000	85,205
Field Trips		2,000	8,725
<u>Instructional Materials</u>			
Elementary Classroom Library Allocation - \$250 / K-5 Teacher	\$ 200,000	-	
		79,500	70,365
<u>Technology</u>			
Technology Integration - Set classroom standard: Projectors / Mounts	\$ 692,923	1,150,770	1,074,415
Technology Supplies & Equipment			47,602
Parcel Tax Advisor Fee per contract	\$ 60,000	25,000	
Total Expenditures	<u>\$ 2,100,623</u>	<u>2,885,952</u>	<u>2,737,449</u>
2014-15 Ending Balance		-	<u>142,423</u>

**Ventura Unified School District
2015 - 16 Measure Q - Parcel Tax Budget**

	2015-16 Adopted Budget	2015-16 First Interim Update
2014-15 Carryover		\$ 142,423
Estimated Revenues - Revised per County Tax Assessor report	<u>\$ 2,135,623</u>	<u>\$ 2,141,582</u>
Total Funds Available	<u>\$ 2,135,623</u>	<u>\$ 2,284,005</u>
Expenditures		
<u>Additional Staffing Cost for Reduced Class Size</u>		
<i>Budget 15.17 FTE / 15.84 First Interim</i>	\$ 1,022,805	\$ 1,191,982
<u>Art & Music Programs</u>		
Art & Music Staffing Cost:		
2.5 FTE Music & 1.0 Art Teachers & Mileage	\$ 318,485	\$ 318,410
Buena Pilot Music Program - 1 period	\$ 18,448	\$ 18,448
DATA Music Program - 1 Period	\$ 18,448	\$ -
Buena Band - 0 period support		
Art & Music - Stipends & Subs for Staff Development, Program Planning		
Ventura Youth Symphony		\$ 21,000
Art & Music Equipment, Supplies and Field Trips:		
Art & Music Supplies - from the Arts Master Plan	\$ 197,437	\$ 210,291
<u>Instructional Materials</u>		
Elementary Classroom Library Allocation - \$250 / K-5 Teacher (carryover)		\$ 10,886
Textbooks - LCAP Goal 1		\$ 462,000
<u>Technology</u>		
Technology Integration - LCAP Goal 1	\$ 500,000	
Parcel Tax Advisor Fee per contract	\$ 60,000	\$ 50,000
Total Expenditures	<u>\$ 2,135,623</u>	<u>\$ 2,283,017</u>
Estimated Ending Balance	\$ 0	\$ 988

Parcel Tax Oversight Committee
Wednesday, November 4, 2015
5:30 P.M.
Albert Einstein Room
A G E N D A

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

- A. Call to Order
- B. Roll Call/Introductions
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Minutes – May 4, 2015 and October 6, 2015
- F. Agenda Items
 - 1. Election of Parcel Tax Oversight Committee Officers
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 2. Review Revised 2015-16 Parcel Tax Budget
 - 3. Discussion Regarding Parcel Tax
 - 4. Selection and Approval of the 2015-16 Parcel Tax Oversight Committee Meeting Dates
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
- F. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

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**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
November 4, 2015
Minutes**

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on November 4, 2015. David Armstrong, Chair, called the meeting to order at 5:40 p.m.

Adoption of Agenda

It was moved by Lou Cunningham, seconded by Kevin Rose, and carried unanimously to accept the agenda as presented.

Roll Call

Present: Committee members David Armstrong, Brett Becker, José Bernard, Aran Burke, Lou Cunningham, Sabrena Rodriguez, and Kevin Rose.

Present: Staff Members Dr. Michael Babb, B.J. Fitzgerald, Joseph Richards, Dr. Jennifer Robles, Dr. Julie Judd and Rosi Cortéz.

Public Comments – None

Approval of Minutes

It was moved by Lou Cunningham, seconded by Sabrena Rodriguez, and carried unanimously to approve the May 4, 2015 meeting minutes.

Election of Parcel Tax Oversight Committee Officers

The positions of chair and vice chair need to be appointed in order to preside over future meetings. A call for nominations for Chair and Vice Chair was made by Dave Armstrong. Dave Armstrong nominated Kevin Rose for Vice Chair, and Sabrena Rodriguez seconded the nomination; Aran Burke nominated David Armstrong for Chair, and Sabrena Rodriguez seconded the nomination.

The motions were carried unanimously to reappoint Dave Armstrong as PTOC Chair and Kevin Rose as PTOC Vice Chair.

Review Revised 2015-16 Parcel Tax Budget

Last time the budget was reviewed the committee had one concern in reference to the item for textbooks. The committee thought it would make more sense to use the funds for technology instead of textbooks. The PT budget was revised—moved \$462,000 expense to technology improvements, so the line item for textbooks expense is now .00. Textbooks will be able to be funded from another funding source that was going to be used for technology, so this revision is just a shift in budgets. A recap for committee members that were not in attendance at the last meeting was repeated. The main expense went for funding staffing to maintain class-size reduction implemented when the parcel tax was approved, as well as staffing for the arts, and some music and art equipment. The classroom library allocation totaling \$10,000 is primarily carryover for teachers that were not able to spend the funds. They must spend the funds this year, or the money will go back into the parcel tax fund. The parcel tax advisory fee is \$25,000 yearly, but the District was not billed for the 2014-15 school year; consequently, the invoice will come out of this

year's money, showing a total of \$50,000 for 2015-16. An inquiry was made regarding line items for Buena Band (0 period) and art and music stipends. The Buena Band pilot one period was carried forward and the DATA music program period was not carried forward. They didn't offer the program and they didn't plan to offer it this year so it was not budgeted.

The art and music funds of \$100,000 budgeted last were not budgeted this year due to money coming from the State for teacher training and staff development. In 2014-15 funds were spent for staff development in order to meet the requirements of the Art and Music Master Plan – Phase 2 (secondary education), which was adopted by the Board last year.

Discussion

Dave Armstrong suggested and encouraged Measure Q dollars be promoted in some way if parcel tax dollars is funding art and music staff stipends. This suggestion opened up discussion on ways to promote parcel tax dollars at work to the public, whether verbally by band directors before music concerts or a message printed on programs, labels on equipment purchased, and band uniforms partially funded. The use of a logo was also mentioned. Brett Becker volunteered to make a logo. Dr. Robles mentioned that books that were purchased for school libraries were labeled acknowledging Measure Q funds were used to purchase the books. Dr. Babb and Mr. Richards agreed to work on an advisory for band directors to use during upcoming concert programs.

Discussion Regarding Parcel Tax

Mr. Richards reminded the PTOC that the parcel tax ends at the end of this year. In order to continue receiving parcel tax funding, it will need to be renewed. It will need to be done through an election. Dr. Babb and Mr. Richards have a meeting with the financial advisor next week. The first step before deciding whether to pursue renewing the parcel tax will be polling to test the public and then the District responds to the polling in terms of the District's strategy for moving forward. The PTOC has already been discussing the benefits and value of the parcel tax throughout this meeting. Timing of another parcel tax is important. Many things can impact timing—general election, primary election, what else is on the ballot. The City may be considering a tax measure, as well as the County a transportation tax measure. An evaluation regarding the positive or negative impact of another parcel tax will need to be completed. The timing of different elections was discussed. Board elections in November will also need to be considered. Many things will need to be considered before determining whether another parcel tax measure will be pursued. The prior parcel tax was focused on a general needs for funds. When polling the public this time around, they may need to hear more specific needs.

The PTOC asked what their role will be in the process of pursuing a renewal of the parcel tax. The Committee does not see the budget, nor gives approval of the budget before it is adopted. It is their understanding that their only function is to verify that funds are being spent within the parameters of parcel tax language. There has been discussion whether this is good for the overall process, the salability and transparency, for the PTOC to see the budget before adoption. Mr. Richards said that the proposed budget can be brought to the Committee before adoption, and expenditures are made within the parameters of the measure. He mentioned that changes to the budget have been made based on suggestions

brought to the PTOC meetings. The term "oversight" was discussed, and this being a selling point to the public in the pursuit of another parcel tax, and possibly narrowing down goals for next parcel tax expenditures since the goals for the current parcel tax were so broad due to the District's need for so many things that could not be funded for so long. Keeping students on the front end of the process and assuring the public that this is the case is the Committee's goal.

Selection and Approval of the 2015-16 Parcel Tax Oversight Committee Meeting Dates

Meeting dates were discussed. Only the next date was scheduled in order to prepare for the PTOC Report to the Board of Education.

Future Agenda Items

The report to the Board of Education will be reviewed and roles will be determined. A meeting schedule will be revisited.

Next Meeting Date

The next meeting will be held on Thursday, November 19, 2015, at 5:30 pm, in the Einstein Room. Dave Armstrong is unable to attend, so Kevin Rose will chair the meeting.

Adjournment

Dave Armstrong, presiding Chair, adjourned the meeting at 6:42 p.m.

**Ventura Unified School District
2015 - 16 Measure Q - Parcel Tax Budget**

	2015-16 Adopted Budget	2015-16 First Interim Update
2014-15 Carryover		\$ 142,423
Estimated Revenues - Revised per County Tax Assessor report	\$ 2,135,623	\$ 2,141,582
Total Funds Available	\$ 2,135,623	\$ 2,284,005
 Expenditures		
Additional Staffing Cost for Reduced Class Size		
<i>Budget 15.17 FTE / 15.84 First Interim</i>	\$ 1,022,805	\$ 1,191,982
 Art & Music Programs		
Art & Music Staffing Cost:		
2.5 FTE Music & 1.0 Art Teachers & Mileage	\$ 318,485	\$ 318,410
Buena Pilot Music Program - 1 period	\$ 18,448	\$ 18,448
DATA Music Program - 1 Period	\$ 18,448	\$ -
Buena Band - 0 period support		
Art & Music - Stipends & Subs for Staff Development, Program Planning		
Ventura Youth Symphony		\$ 21,000
Art & Music Equipment, Supplies and Field Trips:		
Art & Music Supplies - from the Arts Master Plan	\$ 197,437	\$ 210,291
 Instructional Materials		
Elementary Classroom Library Allocation - \$250 / K-5 Teacher (carryover)		\$ 10,886
Textbooks - LCAP Goal 1		0
 Technology		
Technology Integration - LCAP Goal 1	\$ 500,000	
Technology Improvements		\$ 462,988
Parcel Tax Advisor Fee per contract	\$ 60,000	\$ 50,000
Total Expenditures	\$ 2,135,623	\$ 2,284,005
Estimated Ending Balance	\$ 0	\$ (0)

Parcel Tax Oversight Committee
Monday, November 30, 2015
5:30 P.M.
Albert Einstein Room
A G E N D A

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

- A. Call to Order
- B. Roll Call/Introductions
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Minutes
- F. Agenda Items
 - 1. Review and Approval of the PTOC Report to the Board of Education
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 2. Review and Approval of the PTOC Presentation to the Board of Education
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 3. Update on Meeting with Parcel Tax Advisor
 - 4. Next Meeting Date
- G. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

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**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
November 30, 2015
Minutes**

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on November 30, 2015. Kevin Rose, Vice Chair, called the meeting to order at 5:37 p.m.

Roll Call

Present: Committee members David Armstrong, Brett Becker, Aran Burke, Lou Cunningham, Sabrena Rodriguez and Kevin Rose. Absent: David Armstrong, José Bernard

Present: Staff Members Dr. Michael Babb, Julie Judd, Joseph Richards, Dr. Jennifer Robles and Rosi Cortéz. Absent: B.J. Fitzgerald

Adoption of Agenda

It was moved by Lou Cunningham, seconded by Sabrena Rodriguez, and carried unanimously to accept the agenda as presented.

Public Comments – None

Approval of Minutes

After a brief discussion, it was moved by Aran Burke, seconded by Lou Cunningham, and carried unanimously to approve the October 6, 2015 meeting minutes.

Review and Approval of the PTOC Report to the Board of Education

The same format/template used for the 2014 PTOC Report will be used again. The PTOC reviewed and discussed the report section by section. After suggestions to revise language and figures for a better understanding of 2014-15 expenses in the Class-Size Reduction and Carry-Over sections, it was moved by Aran Burke and seconded by Lou Cunningham to approve the PTOC Report to the Board subject to amendments discussed.

Review and Approval of the PTOC Presentation to the Board of Education

A presentation was not presented for review. A discussion was held regarding assigning sections of the report to committee members that will be in attendance for the presentation to the Board on December 8, 2015. Mr. Becker and Mr. Cunningham will not be in attendance for the presentation of the report.

Dr. Babb presented some logo designs created for the parcel tax. The PTOC expressed simplicity was preferable to busy and wordy designs. The focus should be on the language and less on the graphic. Removing language referring to the oversight committee was also suggested. The use of "Measure Q" was discussed. Including "Measure Q" on a logo will be brought up with parcel tax advisor for his input.

Update on Meeting with Parcel Tax Advisor

The PTOC was updated on the meeting held with Dale Scott, the parcel tax advisor. The importance of the timing of an election was discussed. If the District and the community decide to move forward with another parcel tax, he strongly believes that it should be on the presidential election. Voters come out and vote for presidential elections. People that

are more likely to support a parcel tax would be out voting during a presidential election. Historically, non-presidential election turn outs are low, and the voters that do vote tend to not be the non-supporters of a parcel tax. Competing measures are less of a factor. Next

steps will be to authorize polling to get an idea of what types of things voters would be expecting.

Upcoming band concerts were mentioned, and providing a statement to band instructors regarding the use of parcel tax funds for band expenses was discussed. Dr. Babb volunteered to provide a statement they could communicate during concerts.

Future Agenda Items

A demonstration of the interactive board can be made if the PTOC would like to see how it works.

Next Meeting Date

Wednesday, March 2, 2016, 5:30 – 7:00 pm, in the Einstein Room.

Adjournment

Kevin Rose, presiding Vice Chair, adjourned the meeting at 6:41 p.m.
