

Ventura Unified School District
Parcel Tax Oversight Committee

Annual Report 2016-2017

January 23, 2018

Board of Education

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OVERVIEW

The Parcel Tax Oversight Committee's fourth 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. This is the final year of Measure Q funding and this report provides both the 2016-17 annual report and a summary of all Measure Q expenditures.

The purpose of this report is to provide the Board and community stakeholders information on how the \$2,209,582 in assessment revenue and carry-over from 2015-16 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 per year. 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 nine 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 by-laws limit each member to two full terms.

The PTOC is required to meet at least semi-annually 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.

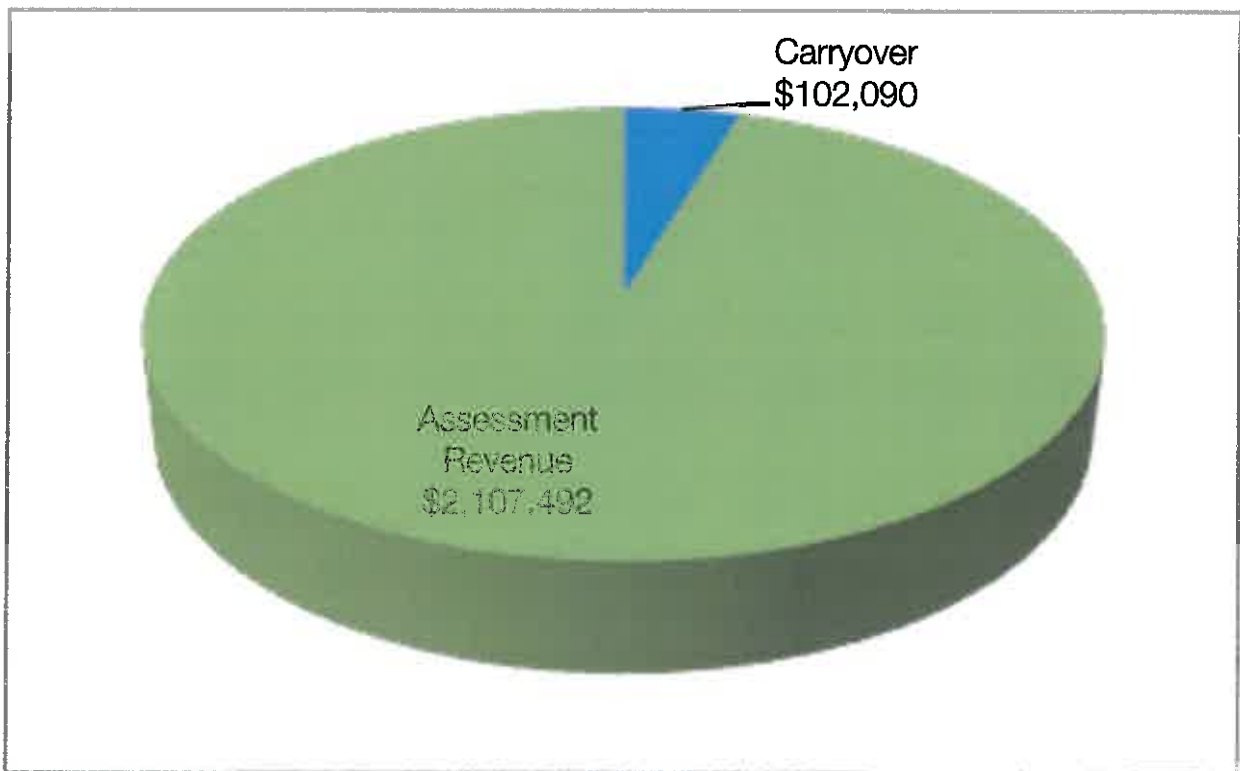
The PTOC's governing documents are attached to this report as Appendix "A".

The PTOC began meeting under the rules of the Brown Act on October 1, 2013. This fiscal year, the PTOC met in October, November and December 2016 and May 2017 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 \$2,107,492. This was a decrease of \$64,325 compared to the previous year. A carryover of funds from 2015-16 of \$102,090 provided the district a total of \$2,209,582 in available parcel tax funds for the fiscal year.

Figure 1 - Total Revenue



Total Revenue 2016-17
\$2,209,582

EXPENDITURES

Table 1 - Summary Expenditures 2016-2017

Item	Amount
Elementary Teachers (7)	521,736
MS Teachers (3.18 FTE)	251,850
HS Teachers (2.80 FTE)	218,019
Subtotal: Class Size Reduction	991,605

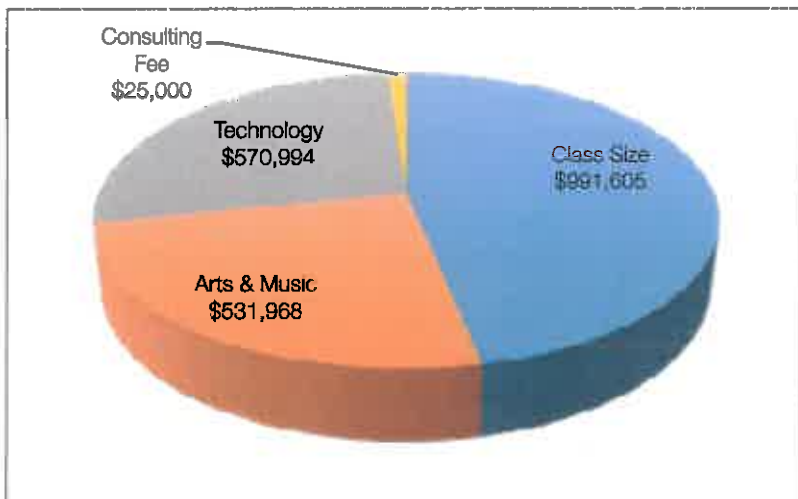
Art Teacher (1 FTE)	110,033
Music Teachers (2.5 FTE)	241,106
Harmony Project staffing	29,165
Notables Choir staffing	4,656
Ventura Youth Symphony staffing	12,223
Chromebooks	2,489
iPad Pro + accessories	1,004
Art Supplies	29,341
GoPro camera	488
Digital cameras (8)	4,822
Photo/textile screen printing kit	455
MacBook + accessories (2)	3,515
Guitar amplifier	767
Violin/Cello rack	726
Musical Instruments	60,694
Instrument Supplies	9,440
Festivals, conferences + field trips	726
Instrument repair	6,110
Sheet music	4,269
Subtotal: Art & Music	531,968

Technology	570,994
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Consulting Fees	25,000
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TOTAL:	2,119,567
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Figure 2 - Total Expenditures



Total Expenditures 2016-17
\$2,119,567

Sustaining Class-Size

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.

In 2016-17, parcel tax funds paid for 12.98 full-time equivalent (FTE) teachers for a total of \$991,605. of the total budget. Elementary schools were allocated 7.0 FTEs while middle schools and high schools received 3.18 and 2.8 FTEs respectively. At the elementary school level, staffing can only be adjusted by a full-time teacher.

Instructional Technology

The district spent a total of \$570,994 from parcel tax funds for instructional technology in 2016-17. The largest expenditure was to support a new English Language Arts pilot program with a computer-based curriculum. Measure Q funds purchased 1,640 new Chromebook computers and 46 carts to move them between classrooms at the high schools. Other expenditures included replacement projectors, whiteboards for the projectors and iPads for science rooms where the projectors were not deployed.

Instructional Materials

No parcel tax funds were spent on instructional materials in 2016-17.

Art Instruction

The largest expenditures for art instruction were for a roving elementary art teacher and art supplies for the schools.

Table 2 - Instructional Technology Expenditures 2016-2017

Item	Amount
Chromebooks for ELA Pilot (1,640)	435,462
Carts for Chromebooks (46)	58,462
FTHS Projector Replacements	20,468
Whiteboards for Projector Project	10,569
Customization of Whiteboards	41,396
iPads for Science Rooms (13)	4,637
TOTAL: Technology	570,944

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

Other purchases included Chromebooks, an iPad Pro, GoPro camera, digital cameras and a photo/textile Screen printing kit.

Music & Drama Instruction

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”). Staffing is also provided to the Harmony Project.

The District purchased 46 new musical instruments, MacBooks, a guitar amplifier, instrument supplies such as bow, reeds, strings and rosin and a violin/cello rack. The parcel tax also funded instrument repairs, sheet music purchases and travel support for music festivals, conferences and field trips.

Measure Q funds supported the purchase of drama and theater supplies including microphones and a MacBook computer.

Consulting Fee

The contract for the ballot initiative consultant retained is a fee of \$25,000 per year.

Instruments Purchased	Quantity
Bar Chime	1
Baritone Saxophone	1
Cellos	8
Clarinet	1
Cymbal	2
Euphonium	1
Marching Mellophone	2
Octave Marimba	1
Octave Vibraphone	2
Piano	1
Trombone	5
Tuba	6
Viola	8
TOTAL	46

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 2016-2017 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure Q.

CARRY-OVER

The district expended \$2,314,240 in 2015 - 16, leaving a carry-over balance of \$102,090 for 2016 - 17. This amount was added to the assessment revenues.

In 2016 -17, the unspent funds are expected to be approximately \$90,015.

All carry-over expenditures shall be consistent with the 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

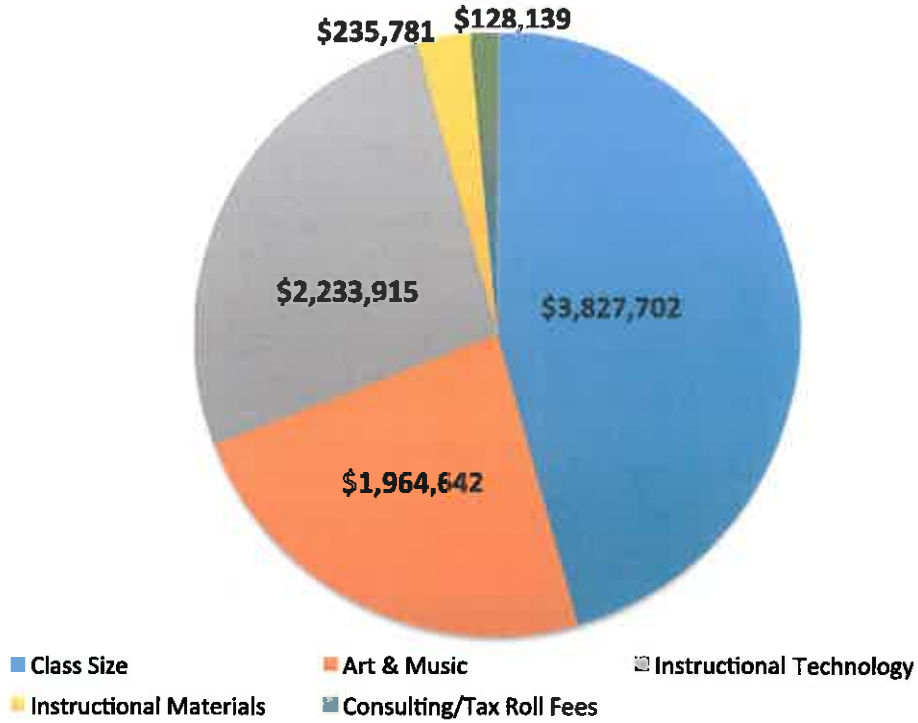
1. Continue to communicate Measure Q budgets, in advance, to all stakeholders.
2. Continue to allow public input on the budget prior to adoption.

Sustainable

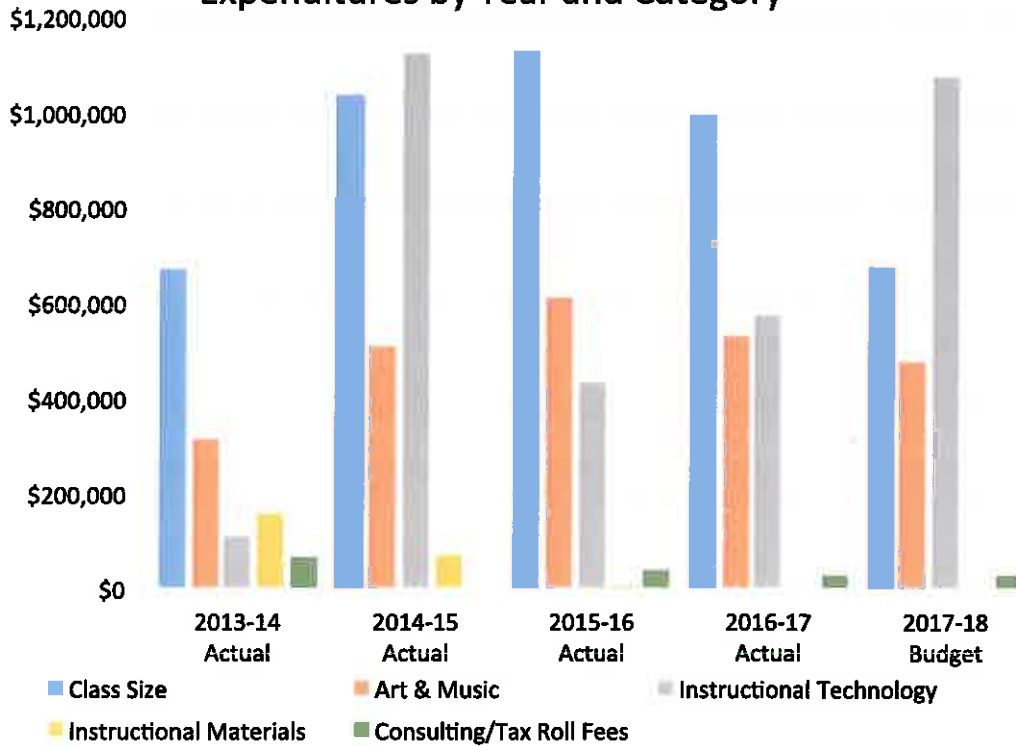
1. Continue to clearly assess the value of major expenditures.
2. Continue strategic planning for the use of the funds that emphasizes maximizing sustainable impact.

Measure Q: 4-year Summary

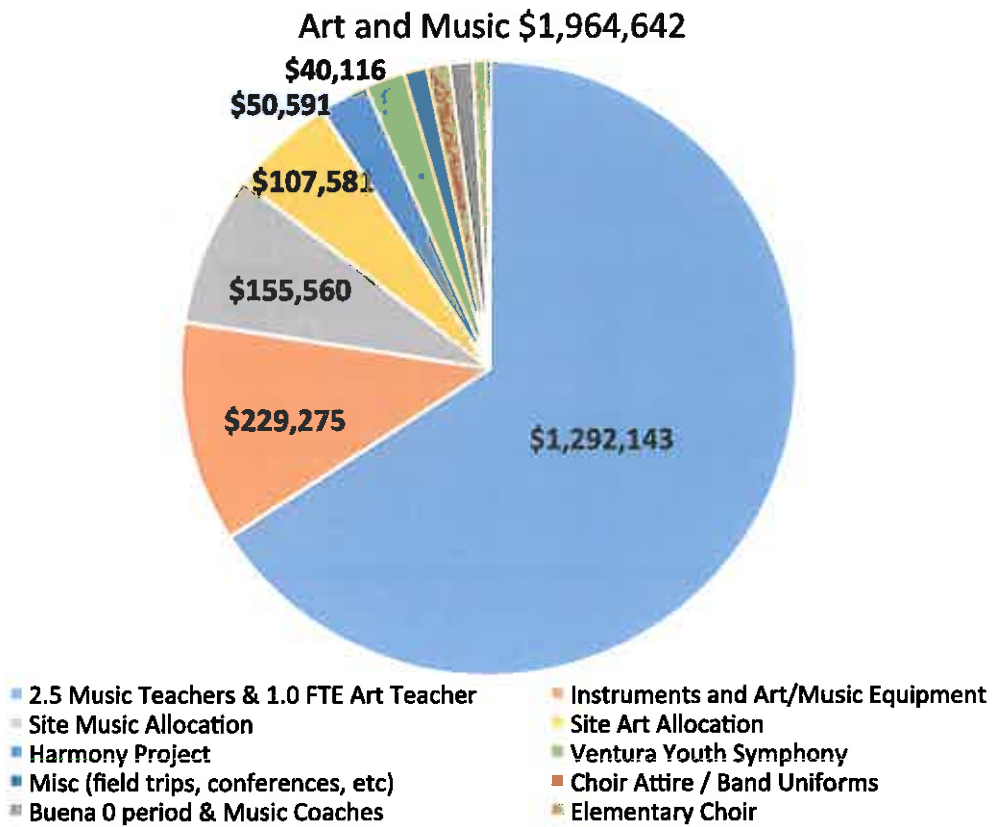
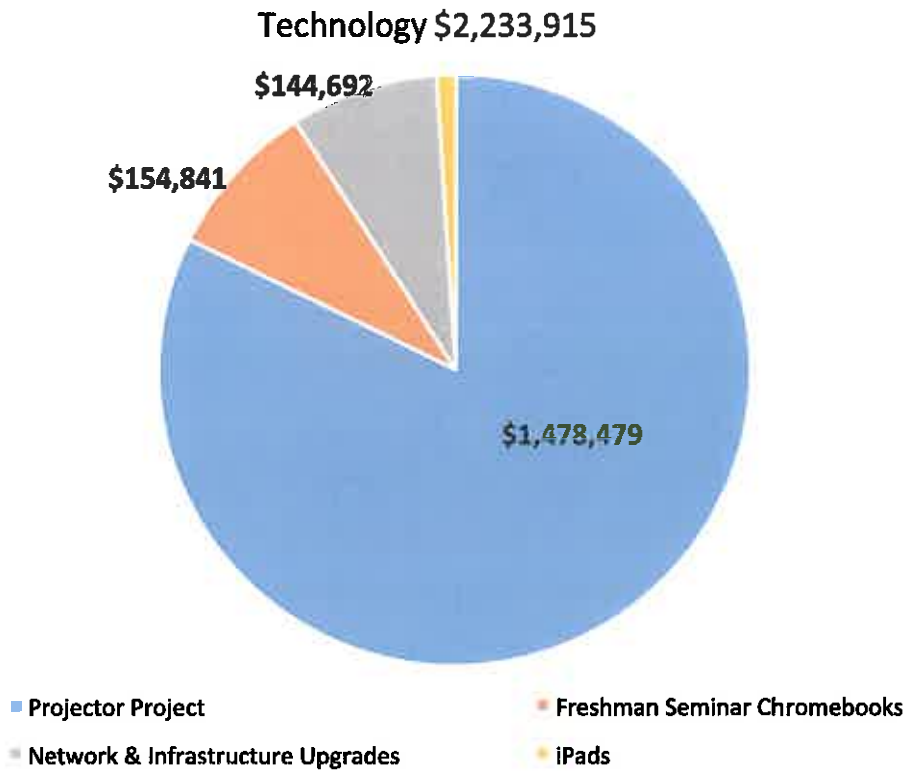
4-Year Expenditures by Category \$8,390,179



Expenditures by Year and Category



Measure Q: 4-year Summary



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 the parcel tax 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.

- A) Effective June 30, 2016, the term of PTOC members shall be on a calendar year basis. The term of PTOC members shall begin January 1 and end December 31. This change extends the term of the current PTOC members to December 31, 2016, extending their service by six (6) months.

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 March 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
- Deputy 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) one year after the parcel tax expires.

ATTACHMENT A

PARCEL TAX OVERSIGHT 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: _____

Appendix “B”

PTOC
Summary of
Proceedings & Activities

Meeting Agendas & Minutes
VUSD Budget Documents

VENTURA UNIFIED SCHOOL DISTRICT
255 West Stanley Avenue, Suite 100 ■ Ventura, CA 93001

Parcel Tax Oversight Committee
Tuesday, October 4, 2016
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
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Minutes – April 13, 2016 meeting
- F. Agenda Items
 - 1. Election of Parcel Tax Oversight Committee Officers
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 2. 2015-16 Parcel Tax Financial Review
 - 3. 2016-17 Parcel Tax Budget Review
 - 4. Parcel Tax Renewal (Measure R)
 - 5. 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.

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/BusinessServices/ParcelTax.aspx>

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.

Bylaws to meet the responsibilities of the PTOC, Dave Armstrong, Chair, requested Bylaws changes be placed on the next meeting agenda. After more discussion, consensus was reached that Bylaws changes need not be on the PTOC meeting agenda, rather on the Board of Education meeting agenda.

2015-16 Parcel Tax Financial Review

The District audit begins week of November 7, 2016. Audited financial statements will be presented to the Board on the December 13th Board meeting. The main difference between the revenue budget of \$2,135,000 and the actual of \$2,314,000 was the carryover from the prior year. All the money from 2014-15 had not been spent. The revenue from the assessor's office was noted as being a bit higher, and there was an inquiry as to why—is the higher revenue attributed to people 'paying early, late, catch up? The reason is not specifically reported, but the information comes from an estimated list from the assessor. Class-size reduction was \$100,000 higher than the original budget due to the negotiated increase in January 2016. This is the same reason for being over budget in the Music/Art teachers. The Ventura Youth Symphony and Harmony Project replaced the periods not used at Buena and DATA. VUSD teachers are paid to work after school in the Harmony Project through the New West Symphony, and NWS is reimbursed by the District for teachers' time. Most instruments are funded through the Harmony Project. The breakdown of funding for school music programs was discussed in more detail. Musical instruments were purchased with \$140,000 administered by the District, \$25,000 spent on brass instruments, close to \$50,000 on woodwind instruments, and orchestra furniture and a sound system for the choir were also purchased. The PTOC requested a breakdown for all the instruments/equipment purchases. Ms. George committed to sending a list out to the committee by the following week. A balance of \$6,400 from the prior year for classroom libraries was spent. The bulk of the Technology budget went to the projector project - \$300,000, and \$120,000 on required Chromebooks for the new freshman career and college readiness course. When the 2016-17 budget is reviewed you'll see that in 2015-16 Technology budget was below \$500,000, only \$430,000 was spent. The remaining \$70,000 was carried over to the current year budget and has already been spent for the projector project. At the end, a balance to carry forward to the 2016-17 budget of under \$103,000 was left over. The parcel tax advisory contract was budgeted for \$60,000, but only \$36,401 was paid out. The District pays what is billed; the advisor is late on billing, reason for the balance. A more detailed list of expenditures for the current year was requested, and will be provided. Company is not being funded this year. Last year a one-time expense of \$7,500 was made for costumes. It has not been determined by the Arts Collaborative what the needs are this year. The \$127,500 hasn't been solidified for anything yet. Updates have not been received from the Assessor for 2016-17 revenue, but we expect new figures in approximately 30-45 days since tax billing is going out soon.

2016-17 Parcel Tax Budget Review

This year's budget didn't require the same full-time equivalent (FTE) teachers in order to keep class-size reduction down—only 15 FTEs instead of 16 FTEs were needed. More fine tuning of expenses will be solidified after the Arts Collaborative reports what the needs are in the arts and music. The Harmony Project was left off the current budget in error. The schools with music programs were given \$10,000; middle schools received \$1,000; the smaller high schools received \$2,000. In the Technology budget, \$600,000 was spent for finalization of the projector project, more white boards, as well as iPads for science rooms for a total of \$75,000. Chromebooks (1,500) for a total of \$515,000 were purchased for the

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curriculum pilot for MS and HS English/Language Arts and middle school math. Discussion ensued regarding Cabrillo not having a cart for both floors. The piloted curriculum has a digital component. It will later be determined if the District will move forward with it. The parcel tax advisor expense was adjusted to \$25,000 per the contract.

The District is required to adopt their budget by June 30th of each year, before the books are closed, so we don't know what the previous year yielded and don't know much of the actual revenue that came in at the time. As a result, the District is required to complete two Interim Reports, one in the fall and the other in spring. The budget will be revised during the First Interim Report, which will be during the December 13, 2016 board meeting. A discussion was held regarding class-size and the increase in student population at Cabrillo, and whether it was due to students from Oxnard and Hueneme being accepted into the District. Inter-district transfers are allowed when there is space and there is not a large gap between school enrollments. An explanation of the process to balance classes ensued.

Parcel Tax Renewal (Measure R)

Information has been provided at all back-to-school nights by Dr. Babb and board members Debbie Golden and/or BJ Fitzgerald—not advocating in either direction. They are also suggesting starting on the back of the ballot, and a handout with answers to frequently asked questions is being provided. Two rounds of precinct walking, one before absentee ballot and one before the election are being organized. Teachers, children and families have been recruited for the precinct walks. A mailer will be going out to every household, and a postcard from the campaign that will go out to households. Endorsements were received from the Chamber of Commerce, Ventura Police Association, Ventura Fire Association, both employee associations, PTA Council and 100% of District principals.

Next Meeting Date

The next PTOC meeting will be held on Tuesday, November 1, 2016.

Adjournment

Dave Armstrong, presiding Chair, adjourned the meeting at 6:55 p.m.

Ventura Unified School District
 Measure Q - Parcel Tax
 2015-16 Financial Review

	2015-16 Adopted Budget	2015-16 Actual
Beginning Fund Balance	\$0	\$142,423
Estimated Revenue - Rev per County Tax Assessor	\$2,135,623	\$2,171,817
Total Funds Available:	\$2,135,623	\$2,314,240
 Expenditures:		
<u>Additional Staffing Cost for Reduced Class Size:</u>		
2015-16 15.84 FTE / 2016-17 14.98 FTE	\$1,022,805	\$1,126,890
 <u>Art & Music Programs</u>		
<u>Art & Music Staffing Cost</u>		
2.5 FTE Music & 1.0 FTE Art Teachers	\$318,480	\$337,175
Buena/DATA - 1 period	\$36,896	\$0
Ventura Youth Symphony	\$0	\$14,500
Harmony Project (New West Symphony)	\$0	\$21,426
 <u>Art & Music Equipment Supplies - from the Arts Master Plan</u>		
Equipment, Supplies, Sheet Music, etc	\$193,910	\$141,120
Site Music Instruments & Repair	\$0	\$68,922
Art -\$1,000 for MS, ELCHS and FHS, \$2,000 BHS and VHS, \$1,500 ES T	\$0	\$10,033
Misc (field trips, conferences, etc)	\$0	\$10,533
Company Choir	\$3,532	\$8,000
 <u>Instructional Materials</u>		
Elementary Classroom Library Allocation - \$250/K-5 Teacher (Carryover)	\$0	\$6,415
 <u>Technology</u>		
Technology Improvements	\$500,000	\$430,836
<i>Technology Integration - LCAP Goal 1</i>		
 <u>Parcel Tax Advisor Contract -</u>		
	\$60,000	\$36,401
Total Expenditures:	\$2,135,623	\$2,212,251
Ending Balance:	\$0	\$101,989

**Ventura Unified School District
Measure Q - Parcel Tax
2016-17 Budget Review**

	Adopted 2016-17 Budget	Proposed 2016-17 Revised Budget
Beginning Fund Balance	\$0	\$101,989
Estimated Revenue - Rev per County Tax Assessor	\$2,155,506	\$2,155,506
Total Funds Available:	\$2,155,506	\$2,257,495
 Expenditures:		
<u>Additional Staffing Cost for Reduced Class Size:</u>		
2015-16 15.84 FTE / 2016-17 14.98 FTE	\$1,039,112	\$1,033,925
 <u>Art & Music Programs</u>		
<u>Art & Music Staffing Cost</u>		
2.5 FTE Music & 1.0 FTE Art Teachers	\$350,995	\$350,995
Ventura Youth Symphony	\$21,337	\$21,000
Harmony Project (New West Symphony)	\$0	\$21,500
 <u>Art & Music Equipment Supplies - from the Arts Master Plan</u>		
Equipment, Supplies, Sheet Music, etc	\$150,063	\$127,500
Site Music Instruments & Repair	\$60,000	\$60,000
Art -\$1,000 for MS, ELCHS and FHS, \$2,000 BHS and VHS, \$1,500 ES T	\$11,000	\$12,500
Misc (field trips, conferences, etc)	\$15,000	\$15,000
Company Choir	\$7,500	\$0
 <u>Technology</u>		
Technology Improvements	\$465,500	\$75,000
<i>Technology Integration - LCAP Goal 1</i>		\$515,000
 <u>Parcel Tax Advisor Contract -</u>	 \$35,000	 \$25,000
 Total Expenditures:	\$2,155,507	\$2,257,420
Estimated Ending Balance:	-\$1	\$75

LA MEDIDA R

PREGUNTAS FRECUENTES



¿Qué es la Medida R?

La Medida R es una medida de mejoras escolares la cual será incluida en la boleta de elecciones presidenciales el 8 de noviembre del 2016. Si es aprobado, la Medida R renovará y extenderá los impuestos de parcela actuales del Distrito Escolar Unificado de Ventura por cuatro años adicionales, proporcionando anualmente cerca de \$2.2 millones en fondos de control local para mejorar los programas académicos y mantener maestros altamente calificados en todo nuestro distrito escolar.

¿Qué se financiará con la Medida R?

Los proyectos financiados por la Medida R incluye:

- Mantenimiento de programas de capacitación profesional y vocacional.
- Mantenimiento y mejoramiento de programas académicos tales como las ciencias, matemáticas y la tecnología.
- Mantenimiento y mejoramiento de programas escolares de música, artes visuales y artes escénicas.
- Incremento del acceso a la tecnología para ayudar a los estudiantes en su aprendizaje y preparación para las profesiones del futuro.
- Reclutamiento y retención de personal y maestros altamente calificados.

¿Por qué es necesaria la Medida R?

Los fondos estatales por si solos no son suficientes para satisfacer las necesidades de nuestros estudiantes. (Un estudio reciente realizado por la Asociación Nacional de Educación colocó a California en la posición 40 a nivel nacional en el área de ingresos por cada estudiante.) El impuesto de parcela actual ha ayudado al distrito a sustentar nuestras aulas y escuelas; sin embargo, este impuesto caducará al final del año fiscal actual. La Medida R, en caso de ser aprobada, protegerá los programas educativos vitales en todo nuestro distrito escolar al proporcionar una fuente confiable de fondos de control local.

¿Qué es un impuesto de parcela?

Los impuestos de parcela comúnmente se utilizan para financiar programas y servicios, el apoyo a maestros y personal, y para financiar otros gastos de operación. El impuesto de parcela se aplica a cualquier propiedad responsable de impuestos dentro de los límites del distrito. Este impuesto se aplica en base de tarifa plana por parcela. Los impuestos de parcela son vigentes por cierto número especificado de años.

¿Qué es una parcela?

Una parcela es cualquier unidad de tierra/proiedad dentro del distrito la cual recibe por separado una factura de impuestos del recaudador fiscal del condado de Ventura.

¿Cuánto costará la Medida R?

La Medida R, al ser aprobada por los votantes del distrito, extenderá por 4 años el impuesto anual vigente de \$59 aplicado a cada propiedad dentro del distrito.

¿Qué protecciones existen para asegurar que los fondos de la Medida R se utilicen responsablemente?

Un comité de revisión independiente compuesto por ciudadanos debe revisar y auditar todos los gastos. La Medida R prohíbe utilizar los fondos con el fin de pagar los salarios de administradores, pensiones o beneficios. Las garantías legales prohíben que el estado transfiera estos fondos y los utilice en otra parte.



LA MEDIDA R

PREGUNTAS FRECUENTES



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VENTURA UNIFIED SCHOOL DISTRICT
255 West Stanley Avenue, Suite 100 ■ Ventura, CA 93001

Parcel Tax Oversight Committee
Tuesday, November 1, 2016
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
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Minutes – none
- F. Agenda Items
 - 1. PTOC Bylaw Revisions
 - 2. Election of Parcel Tax Oversight Committee Officers
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 3. Discussion and Review of the PTOC Presentation & Report to the Board of Education
 - 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.

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/BusinessServices/ParcelTax.aspx>

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
November 1, 2016
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 1, 2016. Dave Armstrong, Chair, called the meeting to order at 5:39 p.m.

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, Betsy George, Joseph Richards, and Rosi Cortéz.

Adoption of Agenda

A motion was made by Lou Cunningham to adopt the agenda, Sabrena Rodriguez seconded the motion. The agenda was adopted as presented.

Public Comments – None

Approval of Minutes - None

Parcel Oversight Committee Bylaw Revisions

The PTOC was provided a copy of the old and revised bylaws adopted by the Board during their last meeting. Measure Q was changed to Parcel Tax, so it is not measure specific, and language was added to extend the term of the current parcel tax members for six months, previously ending June 30th, now ending December 31th. Since the term was changed, the first meeting date was also changed from October to March to coincide with the change in term. Other changes are Mr. Richards' title change and the termination of the committee was changed from June 30, 2018 to when the proceeds are spent, or one year after the parcel tax expires. This is an informational item; no action required from the PTOC.

Election of Parcel Tax Oversight Committee Officers

The PTOC will presumably have at least one new member. The District wasn't sure if the election should be held now or if the committee chooses to extend the turnover until the end of this term and have elections with the new committee. This a committee decision. Consequently, Sabrena Rodriguez moved that current officers' appointments be extended to the end of the newly revised term, Brett Becker seconded the motion. The motion was unanimously carried.

Discussion and Review of the PTOC Presentation & Report to the Board of Education

The PTOC asked if we were all on schedule for a December presentation to the Board. The District has planned all along to have the presentation in December, but the PTOC does all the work. The District supports the committee's work. Betsy George provided documents

to the PTOC in response to the questions some had. The committee thanked her for this. The responses are from inception to date, so Ms. George decided to include the 2016-17 budget so it would show the full four years the Measure Q Parcel Tax has been in place. The total revenue/expenditures are just over \$8.5M dollars, so we are collecting about \$2.1M per year. The bulk has gone to class-size reductions, which are the FTEs that are reducing grades 4-5 to reduce class size from 32 to 30 and grades 6-12 from 35 to 34. Ms. George also explained the pie charts separating art and music - Art/Music \$2,041,000 and Technology \$2,252,000. Mr. Richards and Ms. George are working on an informational narrative to show how funds have affected all schools, elementary, middle and high schools. There was a request in the Parent Advisory Committee meeting for specific schools. The narrative will show that every school has been touched and in what. Some school communities are saying they are receiving no benefit from the parcel tax. More information will be added to the District website showing how schools have benefitted from Measure Q. The same format will be used for the report, with an additional inception to date information. Betsy George will be the contact for information and numbers, and Mr. Richards and Ms. Cortez will be available for any assistance in preparing the report. Another meeting will need to be held before December 13th to go over the report and to determine who will be presenting sections of the report.

Next Meeting Date

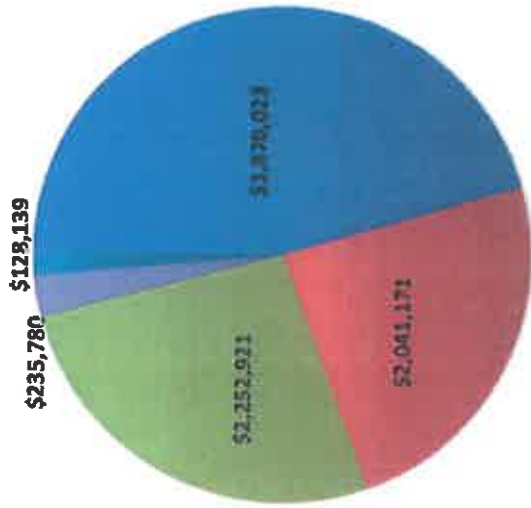
The next PTOC meeting will be held on Wednesday, December 7, 2016.

Adjournment

Dave Armstrong, presiding Chair, adjourned the meeting at 6:07 p.m.

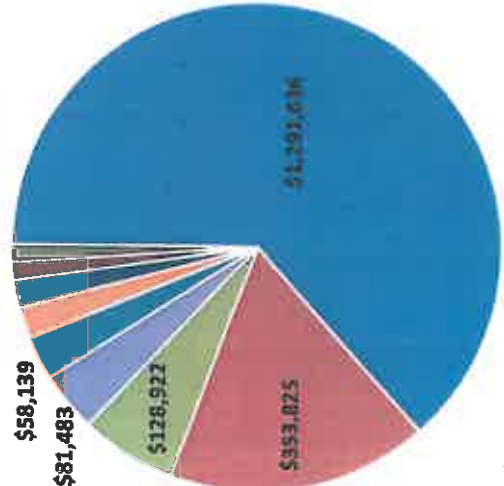
Parcel Tax Revenue/Expenditures July 2013 through June 2017 ⁽¹⁾

4-Year Expenditure by Category \$8,528,208



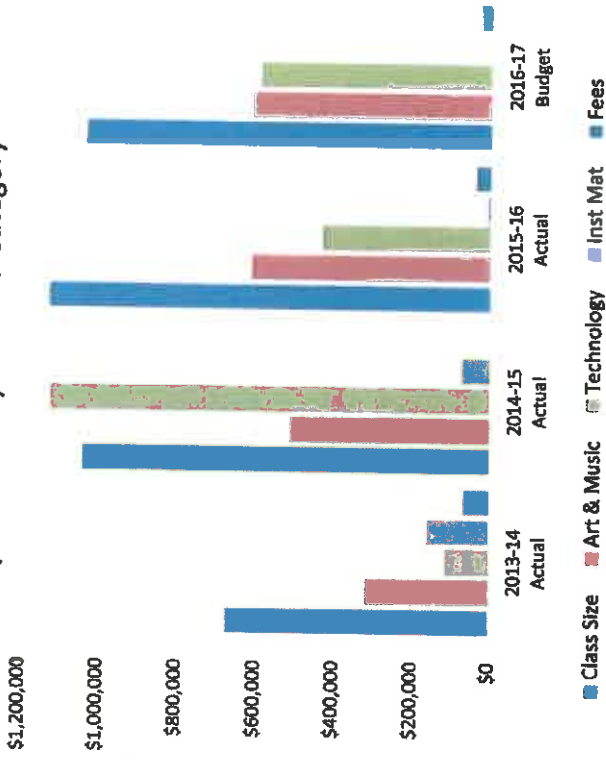
■ Class Size ■ Art & Music ■ Technology ■ Instructional Materials ■ Consultant Fee

Art and Music \$2,041,171

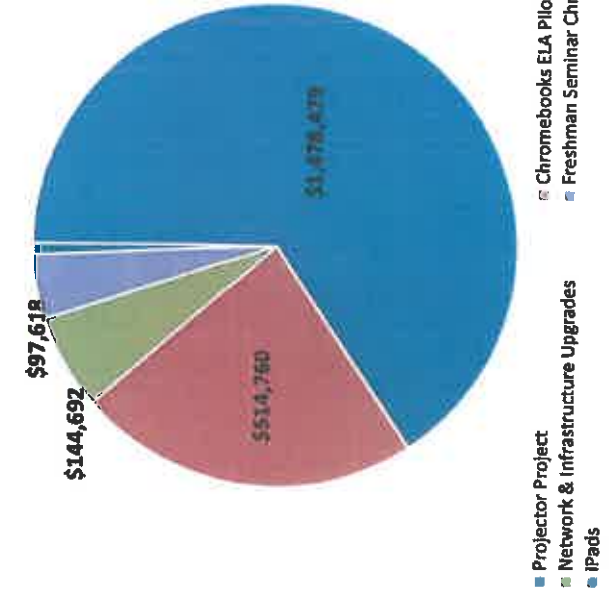


■ 2.5 Music Teachers & 1.0 FTE Art Teacher
 ■ Site Music Allocation
 ■ Site Art Allocation
 ■ Ventura Youth Symphony
 ■ Misc (field trips, conferences, etc)
 ■ Buena O period & Music Coaches

Expenditures by Year and Category



Technology \$2,252,921



■ Projector Project
 ■ Network & Infrastructure Upgrades
 ■ Chromebooks ELA Pilot
 ■ Freshman Seminar Chromebooks
 ■ IPads

(ote 1) Actuals: June 2013 through October 2016
 Estimates: November 2016 through June 2017

VENTURA UNIFIED SCHOOL DISTRICT
255 West Stanley Avenue, Suite 100 ■ Ventura, CA 93001

Parcel Tax Oversight Committee
Wednesday, December 7, 2016
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
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Minutes – October 4, 2016 & November 1, 2016
- F. Agenda Items
 - 1. PTOC Members Replacement Process
 - 2. Review and Approval of the PTOC Report and Presentation to the Board of Education

Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____

- 3. Next Meeting Date

G. Adjournment

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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
December 7, 2016
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 December 7, 2016. Dave Armstrong, Chair, called the meeting to order at 5:36 p.m.

Roll Call

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

Absent: Lou Cunningham

Present: Staff Members Dr. Michael Babb, Betsy George, Joseph Richards, and Rosi Cortéz.

Absent: B.J. Fitzgerald

Adoption of Agenda

A motion was made by Brett Becker to approve the agenda, Kevin Rose seconded the motion. The agenda was approved as presented. **Absent:** Lou Cunningham

Public Comments – Mr. Richards and Dr. Babb reported the final count on December 5, 2016 of the Measure Q election results at 75.12%. Dave Armstrong, Chair, and everyone present congratulated Sabrena Rodriguez for her overwhelming success being voted in as a new VUSD Board Member.

Approval of Minutes – After review of the minutes, a minor typo was discovered on the October 4, 2016 minutes, page 2. A motion was made by Sabrena Rodriguez to approve the minutes of October 4, 2016 with the revision, and the minutes of November 1, 2016 as presented, Brett Becker seconded the motion. The minutes for October 4, 2016 were approved with the suggested revision, and the November 1, 2016 minutes were approved as presented. **Absent:** Lou Cunningham

Parcel Oversight Committee Members Replacement Process

The remaining members' terms were discussed with PTOC members. Mr. Richards reminded committee of the replacement process. Applications will be requested on behalf of the Board of Education. Submitted applications will be reviewed by staff and all applications will be submitted to the Board, as well as recommendations as to who should be selected to replace outgoing committee members. Sabrena Rodriguez will be vacating her seat on December 31, 2016, as well as Brett Becker. Brett Becker is leaving midterm, so his replacement would serve for one year. She suggested the Board be asked to make the two open seats two-year terms. Mr. Richards agreed to review the bylaws and if acceptable per bylaws, would make this request to the Board during the PTOC Report presentation.

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

While reviewing the minutes earlier in the meeting, the PTOC questioned \$60,000 budgeted in the financial review section for the parcel tax consultant. The contract is for \$25,000 yearly, but \$36,000 was paid out. It was explained that the figure is for two years; consultant didn't bill for last year, so some of last year was paid 2015-16 year. Although the figures don't add up for a total of two years of

consulting fees, the District will not be informing the consultant the District was not billed enough. The consultant will probably notice the discrepancy and invoice accordingly. The report will be revised to reflect the actual figures for the previous fiscal year and partial payment of 2015-16 fiscal year. The committee reviewed the report and made language revisions, and some corrections in figures, and made assignments as to what sections of the report committee members will be presenting.

After suggestions and a thorough review of the report, it was moved by José Bernard and seconded by Kevin Rose to approve the 2015-16 PTOC Report to the Board of Education. Absent: Lou Cunningham

Next Meeting Date

The PTOC will convene on Tuesday, December 13, 2016 at Ventura City Hall, when the PTOC Report is presented to the Board of Education during a regularly scheduled board meeting.

Adjournment

Dave Armstrong, presiding Chair, adjourned the meeting at 7:02 p.m.

VENTURA UNIFIED SCHOOL DISTRICT
255 West Stanley Avenue, Suite 100 ■ Ventura, CA 93001

Parcel Tax Oversight Committee
Wednesday, March 15, 2017
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
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Meeting Minutes – December 7, 2016
- F. Agenda Items
 - 1. Election of Parcel Tax Oversight Committee Officers

Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____

- 2. PTOC Budget/Actual Receipts and Expenditures
- 3. Next Meeting Date

G. Adjournment

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VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
March 15, 2017
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 March 15, 2017. Dave Armstrong, Chair, called the meeting to order at 5:37 p.m.

Roll Call

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

Present: Staff members Rosi Cortéz, Betsy George, Joseph Richards, and Board Representative Sabrena Rodriguez.

Adoption of Agenda

A motion was made by Dave Armstrong to remove item #F1 from the agenda since the full committee is not present, and the lack of a quorum. Discussion was held whether the meeting could take place due to lack of a quorum. Mr. Richards confirmed that the meeting could go on, but that actions could not be taken to approve the agenda. Agenda approval will be postponed to the next meeting until Dave Armstrong and José Bernard are officially reappointed.

Public Comments - none

Approval of Minutes

The approval of the December 7, 2016 meeting minutes was postponed to the next meeting when the full committee is present.

Election of Parcel Tax Oversight Committee Officers

Election of PTOC officers was postponed to the next meeting when the full committee is present. A discussion was held regarding the terms of current committee members, and new committee members drawing one year and two year terms during the next meeting. Mr. Richards announced the names of the four new committee members and provided some background information on each one. The new members are Charles Caulkins, Elke Fedde, Lisa Hildebrand and Don Wood.

PTOC Budget/Actual Revenue and Expenditures

The PTOC received a print out of up-to-date financial information from Ms. George. Annual revenues are projected to be \$2.1 million. Carryover from last year was \$100,000. The biggest expenditure continues to be class-sizes. Approximately 15 teachers K-12 maintain class sizes. Teachers are on contract, so funds are encumbered, expecting they will work through the end of the school year. The art & music budget is \$560,000 with actual expenditures of \$455,000 to date, the largest expenditure being for teachers on special assignment salaries (2.5 music/1 art). The past two years VUSD purchased several musical instruments. This year, Dr. Julie Judd, leading the Arts Collaborative, assisted with the \$74,000 expenditure based on frequent meetings with arts teachers. Individual budgets were given to teachers according to how many arts periods (\$500 per period) are taught. The arts include visual arts, music and drama. There was no budget allocation for dance. Site-based allocations were maintained.

Middle schools and high schools received \$10,000 each for instruments and equipment repairs. Principals determined what was needed at their sites. Principals have requested use of the funds for other things, but they have been informed that they can use funds only for the purpose they were intended; otherwise, the funds will go back in the pot and redistributed. A location and management code track spending. The \$60,000 pot is site-based, whereas the \$74,000 pot is at the teachers' discretions. The \$18,000 fieldtrip pot is not site-based. The biggest pot of \$354,422 is for the salaries of the teacher specialists. The expense for the Notables choir is \$4,500, not on the pie chart. It is site-based for the teacher who leads the choir. The technology budget is just under \$600,000 with actual expenditures of \$584,000 to date. The largest amount of \$376,000 was spent on 1,600 Chromebooks for the English-Language Arts pilot in grades 6-12. Much of the curriculum being adopted by the State of California has a digital component designed and geared to be taught on devices in the classroom versus books. If the curriculum is not adopted, the Chromebooks can be repurposed at the school sites. The consultant fee invoice was just received, and will be expended soon. The district is on track to expend the full amount budgeted for the current year. The district expects to carryover \$50,000-\$60,000. The 2017-18 budget process is just starting. Enrollment projections will be decreasing by 1% next year.

Next Meeting Date

The next meeting of the PTOC cannot be held until after the March 28, 2017 board meeting in order to officially reappoint Dave Armstrong and Jose Bernard to the committee. The next meeting will be held on Wednesday, May 3, 2017 at the Trudy Tuttle Arriaga Education Service Center (ESC).

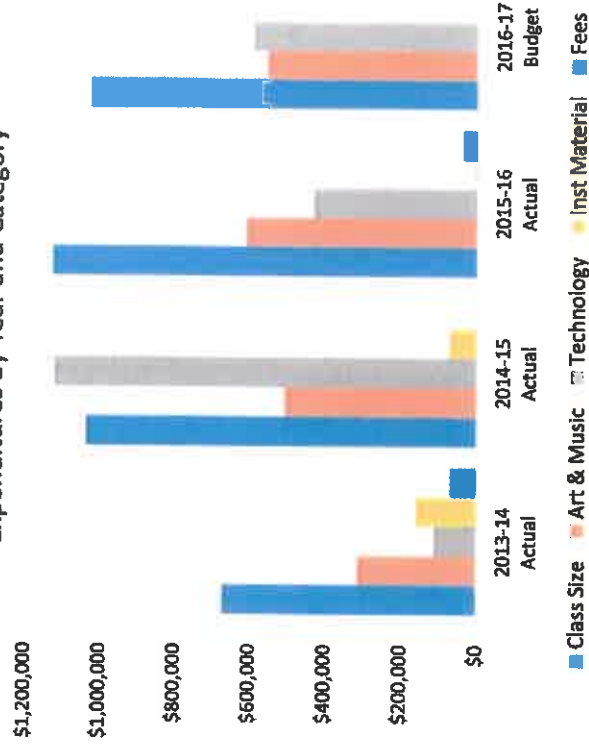
Adjournment

Meeting adjourned at 6:32 p.m.

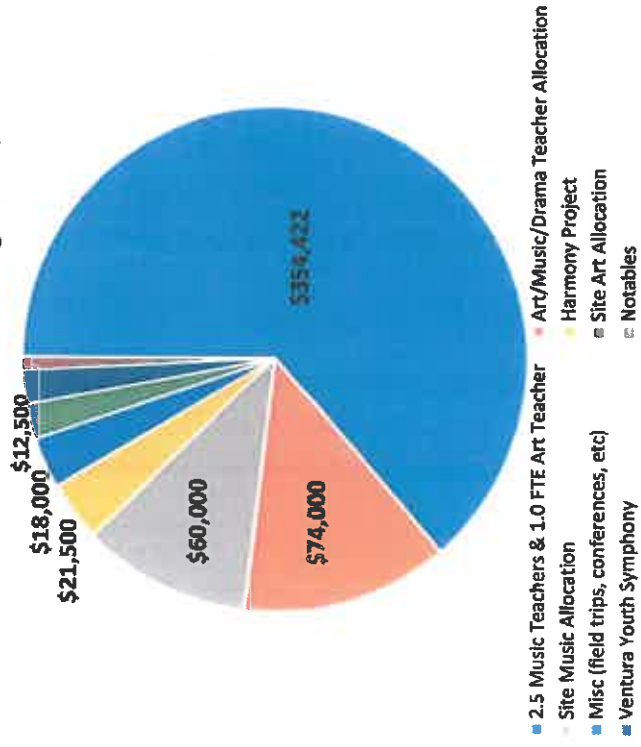
Ventura Unified School District Parcel Tax
2016/17 Budget

	2016/17 Budget	Actual At 3/15/2017
Carryover From 2015/16	\$102,089	\$102,089
Projected Annual Revenues	\$2,155,506	\$1,249,548
Expenditures		
Class Size	\$1,027,321	\$1,027,321
Art & Music	\$557,302	\$455,147
Technology	\$592,000	\$583,844
Consulting Fee	\$25,000	\$0
Total Expenditures	\$2,201,622	\$2,066,311
Estimated Carry Over to 2017/18	\$55,973	

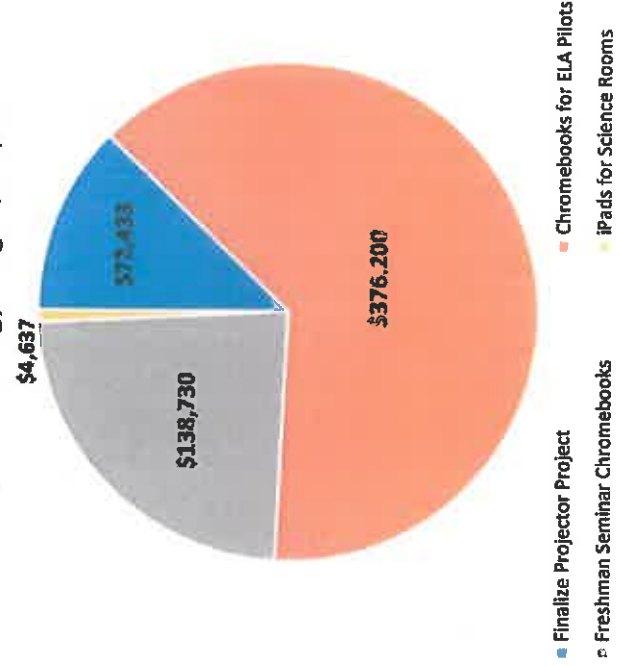
Expenditures by Year and Category



2016/17 Art, Music, and Drama Budget \$557,302



2016/17 Technology Budget \$592,000



VENTURA UNIFIED SCHOOL DISTRICT
255 West Stanley Avenue, Suite 100 ■ Ventura, CA 93001

Parcel Tax Oversight Committee

Wednesday, May 3, 2017

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

C. Adoption of Agenda

D. Public Comments

E. Approval of Meeting Minutes – December 7, 2016 & March 15, 2017

F. Agenda Items

1. Election of Parcel Tax Oversight Committee Officers

Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____

2. Implementation of Bylaw 5.3 Requiring New Committee Members to Draw Lots to Select a Minimum Majority for Initial One-Year or Two-Year Terms

3. Acceptance of the Results of the Drawing for a Minimum Majority for Initial One-Year or Two-Year Terms

Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____

4. Review of the PTOC Bylaws

5. PTOC Budget/Actual Receipts and Expenditures

6. 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.

VENTURA UNIFIED SCHOOL DISTRICT

255 West Stanley Avenue, Suite 100 ■ Ventura, CA 93001

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/BusinessServices/ParcelTax.aspx>

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 3, 2017
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 3, 2017. Dave Armstrong, Chair, called the meeting to order at 5:35 p.m.

Roll Call/Introductions

Introductions were made and a brief summary of backgrounds was shared since it is the first meeting with four new committee members.

Committee Members Present: David Armstrong, Aran Burke, Charles Caulkins, Lou Cunningham, Elke Fedde, Lisa Hildebrand, and Don Wood

Absent: José Bernard, Kevin Rose

Staff Members Present: Rosi Cortéz, Betsy George, Joseph Richards, and Board Representative Sabrena Rodriguez

Adoption of Agenda

A motion was made by Lou Cunningham to approve the agenda, Don Wood seconded the motion. The agenda was approved as presented. Absent: José Bernard, Kevin Rose

Public Comments - none

Approval of Minutes

A motion was made by Aran Burke to approve the minutes for the December 7, 2016 and March 15, 2017 meetings, Lou Cunningham seconded the motion. Both agendas were approved unanimously as presented. Absent: José Bernard, Kevin Rose

Election of Parcel Tax Oversight Committee Officers

The election of PTOC Chair and Vice Chair officers is required. Dave Armstrong is willing to continue chairing the committee; thus nominated himself for the Chair position. Lou Cunningham nominated himself for the Vice Chair position. Don Wood motioned that Dave Armstrong continue as the PTOC Chair and Lou Cunningham be appointed to the Vice Chair position, Elke Fedde seconded the motion. The motion to appoint both positions as presented was carried unanimously. Absent: José Bernard, Kevin Rose

Implementation of Bylaw 5.3 Requiring New Committee Members to Draw Lots to Select a Minimum Majority for Initial One-Year or Two-Year Terms

Two positions are open due to Sabrena Rodriguez being elected to the school board and Brett Becker completing his term and choosing not to continue on the committee after his term. When it was decided to expand the committee by two members, in order to keep the majority's terms staggered, one of the two positions needed to be a one-year term, and the other a two-year term. Consequently, there are (2) one-year positions available, and (2) two-year positions available. In order to determine

who gets what term, lots are drawn. Therefore, committee members will serve a maximum of three or four years depending on the lot drawn. Lou Cunningham questioned whether new committee members will be serving under Measure Q or R. It was noted that bylaws were revised to reflect "parcel tax" instead of specifying the particular measure. It was also noted that Mr. Cunningham's maximum four-year term is up in December 2017.

Elke Fedde and Lisa Hildebrand drew one-year term lots. Charles Caulkins and Don Wood drew two-year term lots.

Acceptance of the Results of the Drawing for a Minimum Majority for Initial One-Year or Two-Year Terms

A motion was made by Lou Cunningham to approve the terms of new committee members as drawn by lots: Elke Fedde and Lisa Hildebrand will serve one-year terms, and Charles Caulkins and Don Wood will serve two-year terms. Charles Caulkins seconded the motion. The motion to accept the lots as drawn was carried unanimously. Absent: José Bernard, Kevin Rose

Review of the PTOC Bylaws

The bylaws were emailed to new committee members, and a brief summary of the bylaws was reviewed by Betsy George. The committee was established by the District voluntarily to help oversee that the District is spending the funds as indicated in the ballot measure. Measure R ballot language was handed out to the committee. The collection of the parcel tax under Measure Q ends June 30, 2017. The parcel tax under Measure R starts July 1, 2017. Measure Q language is very similar to Measure R, with a few words difference, but the overall substance being the same. The different measures do not need to be accounted for separately since the spending requirements are the same. If the ballot languages had been very different or the measures had different purposes, then the accounting would have been segregated. The purpose of the committee was discussed for the information of new committee members. Dave Armstrong stated that the committee's only function is to ensure that parcel tax funds are expended within the required categories identified in the ballot measure. He mentioned that the committee has tried to position itself to have more input, but ultimately feedback from the PTOC is discretionary, and it is up to the school board to accept it. The committee's function is to review the financials and to report out to the community whether the funds have been expended consistent with the ballot measure. Joseph Richards stated that one of the reasons the committee has a board appointee is to hear the perspectives, concerns, and suggestions which staff also can take into consideration.

PTOC Budget/Actual Revenue and Expenditures

The PTOC received a print out of a summary showing the 2016/17 budget and actual expenditures through April 30, 2017. Annual revenues from the parcel tax are approximately \$2.1 million, which amounts to slightly over 1% of general fund revenue. Carryover from last year was \$100,000. There are about \$180-\$185M general fund revenues. The biggest expenditure continues to be class-sizes at all grade levels. Fifteen teachers K-12 maintain class sizes at a cost of about \$1M. A class sizes analysis is completed each year to determine where the extra support is needed in order to maintain K-3 at 24, 4-5 at 30, and 6-12 at 34. Prior to these reductions, class sizes in 4-5 were at 32, and 6-12 were at 35. Class size was maintained in the K-3 classes. It was noted that these are class size averages. Some classes are larger, some smaller depending on subject, and demand for the class. Sites are responsible for their

master schedules based on periods allocated. P.E., music, and drama classes usually have more students. Discussion continued as to how class sizes are determined. Teachers are on contract, so funds are encumbered, expecting they will work through the end of the school year. The art & music budget is \$550,000 with actual expenditures of \$505,000 to date. The largest expenditure is for the salaries of roving teachers on special assignment at the elementary level (2.5 music/1 art). Music and art were expanded at the elementary school level due to the value placed upon it. Resources were also used at the secondary level to purchase instruments, which was the biggest need at these grade levels. This year, \$60,000 was allocated to the secondary schools primarily for the purchase of instruments and instrument repairs. Decisions on how the allocations are spent are site-based. Choirs fell under the \$74,000 allocation. Dr. Julie Judd, leading the Arts Collaborative, assisted with the \$74,000 expenditure based on frequent meetings with arts teachers. Individual budgets were given to teachers according to how many arts periods (\$500 per period) are taught. The arts include visual arts, music and drama. A lot of the purchases were made after teachers came together to collaborate. A question was presented regarding the Harmony Project (New West Symphony)—what it is and more information about it. Mr. Richards explained that it is a partnership between the non-profit and the District. Each entity provides certain aspects of the partnership. District pays music teachers for music instruction in K-6. Prior to Measure Q there was very little funding for all the years the Arts Collaborative has been in place. The bulk of the \$592,000 Technology budget was used to purchase 1,600 Chromebooks for the English Language Arts pilot in 6-12. Chromebooks were also purchased for the College and Career Readiness freshmen seminar. The throw/interactive projectors project was finalized as well. There are now projectors in almost every classroom in the District, except for some science classrooms that didn't have space to mount boards & projectors. Ipads were purchased for classrooms without projectors. Digital curriculum wouldn't normally fit into the regular budget—above and beyond expenses are budgeted with parcel tax funds. Rule of thumb is that unrestricted funds are spent before restricted funds since there is more flexibility. The consultant fee was questioned as to why it is paid out of parcel tax funds. It has been discussed in the past as well and agreed to that it is a reasonable expense. Political expenses are not paid with parcel tax funds. Carryover is a cushion for the possibility of expenses increasing (i.e. negotiated increases would affect class-size expense). The fieldtrips budget was questioned—who makes the decisions on how to spend the funds and if there is a process in place to determine who gets to spend it. Communication with school sites regarding this pot of money seems to not reach school sites. Educational Services made the decisions on the funds spent so far.

Next Meeting Date

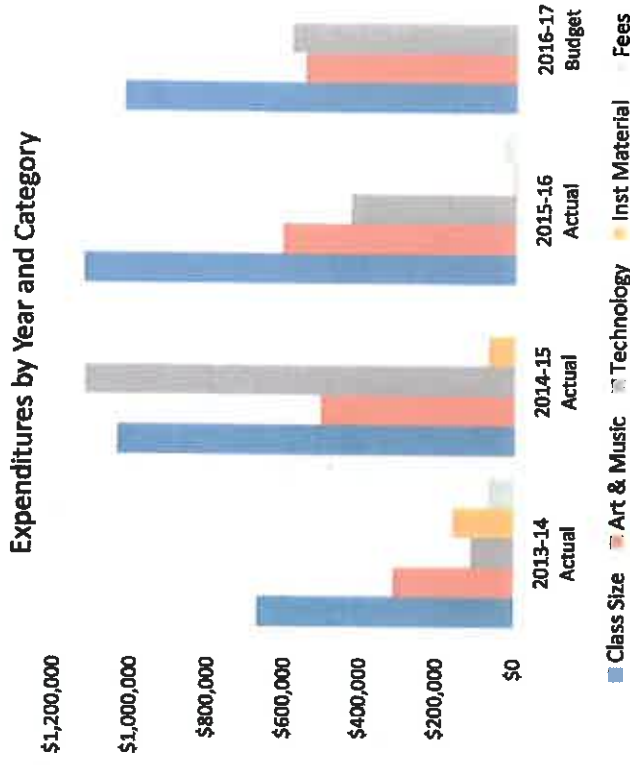
The next meeting of the PTOC will be held on Wednesday, October 4, 2017 at the Trudy Tuttle Arriaga Education Service Center (ESC).

Adjournment

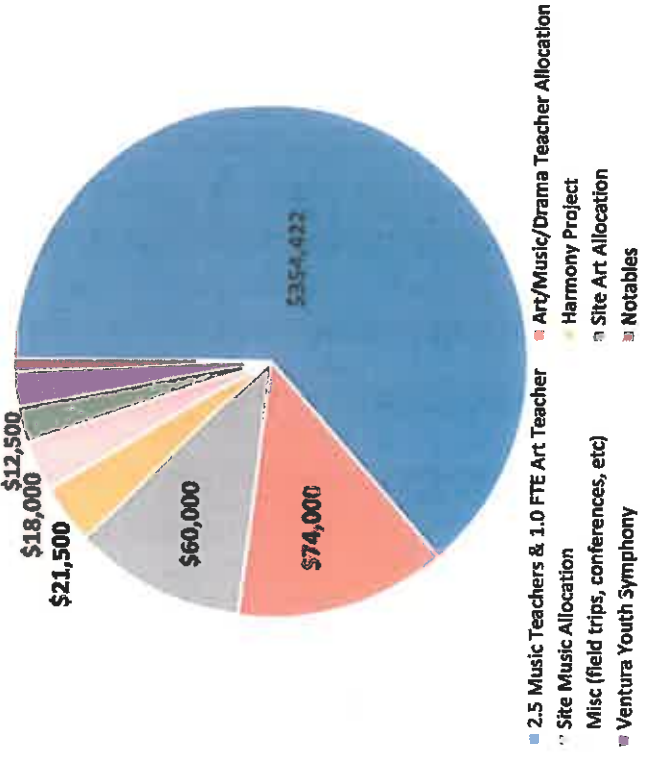
Meeting adjourned at 6:54 p.m.

Ventura Unified School District Parcel Tax
2016/17 Budget

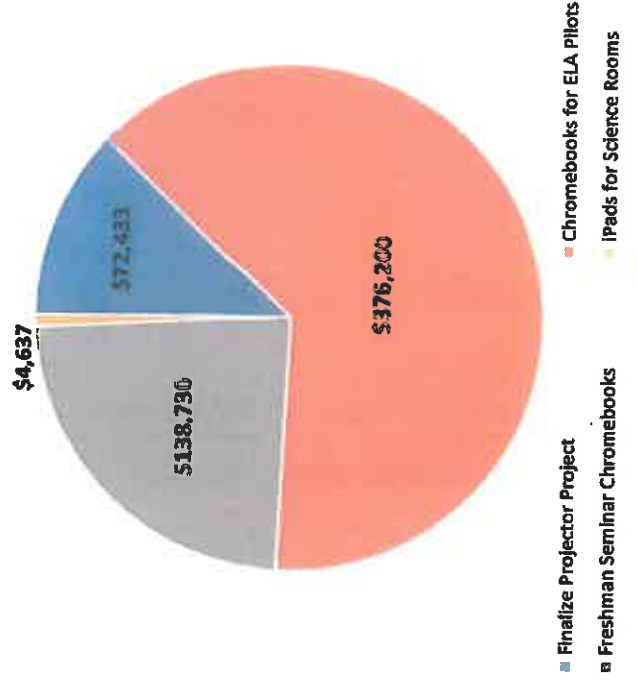
	2016/17 Budget	Actual At 4/30/2017
Carryover From 2015/16	\$102,089	\$102,089
Projected Annual Revenues	\$2,155,506	\$2,102,524
Expenditures		
Class Size	\$1,027,321	\$992,294
Art & Music	\$557,302	\$505,672
Technology	\$592,000	\$583,844
Consulting Fee	\$25,000	\$25,000
Total Expenditures	\$2,201,622	\$2,106,810
Estimated Carry Over to 2017/18	\$55,973	



2016/17 Art, Music, and Drama Budget \$557,302



2016/17 Technology Budget \$592,000



Full Text of Measure R

INTRODUCTION

To aid in preserving and improving academic programs including reading, writing, music, art, science and math; fund computer technology; retain qualified teachers; and assist in maintaining career and technical training programs; shall Ventura Unified School District renew its existing \$59 parcel tax for four years, raising approximately \$2.2 million annually, with an independent citizens' oversight committee, all funds spent on neighborhood schools, and no money used for administrative salaries or taken by the State and spent elsewhere?

PURPOSES

To provide local revenue that cannot be taken by the State and to aid in preserving and improving academic programs in our schools, the Ventura Unified School District proposes to levy and collect a qualified special parcel tax for a period of four years, beginning July 1, 2017, in the amount of \$59 per parcel and to implement accountability measures to provide oversight and accountability to ensure that funds are used to:

- Fund core academic programs such as reading, writing, science, math, and technology;
- Minimize class size increases in all grades and layoffs for dozens of qualified teachers and school employees;
- Continue teacher professional development by providing training programs and activities that support quality teaching;
- Help preserve arts and music instruction, course offerings and electives that are necessary to prepare students for the competitive process of college and university admissions and the workforce, and provide instructional support for those students struggling with the basics;
- Reduce the impact of deep State budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts; and
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

The Board of Education will utilize parcel tax proceeds for the purposes listed above, unless the Board of Education determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the parcel tax revenues will be used only for the lawful educational purposes.