

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2020 PARCEL TAX REPORT

Committee Members

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Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

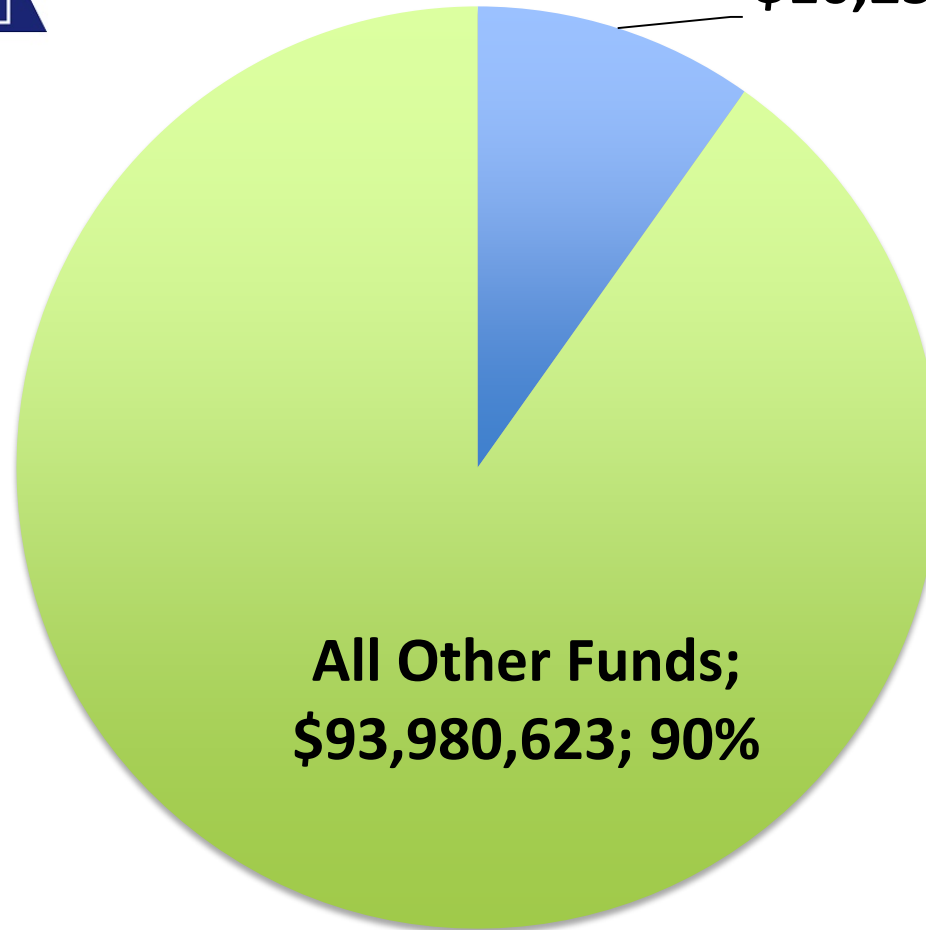
2020 PARCEL TAX REPORT
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2019-2020 Total DJUSD Budget (\$; % of Total)



**Measure H Funds;
\$10,238,536; 10%**



**All Other Funds;
\$93,980,623; 90%**

Total District Budget \$104,219,159

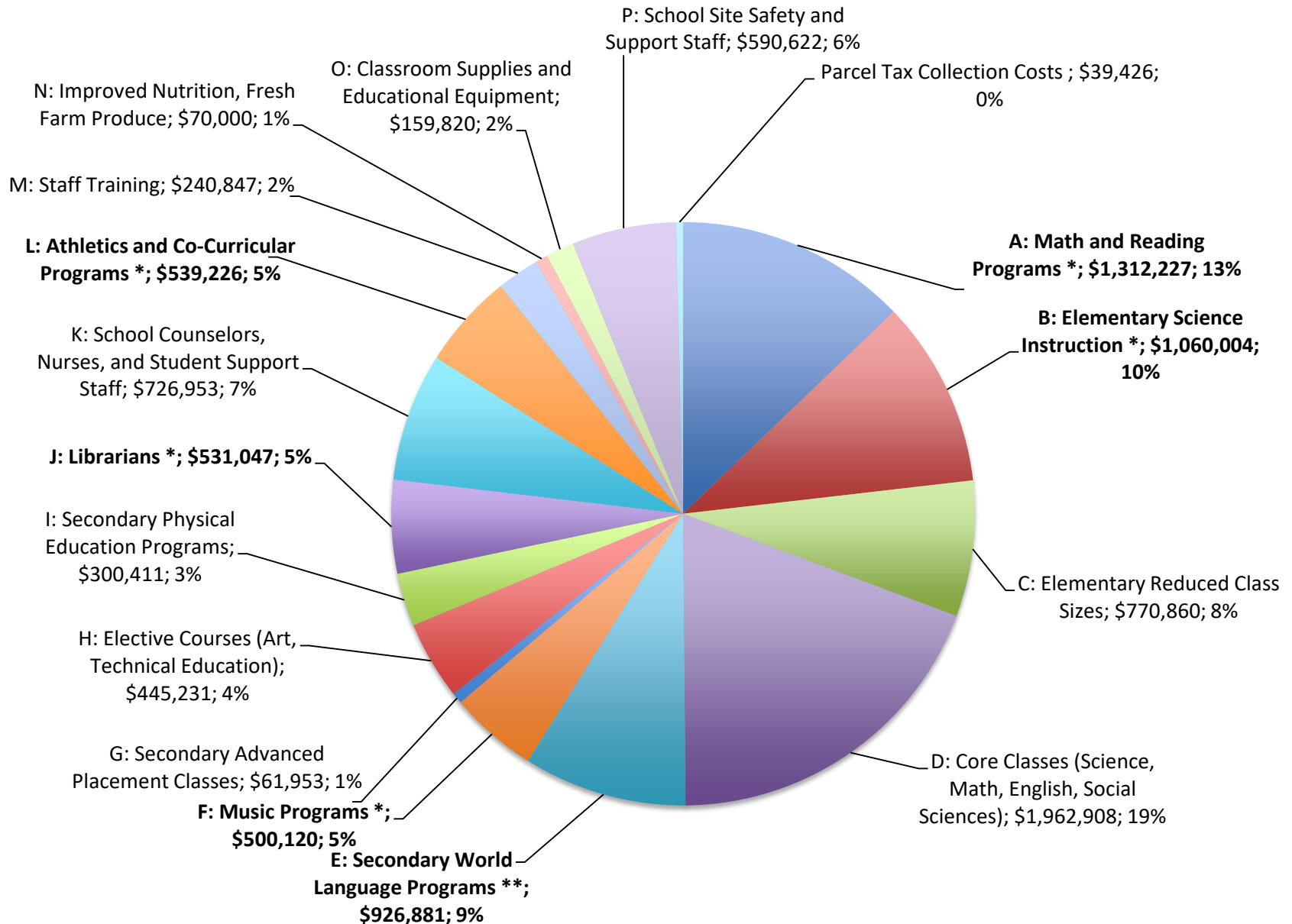
All Other Funds Detail:	
LCFF	\$70,058,739
Other State	\$2,700,805
Federal	\$11,232,162
Other Local	\$5,568,697
Reserves	\$4,420,220
	\$93,980,623

Programs Supported Substantially by Parcel Tax Funding

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

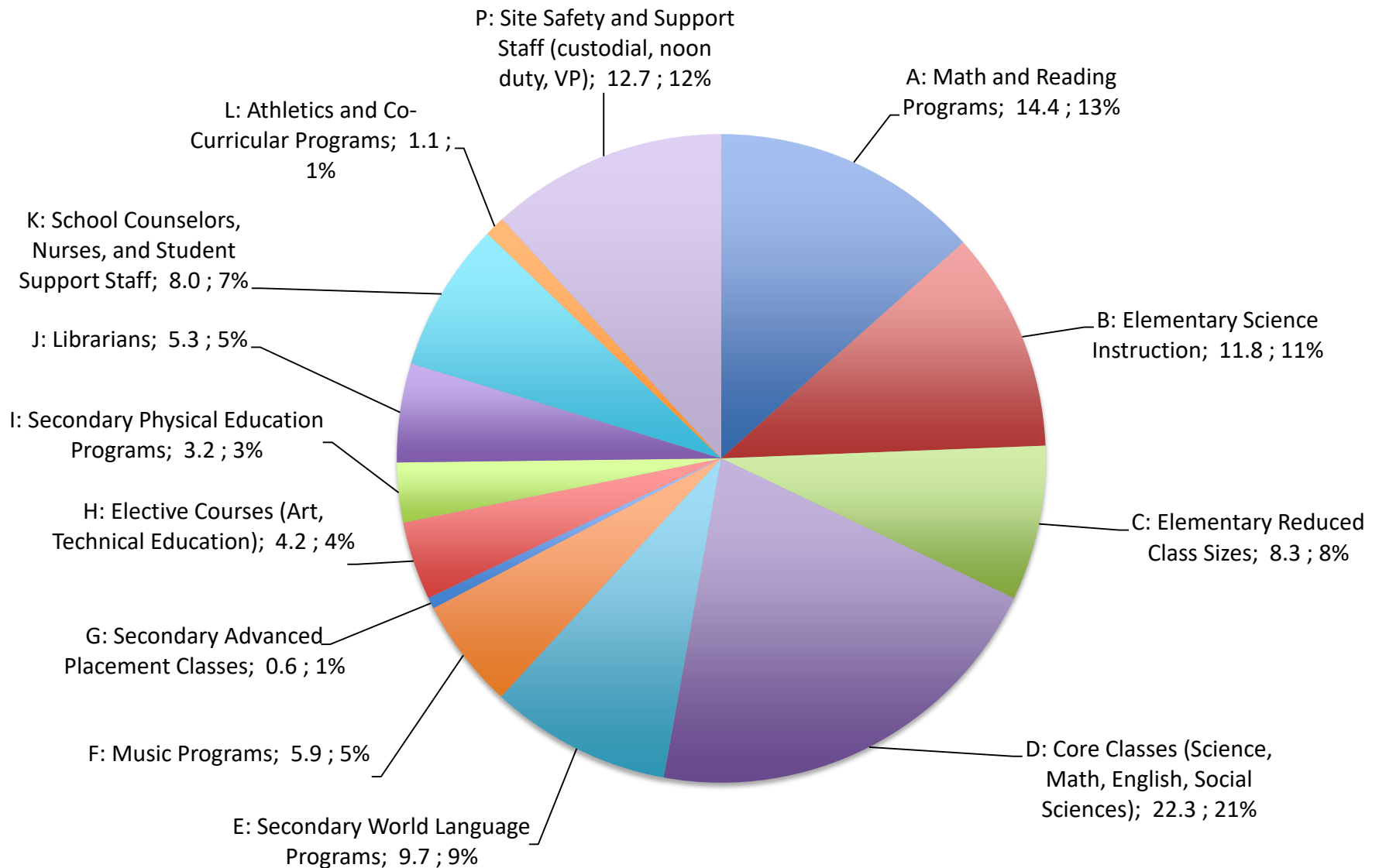
*** Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%**

2019-2020 Measure H Expenditures By Category (\$; % of Total)



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

2019-2020 Measure H FTE By Category (# of FTE; % of Total)



Parcel Tax Oversight Process

Step 1 – Review Revenue Sources

Step 2 – Review DJUSD Parcel Tax Ballot Text Measure H

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

Step 4 – Review DJUSD Budget and past expenditures for Measures H

Step 5 – Review DJUSD programs funded by Measures H and verify compliance

Measure H Details

Projected Revenue: 2019-2020

Parcel Tax Levies

All Parcels	\$664.15 / Parcel
Gross Revenues	\$10,238,536

1,820+ Opt-Out Senior Exemptions filings

15,416 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 2019-2020)

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

- Elementary
 - Reading Programs (10.2 FTE): \$897,355
 - Math Programs (4.2 FTE): \$414,872

b) Provide availability of elementary science instruction programs

- Elementary (4-6)
 - Science Prep Teachers (11.8 FTE): \$1,060,004

Running total: \$2,372,231

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

c) Provide reduced class sizes for elementary grades

- Elementary (K-3)
 - Primary class size reduction (approximately 8.3 FTE): \$770,860

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

- Secondary
 - Teachers (22.3 FTE): \$1,962,908

***Running total:* \$5,105,999**

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

e) Provide availability of world language programs

- Secondary
 - Teachers
(9.7 FTE): \$926,881

f) Provide availability of elementary and secondary music programs

- Elementary & Secondary
 - Teachers
(5.9 FTE): \$500,120

***Running total:* \$6,533,000**

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

g) Provide availability of advanced placement classes

- Secondary
 - Teachers
(0.6 FTE): \$61,953

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

- Secondary
 - Teachers
(4.2 FTE): \$445,231

Running total: \$7,040,184

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

i) Provide availability of school physical education classes

- Secondary
 - Teachers(3.2 FTE): \$300,411

j: Provide availability of elementary and secondary librarian services

- Elementary and Secondary
 - Librarians(5.3 FTE): \$531,047

***Running total:* \$7,871,642**

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

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

- Secondary
 - Counselors
(5.6 FTE): \$474,502
- District wide
 - Counselors, psychologists, nurses and health clerks
(2.4 FTE): \$252,451

Running total: \$8,598,595

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

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

- Secondary
 - Stipends
 - Conference Membership
 - Ambulance Fees
 - Athletic Director & Secretary (1.1 FTE)Total of \$539,226

Running total: \$9,137,821

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

m) Provide supplemental staff training for classified and certificated employees

- District Wide
 - Staff training:
\$240,847

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

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

Running total: \$9,448,668

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

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

- District Wide
 - Classroom supplies: \$159,820

Running total: \$9,608,488

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

p) Provide availability of school site safety and support staff

- Elementary and Secondary
 - Secretarial & Custodial (4.9 FTE): \$317,110
 - Noon duty (7.3 FTE): \$212,286
 - Vice Principal (0.5 FTE): \$61,226

Parcel tax collection costs

- District Wide
 - Billing services: \$39,426*
- *includes prior year late billing from Yolo County*

Total Budget: \$10,238,536

2019-20 Budget Expenditures Reconciliation							
Measure H Parcel Tax Reconciliation							
District Budget Report				Measure H Ballot Text and Associated Expenditures			
FTE				FTE			
Type	1740	Elementary Math Program	4.20	\$414,872	Line a) Math and Reading Programs	14.4	\$1,312,227
Type	1741	Reading Aides	2.25	\$897,355			
Type	1741	Reading	7.99				
Type	1005	Prep Period	11.84	\$1,060,004	Line b) Elementary Science Instruction	11.8	\$1,060,004
Type	1209	Reduced Class Size	8.30	\$770,860	Line c) Reduced Class Size	8.3	\$770,860
Type	1000	General Education	22.27	\$1,962,908	Line d) Core Classes	22.3	\$1,962,908
Type	1048	World Language	9.66	\$926,881	Line e) World Language	9.7	\$926,881
Type	1002	Music	5.94	\$500,120	Line f) Music Programs	5.9	\$500,120
Type	1742	Advanced Placement	0.60	\$61,953	Line g) Advanced Placement	0.6	\$61,953
Type	1210	Elective Courses	4.16	\$445,231	Line h) Elective Course Offerings	4.2	\$445,231
Type	1743	Jr. and Sr. High PE Programs	3.20	\$300,411	Line i) Jr. and Sr. High Physical Education Programs	3.2	\$300,411
Type	1500	Library	5.25	\$531,047	Line j) Librarians / Aides	5.3	\$531,047
Type	1510	Counseling	5.61	\$474,502	Line k) Secondary Counselors	5.6	\$474,502
Type	1520	Crisis Counselor	1.00	\$141,171	Line k) District Wide	2.4	\$252,451
Type	1525	Health Aide	0.58	\$29,249			
Type	2903	Nurses	0.38	\$29,320			
Type	2906	Psychologists	0.40	\$52,711			
Type	1015	Stipends		\$68,439	Line l) Athletics and Co-Curricular Programs	1.1	\$539,226
Type	1059	Athletics	1.13	\$470,787			
Type	1375	Staff Development		\$240,847	Line m) Staff Training		\$240,847
Type	0110	Improving Student Nutrition		\$70,000	Line n) Improving Nutrition		\$70,000
Type	1009	Discretionary Allocations		\$159,820	Line o) Classroom Supplies		\$159,820
Type	1600	Campus Safety	7.27	\$212,286	Line p) School Site Safety	7.3	\$212,286
Type	0072	Secretarial	2.94	\$211,520	Line p) School Site Support Staff	5.4	\$378,336
Type	7810	Custodial	2.00	\$105,590			
Type	0073	VP	0.50	\$61,226			
Type	5300	Business Services		\$39,426	Parcel Tax Collection		\$39,426
Total			107.47	\$10,238,536		107.5	\$10,238,536

Total Expenditures 1000-7999

\$10,238,536

\$10,238,536

Total Income 8000-8999

\$10,238,536

\$10,238,536

2018-19 Actual Expenditures Reconciliation

		Measure H District Actual Expenditures	
Type	1740	Elementary Math Program	\$ 338,115
Type	1741	Reading Aides	\$ 843,559
Type	1741	Reading	
Type	1005	Prep Period	\$ 1,034,809
Type	1209	Reduced Class Size	\$ 926,193
Type	1000	General Education	\$ 2,010,589
Type	1048	Foreign Language	\$ 872,675
Type	1002	Music	\$ 530,297
Type	1742	Advanced Placement	\$ 64,694
Type	1210	Elective Courses	\$ 459,130
Type	1743	Jr. and Sr. High PE Programs	\$ 273,321
Type	1500	Library	\$ 509,184
Type	1510	Counseling	\$ 431,922
Type	1520	Crisis Counselor	\$ 130,864
Type	1525	Health Aide	\$ 26,339
Type	2903	Nurses	\$ 22,276
Type	2906	Psychologists	\$ 55,369
Type	1015	Stipends (co-curricular)	\$ 66,774
Type	1059	Athletics	\$ 439,100
Type	1375	Staff Development	\$ 110,831
Type	0110	Improving Student Nutrition	\$ 70,000
Type	1009	Discretionary Allocations	\$ 154,229
Type	1600	Campus Safety	\$ 168,189
Type	0072	Secretarial	\$ 160,622
Type	0073	VP	\$ 57,107
Type	7810	Custodial	\$ 119,441
Type	5300	Business Services	\$ 8,402
Total			\$ 9,884,031
Total Expenditures Type 0072-7810			\$ 9,884,031
Total Income			\$ 9,884,031

Appendix I

Measure H Projections over 8 years

	17-18 Actual	18-19 Actual	19-20 * Projection	20-21 * Projection	21-22 * Projection	22-23* Projection	23-24* Projection	24-25 * Projection	Total Projection
Annual Gross Revenue	\$9,633,260	\$9,884,031	\$10,238,536	\$10,502,536	\$10,732,536	\$10,962,536	\$11,192,536	\$11,422,536	\$84,568,507
Total Expenditures	\$9,633,260	\$9,884,031	\$10,238,536	\$10,488,536	\$10,738,536	\$10,988,536	\$11,238,536	\$11,488,536	\$84,698,507
Surplus/ (Deficit)	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*Inflation factor rate increase (California Consumer Price Index; CPI) projected at 2.2% - 2.4% per year; requires annual board approval