



Parcel Tax for Employee Compensation – Board Subcommittee Updates

Objective and Process

- DJUSD has a stated goal of being at or above the comparative regional average for compensation for all employee groups.
- Currently most DJUSD employee groups and positions are below this comparative regional average for compensation.
- This document was created to codify how DJUSD is currently receiving and spending funds, and compare that to District priorities as well as to other districts.
- The objective is to then support a clear and transparent discussion on identifying potential options for revenue and / or cost changes needed to fund the compensation increase.



Executive Summary

- DJUSD revenue is driven by state LCFF funding (70.8%) and local funding (17.4%), the latter of which is largely from our existing parcel tax
- The overwhelming majority of DJUSD expenditures are for personnel costs (83.8%), with the remainder providing for operations (9.7%) and supplies (5.2%)
- DJUSD has slightly higher overall revenue per student (+5%) than the average of a set of comparable regional districts, driven by greater local revenue from an existing parcel tax (+257%) more than offsetting lower LCFF funding (-7%)
- DJUSD has more experienced and educated teachers, and has more programmatic offerings, resulting in higher spending on certificated staff (+11%) than the comparative average.
- DJUSD has an inclusive special education model, which results in a higher spending on classified staff (+21%), driven by spending twice as much (210%) on para-educators than comparable districts.

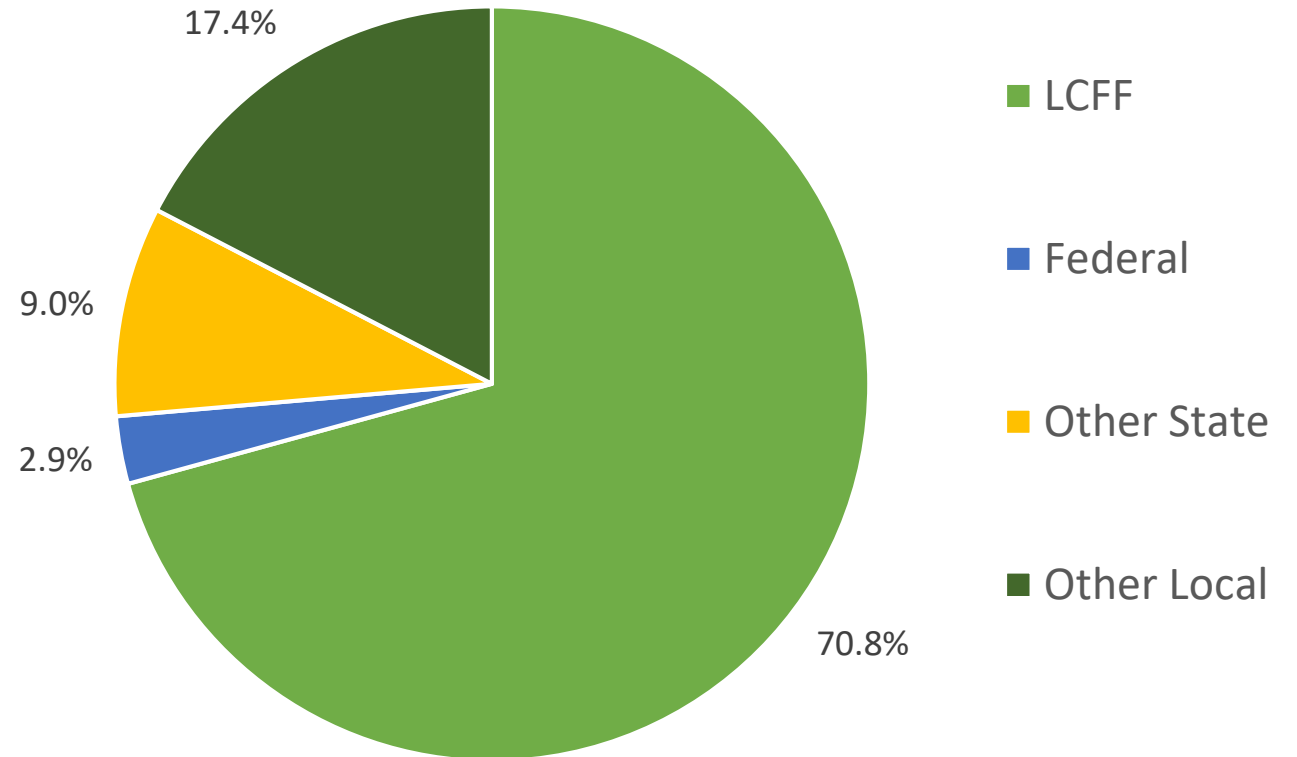
Executive Summary (continued)

- Non-employee expenditures at DJUSD are less (-7.3%) than the average of comparable districts, due to fewer expenditures on goods and services and a concerted effort to reduce non-employee expenditures over the past several years.
- Anticipated revenue growth over the next several years from the LCFF is already largely committed to future obligations for STRS, PERS, and Step & Column movement
- Upwards of 26% of certificated and 37% of classified DJUSD personnel are likely to retire within the next 8-9 years, while the state supply of new teachers is not keeping up with overall demand
- Analysis shows that most positions in DJUSD are below the regional comparative average salary: between \$2.8 million and \$3.2 million is needed to close this compensation gap
- In the near-to-mid-term, looking at our options we expect these funds will need to come from:
 - (a) Additional local revenue via a +/- \$200 parcel tax; or (/and)
 - (b) Reductions in staff through decreasing or eliminating programs, increasing class sizes, closing a school(s)

DJUSD Revenue Breakdown

- The majority of DJUSD Revenue comes from state LCFF funding
- Federal revenue is not a significant revenue source for any district in the comparative set
- Other State revenue is consistent across the comparative set
- Most of DJUSD's Other Local revenue comes from a restricted parcel tax voted on by the community

Total Revenue 2017-18
\$90,272,576



DJUSD Expenditure Breakdown

Certificated Non-Management Salaries

- Salary expenditure for certificated employees; primarily teachers

Classified Non-Management Salaries

- Salary expenditure for classified employees; primarily support roles in a school system (custodial, clerical, paraeducators, etc.)

Employee Benefits

- Includes Health and Welfare benefits & Statutory benefit

Books & Supplies

Services & Operations

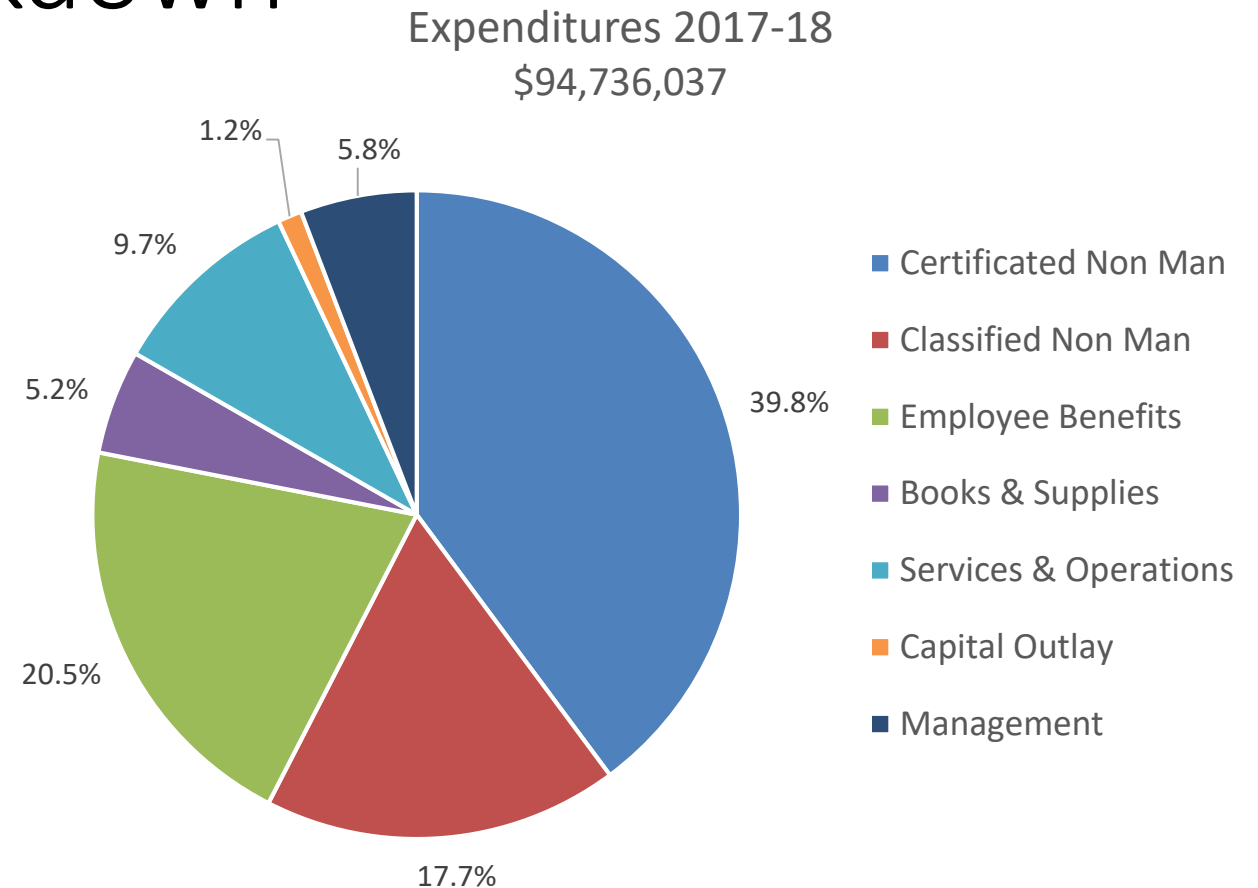
- This covers costs such as: utilities, leases, repairs, insurance, services, etc.

Capital Outlay

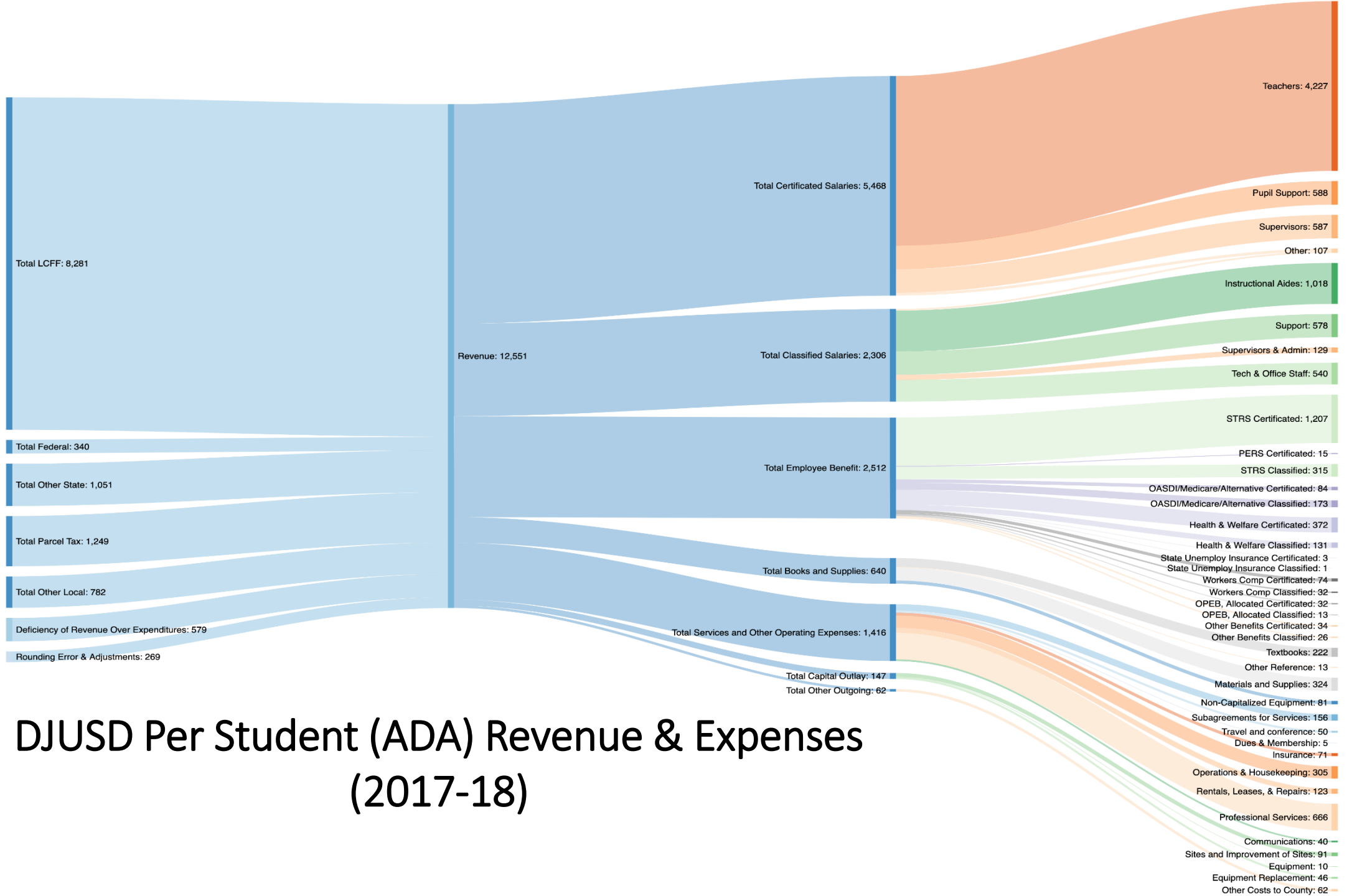
- This expense covers the purchase of fixed/tangible assets such as equipment and buildings

Management

- Expenditure for district management employees



- Davis spends the vast majority of its budget on salary and benefits (83.8% of expenses)



Comparative Set at a Glance

The following districts were selected by DAVIS JOINT UNIFIED School District for this comparative study. In cases where the data reflects "Comparative Set" the figure represents the following districts:

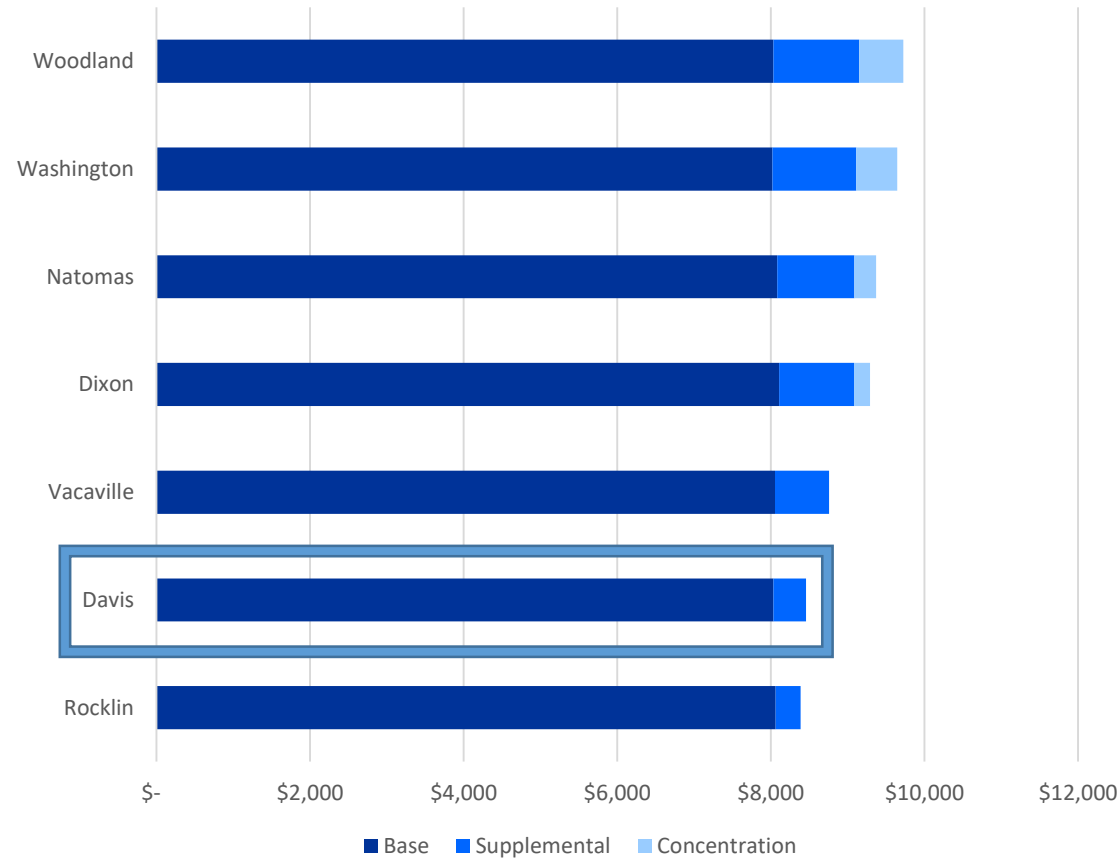
| | | |
|------------------------|--------------------------|-------------------------------|
| DIXON UNIFIED | ROCKLIN UNIFIED | WASHINGTON UNIFIED |
| NATOMAS UNIFIED | VACAVILLE UNIFIED | WOODLAND JOINT UNIFIED |

These districts were chosen due to their geographic distance from DJUSD (+/- 40 miles) and relative ADA range (+/- 5,000 students)

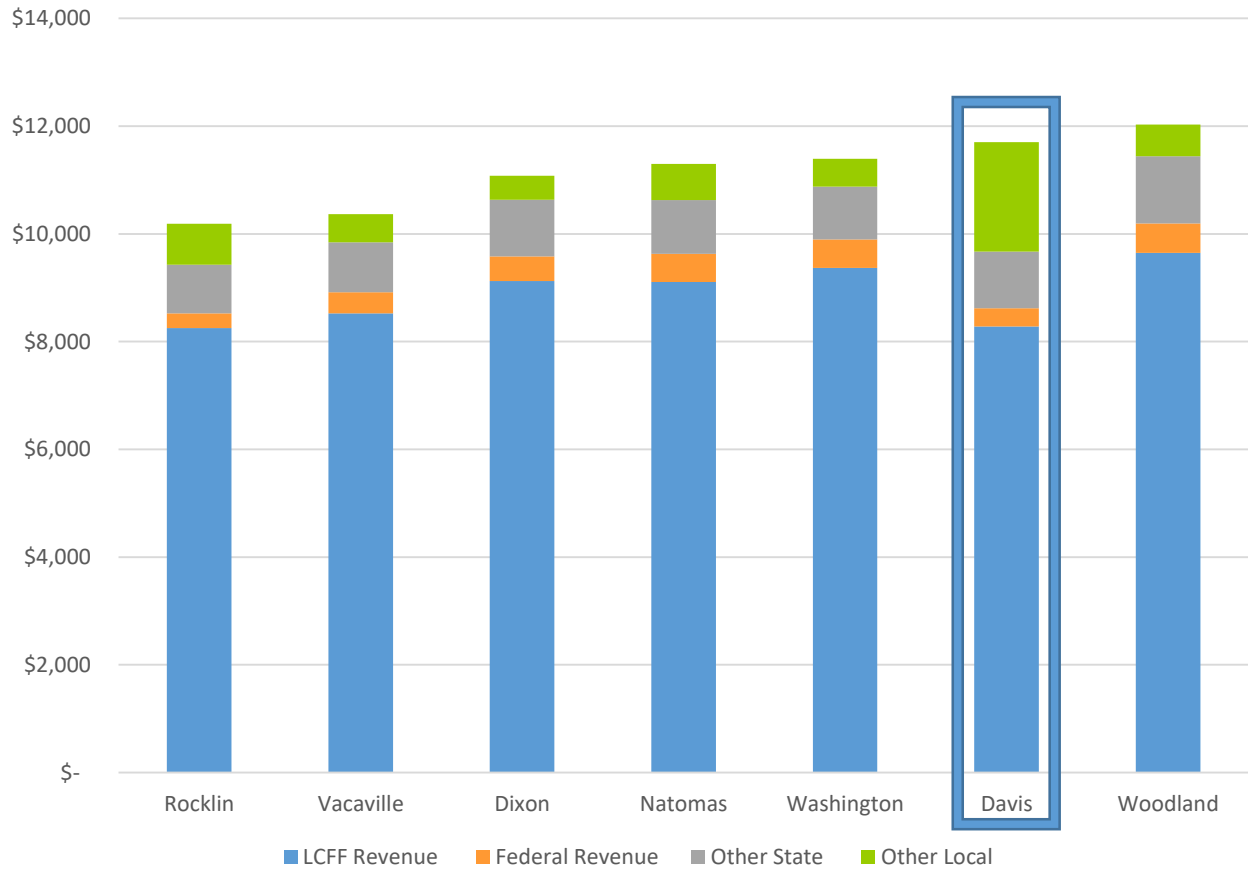
| DISTRICT | Miles from DJUSD | Enrollment 2017- 2018 | ADA 2017- 2018 | 2017- 2018 ADA % | Total Certificated FTE 2017- 2018 | Undupl Count 2017- 2018 | LCFF Revenue 2017- 2018 Per ADA | % Difference Between 2017- 18 LCFF & DJUSD | LCFF % Related to 2017-18 State Average |
|----------------|------------------|-----------------------|----------------|------------------|-----------------------------------|-------------------------|---------------------------------|--|---|
| Davis | | 8,035 | 7,695 | 95.8% | 428.94 | 26.3% | \$8,300 | | 85.1% |
| Woodland | 11 | 9,770 | 9,352 | 95.7% | 598.55 | 69.4% | \$9,497 | 14.4% | 97.4% |
| Washington | 13 | 7,832 | 7,391 | 94.4% | 427.65 | 68.3% | \$9,447 | 13.8% | 96.9% |
| Vacaville | 23 | 11,348 | 10,850 | 95.6% | 596.24 | 43.8% | \$8,591 | 3.5% | 88.1% |
| Dixon | 10 | 3,243 | 3,061 | 94.4% | 167 | 60.2% | \$9,177 | 10.6% | 94.1% |
| Natomas | 17 | 9,943 | 9,376 | 94.3% | 410 | 62.0% | \$9,137 | 10.1% | 93.7% |
| Rocklin | 36 | 11,821 | 11,407 | 96.5% | 555.1 | 20.0% | \$8,250 | -0.6% | 84.6% |
| Average | 18.3 | 8,856 | 8,447 | 95.2% | 454.78 | 50.0% | 8,914 | 7.4% | 91.4% |

Comparative District Revenue Breakdown

LCFF Funding Target By Grant Type per ADA (2017-18)



Total Revenue Breakdown per ADA (2017-18)



Comparative District Expenditure Breakdown (2017-2018)

Budget Comparison by Section: Davis vs. Average

Certificated Salaries: 11% **MORE** than Average

Classified Salaries: 21% **MORE** than Average

Employee Benefit: 4% **MORE** than Average

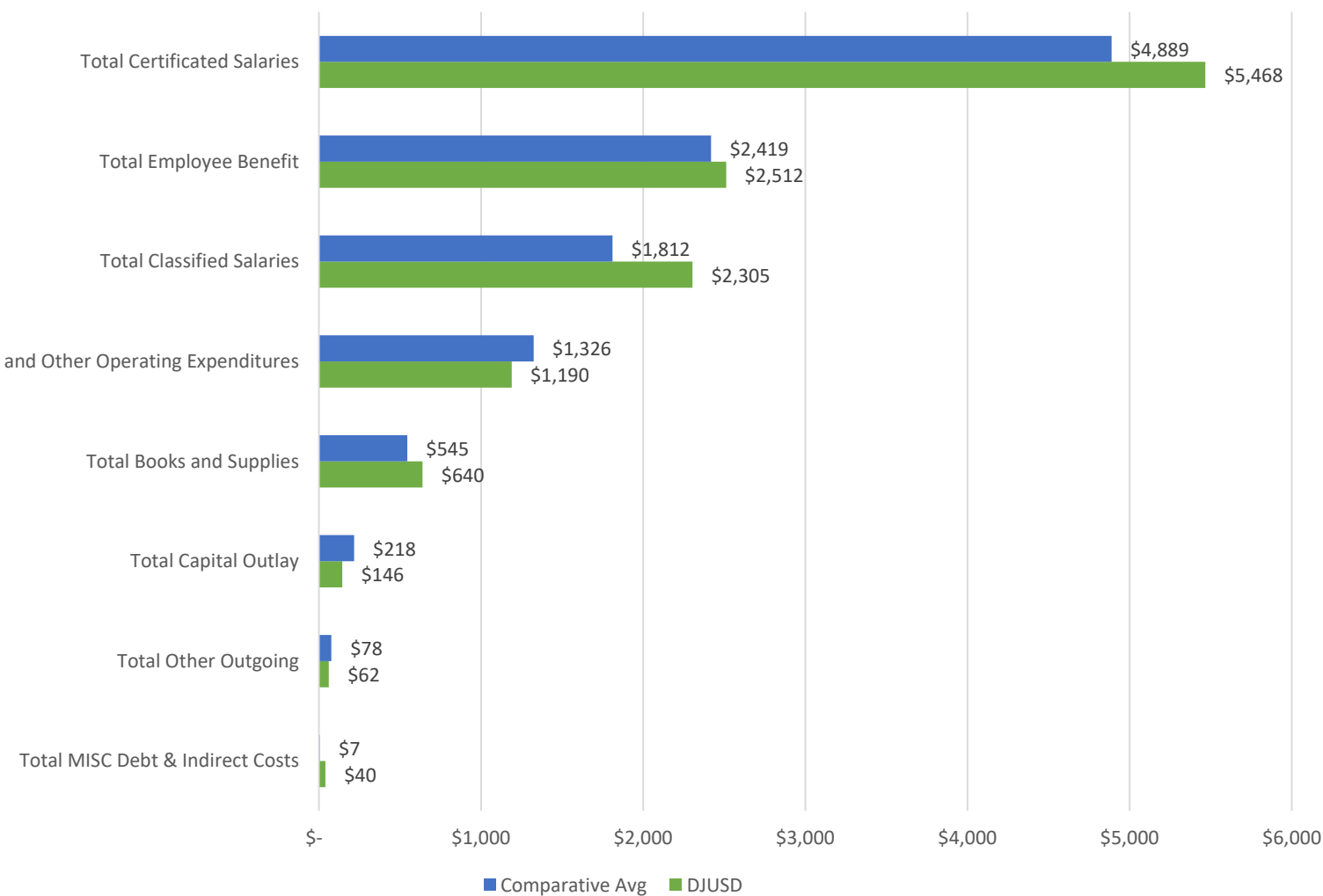
Books and Supplies: 17% **MORE** than Average

Services & Other Operating: 10% **LESS** than Average

Capital Outlay: 33% **LESS** than Average

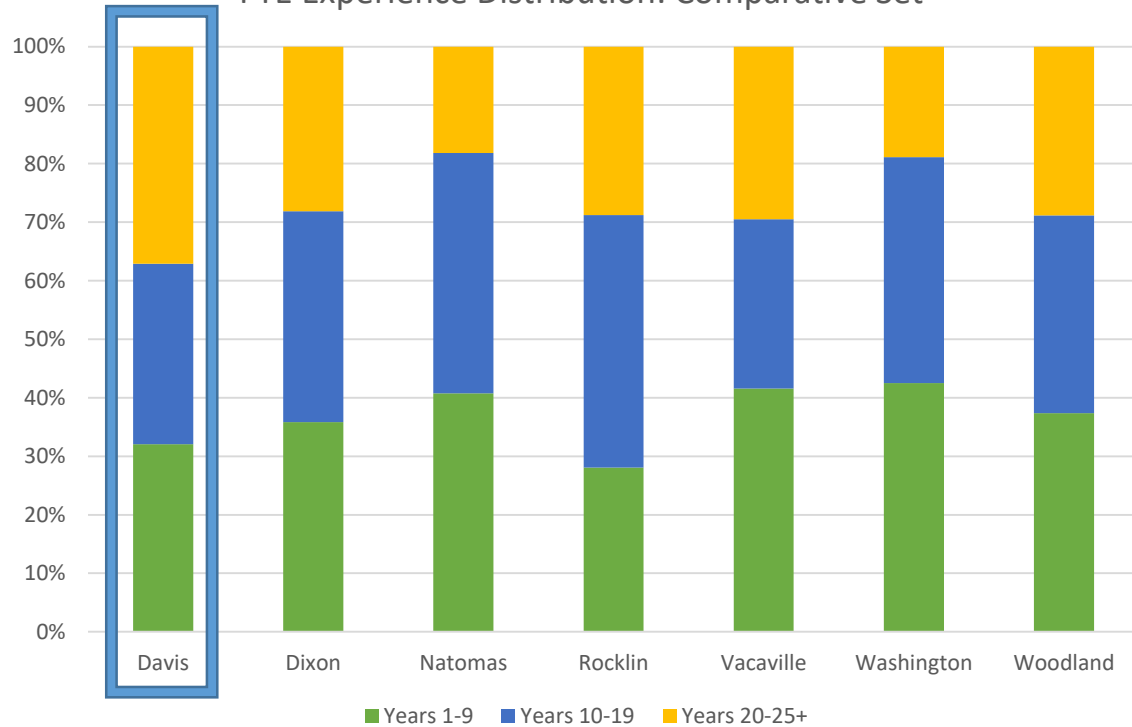
Other Outgoing: 20% **LESS** than Average

DJUSD vs. Comparative Set: Budget Breakdown per ADA (2017-18)

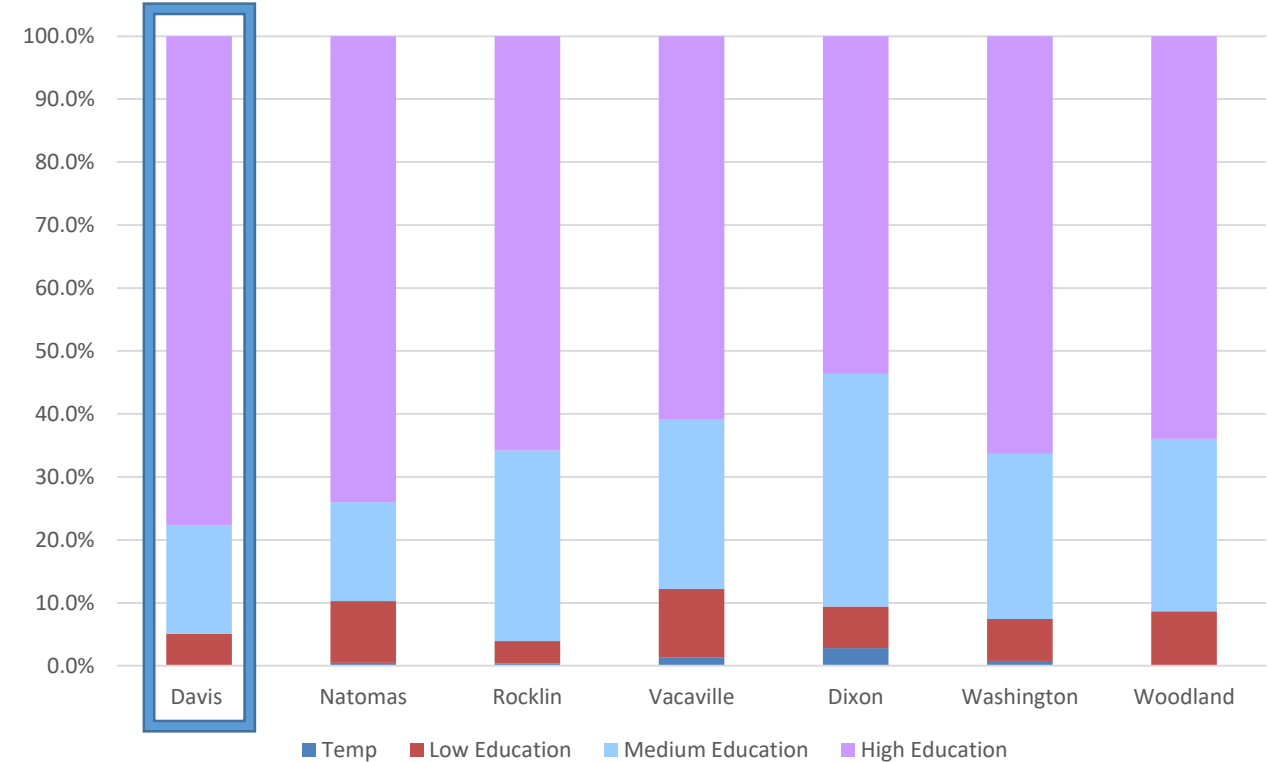


DJUSD vs. Comparative Set: Certificated Salaries

FTE Experience Distribution: Comparative Set

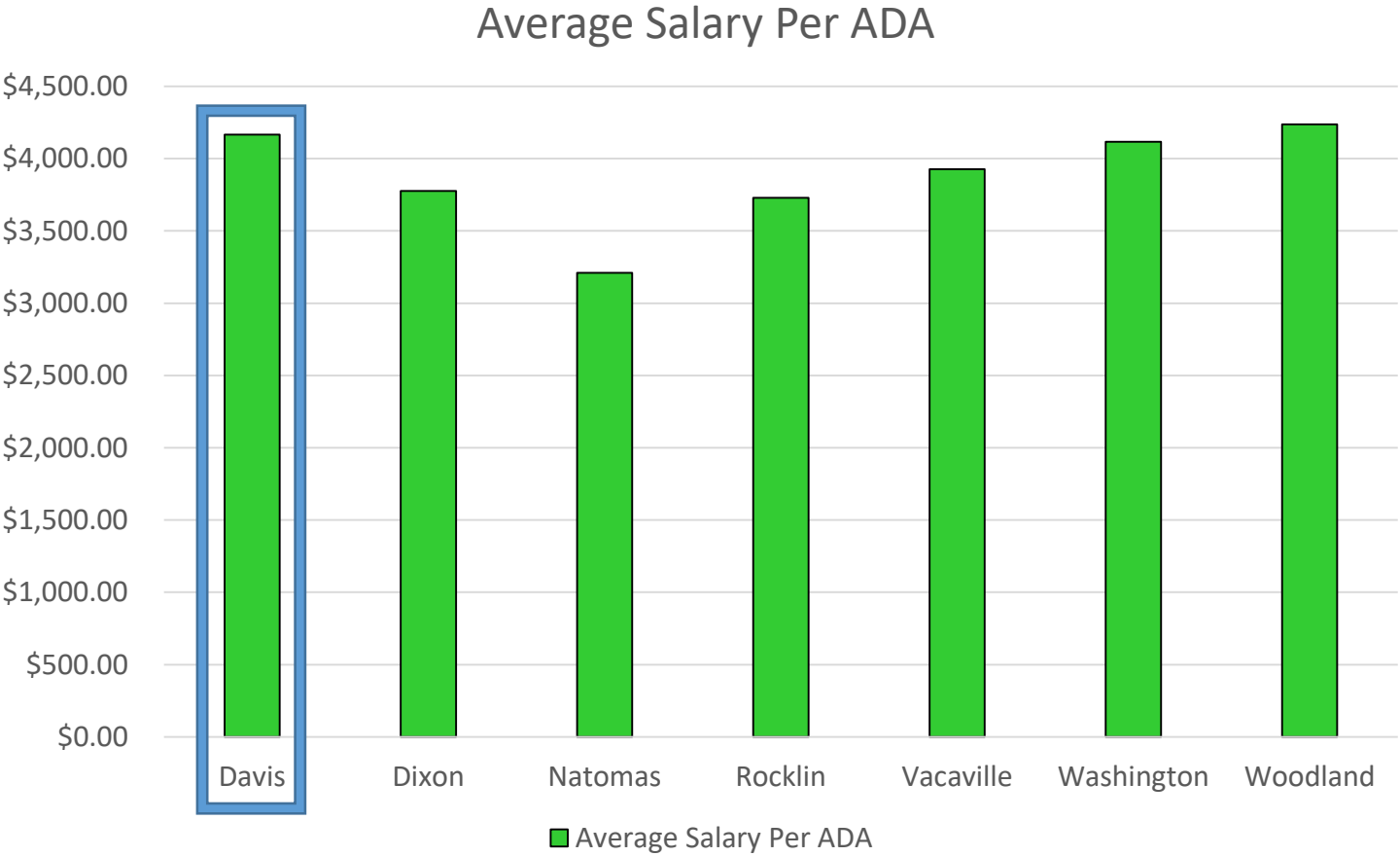


Salary Distribution by Education Level



- Davis has the highest relative FTE population in the 20-25+ years of experience category of any district
- Davis has the 2nd smallest population of lower experience FTE's of any comparative district
- Davis spends more on its High Education FTE's than any other District in the comparative set
- Davis spends the 2nd lowest amount on its Low Education FTE's of any other District in the comparative set

DJUSD vs. Comparative Set: Certificated Salaries

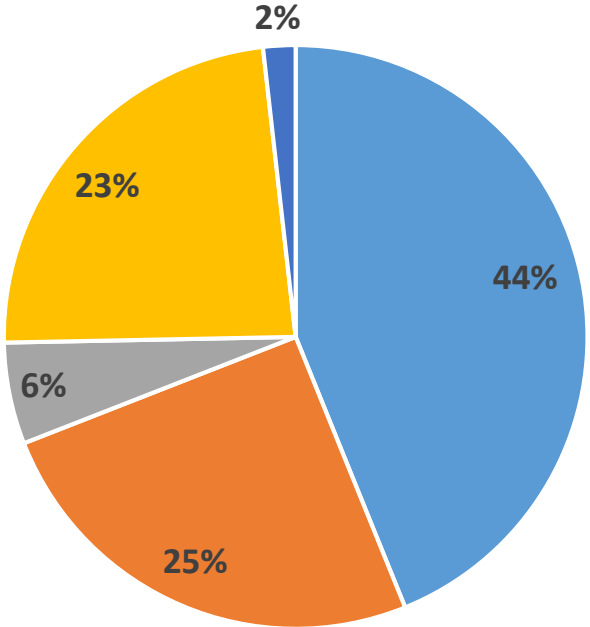


| District | Avg Salary 17-18 | FTE's per 100 ADA |
|------------|------------------|-------------------|
| Davis | \$72,258 | 5.8 |
| Dixon | \$68,436 | 5.5 |
| Natomas | \$68,850 | 4.7 |
| Rocklin | \$75,678 | 4.9 |
| Vacaville | \$68,239 | 5.8 |
| Washington | \$71,171 | 5.8 |
| Woodland | \$69,150 | 6.1 |

- Davis has the second highest average salary per ADA.
- Davis has the second highest FTE per 100 ADA.

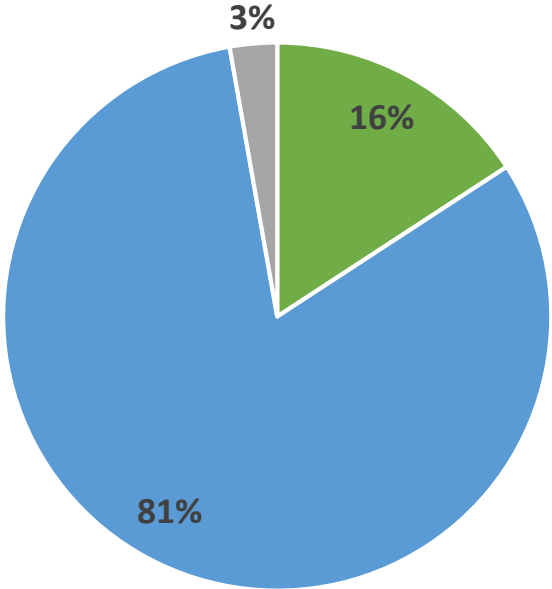
DJUSD Classified Salary Expenditures

Classified Salaries - \$2,305 per ADA



■ Instructional Aides ■ Support Services ■ Supervisor & Admin
■ Clerical & Office ■ Other Classified

Instructional Aides - \$1,018

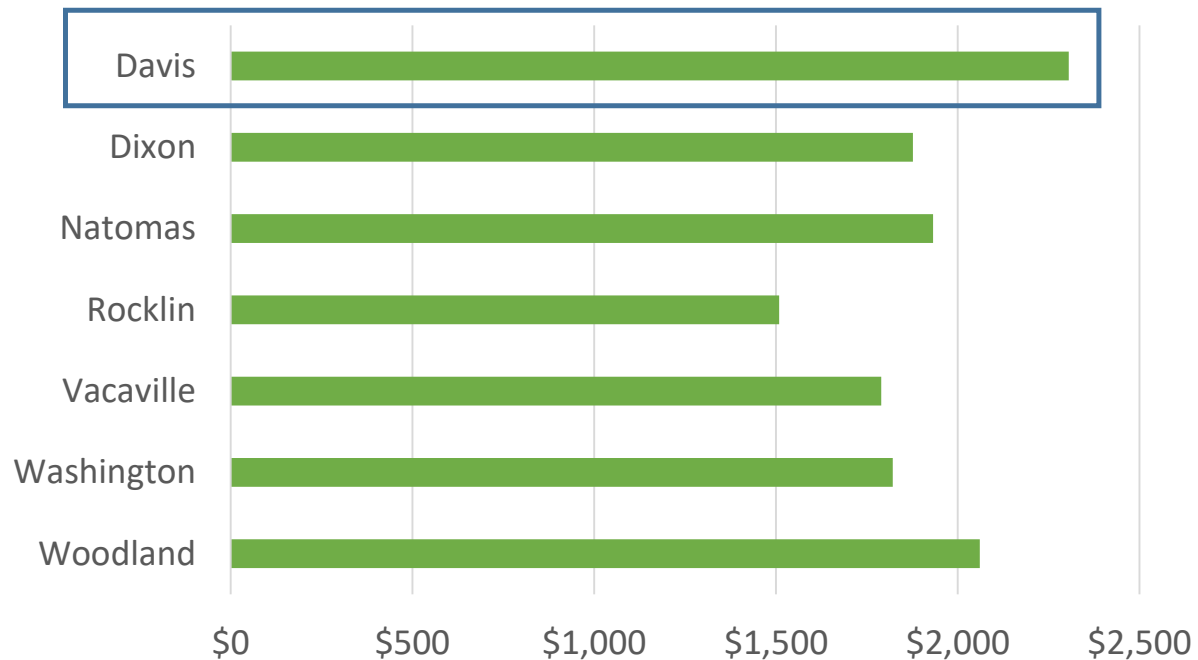


■ Education Instruction
■ Special Education Instruction
■ Ancillary Services

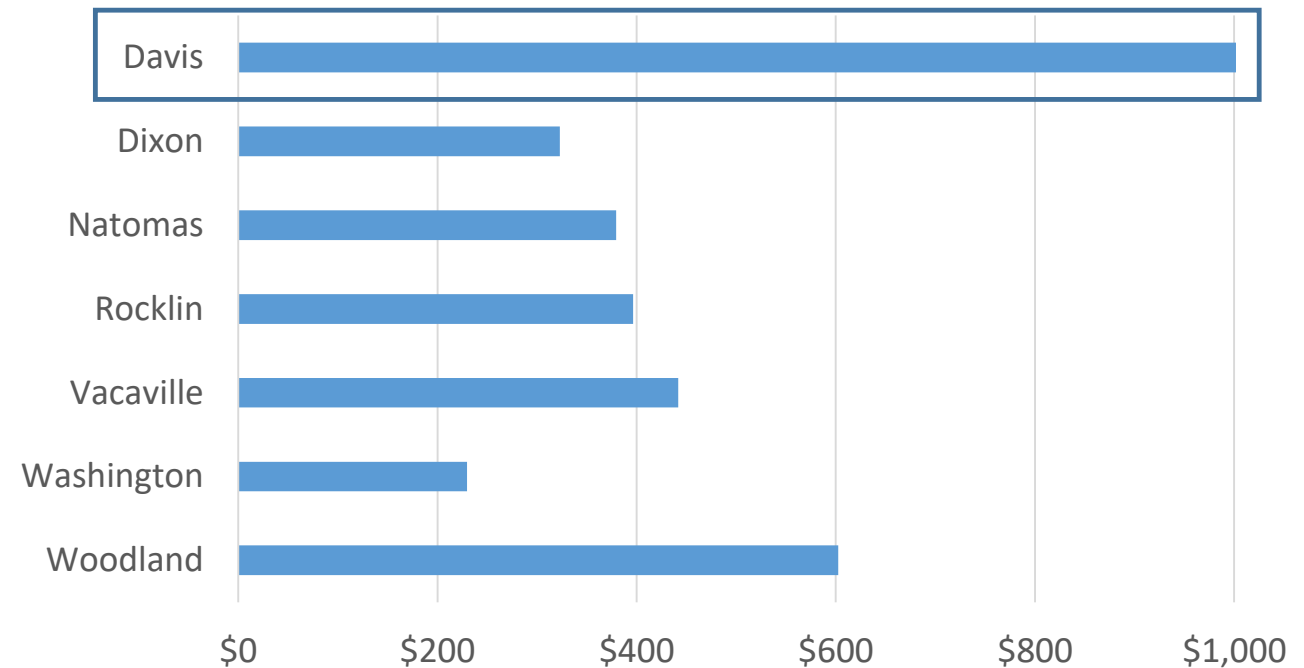
- 44% of classified salaries are spent on Instructional Aides
- 81% of Instructional Aides salaries are spent on Special Education

Classified Salary Expenditures Comparison

Classified Salary Expenditures by Comparison Set per ADA



Instructional Aide Salary Expenditures by Comparison Set per ADA



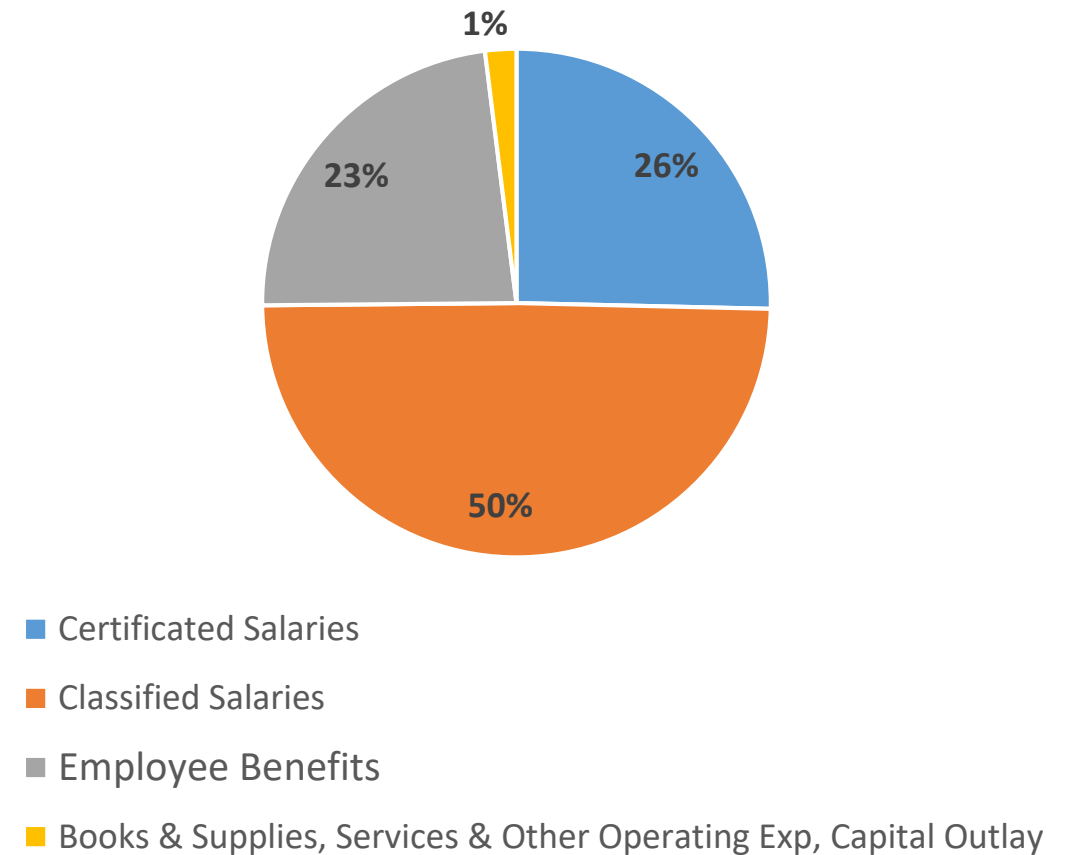
- DJUSD spends more than any of the Comparative Set on Classified Salaries.

Special Education Expenditures per ADA

Total Special Education Program Expenditures per ADA



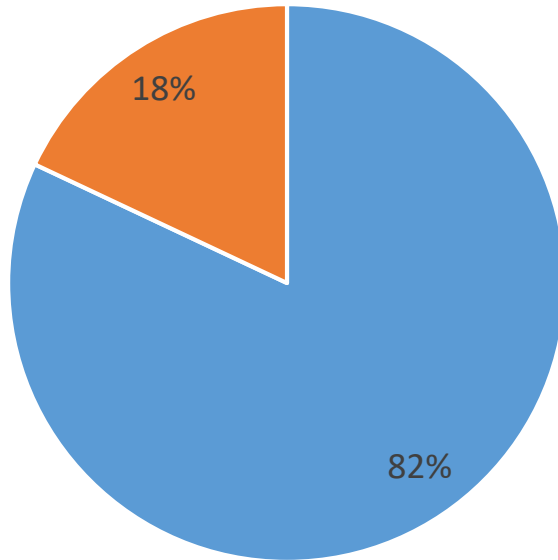
DJUSD Special Education Program Expenditures by Object Code



- DJUSD spends more than any of the Comparative Set on our Special Education Program.
- 50% of the Special Education spending is on Classified Salaries.

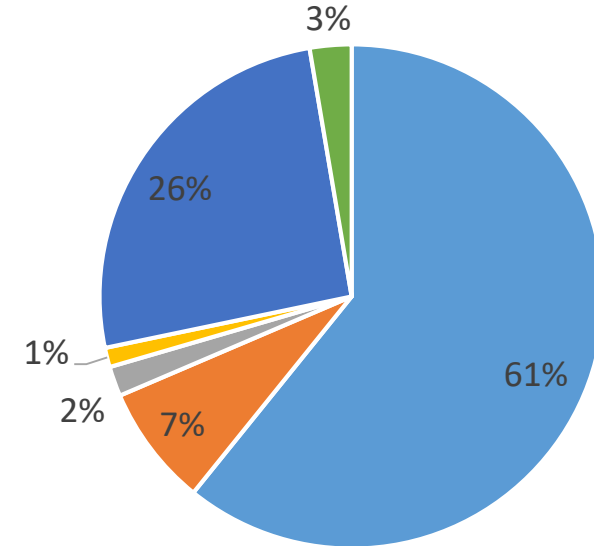
DJUSD Administrative Salary Breakdown

DJUSD Administrative Salaries - \$716 per ADA



- Certificated Supervisors' and Administrators' Salaries
- Classified Supervisors' & Administrators' Salaries

DJUSD Administrative Salaries by Object Code

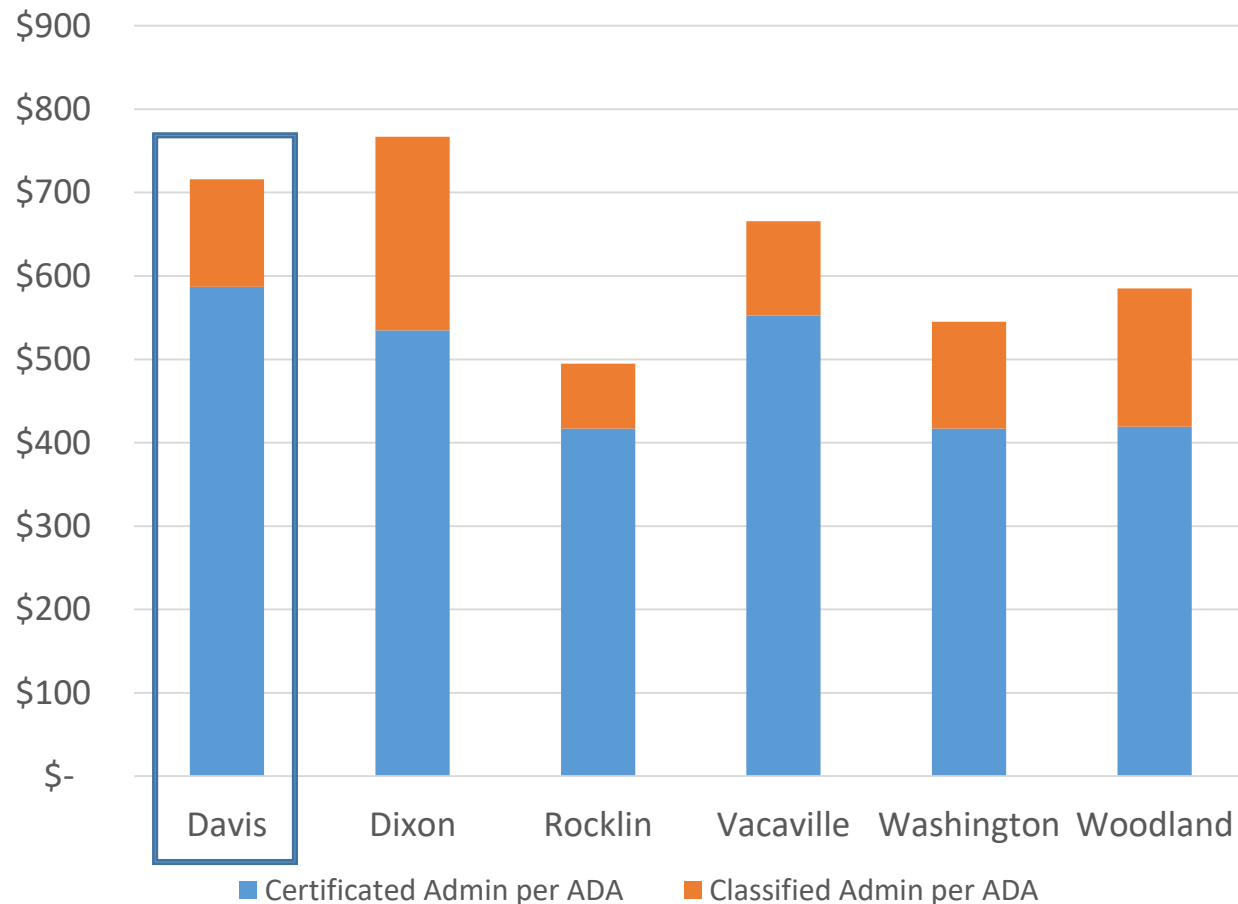


- Instructional Related Services
- General Administration
- Pupil Services
- Plant Services
- Ancillary Services
- Community Services

- Administrative Salaries include Principals, Vice Principals, Managers, Superintendent and Directors.
- DJUSD spends the majority of its Administrative salaries on Instructional Related Services.
- 82% of Administrative staff hold an administrative and teaching certificate.

Administrative Salary Comparison

Comparative Set Administrative Salary Expenditures
per ADA



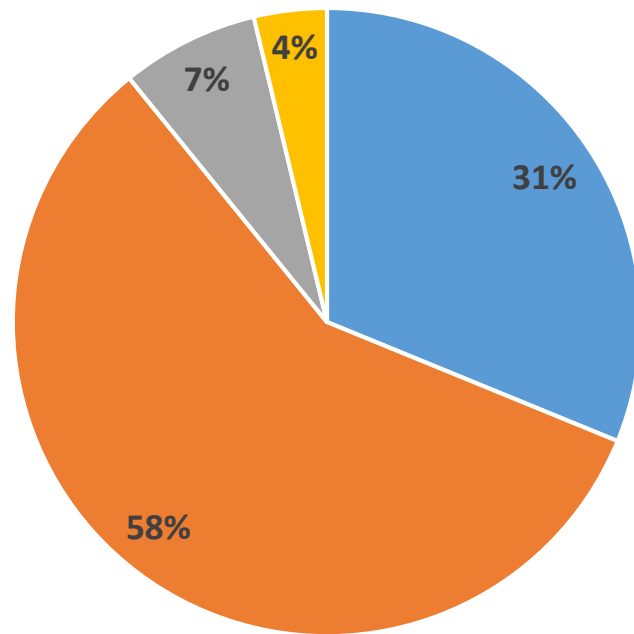
- DJUSD spends the second highest amount, 13% more than the Comparative Set average on Administrative Salaries.
- A portion of Administrative Salaries is unique to DJUSD, including:
 - 2.5 FTE of parcel tax funded administrative positions,
 - 4.0 FTE self-sustaining/funded separately, including:
 - 2.0 FTE from the Yolo-Solano Center for Teacher Credentialing, which brings in Fees and Grants to cover all costs.
 - 1.0 FTE Energy Manager
 - 1.0 FTE Performing Arts Building Manager
 - If these positions were excluded DJUSD would spend \$633 per ADA or 3% more than the comparative set (instead of 13%).

2017-18* Contract Management Salaries

| District | Superintendent | Deputy Superintendent | Chief Business and Operations Official | Associate Superintendent |
|---|----------------|-----------------------|--|--------------------------|
| DJUSD | \$228,094 | \$177,160 | \$206,000 | \$165,000 |
| Dixon | \$183,432 | N/A | \$127,803 | N/A |
| Natomas | \$284,560 | \$205,000 | \$205,000 | \$159,597 |
| Rocklin | \$236,974 | \$184,734 | \$184,734 | \$167,295 |
| Vacaville | \$194,750 | N/A | \$169,623 | \$169,623 |
| Washington | \$216,910 | N/A | Vacant | \$158,376 |
| Woodland | \$224,180 | N/A | \$161,874 | \$172,375 |
| % Difference between DJUSD and Comparison Set Average | 1.8% | -6.0% | 17.2% | -0.2% |

DJUSD Non-Employee Expenses

DJUSD Non-Employee Expenses - \$640 per ADA

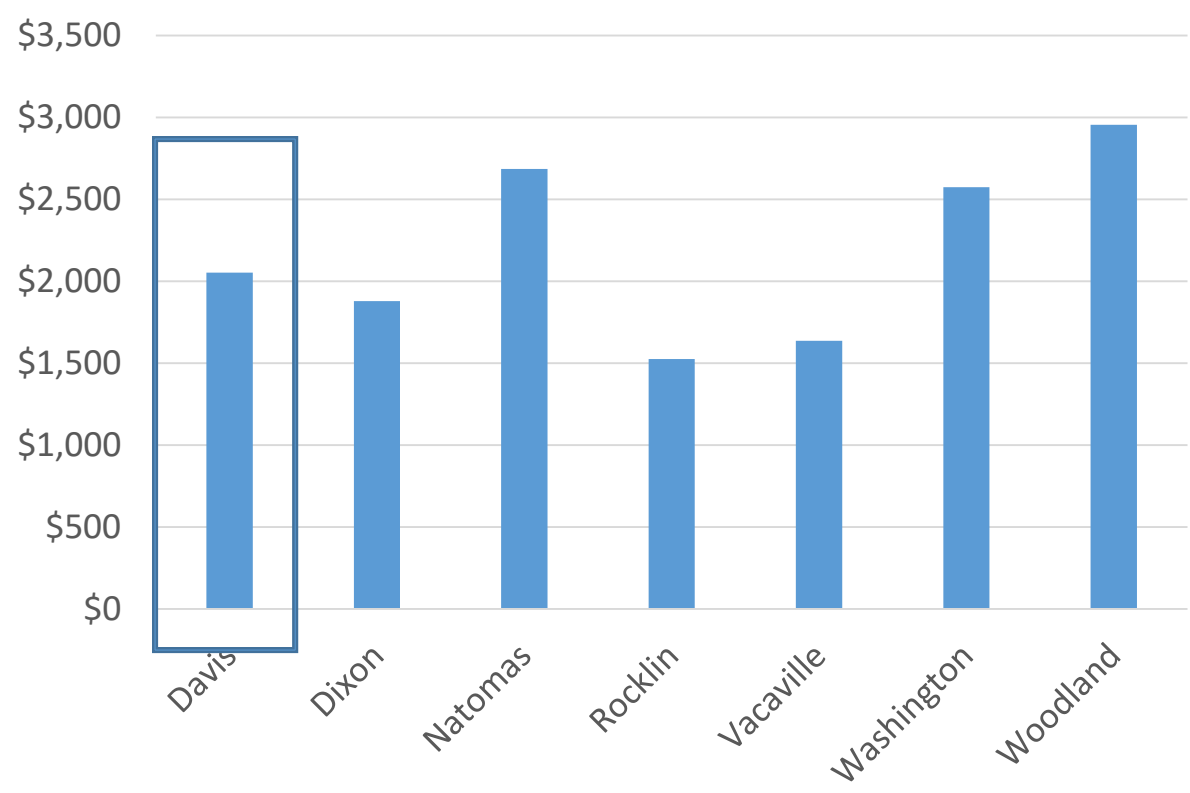


- Books & Supplies
- Services & Other Operating Expenses
- Capital Outlay
- Other Outgo

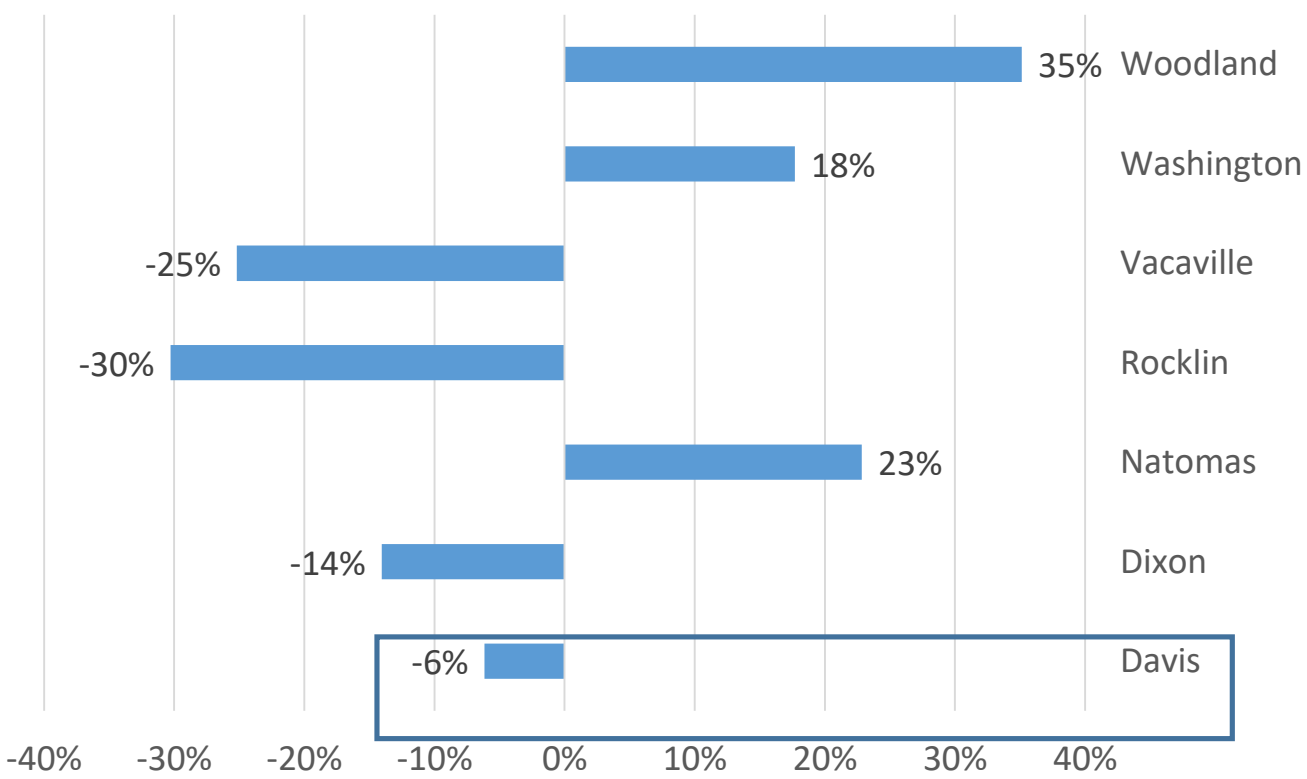
- **Books & Supplies:** Includes textbooks, instructional materials, library books, office materials, operational supplies and non-capital equipment.
- **Services & Other Operating Expenses:** Includes professional services and contracts, travel and conference, dues, insurance utilities, rentals, leases, repairs and communications.
- **Capital Outlay:** Includes facilities construction and improvements, equipment, furniture and fixtures over \$5000.
- **Other Outgo:** Includes student tuition and cost to other educational agencies, transfers of indirect costs and debt service.

Non-employee Expenses Comparison

Total Expenses Object Codes 4000-7499 by Comparison Set per ADA



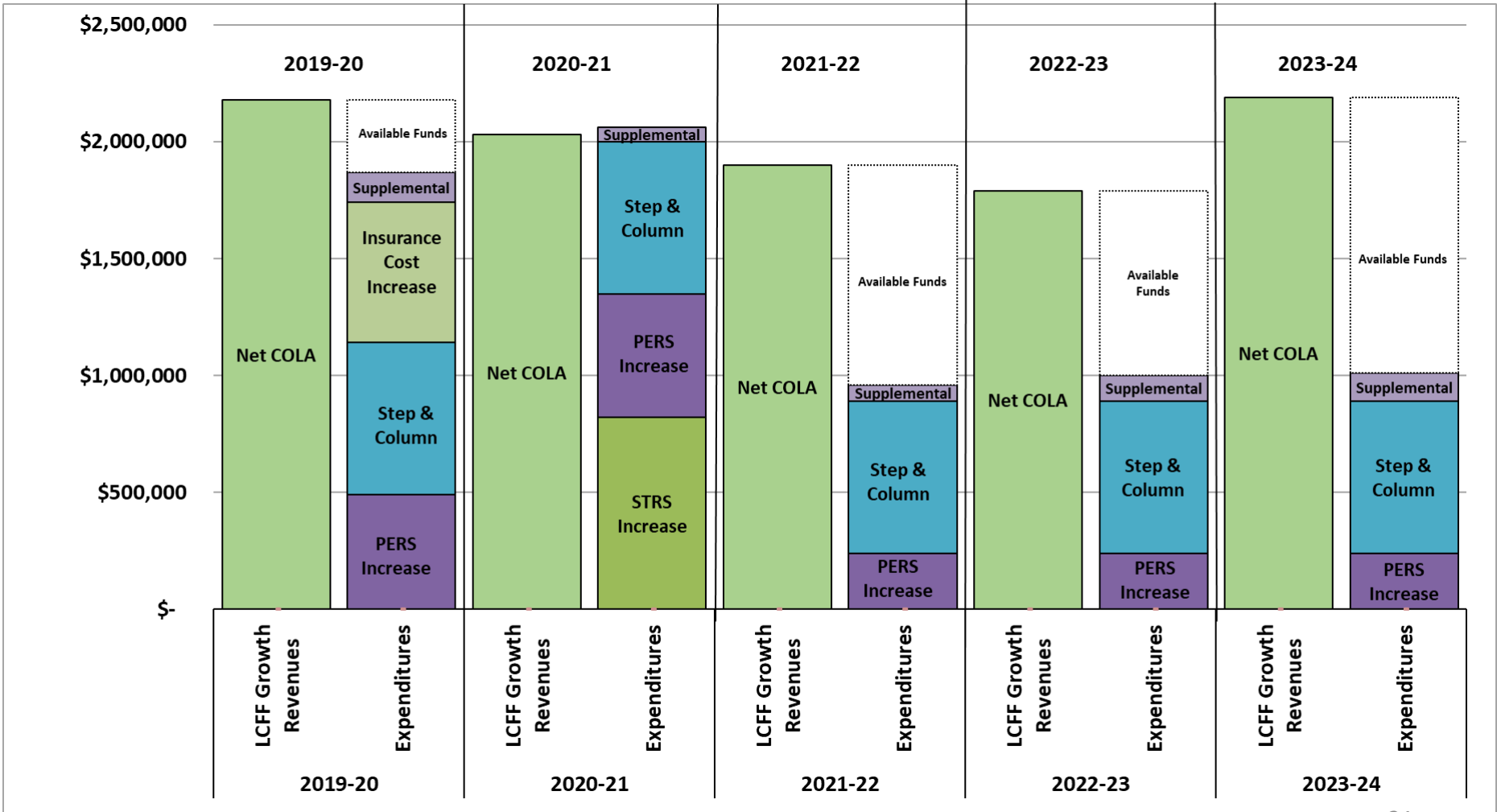
Total Expenses Object Codes 4000-7499 by Comparison Set Average



• DJUSD is spending 6% less in aggregate than the comparative set average in these categories with a varied spending range among these districts.

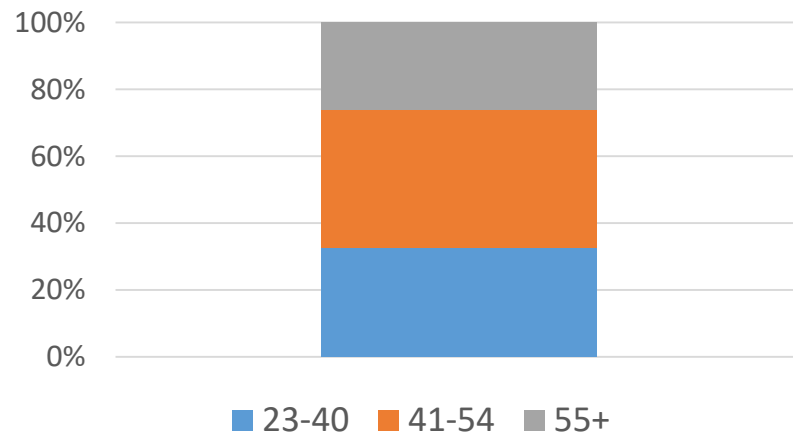
Forecast Growth in DJUSD Revenue and Obligated Expenditures

- 60% of the revenue that is projected to come to DJUSD through 2024 will be used for mandated obligations.
- These projections include no increases to STRS past 2021-2022, collectively bargained salary increases or any growth in operational costs.

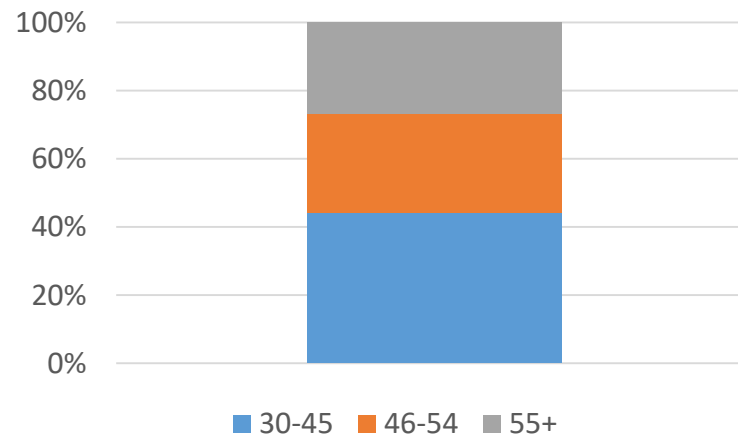


DJUSD Expected Retirements

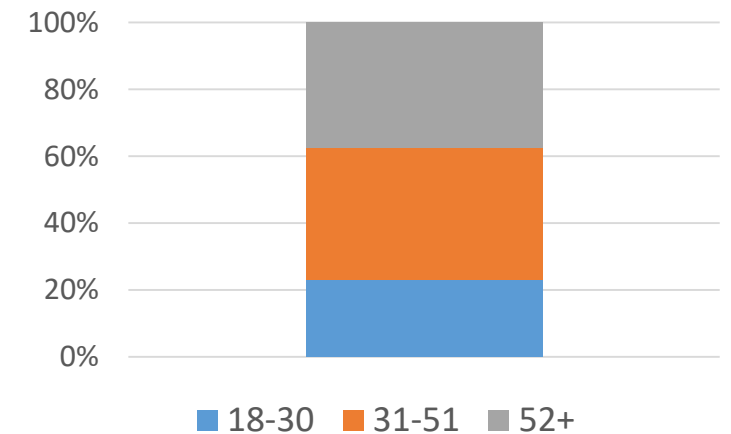
DJUSD Certificated Employee Age Distribution



DJUSD Administrative Employee Age Distribution



DJUSD Classified Employee Age Distribution



- 26% of Certificated employees are 55 or older (likely 3-9 years from retirement).*
- 27% of Administrative employees are 55 or older (likely 3-9 years from retirement).*
- 37% of Classified employees are 52 or older (likely 3-8 years from retirement).**

*Median STRS retirement age in 2016-17 was 62.9; **Average PERS Retirement age in 2017-18 was 58.5

Teacher Supply and Demand

Teacher Demand Is Outpacing Supply

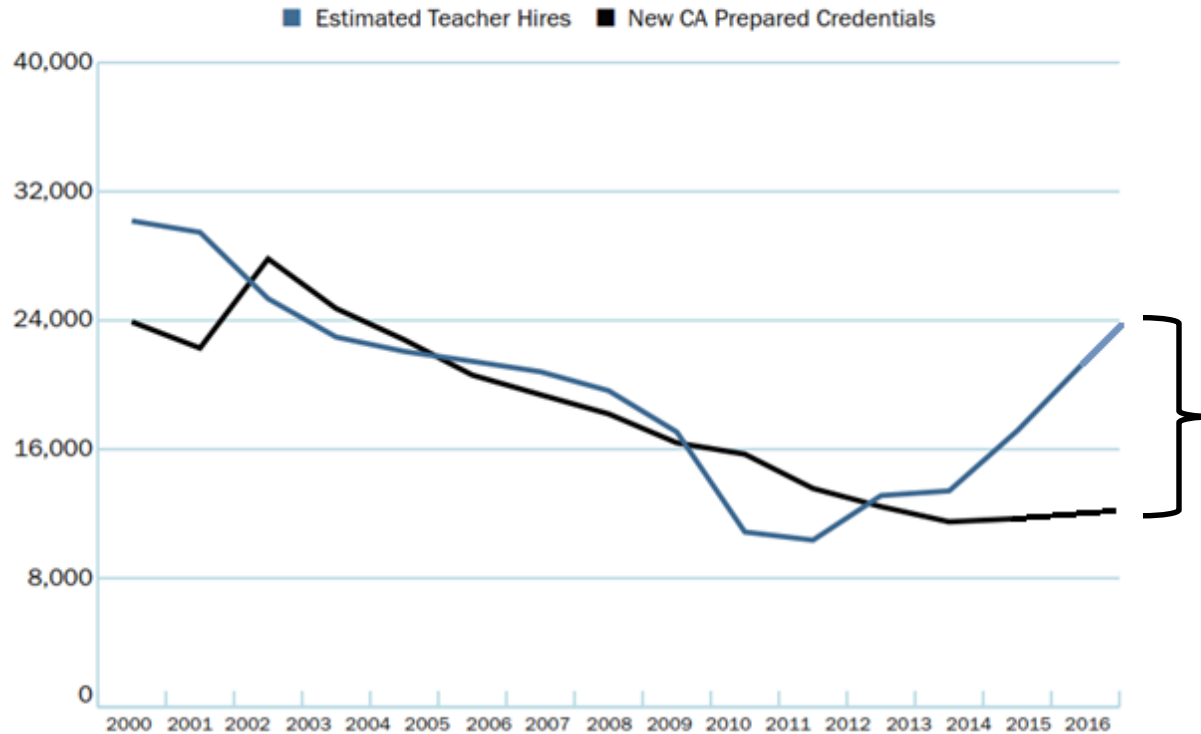


Table A: New Teaching Credentials Issued in California by Pathway, 2013-14 to 2017-18

| Pathway Type | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Percent Change from 2016-17 |
|--|---------------|---------------|---------------|---------------|---------------|-----------------------------|
| California IHE-Prepared* | 11,114 | 11,220 | 11,108 | 11,762 | 12,184 | 3.6% |
| District-Prepared** | 326 | 308 | 347 | 570 | 408 | -28.4% |
| Out-of-State/ Out-of-Country Prepared | 3,334 | 3,682 | 3,985 | 4,180 | 3,926 | -6.1% |
| Total | 14,774 | 15,210 | 15,440 | 16,512 | 16,518 | 0.0% |

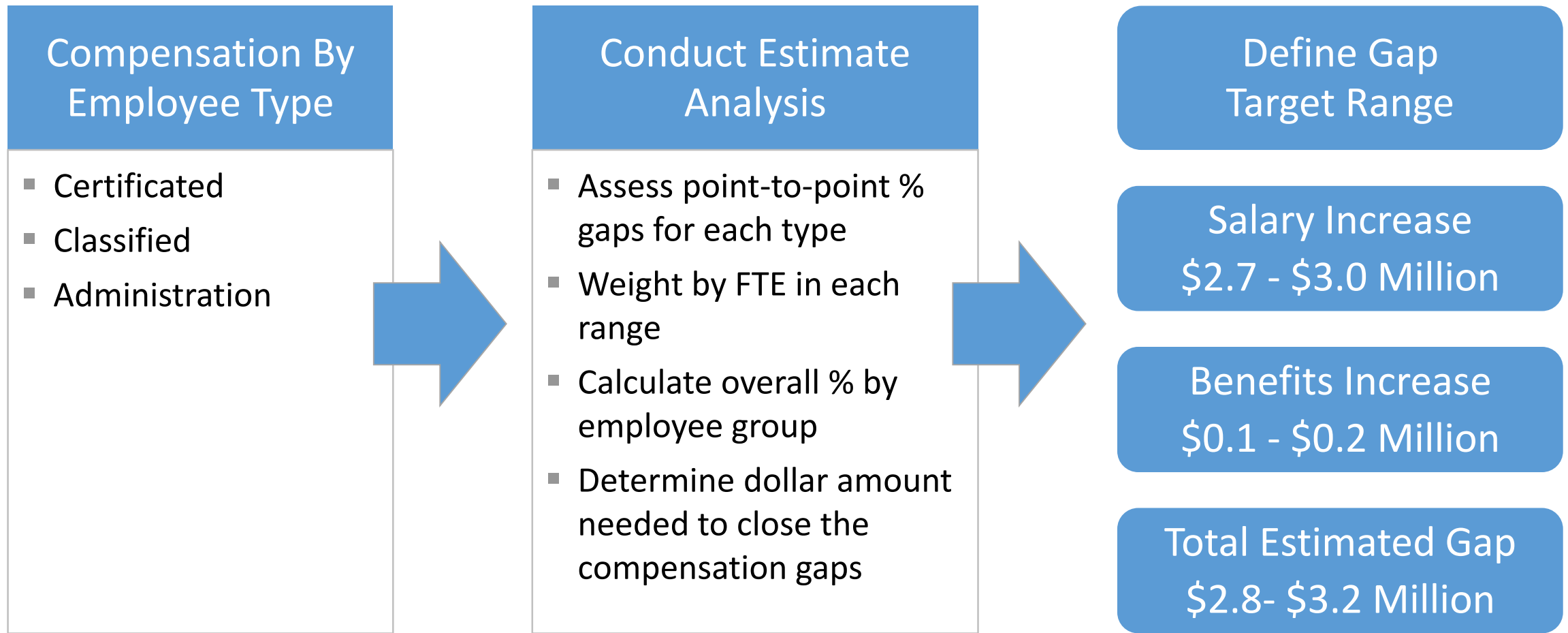
*IHE prepared includes both traditional and intern delivery models.

**District prepared includes only the intern delivery model.

- As of 2017-18 we estimate the shortage of California Prepared Teachers to be more than 10,000 and closer to 6,000 if out-of-state teachers are included.

- Over the past several years teacher hires (demand) in California has been increasing, but the supply of newly credentialed teachers has not kept pace.
- A short supply of teachers leads to an increase in substandard credentials.

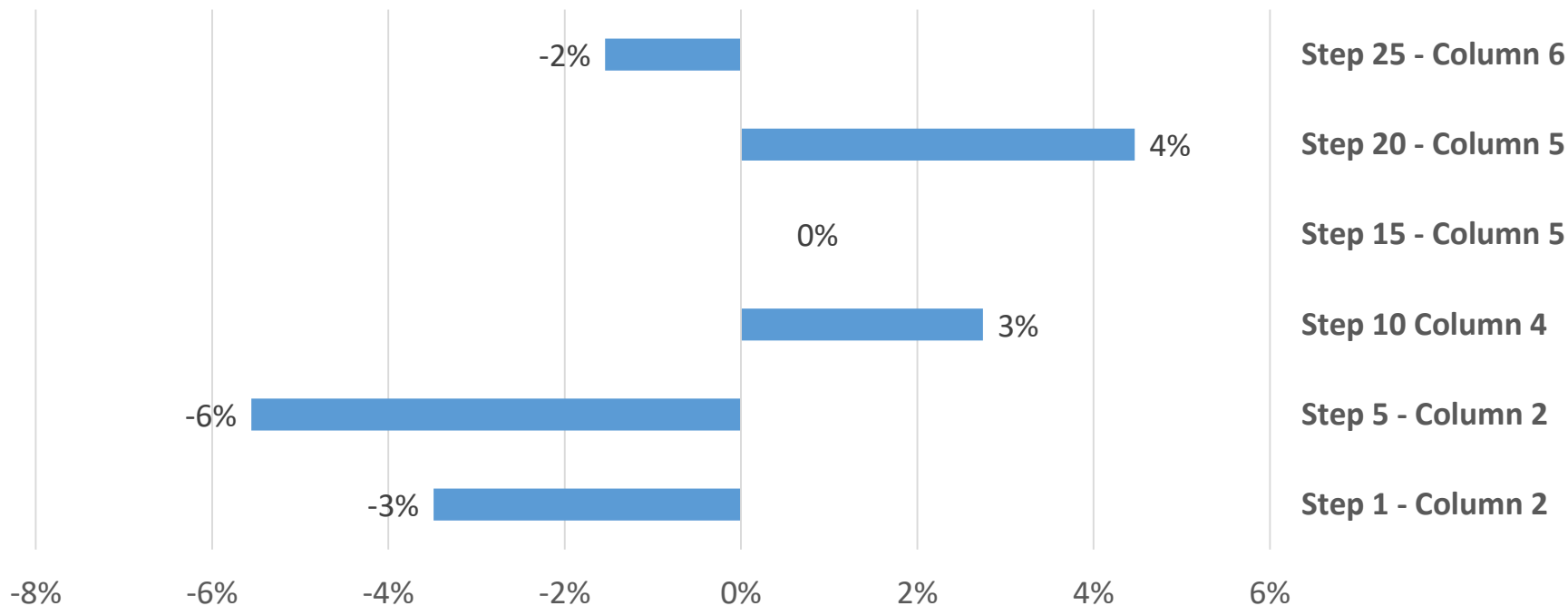
Compensation Gap Calculation



Note: Any changes in compensation are subject to collective bargaining

Certificated Salary Comparison (Point-to-Point)

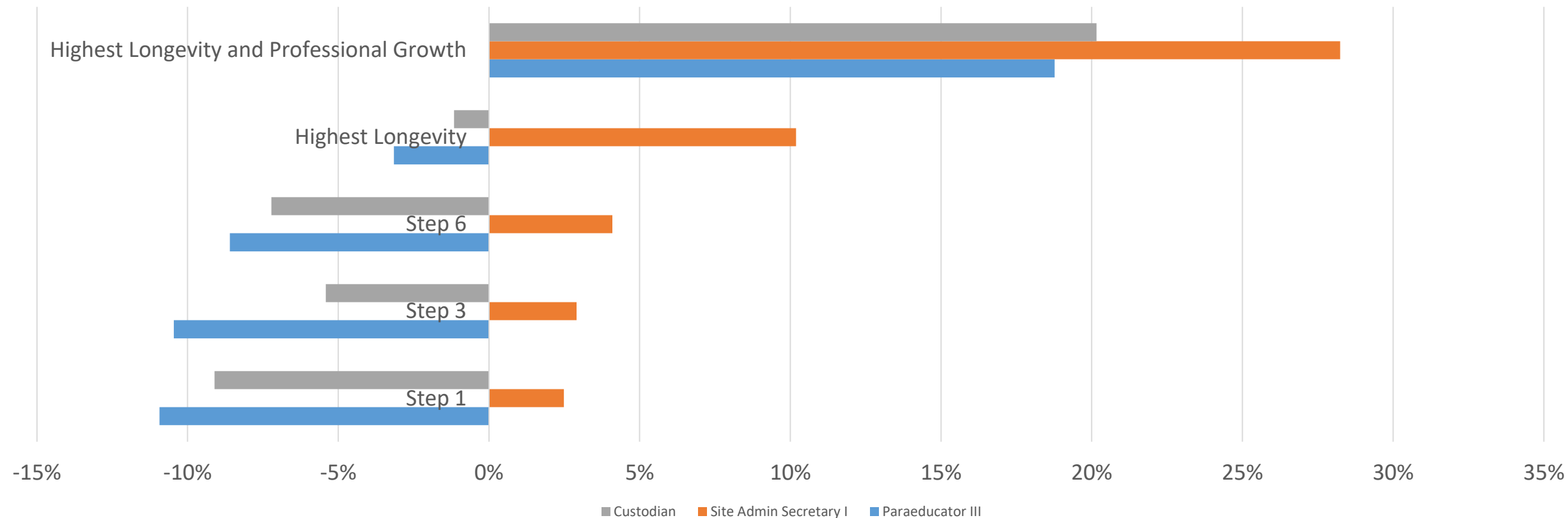
DJUSD Certificated Teacher Salaries in Relation to Regional Comparison
Set Average



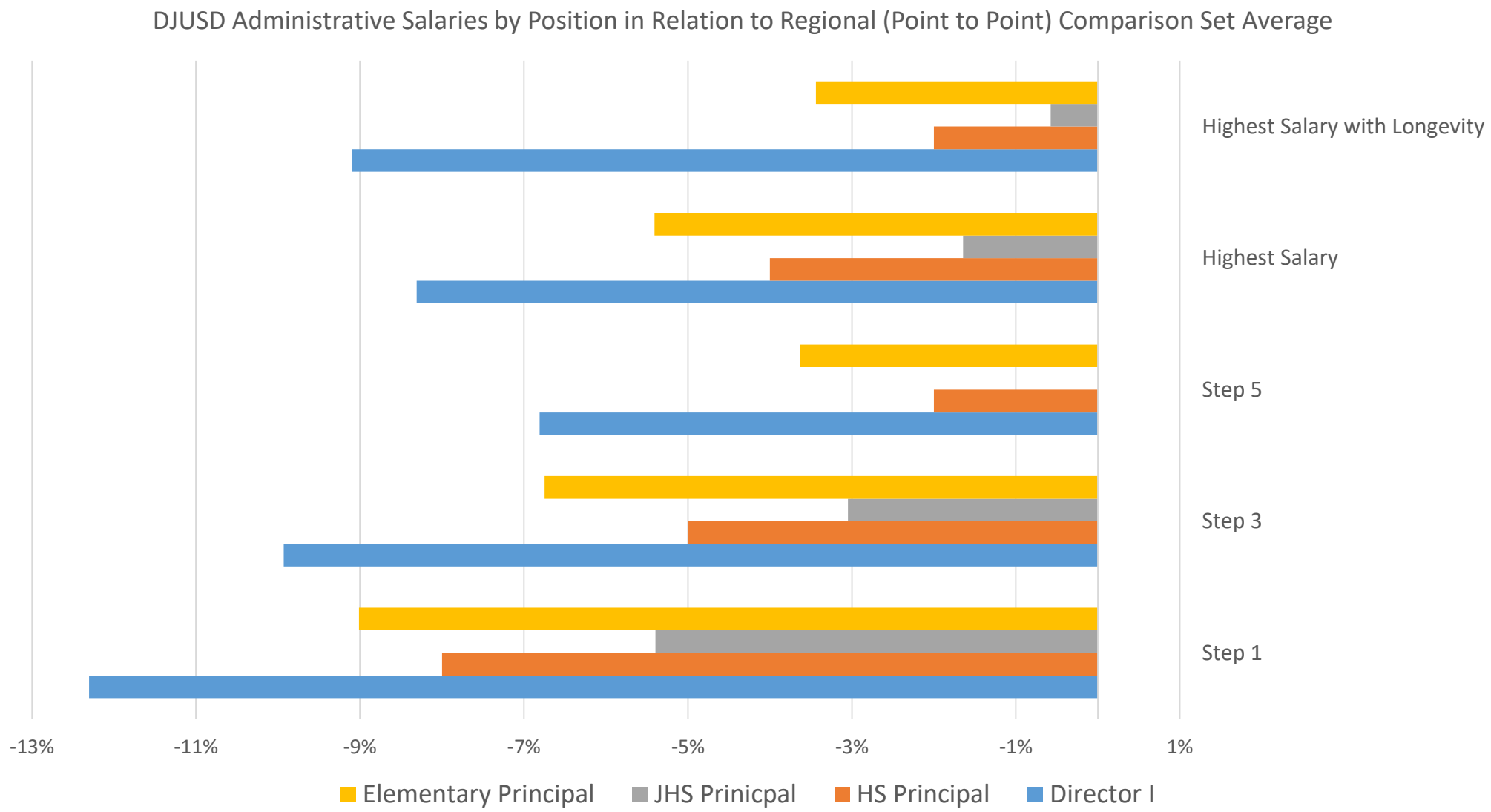
- The most significant compensation gaps exist for new employees to DJUSD and the profession.
- Mid-career certificated salaries are competitive.

Classified Salary Comparisons (Point-to-Point)

DJUSD Classified Salary by Position in Relation to Regional (Point to Point) Comparison Set Average



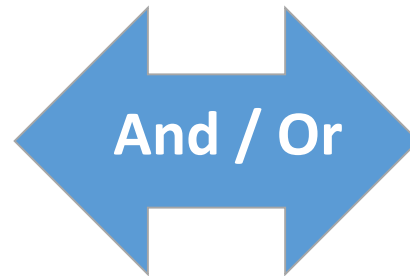
DJUSD Administrative Salary Comparisons (Point-to-Point)



Options for Bridging the Gap

Increase Revenue

- Seek a parcel tax
- Increase enrollment
- Increase ADA
- Seek changes to state funding



Cut Costs

- Reduce or eliminate school programs
- Increase class size
- Close a school(s)
- Reduce non-employee budgets

Areas for Potential Revenue Increases

| Programmatic Options | Impact | Comment |
|---|---------|---|
| Parcel Tax: Each \$100 per Parcel | \$1.5m | <ul style="list-style-type: none"> Requires a ballot measure Must be approved by 2/3 of voters Would be in addition to the existing Parcel Tax |
| Attendance: Each 1% Increase in ADA | \$0.7m | <ul style="list-style-type: none"> DJUSD currently at 96% ADA which is the state average District has already been actively managing attendance with modest impact to date |
| Enrollment: Each 60 Additional Students | \$0.5m | <ul style="list-style-type: none"> DJUSD is currently actively recruiting new students to boost enrollment Historically these students have been maintaining status quo in overall enrollment |
| State Funding: Move to US Average | \$15.0m | <ul style="list-style-type: none"> Not under local control; District's impact is lobbying for change Changes in state funding are subject to myriad other budget demands for limited funds |

Areas for Potential Cost Reductions

| Programmatic Options | Total Cost |
|---|------------|
| Student Nutrition* and Children's Center | \$0.3m |
| Athletics (AD, Support Staff, Coach Stipend)* | \$0.5m |
| Central Support Services (12 FTE) | \$0.7m |
| Libraries* (24 FTE) | \$1.3m |
| Site Support Services*(26 FTE) | \$1.4m |
| 7 th Period* (20 FTE) | \$1.4m |
| Education Specialists* (24 FTE) | \$1.7m |
| Counseling* (27 FTE) | \$2.2m |

| Operational Options | Impact |
|---|--------|
| +1 Student per K-3 Class** (3 FTE) | \$0.2m |
| +1 Student per 4-6 Class (2 FTE) | \$0.1m |
| +1 Student per 7-12 Class** (7-12 FTE) | \$0.4m |
| School Closure: Junior High*** | \$0.7m |
| School Closure: Elementary School*** | \$0.6m |
| 10% Reduction in Materials and Supplies | \$0.2m |
| 10% Reduction in Travel and Conferences | \$0.1m |
| 10% Reduction in Outside Services | \$0.1m |

- Cost reductions will impact both the quality and amount of educational programs and services available
- Cost reductions will also limit budget flexibility in the face of an economic downturn or unexpected changes

*Parcel Tax Funded **Some Parcel Funding and Would Require Collective Bargaining

***Includes Staffing for Site Administration (Principal/Vice Principal, Office Staff), Support Services (Library, Counseling, Reading, Safety, Custodial) 30

Next Steps

- Review polling results
- Discuss the options for closing the gap with the Board of Education
 - a) Propose a Parcel Tax, likely \$200 per parcel
 - b) Seek cost reductions across key categories totaling \$+/- \$3 million
 - c) A mix of (a) & (b)
- Determine path forward and required actions

Supplemental Materials

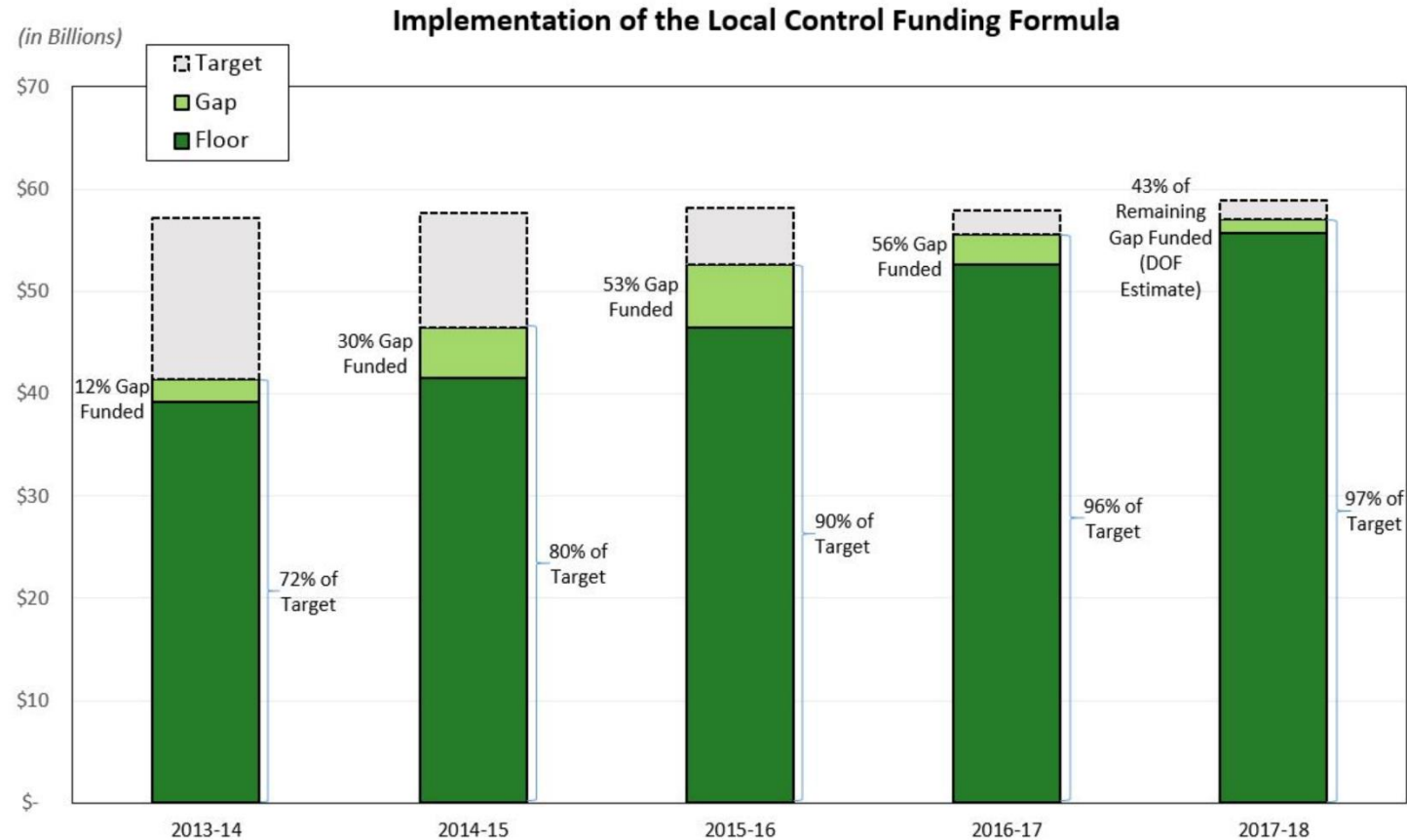
State Revenue – Local Control Funding Formula (LCFF)

Historical Impact: Proposition 13, Proposition 98

- Proposition 13
 - CA School Funding was same as national average until 1985, subsequent funding decline lead to Proposition 98
 - CA now near the lowest in national funding
- Proposition 98
 - Requires a minimum percentage of state budget be spent on K-12 Education
 - Includes economic performance formulas to determine funding levels
 - Has no relationship to 'adequate funding,' only a relationship to state budget

LCFF Overview

- LCFF reallocated school finances based on students need and gave school districts more flexibility in spending.
- Districts receive greater funding for students who are low-income, an English learner, homeless and foster youth.
- The LCFF is broken down into: Base, Supplemental, and Concentration grants.
- 2018-19 - At target (2007-08 adjusted for inflation)



LCFF Funding = Base Grant + Supplemental Grant + Concentration Grant

LCFF Formula: Base Grant

- The LCFF Base Grant provides funding based on a school district's average daily attendance (ADA) and number of students in each grade span.
- This funding is further supplemented at certain grade levels
 - ADA from grades K-3 receive a 10.4% bonus on the base grant with progress toward class size average of under 24.5 students
 - ADA from grades 9-12 receive a 2.6% bonus on the base grant

$$\text{Grant \$ Per ADA} * (\text{ADA}_{K-3} * (1 + .104)) + (\text{ADA}_{9-12} * (1 + .026)) + \text{ADA}_{4-8} = \text{Total Grant}$$

| Grade Span | 2017–18 Base Grant per ADA |
|------------|----------------------------------|
| K-3 | \$7,193 |
| 4-6 | \$7,301 |
| 7-8 | \$7,518 |
| 9-12 | \$8,712 |

- Applicable for programs striving for class size avg under 24.5 students

- 2.6% increase to allow for additional costs associated in grade 9-12 classes
- No compliance requirements

| Grade Span | 2018–19 Base Grant/ Adjusted Base Grant per ADA |
|------------|---|
| K-3 | \$8,235 |
| 4-6 | \$7,571 |
| 7-8 | \$7,796 |
| 9-12 | \$9,269 |

LCFF Formula: Supplemental Grant

- Districts receive a 20% Supplemental grant (over the base grant) for ADA of Unduplicated students.
 - Each student can only count once in a supplemental grant, even if they meet multiple criteria.
 - Unduplicated Pupils (UPP) include English Learners (EL), Socio-economically disadvantaged (SED) students, homeless and foster youth.

Base Grant *

| Grade Span | 2018–19 Base Grant/ Adjusted Base Grant per ADA |
|------------|---|
| K-3 | \$8,235 |
| 4-6 | \$7,571 |
| 7-8 | \$7,796 |
| 9-12 | \$9,269 |

Total ADA *

- The total ADA for a district varies widely per district based on size and attendance rate

Unduplicated Pupil % (UPP) *

- This is the percentage of ADA that comes from targeted disadvantaged pupils
- Targeted pupils include: EL, SED, homeless and foster youth

20% = Supplement Grant

- Targeted students receive 20% supplemental funding for additional educational costs

LCFF Formula: Concentration Grant

- Districts receive an additional 50% of the per capita adjusted base grant for the Unduplicated Pupils that exceed 55% of a District's enrollment.
- This revenue assists schools/districts with a disproportionately high number of Unduplicated Pupils in order to address greater learning needs.

Base Grant * Total ADA * UPP_(Unduplicated Pupil %) that exceeds 55% * 50%. = Concentration Grant Total

| Grade Span | 2018–19 Base Grant/ Adjusted Base Grant per ADA |
|------------|---|
| K-3 | \$8,235 |
| 4-6 | \$7,571 |
| 7-8 | \$7,796 |
| 9-12 | \$9,269 |

- The total ADA for a district varies widely per district

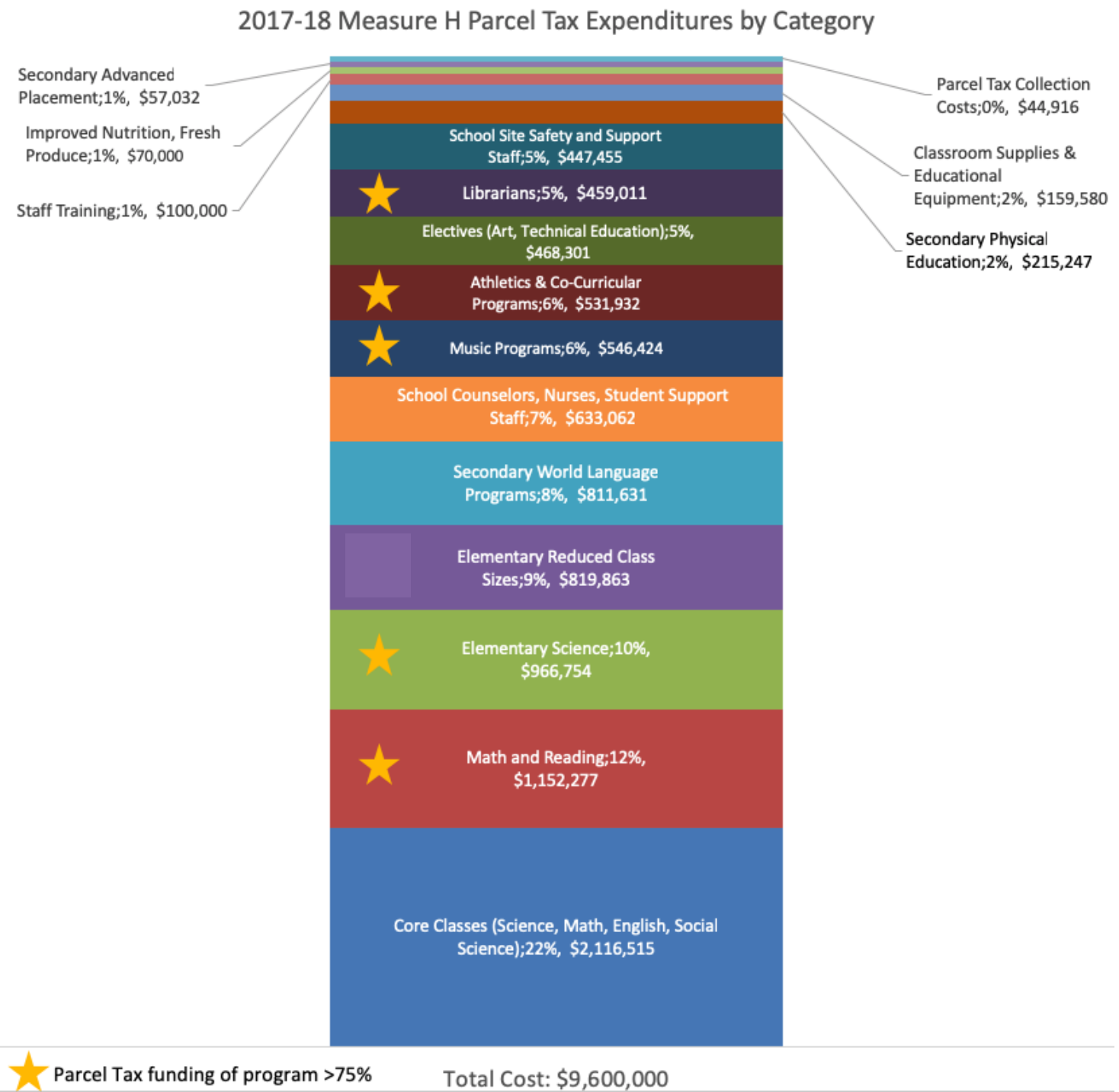
- This is the percentage of ADA that comes from Unduplicated Pupils above 55%
- Targeted pupils include: EL, SED, Homeless, & Foster Youth

- Districts with a large % of Targeted Pupils receive 50% supplemental funding for additional educational costs

DJUSD Revenues and Expenditures

DJUSD Parcel Tax

- Davis is unique among regional districts in receives the benefits of a parcel tax.
- In 2016, Davis voters passed Measure H
 - Generates \$9.6 million a year
 - Improves school quality and variety of educational programs.
 - 1 in 5 teachers funded by parcel tax.
 - Provides secondary students with a 7t period.
 - Most of these programs would not exi same form or to the same extent with parcel tax.



Comparative Districts

Comparative District Revenue

| REVENUE/EXPENSE | REVENUE | Revenue Summary per ADA by District | | | | | | | | | |
|--|---------------|-------------------------------------|----------|----------|-----------|------------|----------|----------|----------|-------------|----------|
| Sources: Ed-Data, School Services, CDE - SACS Unaudited Actual Data 2017 | | | | | | | | | | | |
| Sum of 2017-18 per SSC ADA | Column Labels | | | | | | | | | | |
| | | | | | | | Woodland | | | Comparative | |
| Row Labels | Davis Joint | Dixon | Natomas | Rocklin | Vacaville | Washington | Joint | Total | DJUSD vs | District | DJUSD vs |
| | Unified | Unified | Unified | Unified | Unified | n Unified | Unified | Average | Average | Average | Average |
| 1)LCFF SOURCES | \$8,281 | \$9,126 | \$9,109 | \$8,249 | \$8,524 | \$9,368 | \$9,645 | \$8,900 | 93% | \$9,003 | 92% |
| 2)FEDERAL REVENUE | \$340 | \$453 | \$519 | \$277 | \$390 | \$530 | \$546 | \$436 | 78% | \$452 | 75% |
| 3)OTHER STATE REVENUE | \$1,051 | \$1,056 | \$999 | \$901 | \$931 | \$977 | \$1,252 | \$1,024 | 103% | \$1,020 | 103% |
| 4)OTHER LOCAL REVENUE | \$2,031 | \$444 | \$671 | \$758 | \$523 | \$516 | \$584 | \$790 | 257% | \$583 | 349% |
| Grand Total | \$11,704 | \$11,079 | \$11,298 | \$10,185 | \$10,368 | \$11,392 | \$12,027 | \$11,150 | 105% | \$11,058 | 106% |

Comparative District Total Expenditures

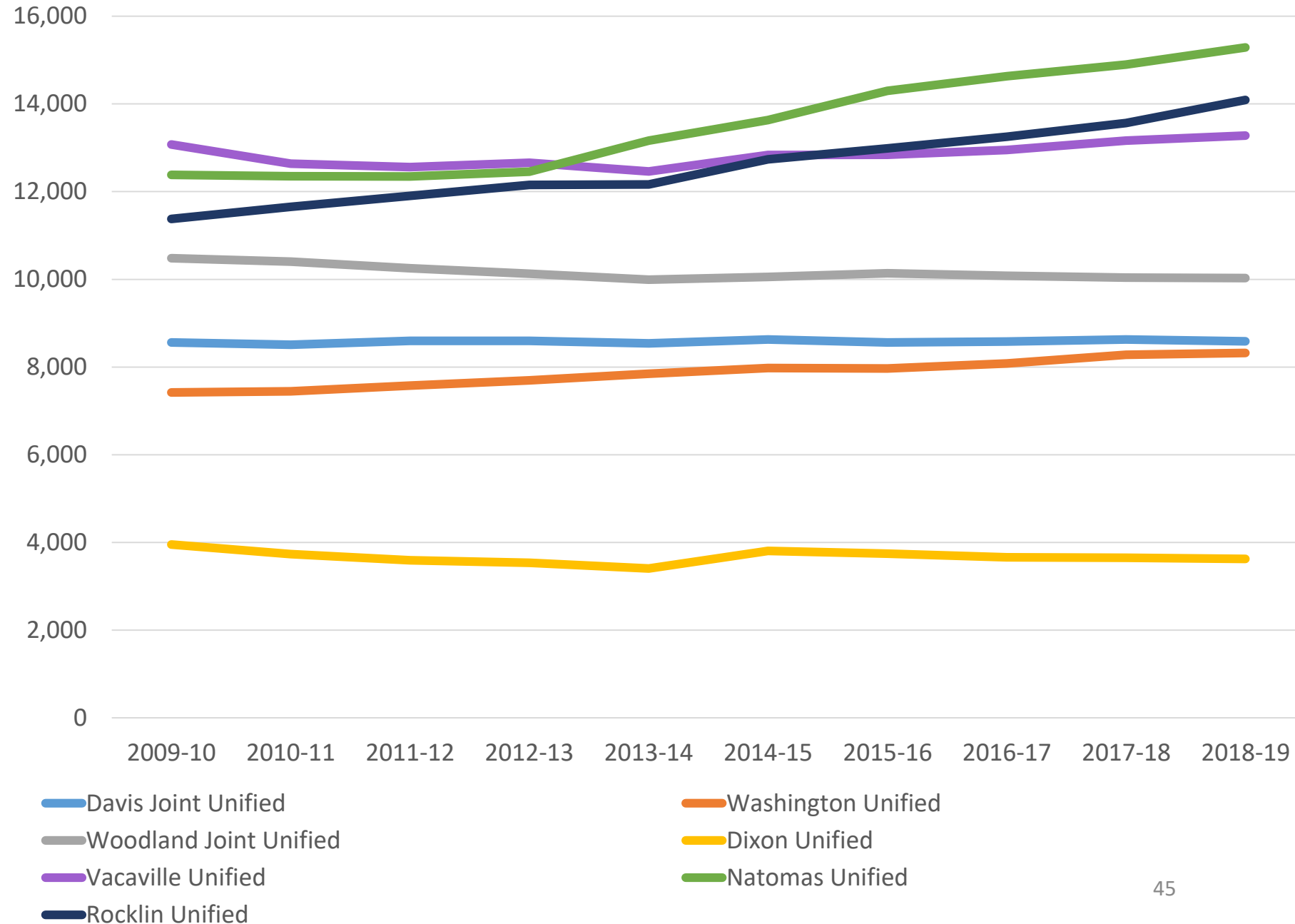
| REVENUE/EXPENSE | EXPENSE | | Expenditure Detail per ADA by District | | | | | | | | | |
|--|---------------|---------|--|---------|-----------|------------|----------|---------|----------|-------------|----------|---------|
| Sources: Ed-Data, School Services, CDE - SACS Unaudited Actual Data 2017 | | | | | | | | | | | | |
| Sum of 2017-18 per SSC ADA | Column Labels | | | | | | | | | | | |
| | Davis Joint | Dixon | Natomas | Rocklin | Vacaville | Washington | Woodland | | | Comparative | | |
| Row Labels | Unified | Unified | Unified | Unified | Unified | Unified | Unified | Total | DJUSD vs | District | DJUSD vs | |
| | Average | Average | Average | Average | Average | Average | Average | Average | Average | Average | Average | Average |
| 1000-1999 Certificated Salaries | \$5,468 | \$4,839 | \$4,874 | \$4,745 | \$4,699 | \$5,044 | \$5,199 | \$4,981 | 109.8% | \$4,900 | 111.6% | |
| 1100 Teachers | \$4,227 | \$4,065 | \$4,005 | \$3,981 | \$3,639 | \$4,242 | \$4,190 | \$4,050 | 104.4% | \$4,020 | 105.1% | |
| 1200 Certificated Pupil Support Services | \$588 | \$232 | \$272 | \$242 | \$332 | \$209 | \$419 | \$328 | 179.3% | \$284 | 206.6% | |
| 1300 Certificated Supervisors' and Administrators' Salaries | \$587 | \$535 | \$516 | \$417 | \$552 | \$533 | \$426 | \$509 | 115.2% | \$496 | 118.2% | |
| 1900 Other Certificated Salaries | \$66 | \$7 | \$81 | \$105 | \$176 | \$60 | \$165 | \$94 | 70.1% | \$99 | 66.8% | |
| 2000-2999 Classified Salaries | \$2,305 | \$1,877 | \$1,932 | \$1,509 | \$1,790 | \$1,821 | \$2,061 | \$1,899 | 121.4% | \$1,832 | 125.9% | |
| 2100 Instructional Aides' Salaries | \$1,018 | \$323 | \$379 | \$396 | \$442 | \$230 | \$603 | \$484 | 210.1% | \$395 | 257.4% | |
| 2200 Classified Support Salaries | \$578 | \$599 | \$619 | \$615 | \$519 | \$867 | \$610 | \$629 | 91.8% | \$638 | 90.6% | |
| 2300 Classified Superv & Admin Sals | \$129 | \$232 | \$250 | \$78 | \$113 | \$128 | \$166 | \$157 | 82.4% | \$161 | 80.1% | |
| 2400 Clerical & Office Salaries | \$540 | \$472 | \$497 | \$339 | \$446 | \$447 | \$482 | \$460 | 117.2% | \$447 | 120.6% | |
| 2900 Other Classified Salaries | \$41 | \$251 | \$187 | \$81 | \$271 | \$150 | \$201 | \$169 | 24.3% | \$190 | 21.6% | |
| 3000-3999 Employee Benefits | \$2,512 | \$2,541 | \$2,314 | \$2,172 | \$2,689 | \$2,628 | \$2,302 | \$2,451 | 102.5% | \$2,441 | 102.9% | |
| 3100 STRS Benefits | \$1,207 | \$1,008 | \$978 | \$1,040 | \$967 | \$1,104 | \$1,122 | \$1,061 | 113.8% | \$1,036 | 116.5% | |
| 3200 PERS Benefits | \$330 | \$275 | \$268 | \$187 | \$251 | \$256 | \$268 | \$262 | 126.0% | \$251 | 131.7% | |
| 3300 OASDI/Medicare/Alternative | \$257 | \$214 | \$214 | \$178 | \$203 | \$209 | \$202 | \$211 | 121.7% | \$203 | 126.3% | |
| 3400 Health & Welfare | \$503 | \$873 | \$610 | \$598 | \$762 | \$730 | \$505 | \$654 | 76.8% | \$680 | 74.0% | |
| 3500 Unemployment Insurance | \$4 | \$3 | \$7 | \$3 | \$3 | \$4 | \$3 | \$4 | 101.8% | \$4 | 102.1% | |
| 3600 Workers' Compensation | \$106 | \$64 | \$156 | \$78 | \$87 | \$228 | \$129 | \$121 | 87.6% | \$124 | 85.8% | |
| 3700 OPEB Unallocated | \$45 | \$104 | \$68 | \$55 | \$355 | \$43 | \$38 | \$101 | 44.5% | \$110 | 40.7% | |
| 3900 Other Benefits | \$60 | | \$13 | \$34 | \$60 | \$54 | \$35 | \$43 | 140.9% | \$39 | 153.4% | |
| 4000-4999 Books & Supplies | \$640 | \$268 | \$623 | \$472 | \$266 | \$749 | \$818 | \$548 | 116.8% | \$533 | 120.2% | |
| 4100 Textbooks | \$222 | \$34 | \$108 | \$136 | \$19 | \$282 | \$290 | \$156 | 142.2% | \$145 | 153.0% | |
| 4200 Books & Other Reference Materials | \$13 | \$12 | \$6 | \$5 | \$43 | \$84 | \$36 | \$28 | 46.9% | \$31 | 43.0% | |
| 4300 Material & Supplies | \$324 | \$216 | \$388 | \$197 | \$168 | \$293 | \$444 | \$290 | 111.8% | \$284 | 114.0% | |
| 4400 Non-Capitalized Eq | \$81 | \$5 | \$121 | \$134 | \$36 | \$90 | \$48 | \$73 | 109.7% | \$72 | 111.6% | |
| 5000-5999 Services & Other Operating Exp | \$1,190 | \$1,331 | \$1,582 | \$795 | \$1,221 | \$1,563 | \$1,651 | \$1,333 | 89.2% | \$1,357 | 87.6% | |
| 5100 Subagreements for Services | \$156 | | \$231 | \$34 | \$155 | \$46 | \$174 | \$133 | 117.7% | \$128 | 122.0% | |
| 5200 Travel & Conference | \$50 | \$45 | \$28 | \$33 | \$48 | \$63 | \$136 | \$58 | 86.4% | \$59 | 84.5% | |
| 5300 Dues & Memberships | \$5 | \$8 | \$14 | \$5 | \$3 | \$12 | \$5 | \$7 | 70.6% | \$8 | 67.3% | |
| 5400 Insurance | \$71 | \$81 | \$65 | \$62 | \$52 | \$61 | \$48 | \$63 | 112.1% | \$62 | 114.4% | |
| 5500 Operations & Housekeeping Serv | \$305 | \$388 | \$249 | \$268 | \$237 | \$151 | \$366 | \$281 | 108.8% | \$277 | 110.4% | |
| 5600 Rents, Leases, and Repairs | \$123 | \$128 | \$31 | \$69 | \$106 | \$70 | \$165 | \$99 | 124.1% | \$95 | 129.4% | |
| 5700 Direct Costs for Transfer of Services | -\$226 | | -\$183 | -\$13 | \$1 | \$0 | -\$16 | -\$73 | 310.2% | -\$42 | 535.3% | |
| 5800 Professional/Consulting Servs & Operating Expenditures | \$666 | \$647 | \$1,129 | \$298 | \$557 | \$1,136 | \$705 | \$734 | 90.8% | \$745 | 89.4% | |
| 5900 Communications | \$40 | \$34 | \$18 | \$39 | \$62 | \$24 | \$69 | \$41 | 97.4% | \$41 | 97.0% | |
| 6000-6999 Capital Outlay | \$146 | \$133 | \$352 | \$182 | \$106 | \$212 | \$292 | \$203 | 71.6% | \$213 | 68.3% | |
| 6100 Sites & Improvement of Sites | \$91 | | | \$21 | \$7 | \$4 | \$53 | \$35 | 257.7% | \$21 | 425.3% | |
| 6200 Buildings & Improvement Builds | | \$113 | \$256 | \$95 | \$86 | \$122 | \$137 | \$135 | 0.0% | \$135 | 0.0% | |
| 6400 Capitalized Equipment(+\$5,000) | \$10 | \$20 | \$96 | \$66 | \$13 | \$86 | \$75 | \$52 | 18.3% | \$59 | 16.1% | |
| 6500 Equipment Replacement | \$46 | | | | | | \$27 | \$36 | 125.7% | \$27 | 169.1% | |
| 7000-7499 Other Outgo | \$77 | \$147 | \$129 | \$75 | \$42 | \$49 | \$194 | \$102 | 75.6% | \$106 | 72.7% | |
| 7000 Other Outgo (Excluding Indirect Costs) | \$77 | \$147 | \$129 | \$75 | \$42 | \$49 | \$194 | \$102 | 75.6% | \$106 | 72.7% | |

Comparative District Non-Employee Expenditures

| REVENUE/EXPENSE | EXPENSE | Non-Staff Expenditure Detail per ADA by District | | | | | | | | | |
|--|---------------|--|---------|---------|-----------|------------|----------|---------|----------|-------------|----------|
| Sources: Ed-Data, School Services, CDE - SACS Unaudited Actual Data 2017 | | | | | | | | | | | |
| Sum of 2017-18 per SSC ADA | Column Labels | | | | | | | | | Comparative | |
| | Davis Joint | Dixon | Natomas | Rocklin | Vacaville | Washington | Woodland | | | District | |
| Row Labels | Unified | Unified | Unified | Unified | Unified | Unified | Joint | Total | DJUSD vs | Average | DJUSD vs |
| | | | | | | | Unified | Average | Average | | Average |
| 4000-4999 Books & Supplies | \$640 | \$268 | \$623 | \$472 | \$266 | \$749 | \$818 | \$548 | 116.8% | \$533 | 120.2% |
| 4100 Textbooks | \$222 | \$34 | \$108 | \$136 | \$19 | \$282 | \$290 | \$156 | 142.2% | \$145 | 153.0% |
| 4200 Books & Other Reference Materials | \$13 | \$12 | \$6 | \$5 | \$43 | \$84 | \$36 | \$28 | 46.9% | \$31 | 43.0% |
| 4300 Material & Supplies | \$324 | \$216 | \$388 | \$197 | \$168 | \$293 | \$444 | \$290 | 111.8% | \$284 | 114.0% |
| 4400 Non-Capitalized Eq | \$81 | \$5 | \$121 | \$134 | \$36 | \$90 | \$48 | \$73 | 109.7% | \$72 | 111.6% |
| 5000-5999 Services & Other Operating Exp | \$1,190 | \$1,331 | \$1,582 | \$795 | \$1,221 | \$1,563 | \$1,651 | \$1,333 | 89.2% | \$1,357 | 87.6% |
| 5100 Subagreements for Services | \$156 | | \$231 | \$34 | \$155 | \$46 | \$174 | \$133 | 117.7% | \$128 | 122.0% |
| 5200 Travel & Conference | \$50 | \$45 | \$28 | \$33 | \$48 | \$63 | \$136 | \$58 | 86.4% | \$59 | 84.5% |
| 5300 Dues & Memberships | \$5 | \$8 | \$14 | \$5 | \$3 | \$12 | \$5 | \$7 | 70.6% | \$8 | 67.3% |
| 5400 Insurance | \$71 | \$81 | \$65 | \$62 | \$52 | \$61 | \$48 | \$63 | 112.1% | \$62 | 114.4% |
| 5500 Operations & Housekeeping Serv | \$305 | \$388 | \$249 | \$268 | \$237 | \$151 | \$366 | \$281 | 108.8% | \$277 | 110.4% |
| 5600 Rents, Leases, and Repairs | \$123 | \$128 | \$31 | \$69 | \$106 | \$70 | \$165 | \$99 | 124.1% | \$95 | 129.4% |
| 5700 Direct Costs for Transfer of Services | -\$226 | | -\$183 | -\$13 | \$1 | \$0 | -\$16 | -\$73 | 310.2% | -\$42 | 535.3% |
| 5800 Professional/Consulting Servs & Operating Expenditures | \$666 | \$647 | \$1,129 | \$298 | \$557 | \$1,136 | \$705 | \$734 | 90.8% | \$745 | 89.4% |
| 5900 Communications | \$40 | \$34 | \$18 | \$39 | \$62 | \$24 | \$69 | \$41 | 97.4% | \$41 | 97.0% |
| 6000-6999 Capital Outlay | \$146 | \$133 | \$352 | \$182 | \$106 | \$212 | \$292 | \$203 | 71.6% | \$213 | 68.3% |
| 6100 Sites & Improvement of Sites | \$91 | | | \$21 | \$7 | \$4 | \$53 | \$35 | 257.7% | \$21 | 425.3% |
| 6200 Buildings & Improvement Builds | | \$113 | \$256 | \$95 | \$86 | \$122 | \$137 | \$135 | 0.0% | \$135 | 0.0% |
| 6400 Capitalized Equipment(+ \$5,000) | \$10 | \$20 | \$96 | \$66 | \$13 | \$86 | \$75 | \$52 | 18.3% | \$59 | 16.1% |
| 6500 Equipment Replacement | \$46 | | | | | | \$27 | \$36 | 125.7% | \$27 | 169.1% |
| 7000-7499 Other Outgo | \$77 | \$147 | \$129 | \$75 | \$42 | \$49 | \$194 | \$102 | 75.6% | \$106 | 72.7% |
| 7000 Other Outgo (Excluding Indirect Costs) | \$77 | \$147 | \$129 | \$75 | \$42 | \$49 | \$194 | \$102 | 75.6% | \$106 | 72.7% |
| 7300-7399 Transfers of Indirect Costs | -\$55 | -\$21 | -\$33 | -\$17 | -\$1 | -\$59 | -\$41 | -\$32 | 170.6% | -\$28 | 193.3% |
| 7300 Other Outgo - Transfers of In-Direct Cost | -\$55 | -\$21 | -\$33 | -\$17 | -\$1 | -\$59 | -\$41 | -\$32 | 170.6% | -\$28 | 193.3% |
| Grand Total | \$1,997 | \$1,858 | \$2,652 | \$1,508 | \$1,635 | \$2,514 | \$2,914 | \$2,154 | 92.7% | \$2,180 | 91.6% |

- In our comparable set, only Rocklin and Natomas have seen meaningful growth in enrollment over the past 10 years.
- DJUSD has held steady enrollment during this time period in part due to a slow but steady increase of inter-district transfer students.
- While growing enrollment increases funding and opportunities for staff and operational growth, flat to declining enrollment typically results in staff and operational challenges.

Comparative District Enrollment 2009-2019



DJUSD Certificated Expenditures and Salaries

DJUSD Certificated Salary Schedule Breakdown

CERTIFICATED TEACHER SALARY SCHEDULE WITH PLACEMENT, 2017-18 (FORM J-90)

Columns:

By earning additional professional development/college credits or advanced degrees, teachers can advance into a new column of the salary schedule. Different districts offer column movement for different amounts of education.

Salary:

When salaries on the schedule are increased, that increase is factored through all the other steps and columns of the salary schedule.

Steps:

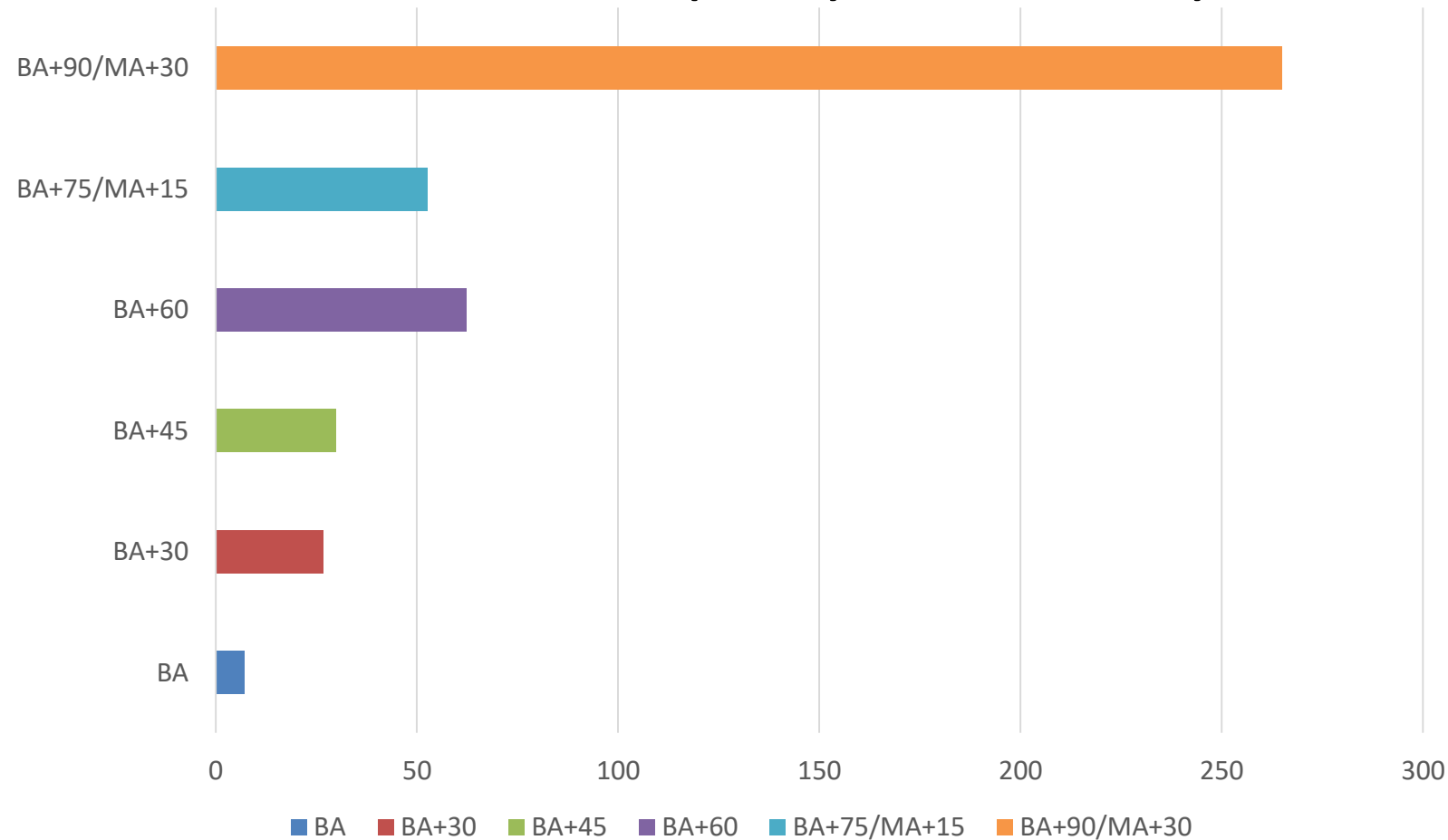
For each additional year of work, a teacher moves down another step on the schedule, to a new pay level.

FTE Calculation:

FTE stands for “Full Time Equivalent”. One full time teacher (according to a district’s definition of full time) is one FTE. Not all FTE’s represent individual people due to part time positions.

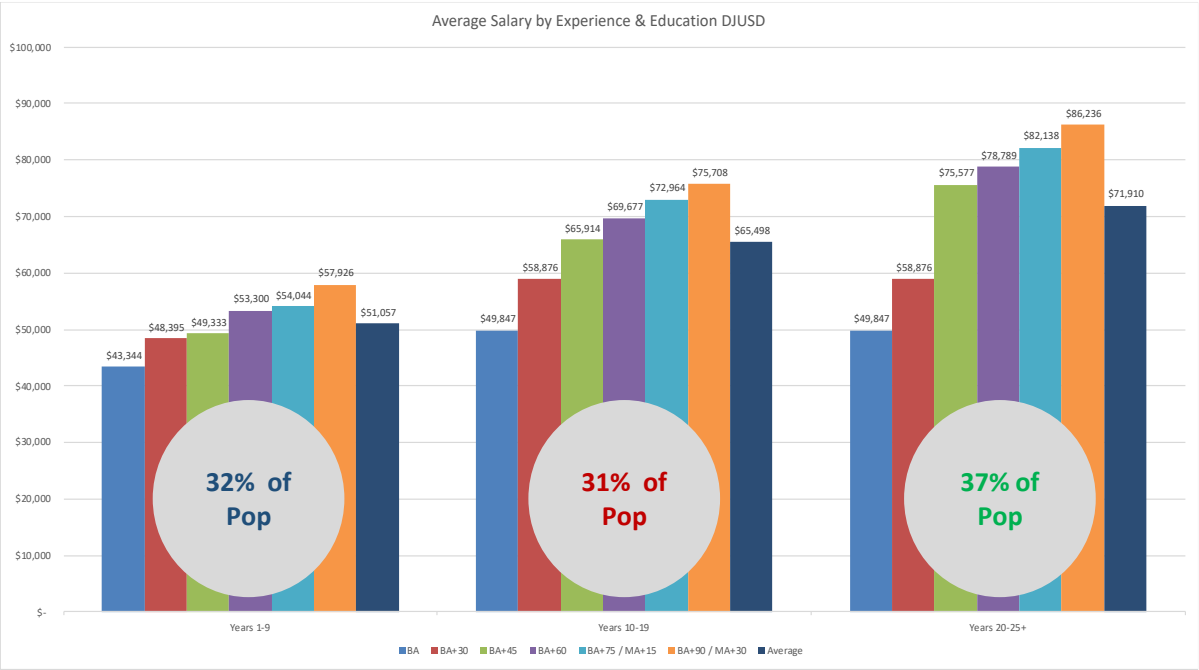
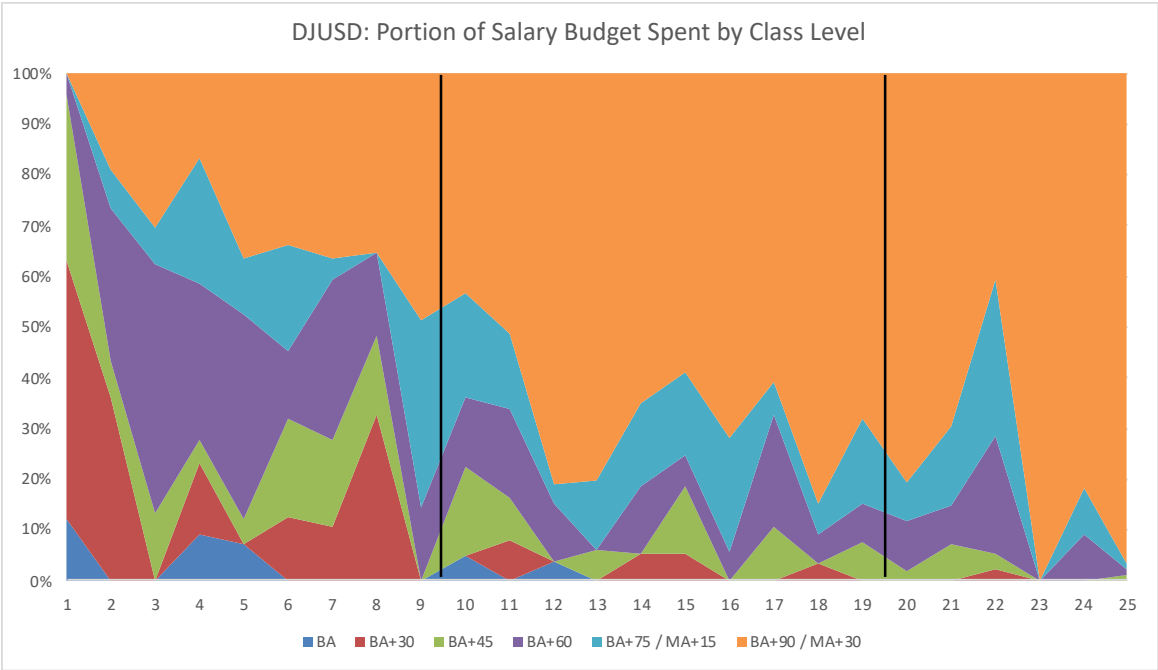
| DISTRICT | DISTRICT NAME | | | P-2 REG ADA | TOTAL SALARY | TOTAL FTE | AVERAGE SALARY | | | ** DISTRICT CONFIRMED** | | |
|----------|---------------------|--------|---------------|-------------|---------------|-----------|-------------------|--------|----------------------|-------------------------|----------------------|--------|
| 5772678 | DAVIS JOINT UNIFIED | | | 8,243 | 32,065,939 | 443.78 | 72,256 | | | | | |
| CLASS I | | | CLASS II | | CLASS III | | CLASS IV | | CLASS V | | CLASS VI | |
| BA | | | BA+30 | | BA+45 | | BA+60 OR MA | | BA+75 OR MA+15 | | BA+90 OR MA+30 | |
| STEP | Annual Salary | F.T.E. | Annual Salary | F.T.E. | Annual Salary | F.T.E. | Annual Salary | F.T.E. | Annual Salary | F.T.E. | Annual Salary | F.T.E. |
| 1 | 40,169 | 2.00 | 43,996 | 7.80 | 43,996 | 5.00 | 44,524 | 0.60 | 45,866 | 0.00 | 47,815 | 0.00 |
| 2 | 40,482 | 0.00 | 44,524 | 5.00 | 44,524 | 1.00 | 45,866 | 4.00 | 47,815 | 1.00 | 49,847 | 2.33 |
| 3 | 42,202 | 0.00 | 45,054 | 0.00 | 45,866 | 2.00 | 47,815 | 7.00 | 49,847 | 1.00 | 51,965 | 4.00 |
| 4 | 43,996 | 2.00 | 45,866 | 3.00 | 47,815 | 1.00 | 49,847 | 6.00 | 51,965 | 4.70 | 54,174 | 3.00 |
| 5 | 45,866 | 1.50 | 47,815 | 0.00 | 49,847 | 1.00 | 51,965 | 7.45 | 54,174 | 2.00 | 56,476 | 6.20 |
| 6 | 47,815 | 0.00 | 49,847 | 2.00 | 51,965 | 3.00 | 54,174 | 2.00 | 56,476 | 3.00 | 58,876 | 4.60 |
| 7 | 49,847 | 0.00 | 51,965 | 1.40 | 54,174 | 2.10 | 56,476 | 3.80 | 58,876 | 0.50 | 61,378 | 4.00 |
| 8 | 49,847 | 0.00 | 54,174 | 2.20 | 56,476 | 1.00 | 58,876 | 1.00 | 61,378 | 0.00 | 63,987 | 2.00 |
| 9 | 49,847 | 0.00 | 56,476 | 0.00 | 58,876 | 0.00 | 61,378 | 2.00 | 63,987 | 4.90 | 66,706 | 6.20 |
| 10 | 49,847 | 1.00 | 58,876 | 0.00 | 61,378 | 3.00 | 63,987 | 2.20 | 66,706 | 3.20 | 69,541 | 6.50 |
| 11 | 49,847 | 0.00 | 58,876 | 1.00 | 61,378 | 1.00 | 63,987 | 2.00 | 66,706 | 1.60 | 69,541 | 5.40 |
| 12 | 49,847 | 0.70 | 58,876 | 0.00 | 63,987 | 0.00 | 66,706 | 1.67 | 69,541 | 0.50 | 72,496 | 10.75 |
| 13 | 49,847 | 0.00 | 58,876 | 0.00 | 63,987 | 1.00 | 66,706 | 0.00 | 69,541 | 2.00 | 72,496 | 11.44 |
| 14 | 49,847 | 0.00 | 58,876 | 1.00 | 66,706 | 0.00 | 69,541 | 2.00 | 72,496 | 2.47 | 75,577 | 9.20 |
| 15 | 49,847 | 0.00 | 58,876 | 1.20 | 66,706 | 2.60 | 69,541 | 1.20 | 72,496 | 3.00 | 75,577 | 10.30 |
| 16 | 49,847 | 0.00 | 58,876 | 0.00 | 69,541 | 0.00 | 72,496 | 0.80 | 75,577 | 3.00 | 78,789 | 9.20 |
| 17 | 49,847 | 0.00 | 58,876 | 0.00 | 69,541 | 1.80 | 72,496 | 3.60 | 75,577 | 1.00 | 78,789 | 9.15 |
| 18 | 49,847 | 0.00 | 58,876 | 1.10 | 72,496 | 0.00 | 75,577 | 1.50 | 78,789 | 1.50 | 82,138 | 20.40 |
| 19 | 49,847 | 0.00 | 58,876 | 0.00 | 72,496 | 1.00 | 75,577 | 1.00 | 78,789 | 2.00 | 82,138 | 8.00 |
| 20 | 49,847 | 0.00 | 58,876 | 0.00 | 75,577 | 0.40 | 78,789 | 2.00 | 82,138 | 1.50 | 85,629 | 15.20 |
| 21 | 49,847 | 0.00 | 58,876 | 0.00 | 75,577 | 1.00 | 78,789 | 1.00 | 82,138 | 2.00 | 85,629 | 8.50 |
| 22 | 49,847 | 0.00 | 58,876 | 1.00 | 75,577 | 1.00 | 78,789 | 7.55 | 82,138 | 9.70 | 85,629 | 12.20 |
| 23 | 49,847 | 0.00 | 58,876 | 0.00 | 75,577 | 0.00 | 78,789 | 0.00 | 82,138 | 0.00 | 85,629 | 9.30 |
| 24 | 49,847 | 0.00 | 58,876 | 0.00 | 75,577 | 0.00 | 78,789 | 1.00 | 82,138 | 1.00 | 85,629 | 8.37 |
| 25 | 49,847 | 0.00 | 58,876 | 0.00 | 75,577 | 1.00 | 78,789 | 1.00 | 82,138 | 1.00 | 89,268 | 78.80 |

DJUSD Certificated Employee Analysis



- The vast majority of FTE's in DJUSD have at least a BA+60 credit hours of experience.
- The majority of FTE's hold a BA+90/MA+30

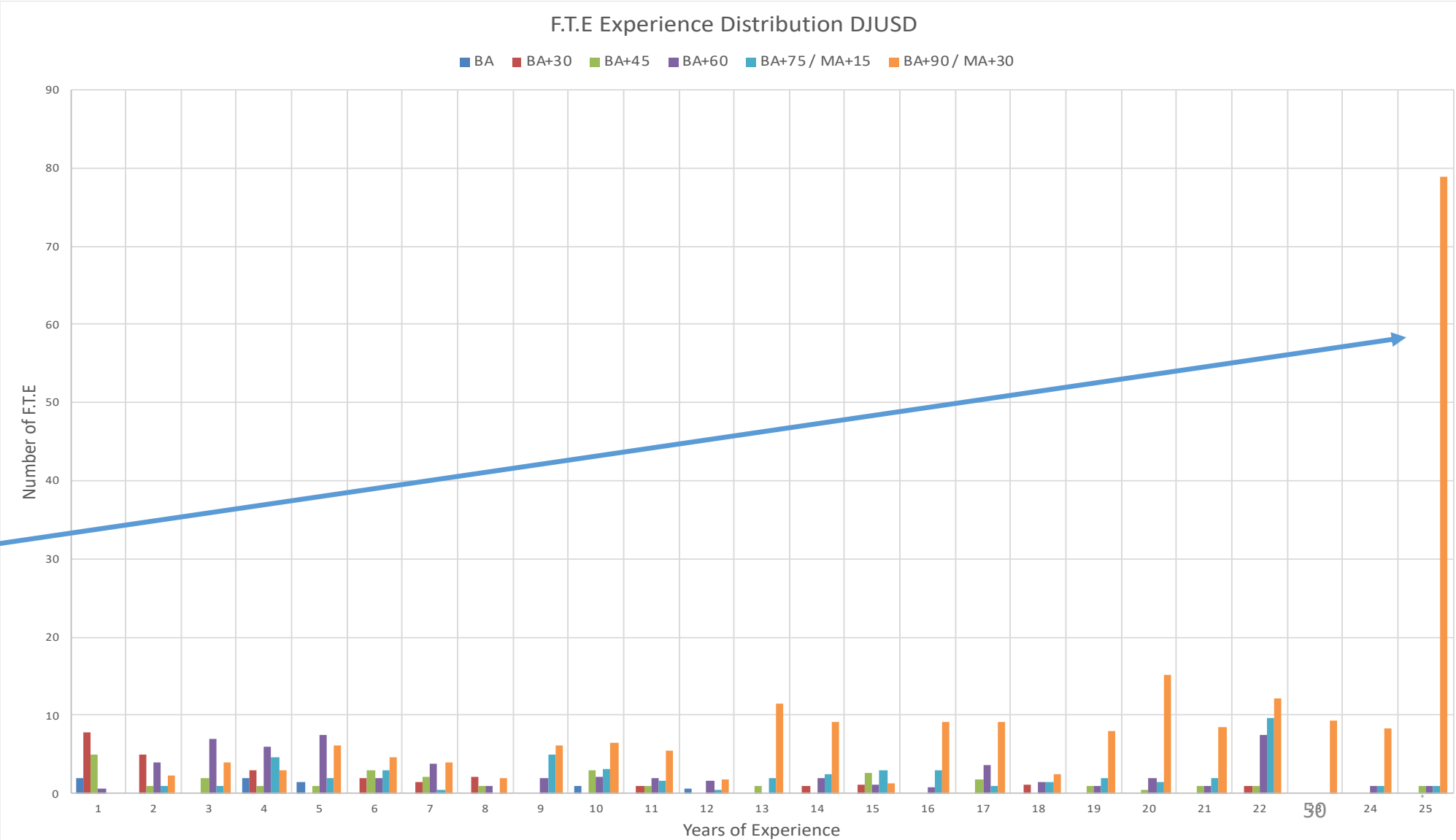
DJUSD Certificated Salary Budget Breakdown



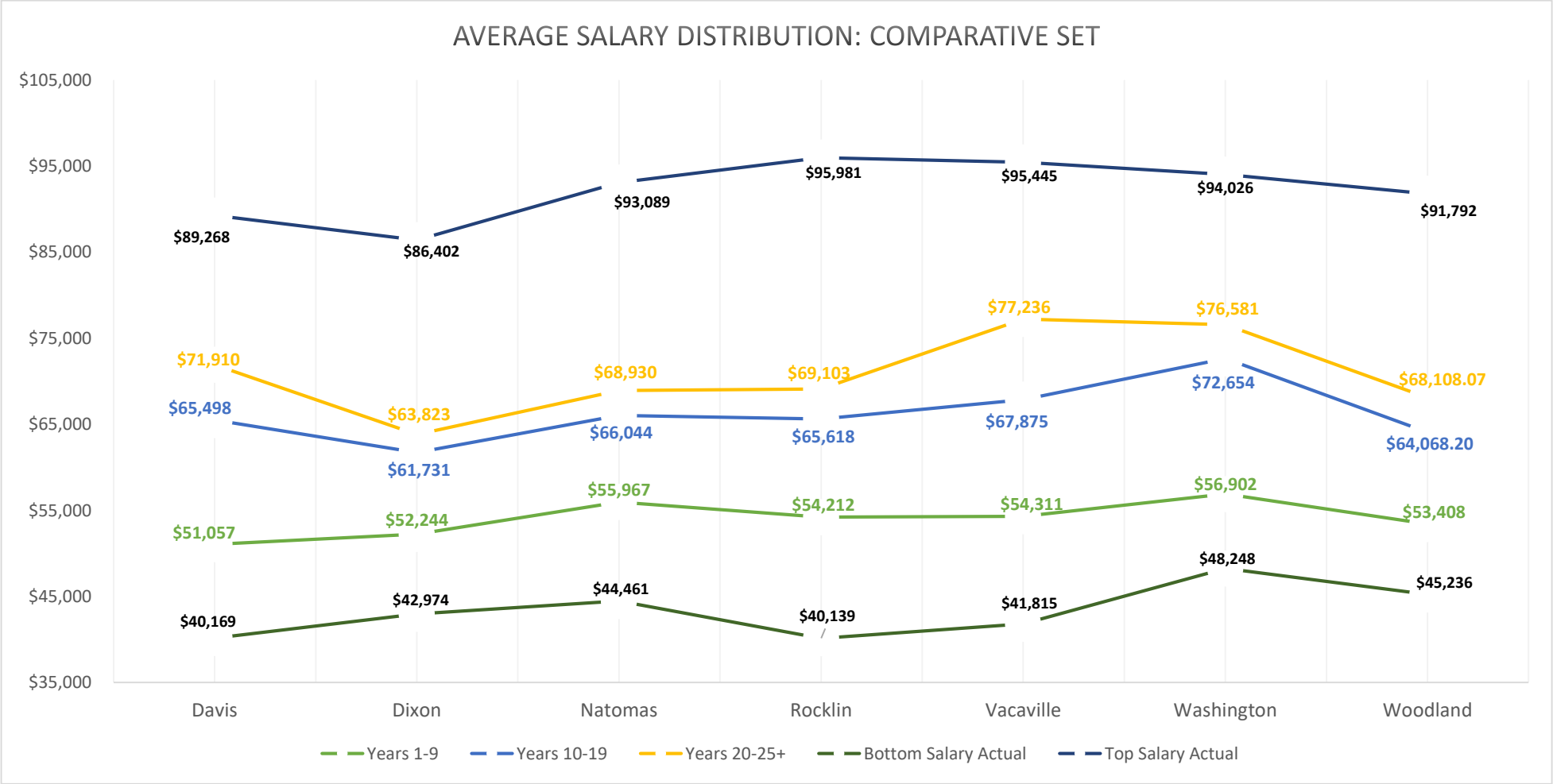
- DJUSD spends the majority of its Certificated Salary Budget on the most educated Certificated employees
- The majority of DJUSD's certificated teachers is made up of employee's in BA+90/MA+30

DJUSD Certificated Employee Analysis

- The vast majority of FTE's in DJUSD have 25+ years of experience.
- DJUSD is not hiring many less-experienced staff
- ~60% of FTE's are in the maximum credential class (Class VI)
- Nearly 80 FTE are at year 25 in experience and the highest education column.



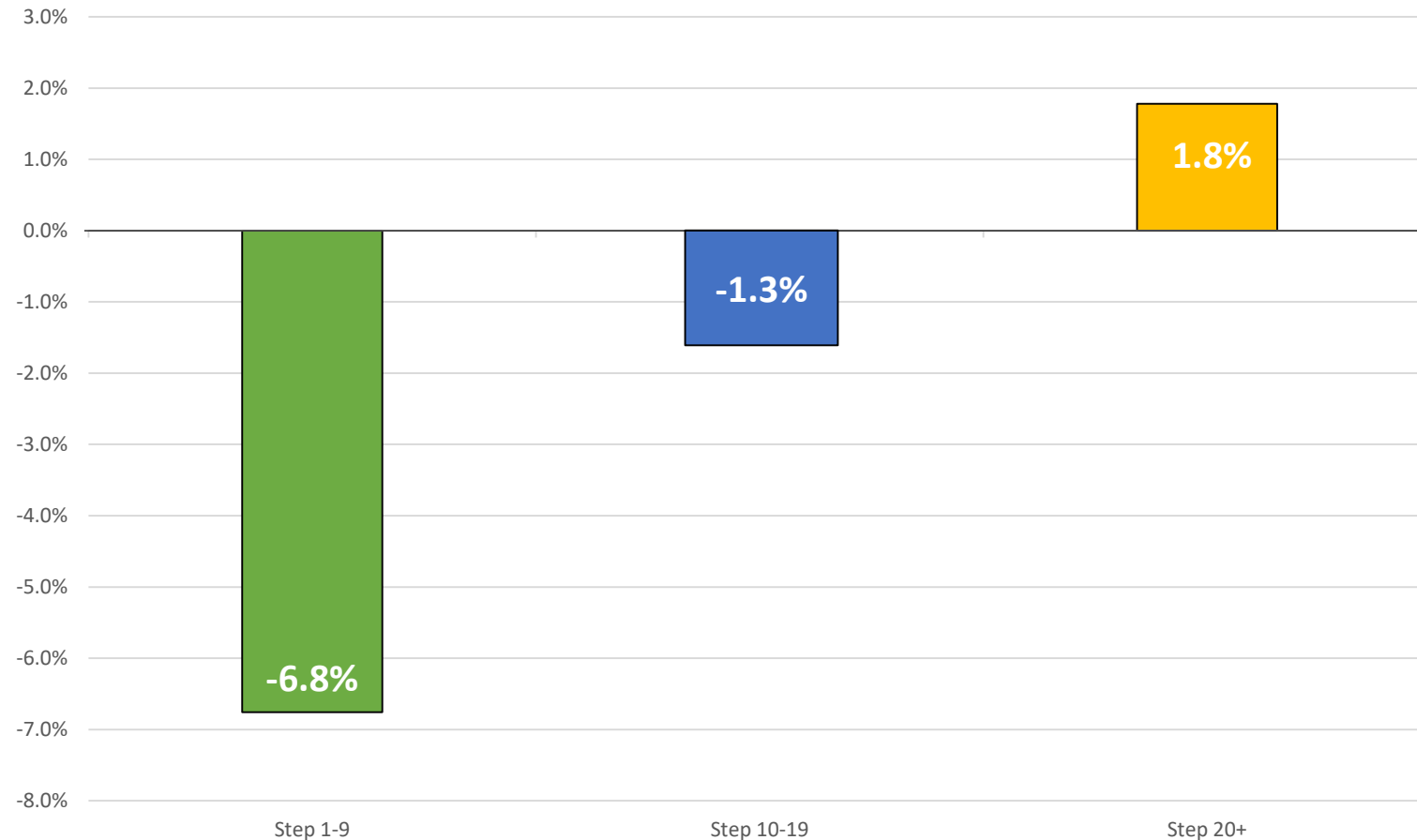
DJUSD vs. Comparative Set: Certificated Salaries



- Davis has the 2nd greatest average pay gap between low and high experience FTE's
- Davis has the 2nd lowest 'bottom' teacher salary.
- Davis has the 2nd lowest 'top' teacher salary.

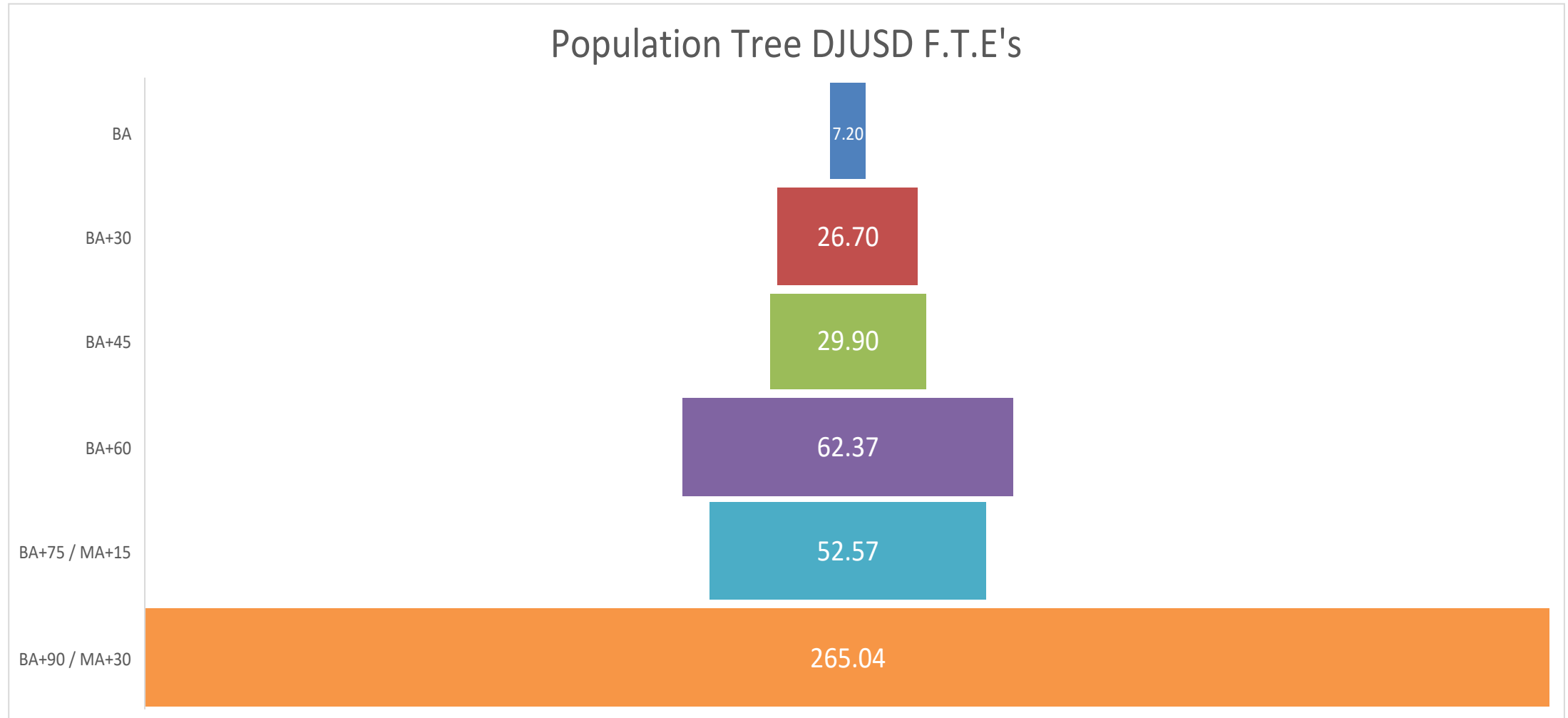
DJUSD vs. Comparative Set: Certificated Salaries

DJUSD: Teacher Compensation Relative to Comparative Set (% diff)



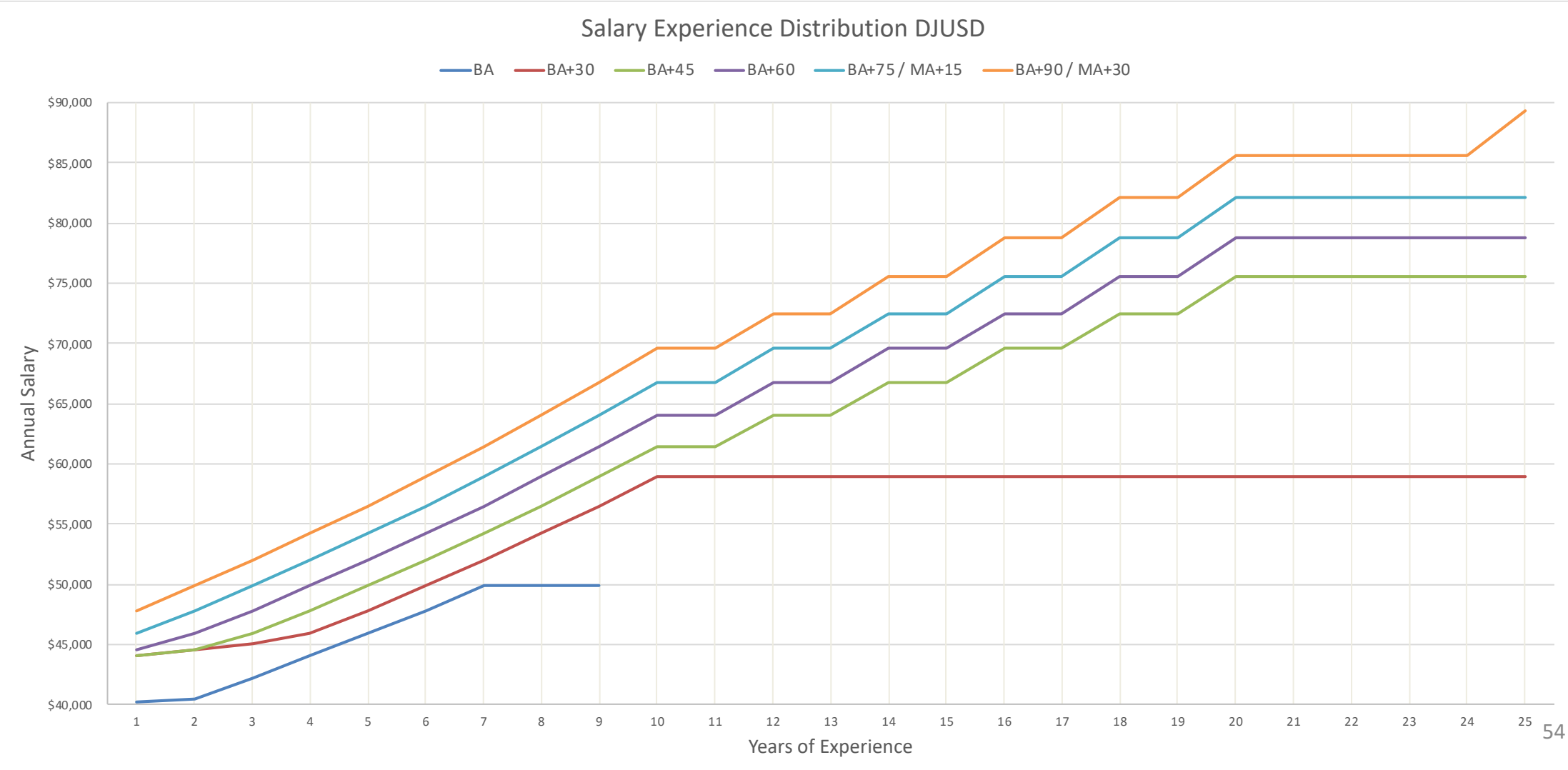
- Davis has a 6.8% lower average salary for Teachers in steps 1-9 in relation to the Comparative Set.
- Davis has a 1.3% lower average salary for Teachers in steps 10-19 in relation to the Comparative Set.
- Davis has a 1.8% higher average salary for Teachers in steps 20+ in relation to the Comparative Set.

DJUSD Certificated Employee Analysis



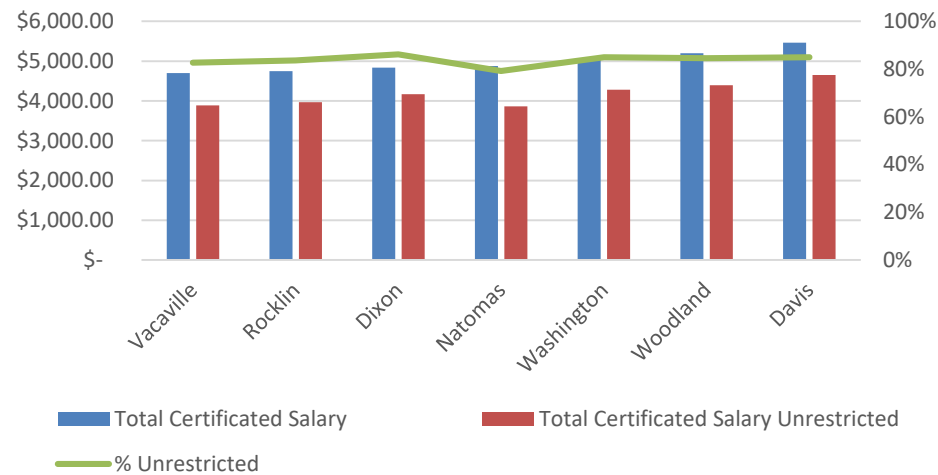
*Step 25 includes all teachers with 25+ experience, not just year 25

DJUSD Certificated Employee Analysis

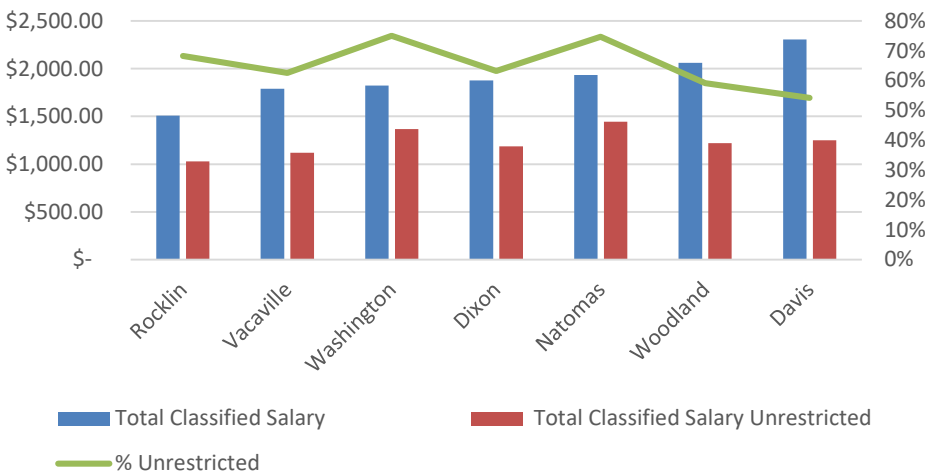


Comparative Set: Total Salary and Benefits Expenses

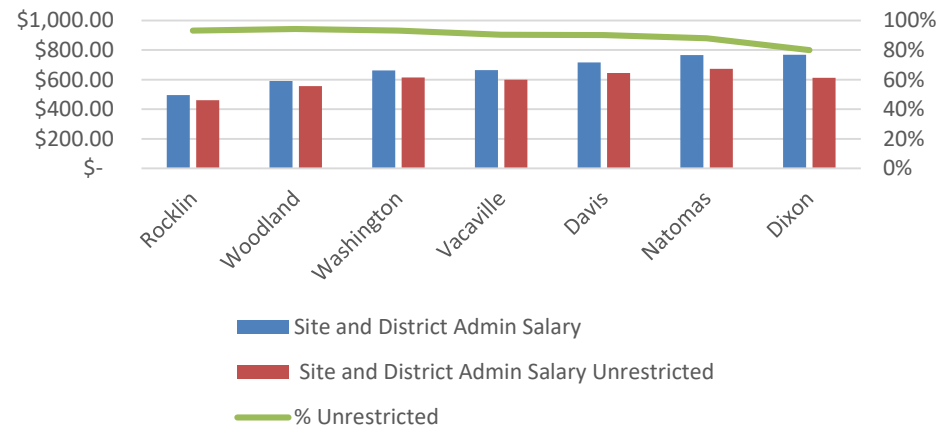
Total Certificated Salary Expenditure by District



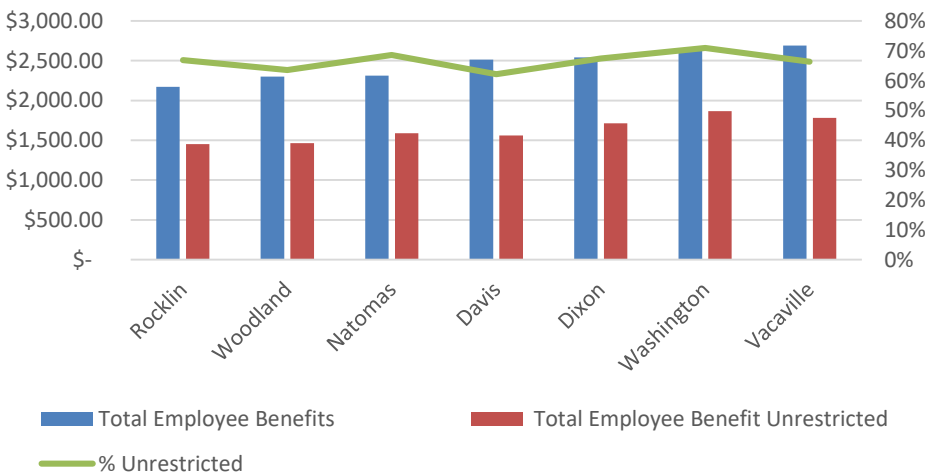
Total Classified Salary Expenditure by District



Site and District Admin Salary Expenditure by District



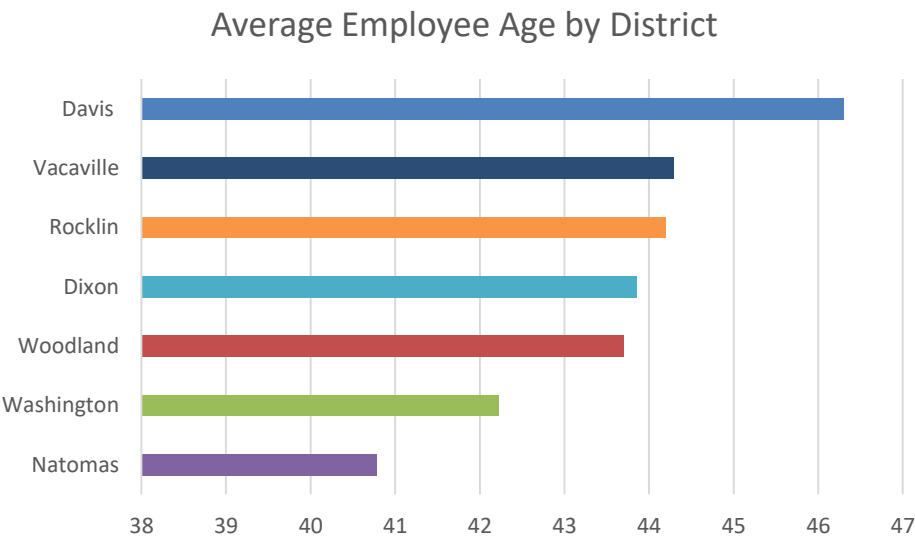
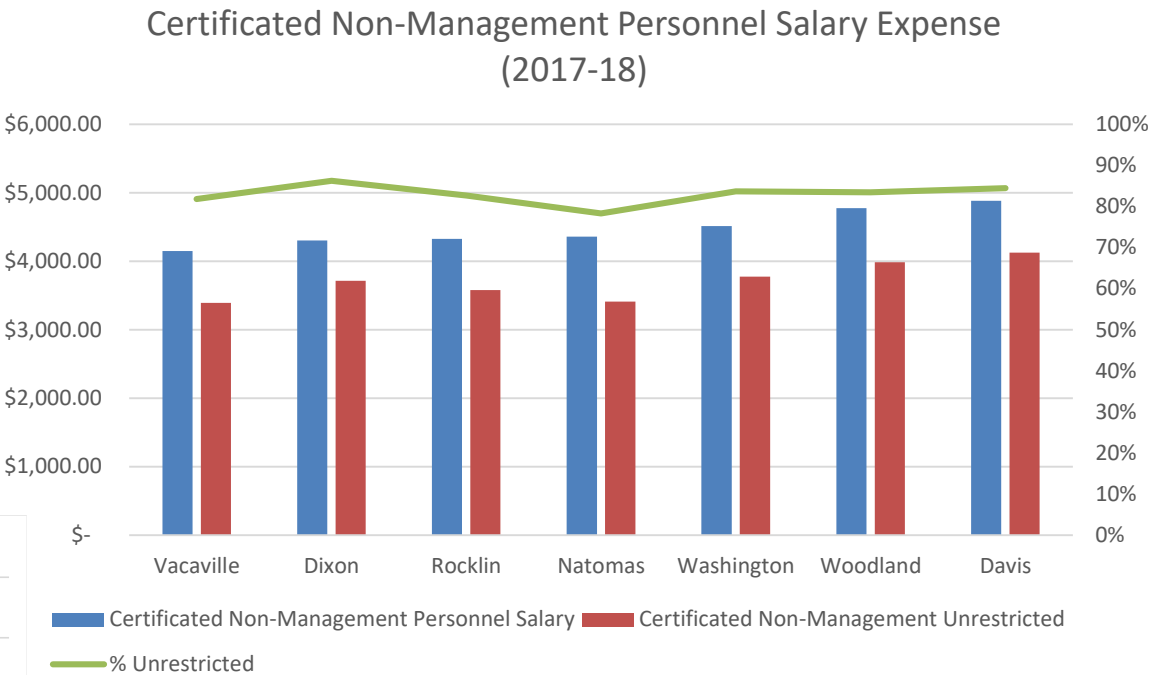
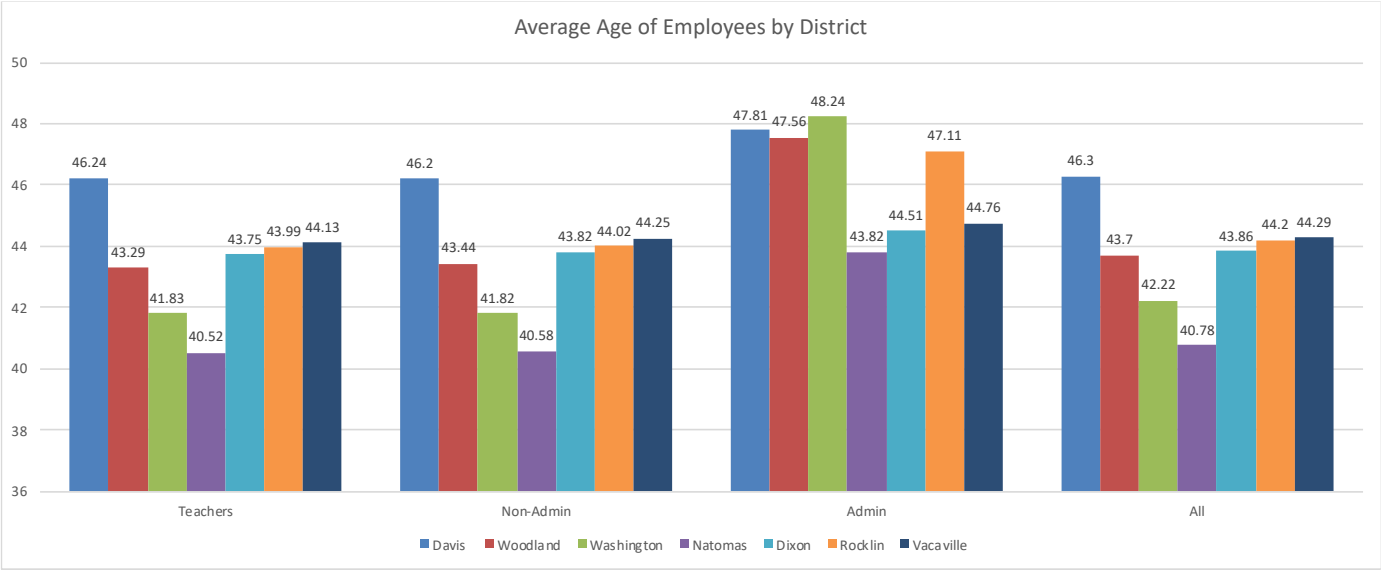
Total Employee Benefits Expenditure by District



Certificated Non-Management Expenses

Davis has the highest Certificated Non-Management Salary Expense of any comparative district

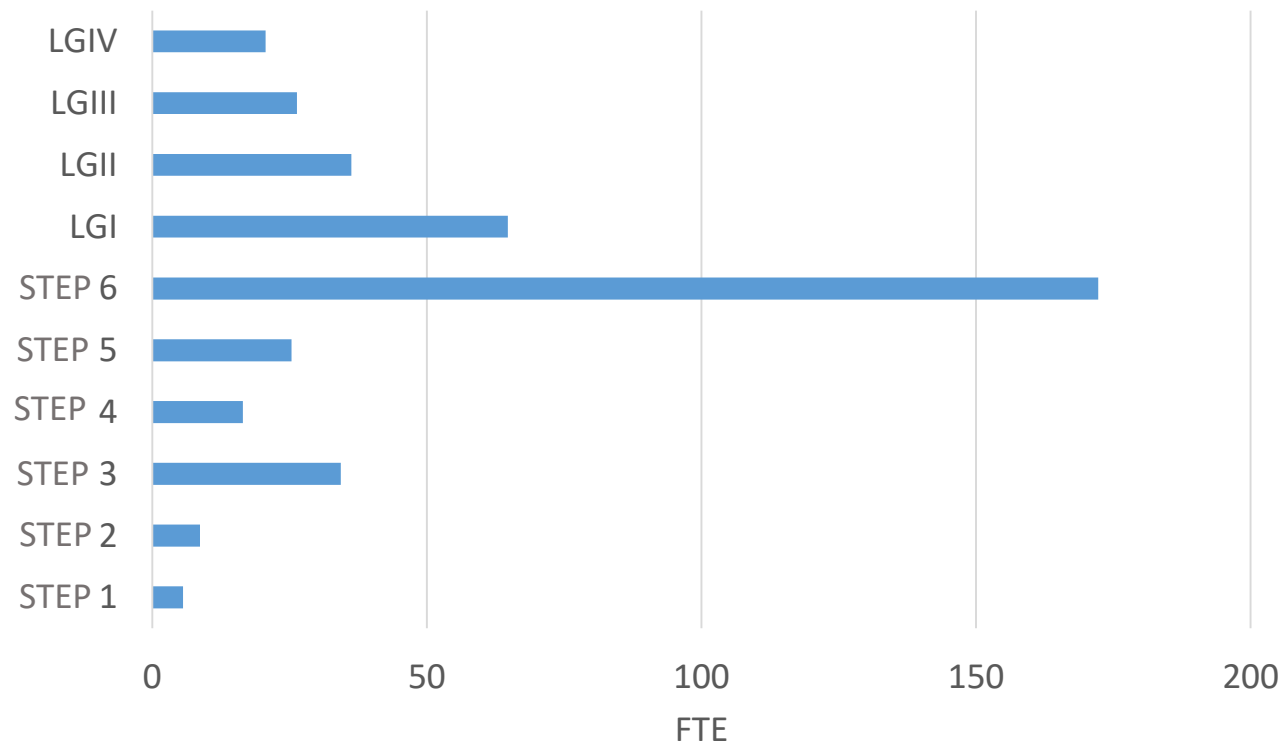
- This is likely due to DJUSD having the most senior teaching population of any district.
- Davis has the oldest employee population by far, with the largest gap being among teachers
- Davis has the 2nd highest percentage of unrestricted Certificated non-management Salary Funding



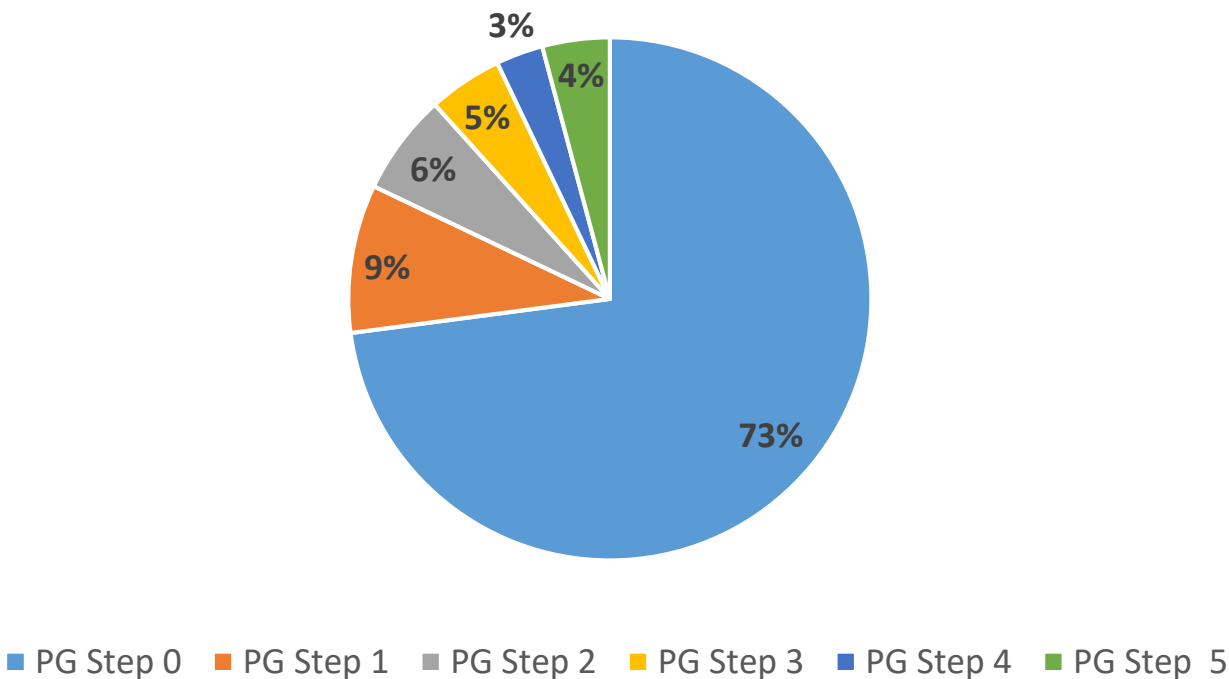
DJUSD Classified Expenditures and Salaries

Classified Employee Education and Experience

DJUSD Classified Experience by FTE



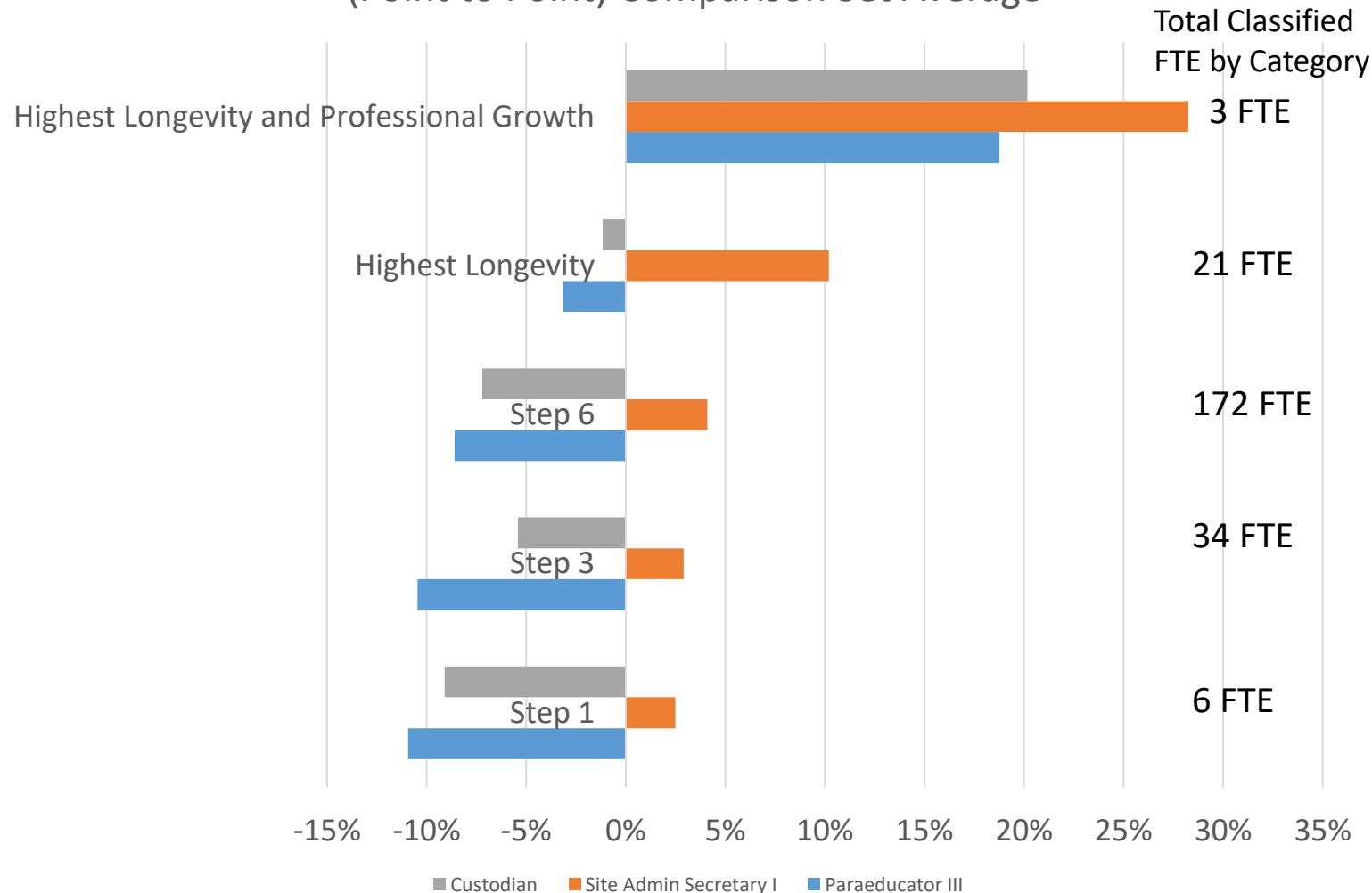
Classified Employee Professional Growth Step Distribution



- 58% of DJUSD Classified Employees have worked for the District for fewer than 10 years.
- 70% of DJUSD Classified Employees have not completed a Professional Growth (PG) Step.

Classified Salary Comparisons

DJUSD Classified Salary by Position in Relation to Regional
(Point to Point) Comparison Set Average

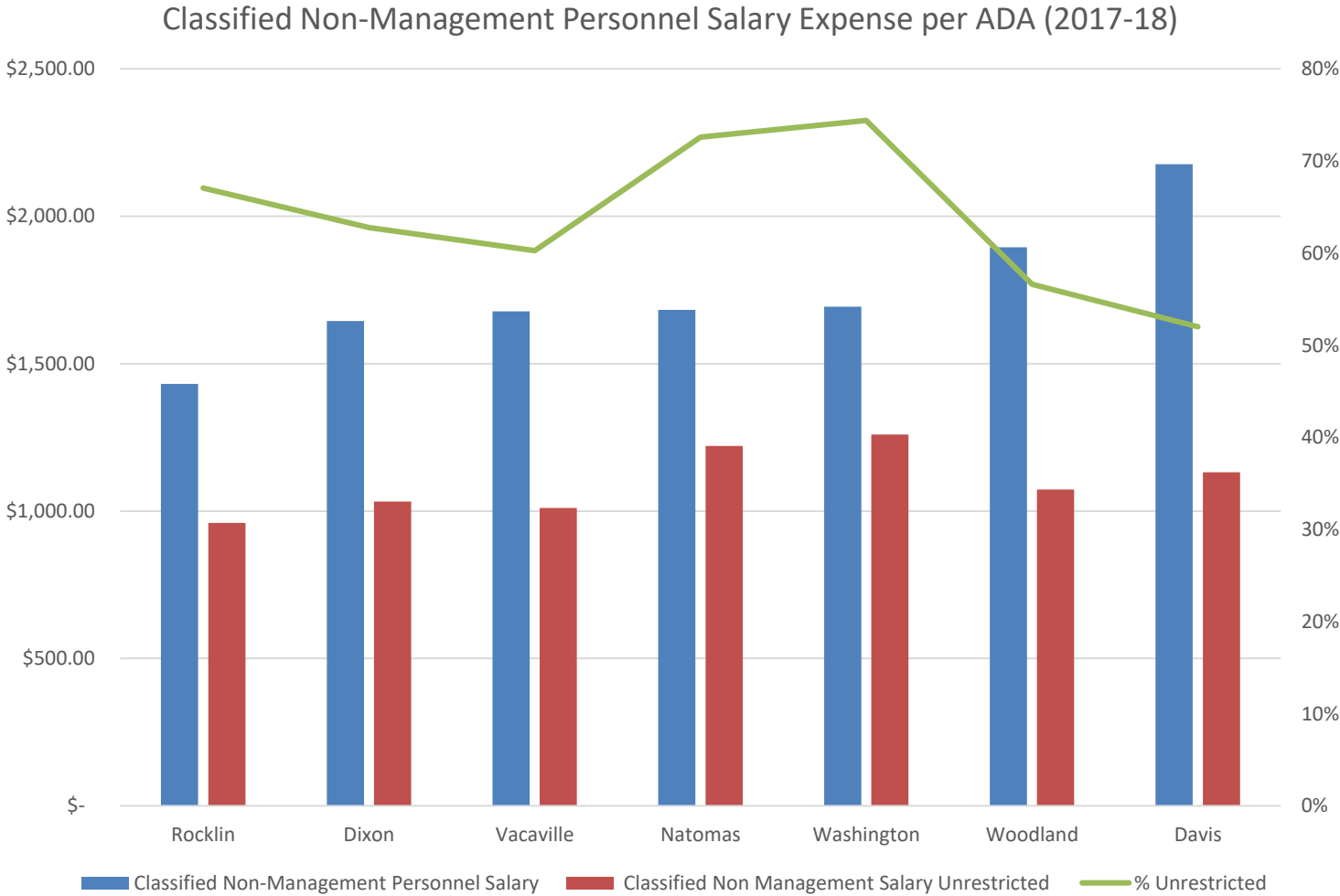


- Paraeducator III, Site Admin Secretary, and Custodian represent more than 50% of DJUSD Classified FTE.
- DJUSD pays below the Comparative Set average for 2 of these 3 position types in base salary.
- Most districts do not reward additional education for classified employees to the degree to DJUSD does.
- Employees who earn all five Professional Growth steps can earn 25% more than their base salary.

Classified Non-Management Expenses

For Classified Non-management Salary expenses:

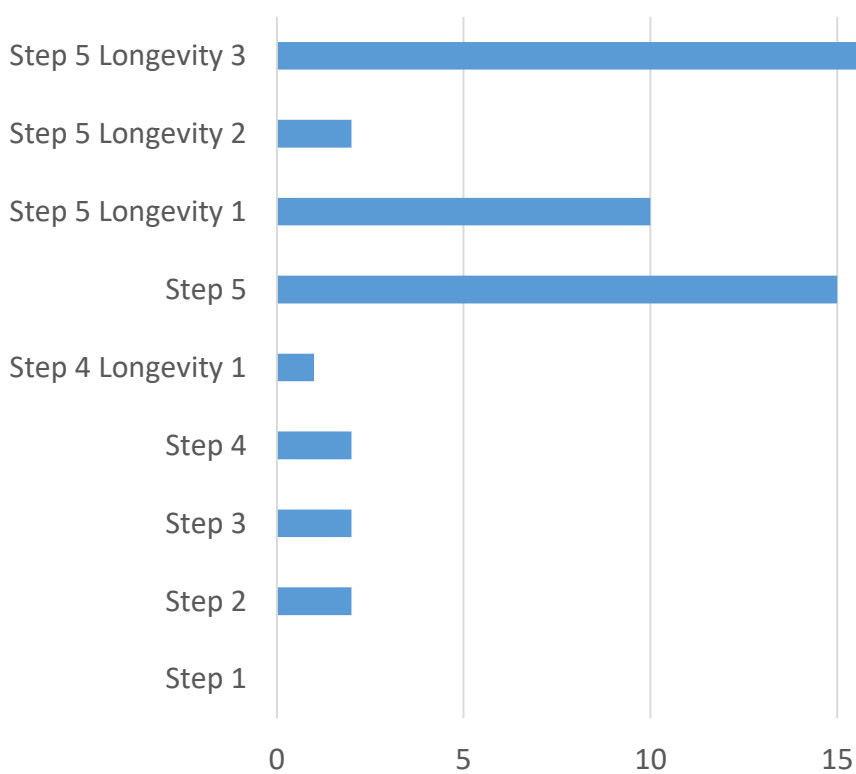
- Davis spends more than others in the competitive group
- Davis has the highest percentage of allotted funding restricted.



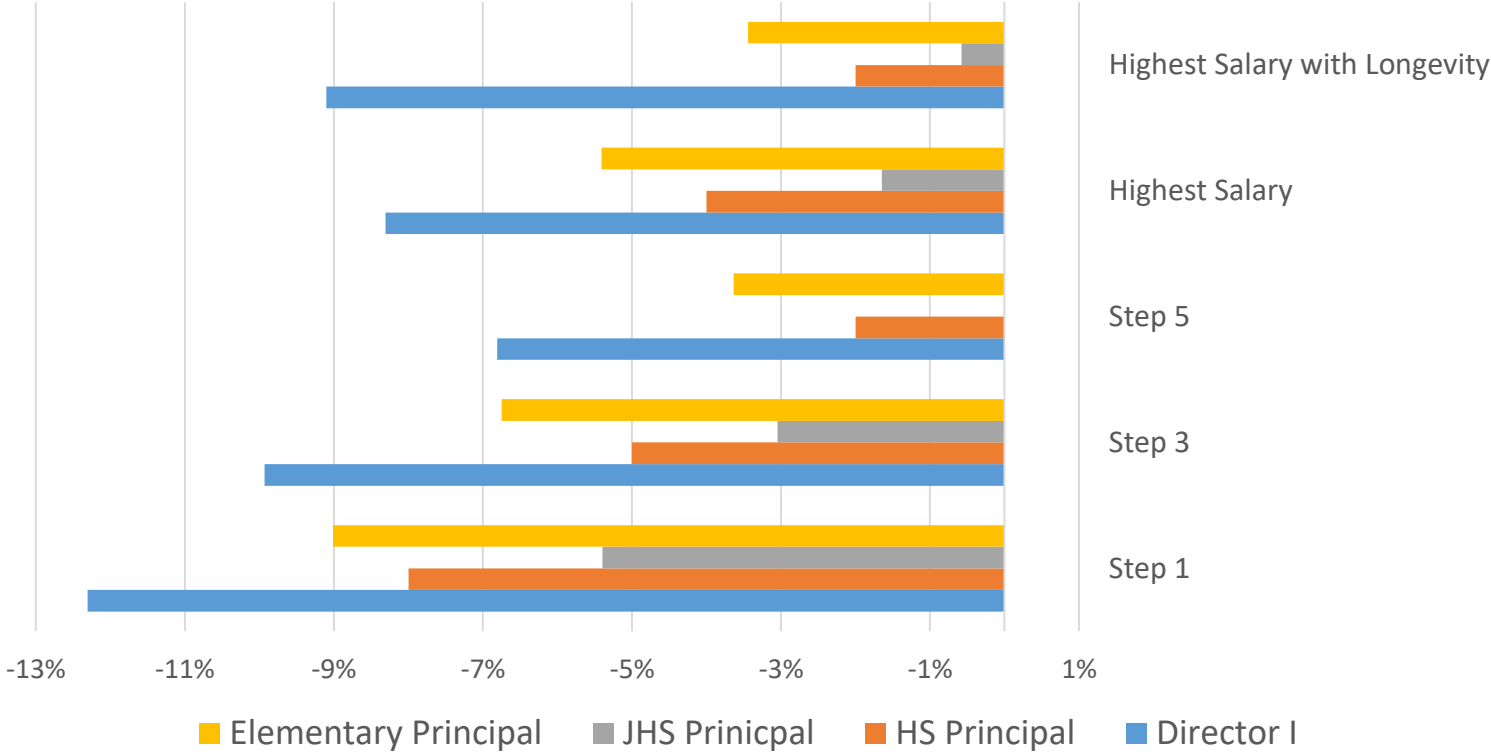
DJUSD Administrative Expenditures and Salaries

DJUSD Administrative Salary

DJUSD Administrative Leadership Team - Experience Distribution



DJUSD Administrative Salaries by Position in Relation to Regional (Point to Point) Comparison Set Average

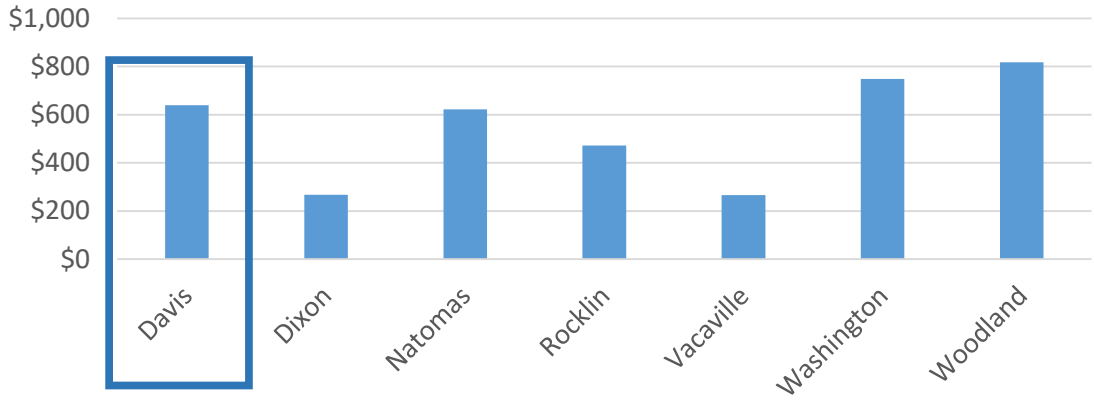


- 61% of DJUSD Administration have 3 or more years of Administrative experience in addition to their teaching experience.
- DJUSD Steps 1-4 are rarely used in initial salary placement due to low regional pay rates.
- DJUSD pays less than the comparative set average across all categories, steps and noted classifications.

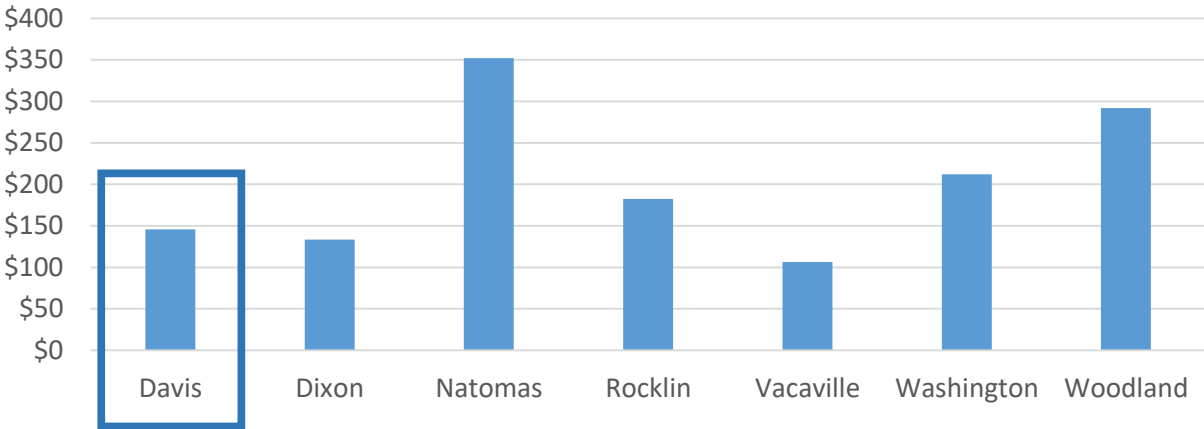
DJUSD Non-Employee Expenses

Non-Employee Expenses Comparison by ADA

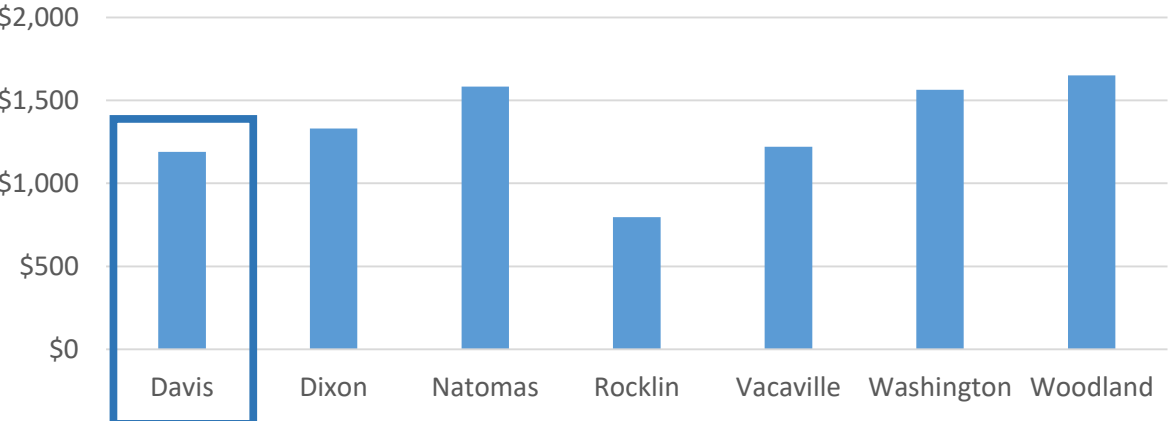
Total Expenses for Books and Supplies by Comparison Set per ADA



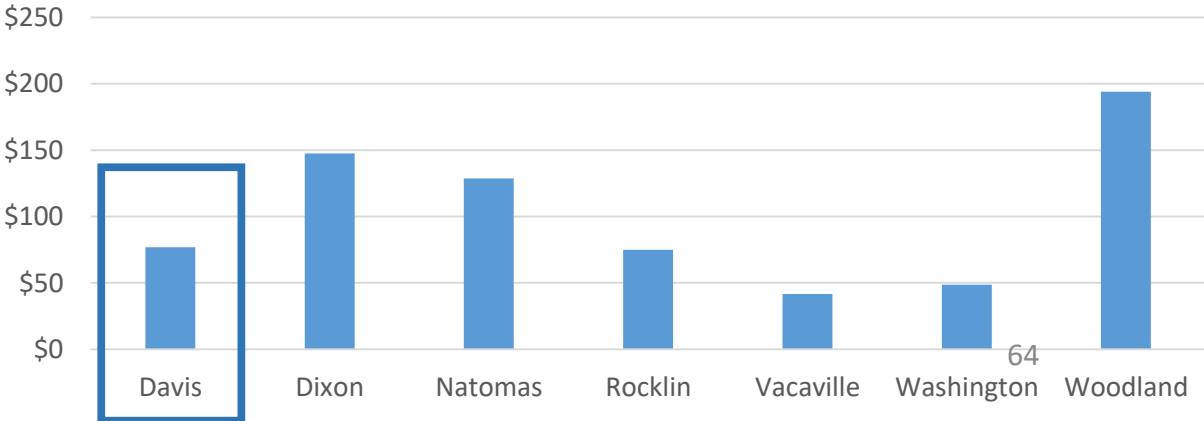
Total Expenses for Services and Other Operating Expenditures by Comparison Set per ADA



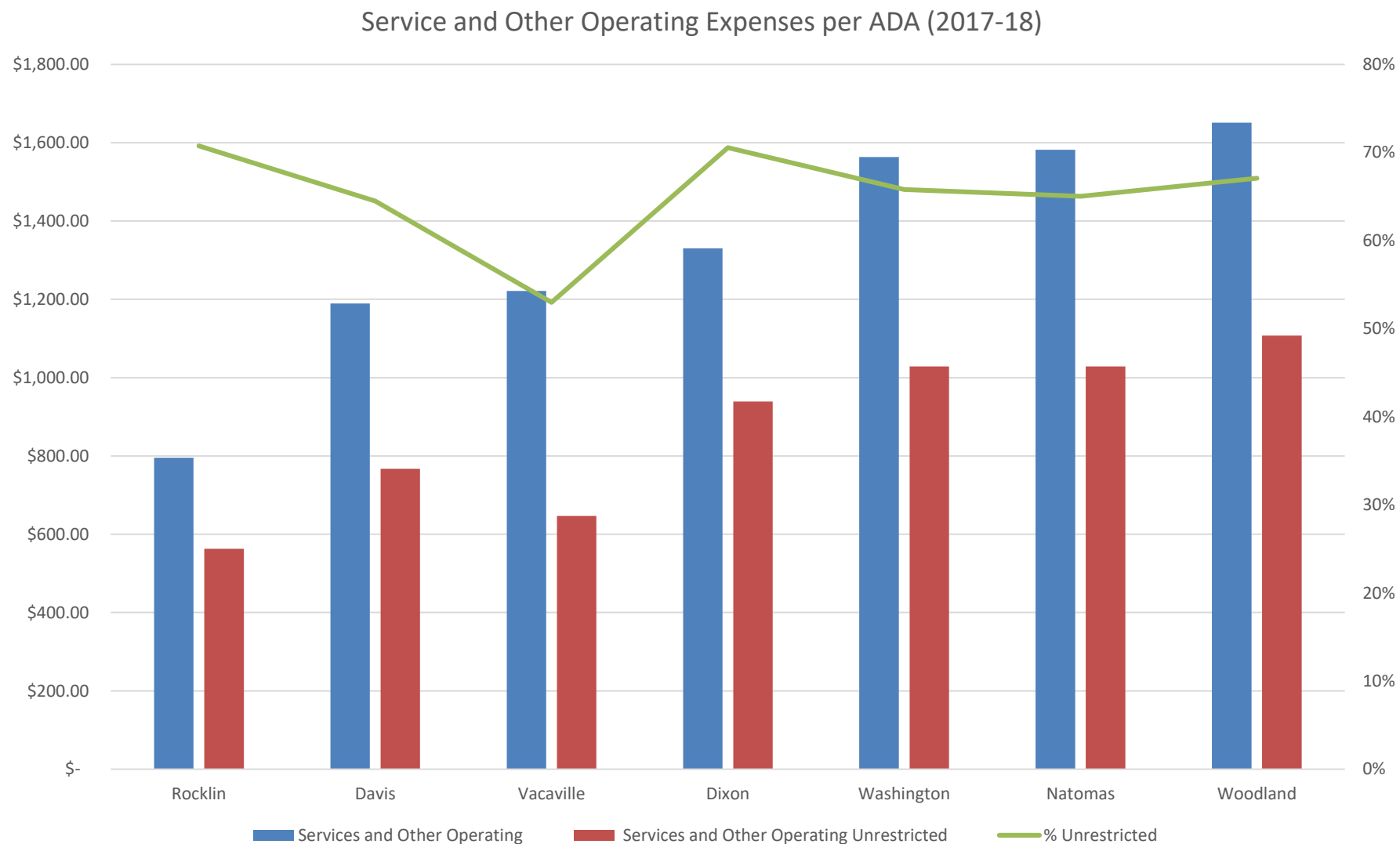
Total Expenses for Capital Outlay by Comparison Set per ADA



Total Expenses for Other Outgo by Comparison Set per ADA



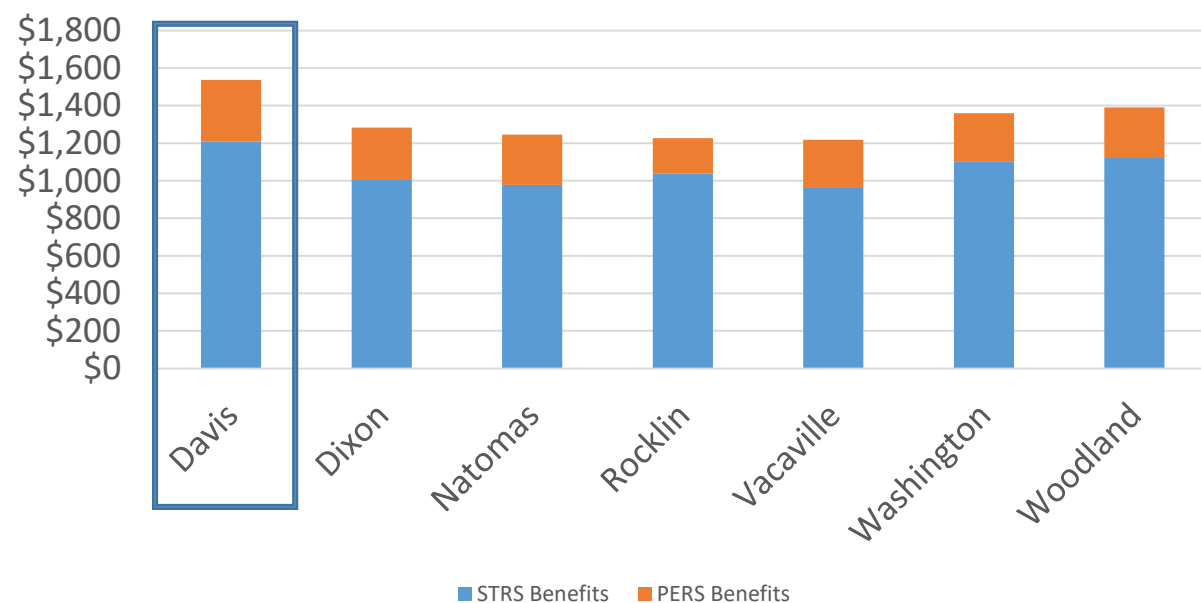
Services & Operations Expenses



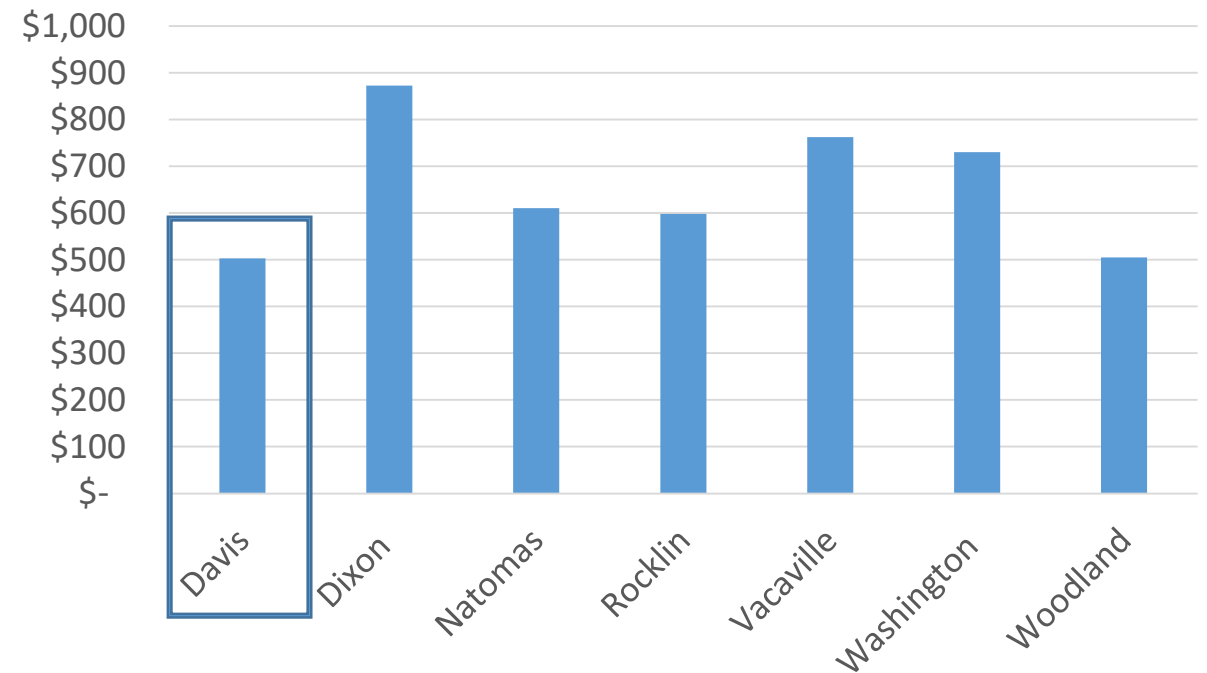
Employee Benefits

Employee Benefits Expenditures

STRS and PERS Expenditures by Regional Comparison Set per ADA



Health and Welfare Expenditures per ADA

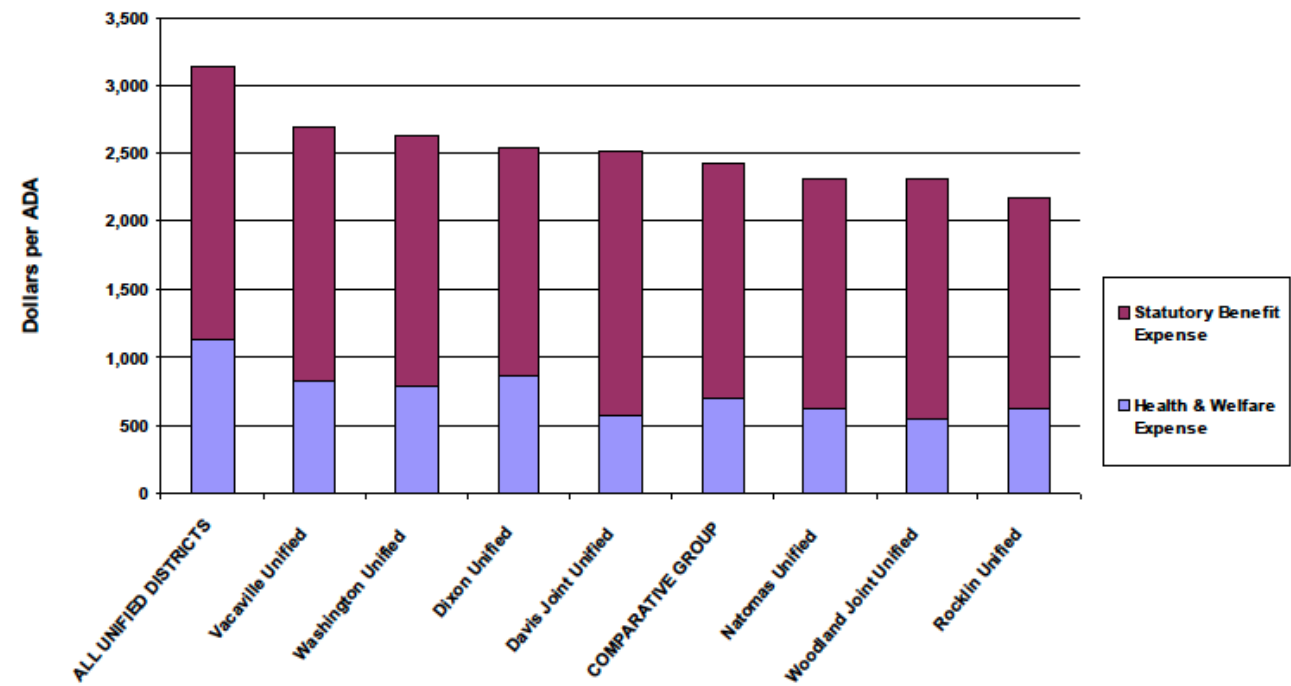


- DJUSD spends 14% per ADA more on STRS and PERS Benefits due to more FTE and more experienced staff than the comparison set.
- DJUSD spends \$503 per ADA on Employee Health and Welfare Benefits, which is 23% below the average regional comparison expenditure amount.

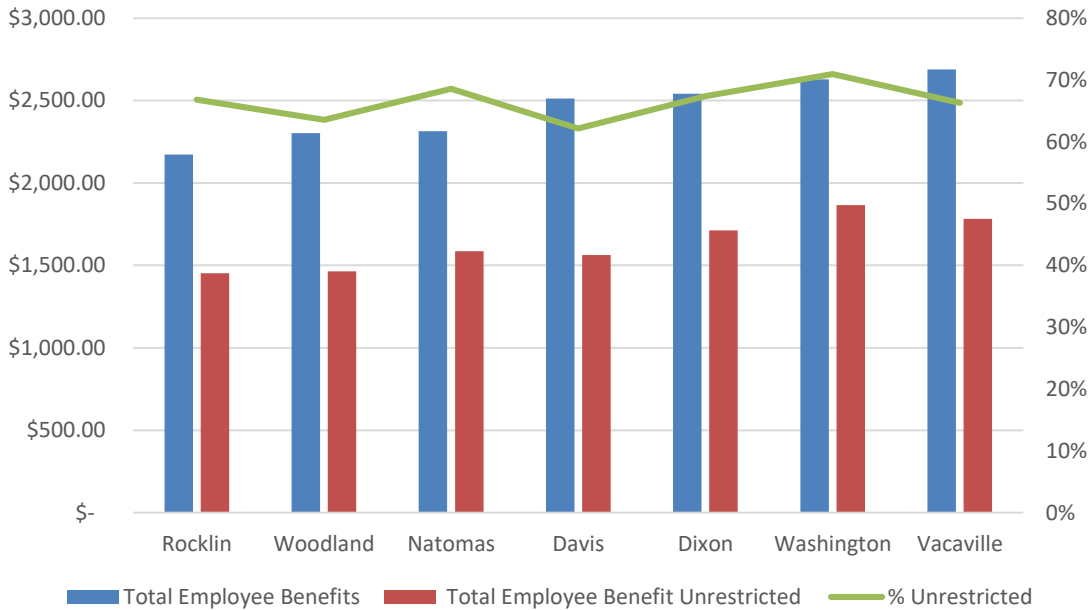
Employee Benefits

- Relative to the comparison set, Davis has the highest percentage of funding restricted for employee benefits.

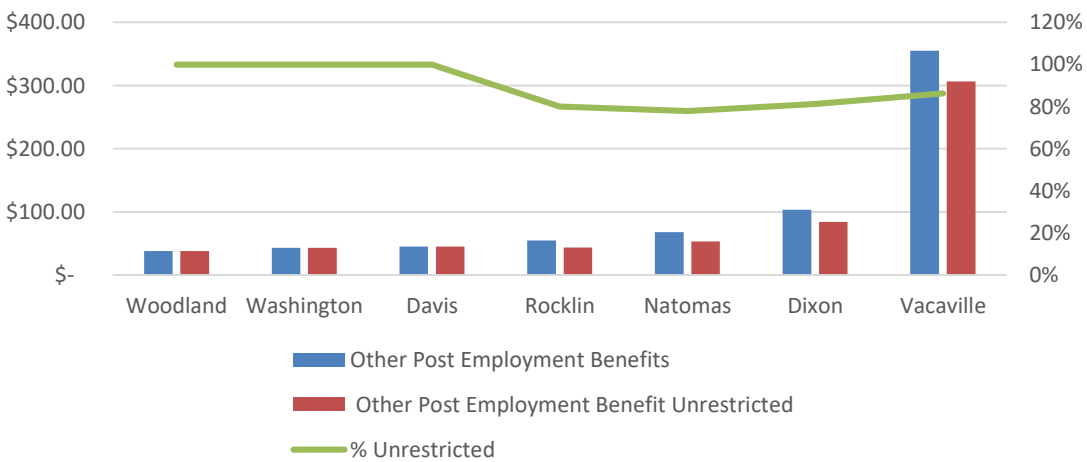
**Davis Joint Unified
Employee Benefits Expense
Per ADA Expense, 2017-18, General Fund**



Total Employee Benefit Expense per ADA (2017-18)

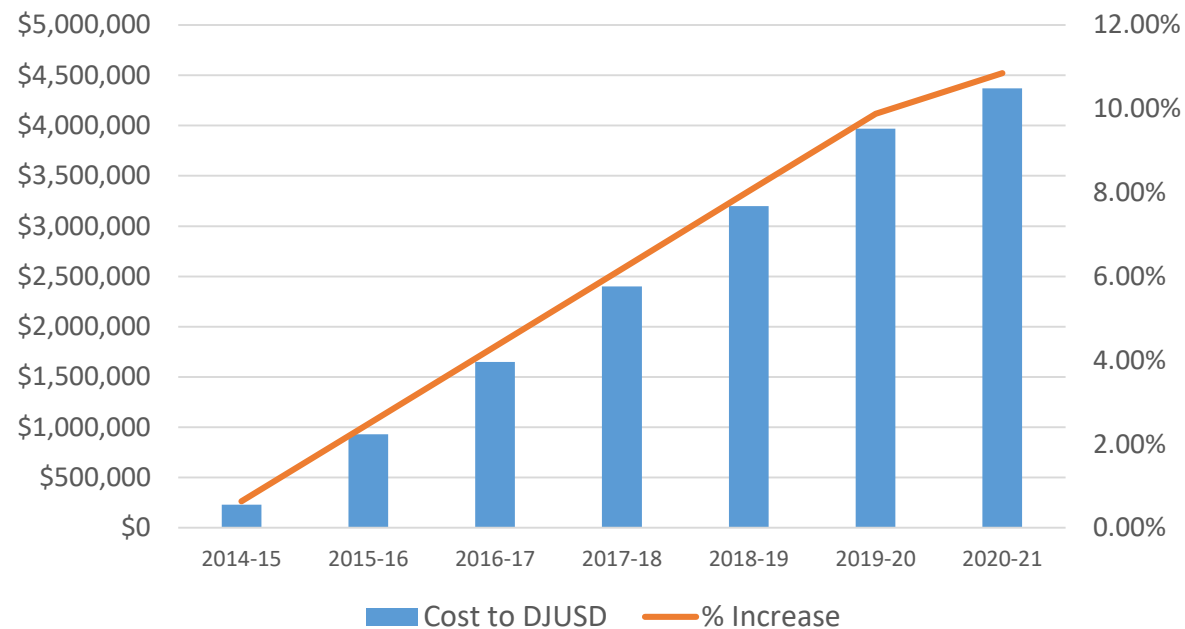


Other Post Employment Benefit Expense per ADA (2017-18)

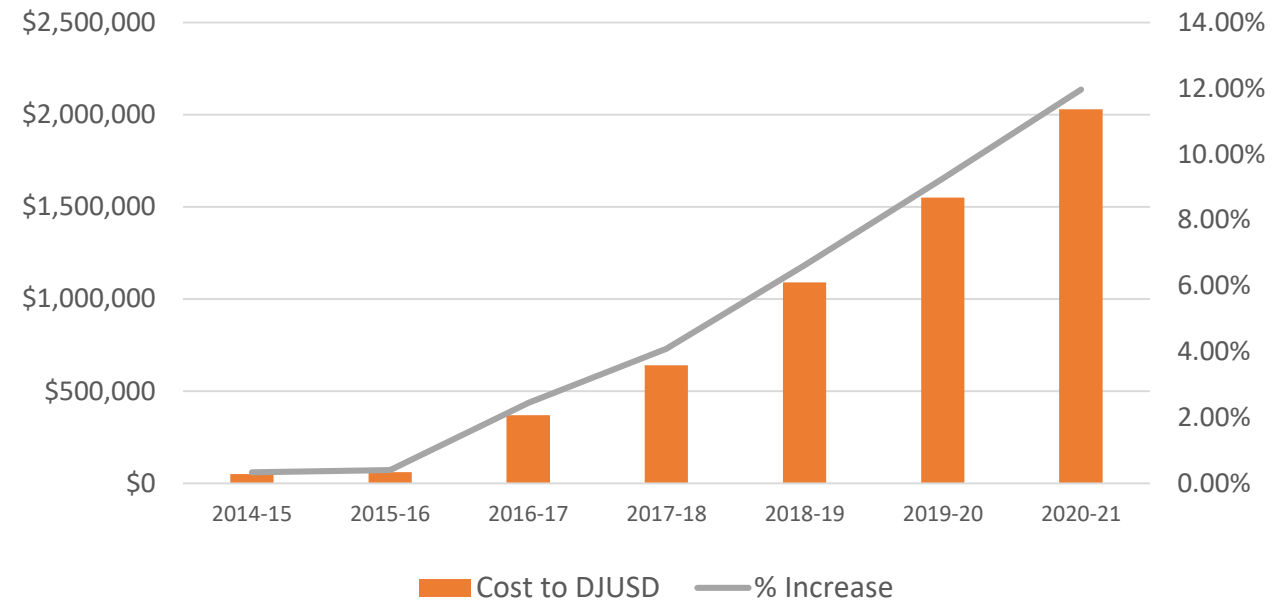


Continued Pension Cost Increases

STRS Impact on DJUSD Budget



PERS Impact on DJUSD Budget

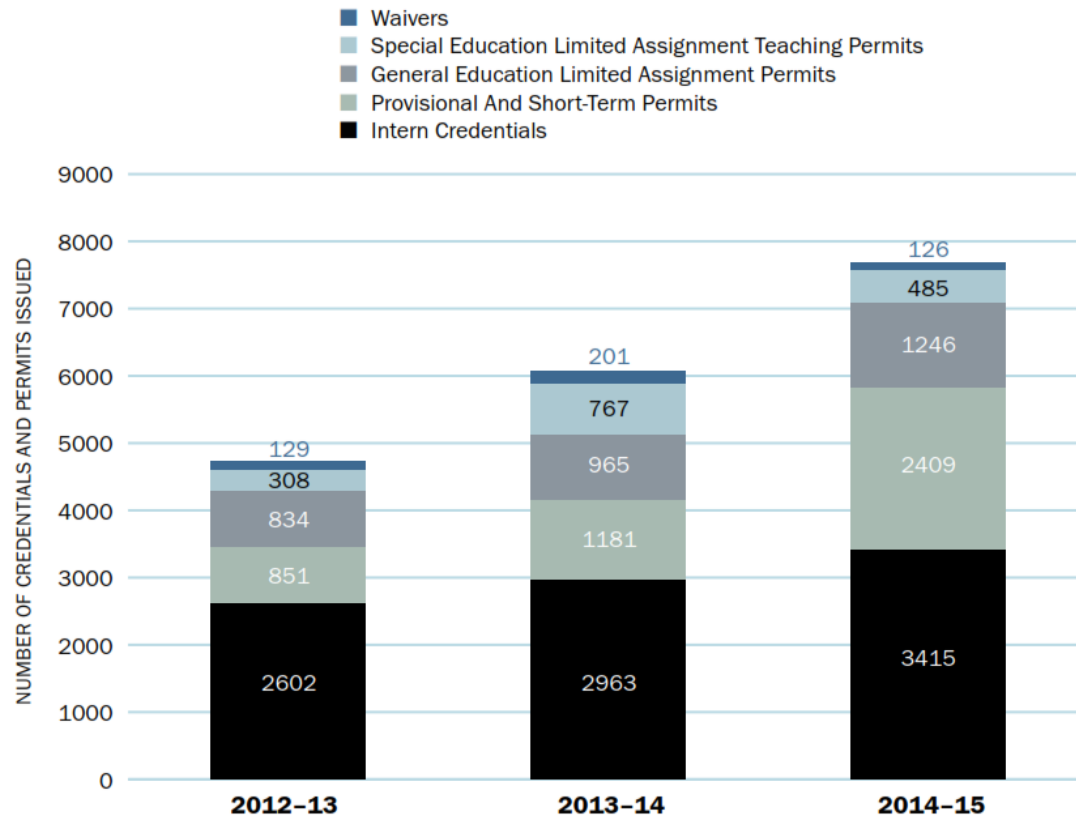


- Approximately 25% of LCFF growth revenue since 2013-14 has gone to increasing pension costs.
- In 2020-21 DJUSD will be required to allocate \$6.3 million more to STRS & PERS than it did in six years earlier.
- These costs are mandated and determined by the State of California.

Teacher Supply and Demand

Substandard Teaching Permits/ Credentials on the Rise

Figure 2: **Substandard Permits and Credentials Are Increasing, 2012-13 to 2014-15**

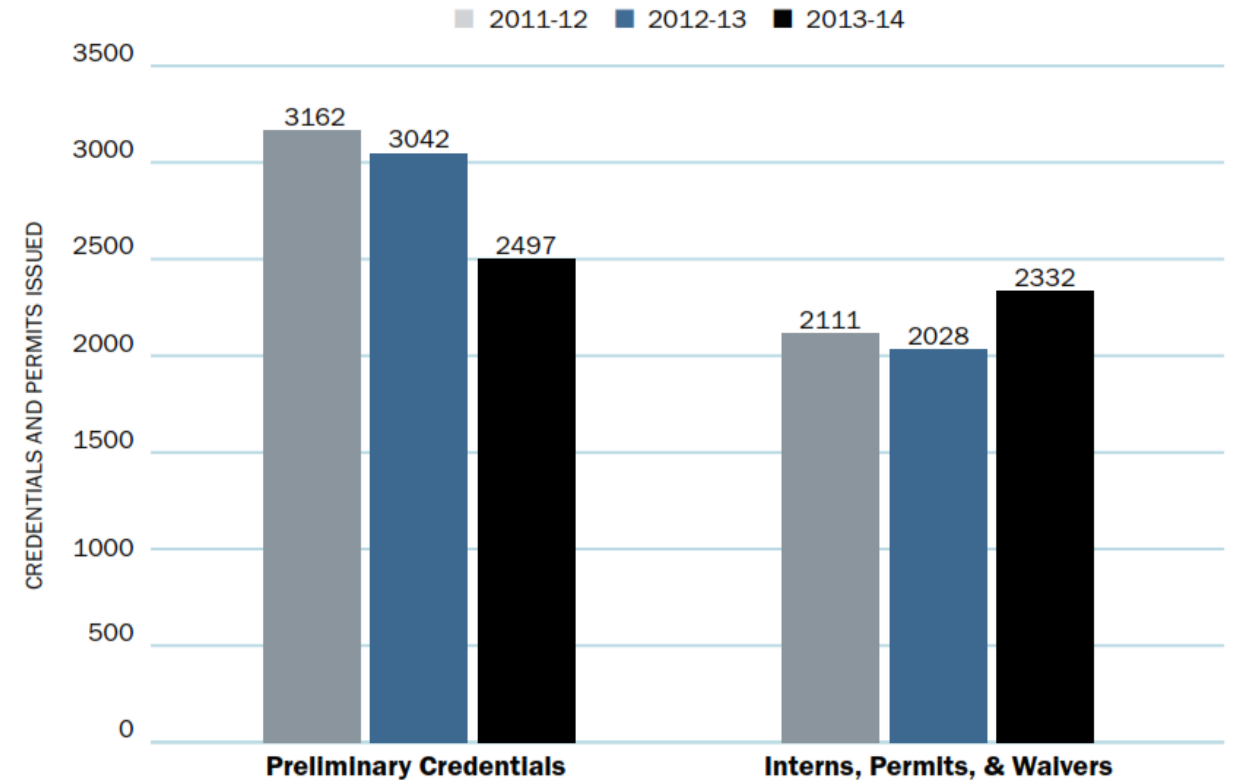


Note: Number of credentials issued between July 1st of each year and June 30 of the following year. (See Appendix B.)

Source: Data provided by the California Commission on Teacher Credentialing through a special request.

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Figure 8: **Trends In Special Education Teacher Supply**



Credentials and permits issued, 2011-12 to 2013-14

Source: California Commission on Teacher Credentialing.

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Options for Bridging the Compensation Gap

Reduce Programs to Reprioritize Funds to Compensation

- Major Programs
 - Student Nutrition* and Children's Center (Staff and Supplies) (\$0.3m)
 - Athletics (AD, Support Staff, Coach Stipend) (\$0.5m)*
 - Central Support Services (12 FTE, \$0.7m)
 - Libraries (24 FTE, \$1.3m)*
 - Site Support Services (26 FTE, \$1.4m)*
 - 7th Period (20 FTE, \$1.4m)*
 - Education Specialists (Reading, Science, Math, etc.) (24 FTE, \$1.7m)**
 - Counseling (27 FTE, \$2.2m)*
 - Special Education (Program changes via IEP and not feasible to make reductions for compensation increases)

* Parcel Tax Funded

** Some Parcel Funding and Would Require Collective Bargaining

Programming Comparison: DSHS/RHS

| | Rocklin HS | Davis Senior HS | % Difference between DSHS and RHS |
|---------------------------|----------------------|---------------------|---|
| School Size | 2070 | 1750 | -15% |
| Grade Level Configuration | 9-12 | 10-12 | - |
| Counseling FTE | 4 FTE (1:517) | 5.5 FTE (1:318) | 27% |
| Course Volume | 32.5 per grade (130) | 37 per grade (111) | 12% |
| Athletics Teams | 5.5 per grade (24) | 9.33 per grade (28) | 21% |

Reduce Programs to Reprioritize Funds to Compensation

- Class Size
 - +1 – K-3 (3 FTE, \$210k)**
 - +1 – 4-6 (2 FTE, \$140k)
 - +1 – 7-12 (5 FTE, \$350k)*
- School Closure
 - Junior High (\$700k)***
 - Elementary (\$550k)***

* Parcel Tax Funded

** Some Parcel Funding and Would Require Collective Bargaining

*** Includes staffing for Site Administration (Principal/Vice Principal, Office Staff), support services (Library, Counseling, Reading, Safety and Custodial)

Reduce Programs to Reprioritize Funds to Compensation

- Non-Employee Costs: Site and Department Budgets
 - Materials and Supplies (10%, \$140k)*
 - Travel and Conference (10%, \$200k)
 - Outside Services (10%, \$130k)**

* Excludes textbooks and required equipment (staff and student technology)

** Excludes required services (utilities, insurance, communications, multi-year leases and legal costs, network, financial, personnel and student information and technology systems)

Raise Local Revenue

- Local Parcel Tax
 - Local parcel tax supplemental to current parcel tax
 - Assessed by individual parcel or by square footage of structure on parcel

Increase Attendance Rate (ADA) and Enrollment

- Attendance
 - Each 1% in ADA generates \$0.7 Million in revenue
 - DJUSD is currently at 96% attendance rate -- roughly at the state average
 - Getting to 100% could generate up to \$2.8 Million
 - We have put significant effort into growing ADA with limited results to date
- Enrollment
 - Each out-of-boundary student contributes \$9,000 to DJUSD revenue
 - An additional 120 students would not change the basic structure of the school district, with a net revenue increase of approximately \$1.0 Million

Advocate for State Law Change

- Lobby for CSBA “Full and Fair Funding” for DJUSD and all California school districts
 - Could result in an additional \$1,961 per student, totaling \$15 Million
- Lobby for mandated cost reimbursement
 - Could result in an additional \$0.5 to \$1.0 Million
- Lobby for changes in ADA regulations
 - Could result in an additional \$0.7 Million