

**Davis Joint Unified School District**  
**PARCEL TAX OVERSIGHT COMMITTEE**

**2021 PARCEL TAX REPORT**

**Committee Members**

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Davis Joint Unified School District  
**PARCEL TAX OVERSIGHT COMMITTEE**

**2021 PARCEL TAX REPORT**  
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# Parcel Tax Oversight Process

Step 1 – Review Revenue Sources

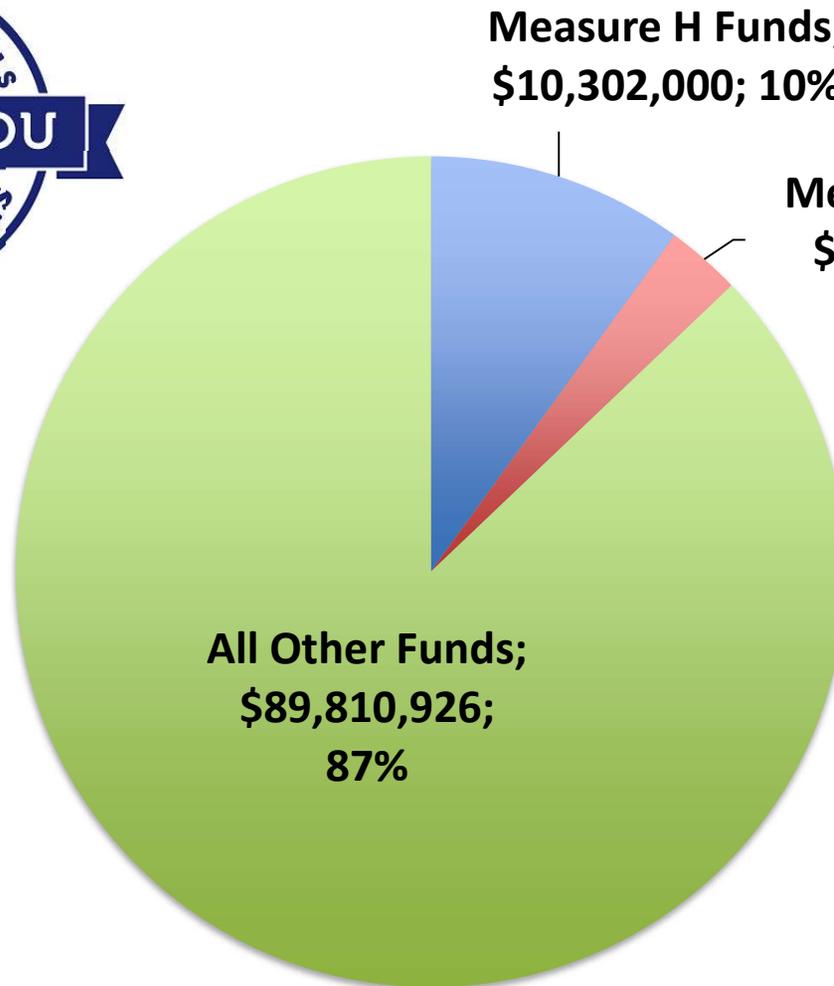
Step 2 – Review DJUSD Parcel Tax Ballot Text

Step 3 – Review DJUSD ongoing budgets to verify positions and expenditures by category

Step 4 – Review DJUSD Budget and past expenditures

Step 5 – Review DJUSD programs funded by measures and verify compliance

# 2020-2021 Total DJUSD Budget (\$; % of Total)



Measure G Funds;  
\$3,000,000; 3%

Measure H Funds;  
\$10,302,000; 10%

All Other Funds;  
\$89,810,926;  
87%

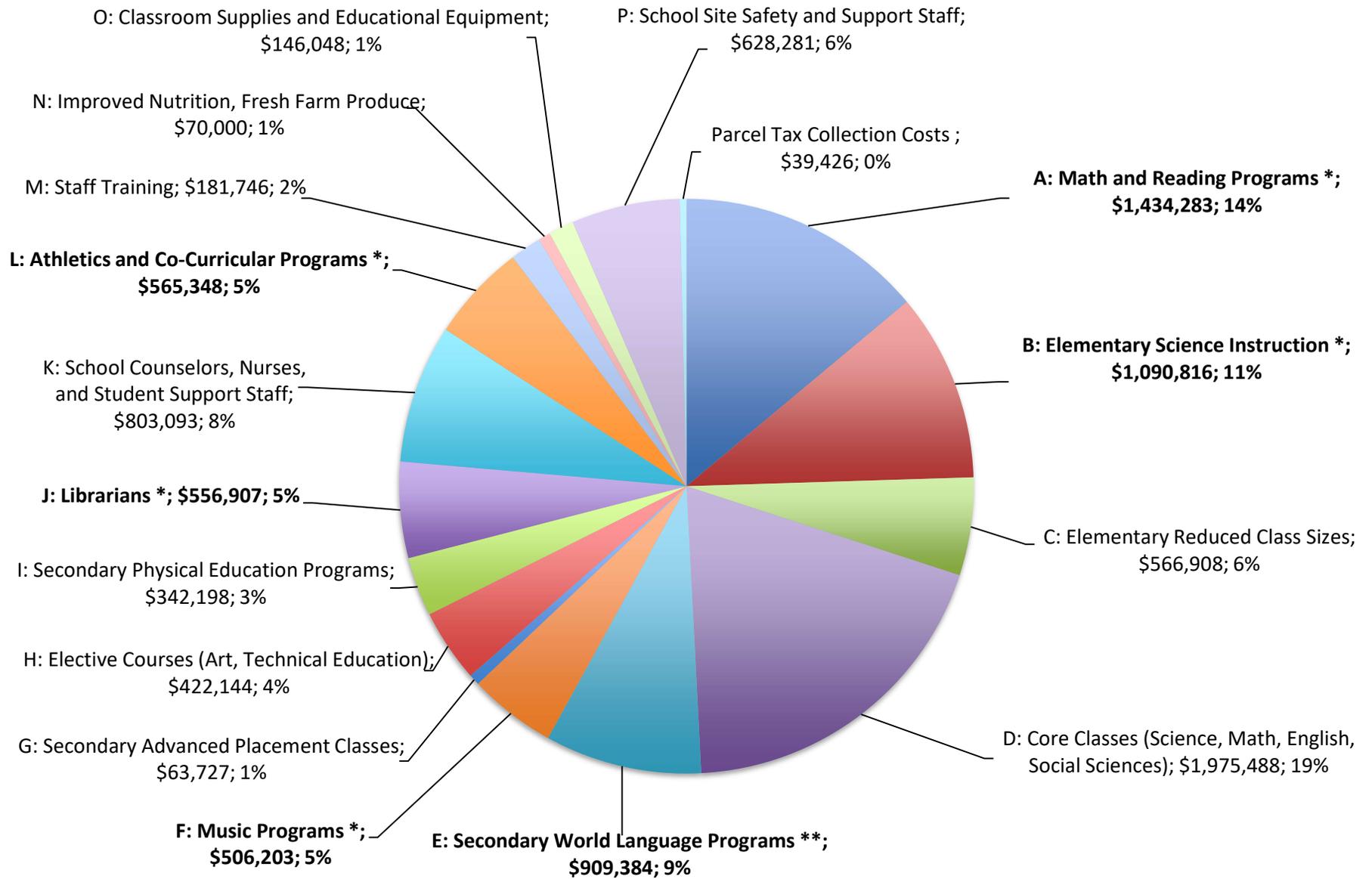
All Other Funds Detail:	
LCFF	\$70,003,460
Other State	\$7,790,218
Federal	\$6,762,730
Other Local	\$5,254,518
	<b>\$89,810,926</b>

**Total District Budget \$103,112,926**

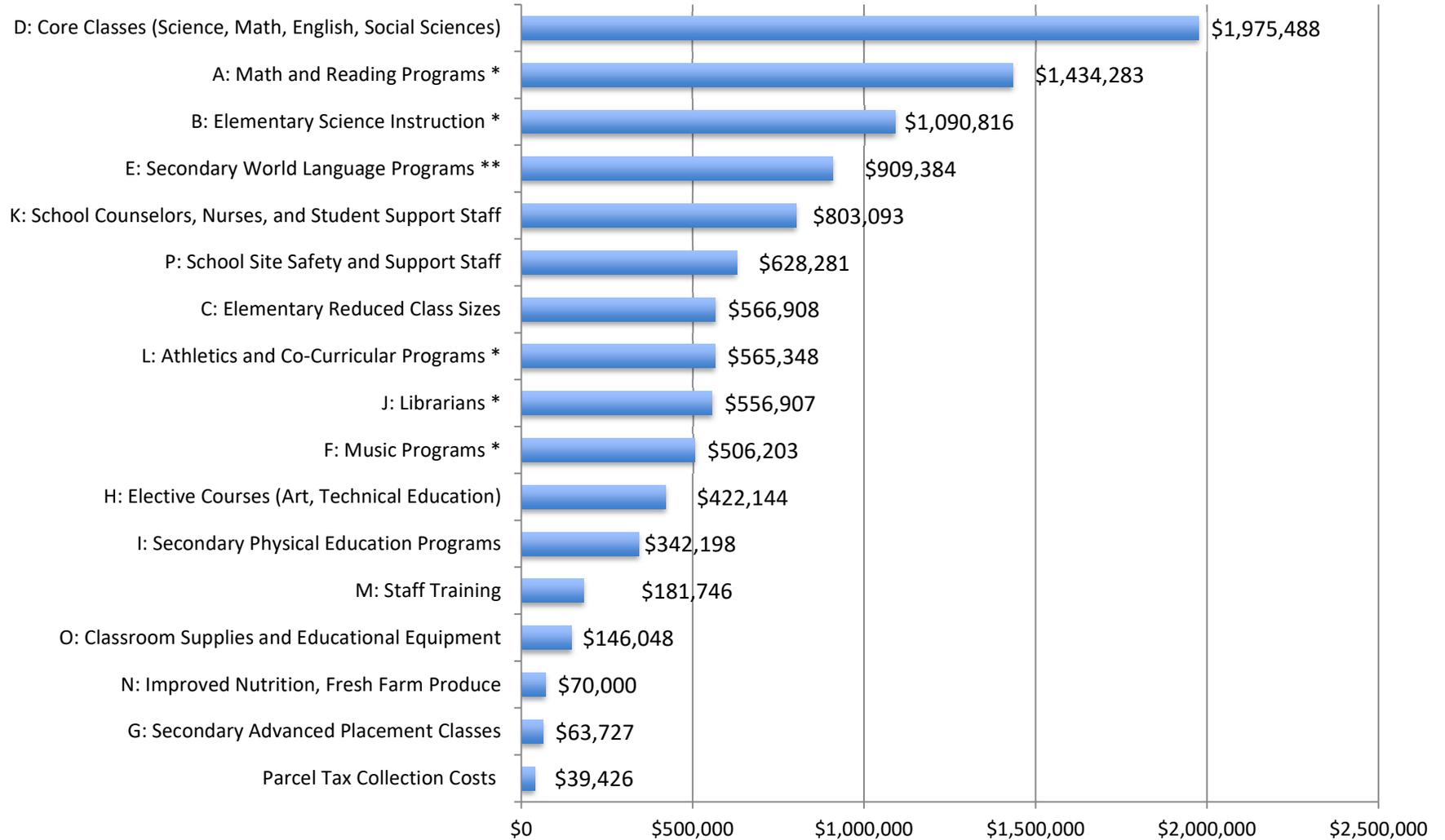
# Programs Supported Substantially by Measure H Parcel Tax Funding

- Math and Reading Programs \*
- Elementary Science Instruction \*
- Reduced Class Sizes
- Secondary Foreign Language Programs \*\*
- Music Programs \*
- Librarians \*
- Athletics and Co-Curricular Programs \*

## 2020-2021 Measure H Expenditures By Category (\$; % of Total)

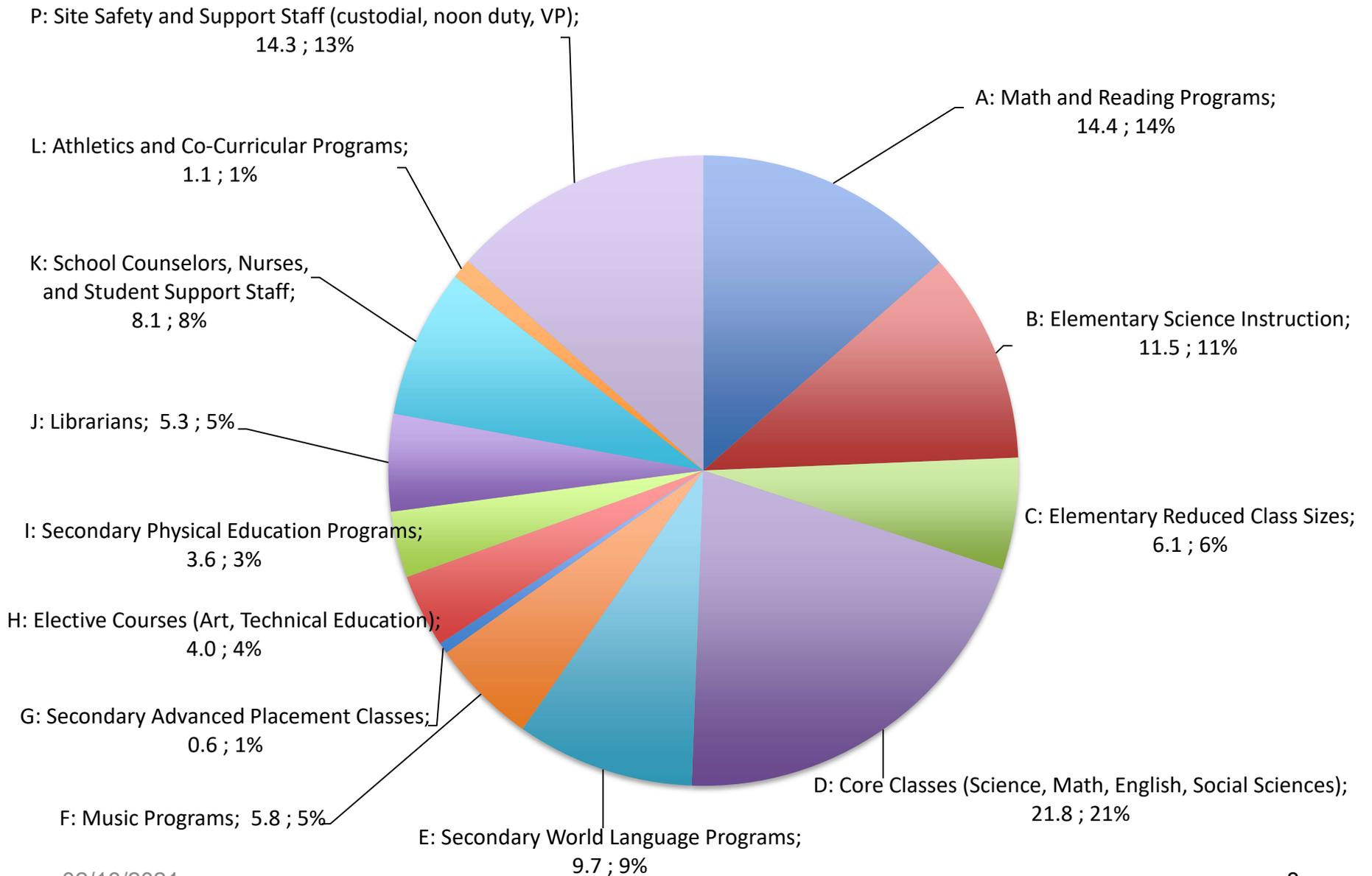


## 2020-2021 Measure H Expenditures By Category

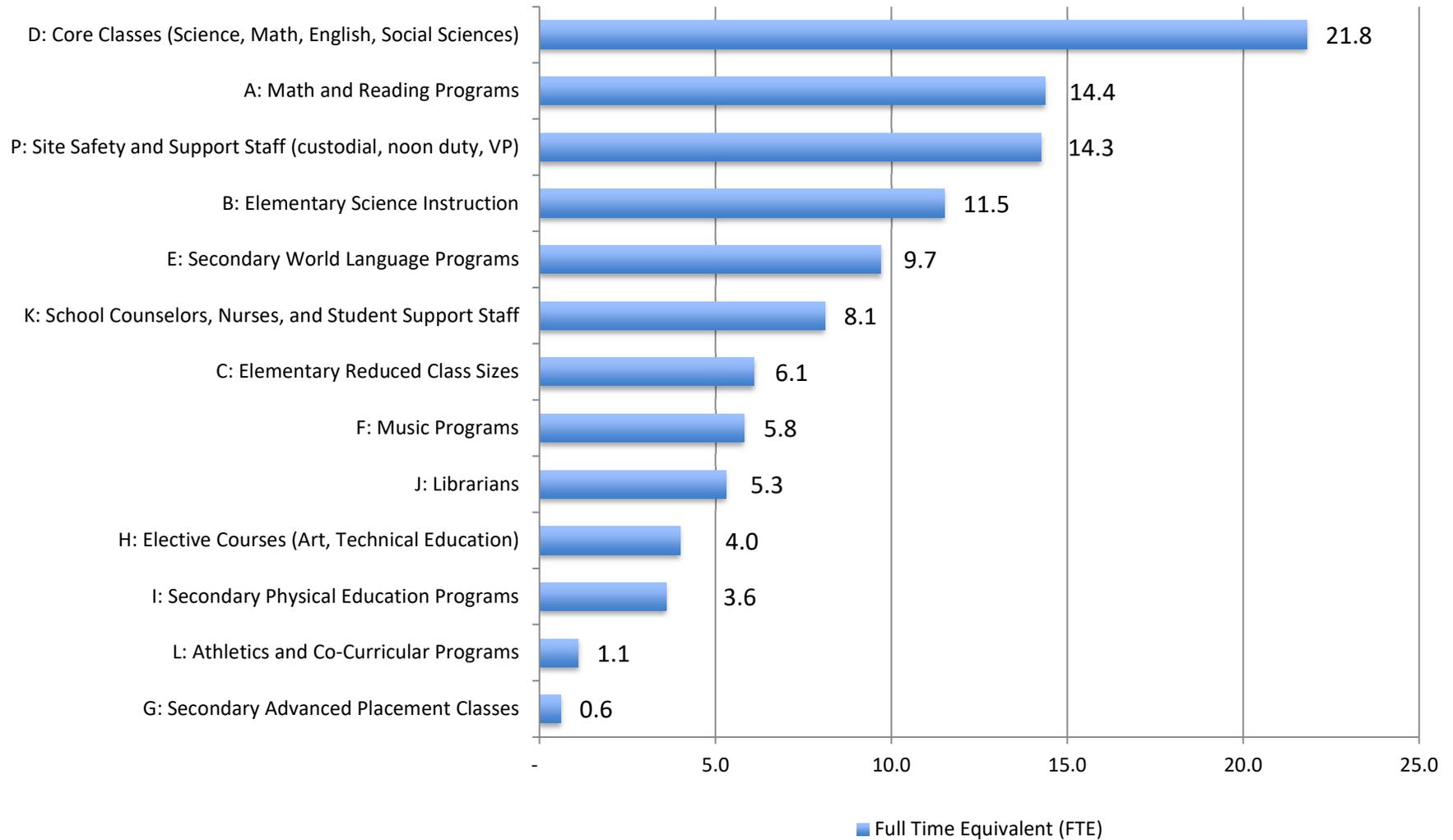


\* Parcel Tax funding of program >75% \*\* Parcel Tax funding of program >50%

## 2020-2021 Measure H Full Time Equivalent (FTE) Staff By Category (# of FTE; % of Total)



## 2020-2021 Measure H FTE By Category



# Measure H Details

## Projected Revenue: 2020-2021

### Parcel Tax Levies

All Parcels \$671.46 / Parcel

Gross Revenues \$10,302,000

*1,955 Opt-Out Senior Exemption filings*

*7 Opt-Out Disability Exemption filings*

*15,314 Total Taxable Parcel Units*

*Election Date: Approved November 8, 2016*

*Start date July 2017; End date June 2025*

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*a) Provide opportunities for all students to reach proficiency by supporting improved instruction in math and reading*

- Elementary
  - Reading Programs (10.7 FTE): \$989,613
  - Math Programs (3.7 FTE): \$444,670

*b) Provide availability of elementary science instruction programs*

- Elementary (4-6)
  - Science Prep Teachers (11.5 FTE): \$1,090,816

**Running total: \$2,525,099**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*c) Provide reduced class sizes for elementary grades*

- Elementary (K-3)
  - Primary class size reduction (approximately 6.1 FTE): \$566,908

*d) Provide availability of sufficient numbers of classes in secondary core subjects including science, math, English, history and social sciences*

- Secondary
  - Teachers (21.8 FTE): \$1,975,488

**Running total: \$5,067,495**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*e) Provide availability of world language programs*

- Secondary
  - Teachers  
(9.7 FTE): \$909,384

*f) Provide availability of elementary and secondary school music programs*

- Elementary & Secondary
  - Teachers  
(5.8 FTE): \$506,203

**Running total: \$6,483,082**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*g) Provide availability of advanced placement classes*

- Secondary
  - Teachers  
(0.6 FTE): \$63,727

*h) Provide availability of elective course offerings such as fine art and Career Technical Education*

- Secondary
  - Teachers  
(4 FTE): \$422,144

**Running total: \$6,968,953**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*i) Provide availability of school physical education classes*

- Secondary
  - Teachers  
(3.6 FTE): \$342,198

*j) Provide availability of elementary and secondary librarian services*

- Elementary and Secondary
  - Librarians  
(5.3 FTE): \$556,907

**Running total: \$7,868,058**

## Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*k) Provide availability of school counselor, school nurse, other student support staff positions*

- Secondary
  - Counselors  
(5.7 FTE): \$486,509
- District Wide
  - Counselors, psychologists, nurses and health clerks  
(2.4 FTE): \$316,584

**Running total: \$8,671,151**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*l) Provide availability of athletics and co-curricular programs including drama, debate, robotics and journalism programs*

- Secondary
  - Stipends
  - Conference Membership
  - Athletic Director & Secretary (1.1 FTE)

Total of \$565,348

**Running total: \$9,236,499**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*m) Provide supplemental staff training for classified and certificated employees*

- District Wide
  - Staff training:  
\$181,746

*n) Improve student nutrition by providing fresh farm produce and from scratch meals*

- District Wide
  - Student nutrition:  
\$70,000

**Running total: \$9,488,245**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*o) Provide additional classroom and library instructional materials, technological materials, equipment and services, and other educational equipment for schools*

- District Wide
  - Classroom supplies: \$146,048

**Running total: \$9,634,293**

# Measure H Ballot Text and Associated Expenditures (Budget 2020-2021)

*p) Provide availability of school site safety and support staff*

- Elementary and Secondary
  - Secretarial & Custodial (5.75 FTE): \$316,683
  - Noon duty (7.97 FTE): \$248,214
  - Vice Principal (0.5 FTE): \$63,384

Parcel tax collection costs

- District Wide
  - Billing services: \$39,426

**Total Budget: \$10,302,000**

2020-21 Budget Expenditures							
Measure H Parcel Tax Reconciliation							
District Budget Report				Measure H Ballot Text and Associated Expenditures			
FTE				FTE			
Type	1740	Elementary Math Program	3.70	\$444,670	Line a) Math and Reading Programs	14.4	\$1,434,283
Type	1741	Reading Aides	2.25	\$989,613			
Type	1741	Reading	8.41				
Type	1005	Prep Period	11.51	\$1,090,816	Line b) Elementary Science Instruction	11.5	\$1,090,816
Type	1209	Reduced Class Size	6.10	\$566,908	Line c) Reduced Class Size	6.1	\$566,908
Type	1000	General Education	21.76	\$1,975,488	Line d) Core Classes	21.8	\$1,975,488
Type	1048	World Language	9.74	\$909,384	Line e) World Language	9.7	\$909,384
Type	1002	Music	5.84	\$506,203	Line f) Music Programs	5.8	\$506,203
Type	1742	Advanced Placement	0.60	\$63,727	Line g) Advanced Placement	0.6	\$63,727
Type	1210	Elective Courses	3.96	\$422,144	Line h) Elective Course Offerings	4.0	\$422,144
Type	1743	Jr. and Sr. High P.E. Programs	3.60	\$342,198	Line i) Jr. and Sr. High Physical Education Programs	3.6	\$342,198
Type	1500	Library	5.25	\$556,907	Line j) Librarians / Aides	5.3	\$556,907
Type	1510	Counseling	5.71	\$486,509	Line k) Secondary Counselors	5.7	\$486,509
Type	1520	Crisis Counselor	1.00	\$133,668			
Type	1525	Health Aide	0.58	\$21,450	Line k) District Wide	2.4	\$316,584
Type	2903	Nurses	0.43	\$32,567			
Type	2906	Psychologists	0.40	\$128,899			
Type	1015	Stipends		\$58,370	Line l) Athletics and Co-Curricular Programs	1.1	\$565,348
Type	1059	Athletics	1.13	\$145,093			
Type	1059	Athletics stipends		\$361,885			
Type	1375	Staff Development		\$181,746	Line m) Staff Training		\$181,746
Type	0110	Improving Student Nutrition		\$70,000	Line n) Improving Nutrition		\$70,000
Type	1009	Discretionary Allocations		\$146,048	Line o) Classroom Supplies		\$146,048
Type	1600	Campus Safety	7.97	\$248,214	Line p) School Site Safety	7.97	\$248,214
Type	0072	Secretarial	3.75	\$209,675	Line p) School Site Support Staff	6.3	\$380,067
Type	7810	Custodial	2.00	\$107,008			
Type	0073	Vice Principal	0.50	\$63,384			
Type	5300	Business Services		\$39,426	Parcel Tax Collection		\$39,426
<b>Total</b>			<b>106.17</b>	<b>\$10,302,000</b>		<b>106.2</b>	<b>\$10,302,000</b>

**Total Expenditures 1000-7999**

**\$10,302,000**

**\$10,302,000**

**Total Income 8000-8999**

**\$10,302,000**

**\$10,302,000**

## 2019-20 Actual Expenditures Reconciliation

Measure H District Actual Expenditures			
Type	1740	Elementary Math Program	\$ 416,074
Type	1741	Reading Aides	\$ 909,100
Type	1741	Reading	
Type	1005	Prep Period	\$ 1,051,167
Type	1209	Reduced Class Size	\$ 909,212
Type	1000	General Education	\$ 1,964,549
Type	1048	Foreign Language	\$ 901,128
Type	1002	Music	\$ 479,055
Type	1742	Advanced Placement	\$ 66,401
Type	1210	Elective Courses	\$ 409,326
Type	1743	Jr. and Sr. High P.E. Programs	\$ 339,313
Type	1500	Library	\$ 538,830
Type	1510	Counseling	\$ 487,802
Type	1520	Crisis Counselor	\$ 141,616
Type	1525	Health Aide	\$ 29,040
Type	2903	Nurses	\$ 28,830
Type	2906	Psychologists	\$ 56,251
Type	1015	Stipends (co-curricular)	\$ 89,503
Type	1059	Athletics	\$ 461,046
Type	1375	Staff Development	\$ 152,933
Type	0110	Improving Student Nutrition	\$ 70,000
Type	1009	Discretionary Allocations	\$ 140,096
Type	1600	Campus Safety	\$ 167,421
Type	0072	Secretarial	\$ 165,271
Type	0073	Vice Principal	\$ 61,368
Type	7810	Custodial	\$ 156,655
Type	5300	Business Services	\$ 39,421
<b>Total</b>			<b>\$ 10,231,408</b>

Total Expenditures - Type 0072-7810	<b>\$ 10,231,408</b>
Total Income	<b>\$ 10,231,408</b>

# Measure H Projections

	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Projection	21-22 Projection	22-23 Projection	23-24 Projection	24-25 Projection	Total Projection
<b>Annual Gross Revenue</b>	\$9,633,260	\$9,884,031	\$10,231,408	\$10,302,000	\$10,391,000	\$10,508,046	\$10,626,015	\$10,744,956	\$82,320,716
<b>Total Expenditures</b>	\$9,633,260	\$9,884,031	\$10,231,408	\$10,302,000	\$10,391,000	\$10,508,046	\$10,626,015	\$10,744,956	\$82,320,716
<b>Surplus/ (Deficit)</b>	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Balance Reserve</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\*Inflation factor rate increase (California Consumer Price Index; CPI) projected at 1.5% - 1.7% per year;  
requires annual board approval

# Measure G Details

## Projected Revenue: 2020-2021

### Parcel Tax Levies

All Parcels \$198 / Parcel

Gross Revenues \$3,000,000

*1,753 Opt-Out Senior Exemption filings*

*213 Opt-Out Employee Exemption filings*

*7 Opt-Out Disability Exemption filings*

*15,303 Total Taxable Parcel Units*

*Election Date: Approved March 3, 2020*

*Start date July 2020 continuing in perpetuity until amended*

# Measure G Details

## Ballot Text

The parcel tax revenues will be used to attract and retain quality teachers and staff in order to preserve and continue to fund the following specific programs and services:

- Preserve outstanding instruction in math, science, reading, writing, history, social studies and technology
- Support athletics, arts and music
- Limit class sizes
- Support counseling services and student health and safety

This is achieved by maintaining competitive compensation for certificated and classified District staff to enable the District to keep pace with salaries and benefits in neighboring communities.

# Measure G Details

## Budgeted Expenditures 2020-2021

Estimated Measure G Salaries	2020-21 Budget	Salaries without Measure G	Value of 4% Increase	Total Cost of 4% Salary with Benefits
Teachers and Certificated Non-Management	\$41,919,000	\$40,266,000	\$1,653,000	\$1,962,000
Classified Non-Management	\$19,120,000	\$18,385,000	\$735,000	\$956,000
Supervisors and Administrators*	\$7,432,000	\$7,144,000	\$288,000	\$348,000
<b>Total</b>	<b>\$68,471,000</b>	<b>\$65,795,000</b>	<b>\$2,676,000</b>	<b>\$3,266,000</b>
Estimated Revenue				\$3,000,000
Cost over Parcel Tax Revenue				<b>(\$266,000)</b>

\* In compliance with the Full Ballot Text of the Davis Public Schools Teaching Excellence Act of 2020, Section IIA, these expenditures do not include the compensation and/or fringe benefits for senior level certificated and classified administrators employed by the District under an employment contract.