

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

**2020 PARCEL TAX REPORT**

**Committee Members**

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Darien Shanske and Elaine Talley

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

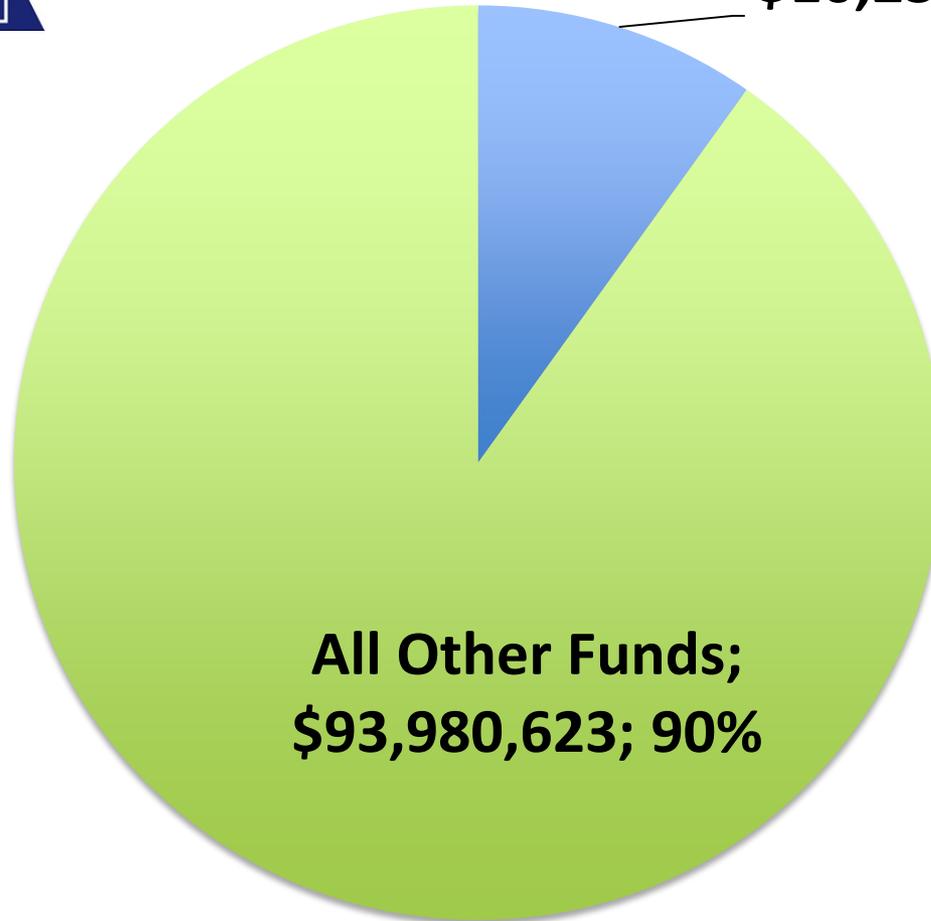
**2020 PARCEL TAX REPORT**  
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# 2019-2020 Total DJUSD Budget (\$; % of Total)



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



**Total District Budget \$104,219,159**

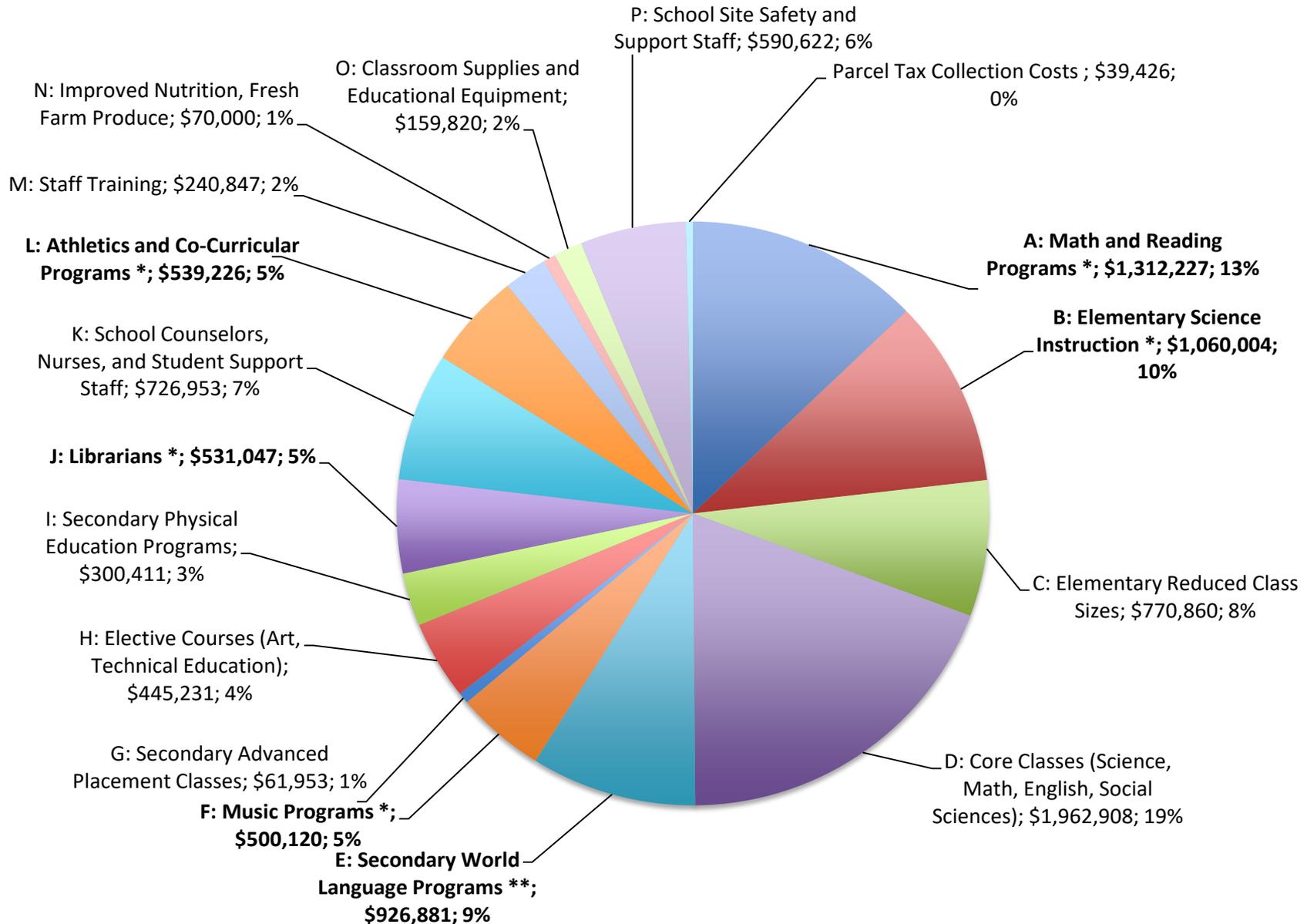
<b>All Other Funds Detail:</b>	
LCFF	\$70,058,739
Other State	\$2,700,805
Federal	\$11,232,162
Other Local	\$5,568,697
Reserves	\$4,420,220
	<b>\$93,980,623</b>

# 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 \*

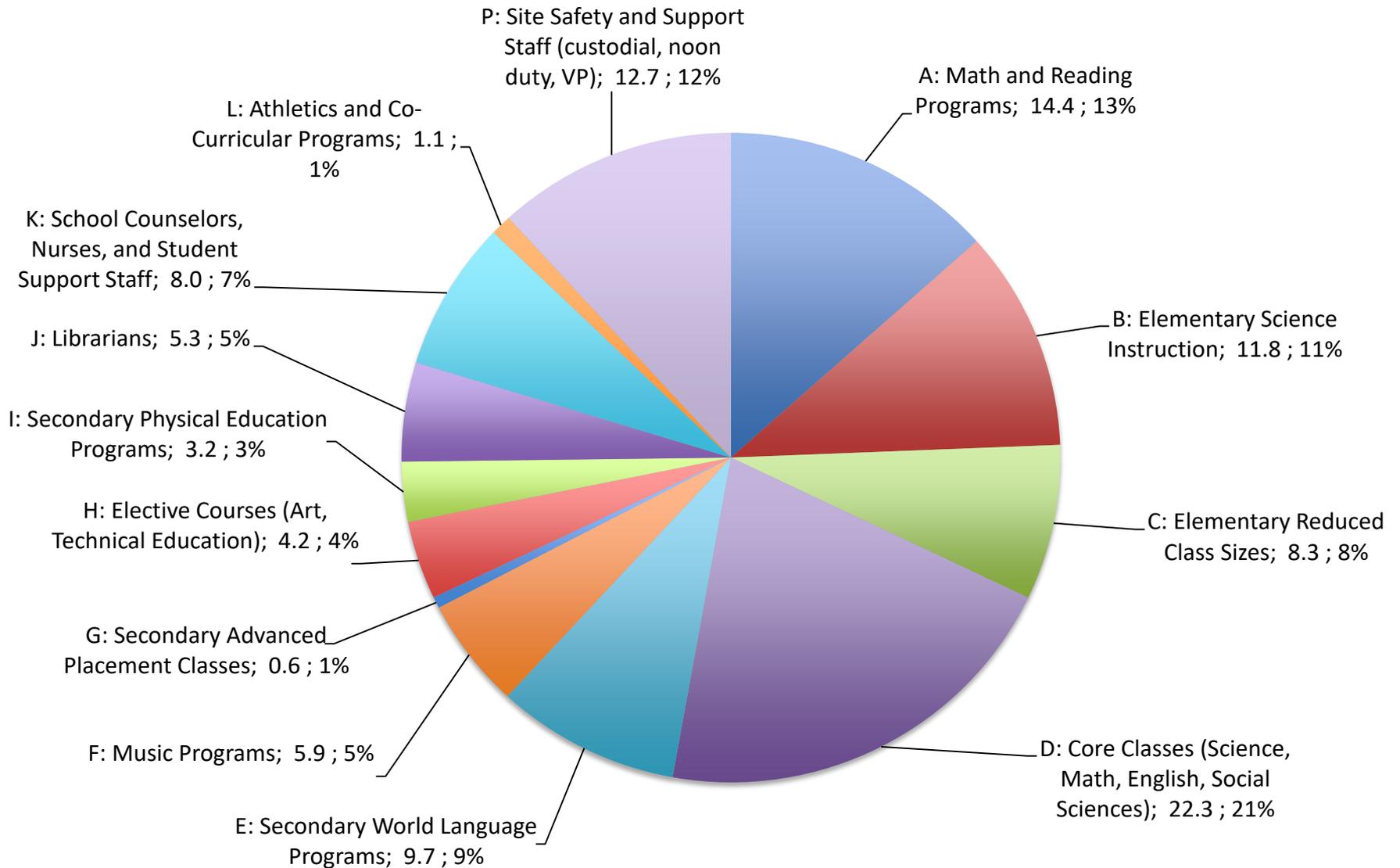
\* Parcel Tax funding of program >75% \*\* Parcel Tax funding of program >50%

# 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  Line k) District Wide	5.6	\$474,502
Type	1520	Crisis Counselor	1.00	\$141,171			
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  Line p) School Site Support Staff	7.3	\$212,286
Type	0072	Secretarial	2.94	\$211,520			
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
<b>Total</b>			<b>107.47</b>	<b>\$10,238,536</b>		<b>107.5</b>	<b>\$10,238,536</b>

**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
<b>Total</b>			<b>\$ 9,884,031</b>

Total Expenditures Type 0072-7810		<b>\$ 9,884,031</b>
Total Income		<b>\$ 9,884,031</b>

# 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
<b>Annual Gross Revenue</b>	\$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
<b>Total Expenditures</b>	\$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
<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 2.2% - 2.4% per year; requires annual board approval