

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2016 PARCEL TAX REPORT

Committee Members

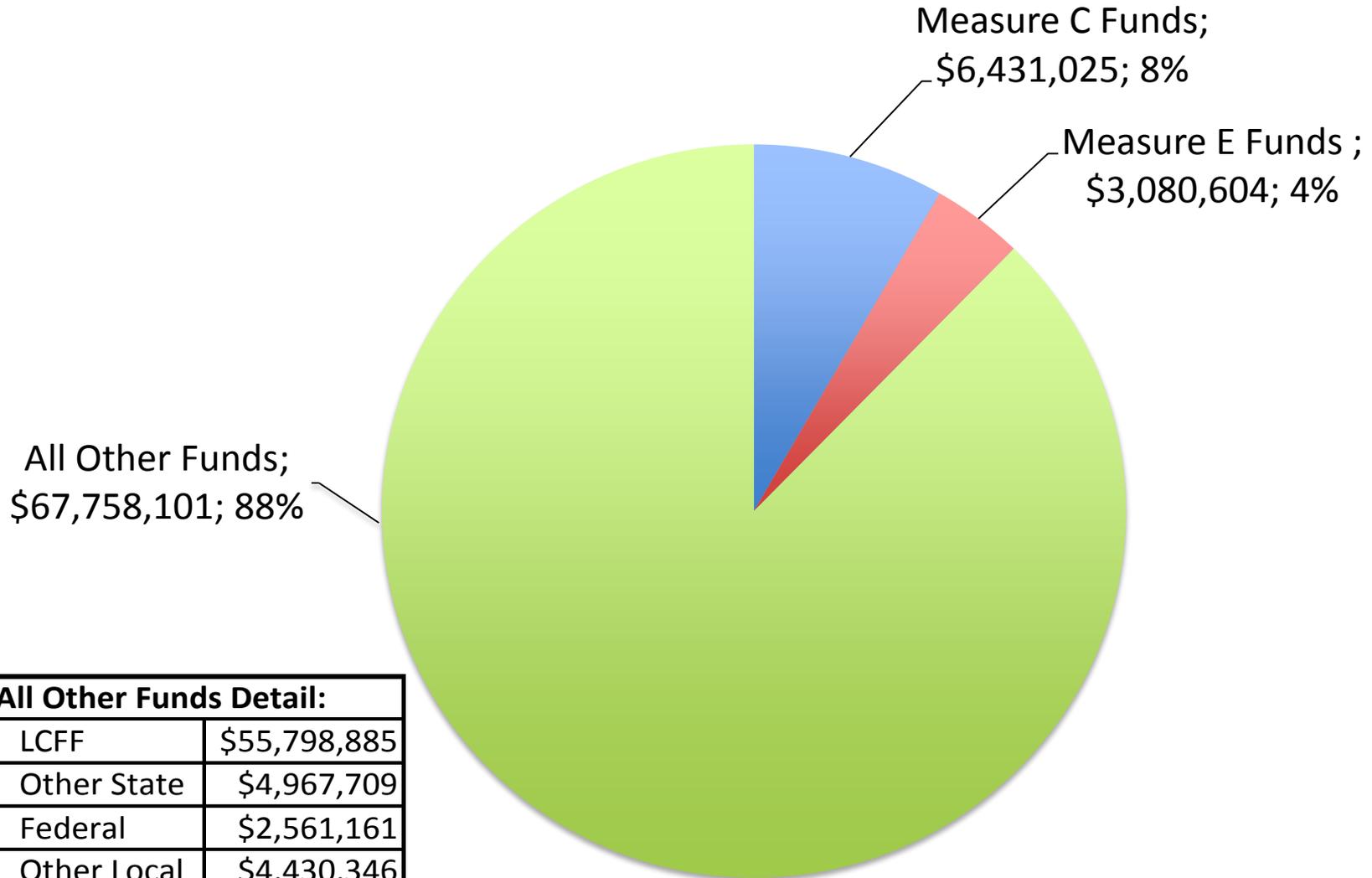
Present: Jason Adams, Jim Andrew, Lori Duisenberg, Melissa Foster,
Diana Glick, Michael Hulsizer, Sue Huscroft, Joy Klineberg,
Kemble Pope, and Robert Poppenga

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2016 PARCEL TAX REPORT
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2015-2016 Total DJUSD Budget (\$; % of Total)



All Other Funds Detail:

| | |
|-------------|---------------------|
| LCFF | \$55,798,885 |
| Other State | \$4,967,709 |
| Federal | \$2,561,161 |
| Other Local | \$4,430,346 |
| | \$67,758,101 |

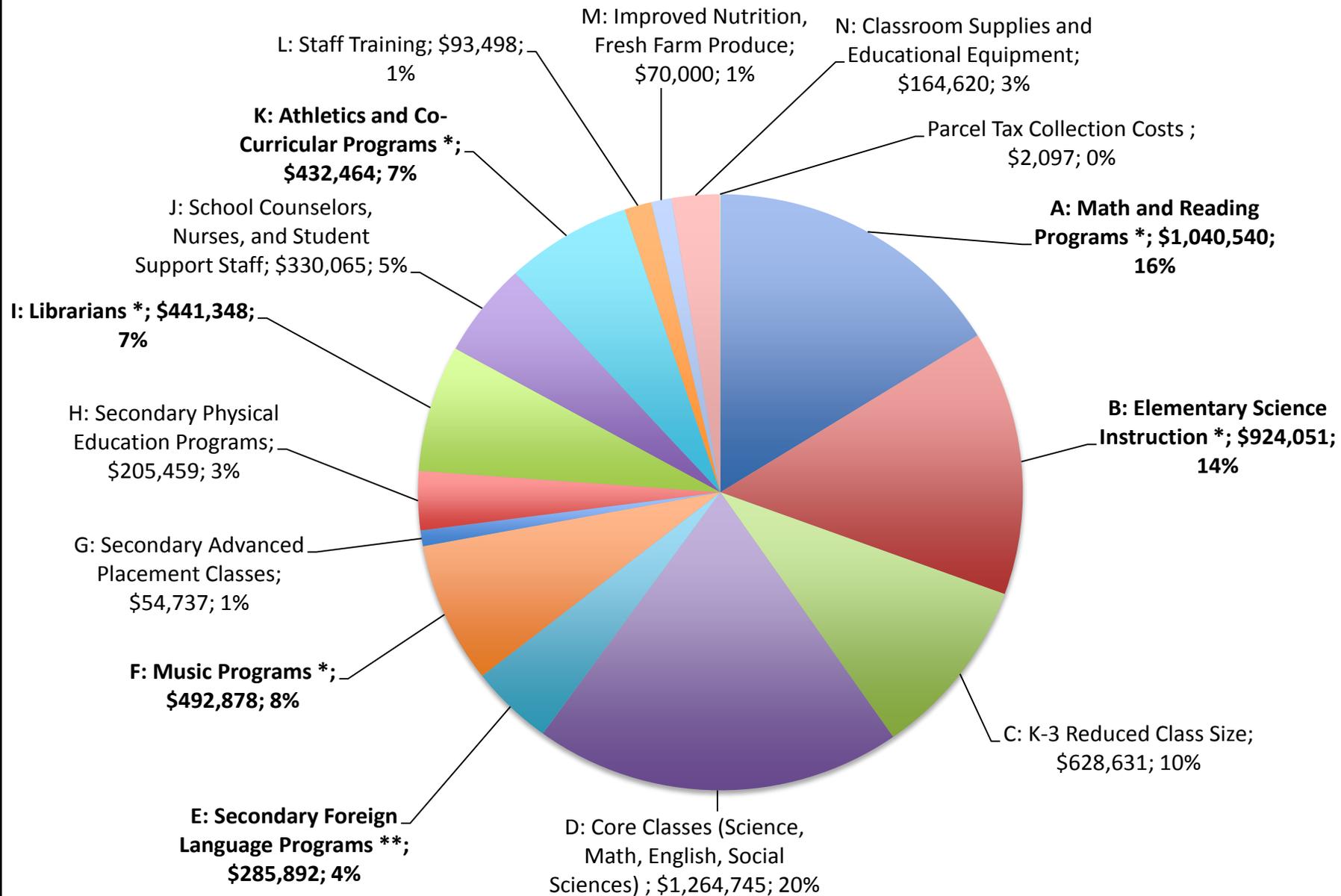
Total Budget \$77,269,730

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 *

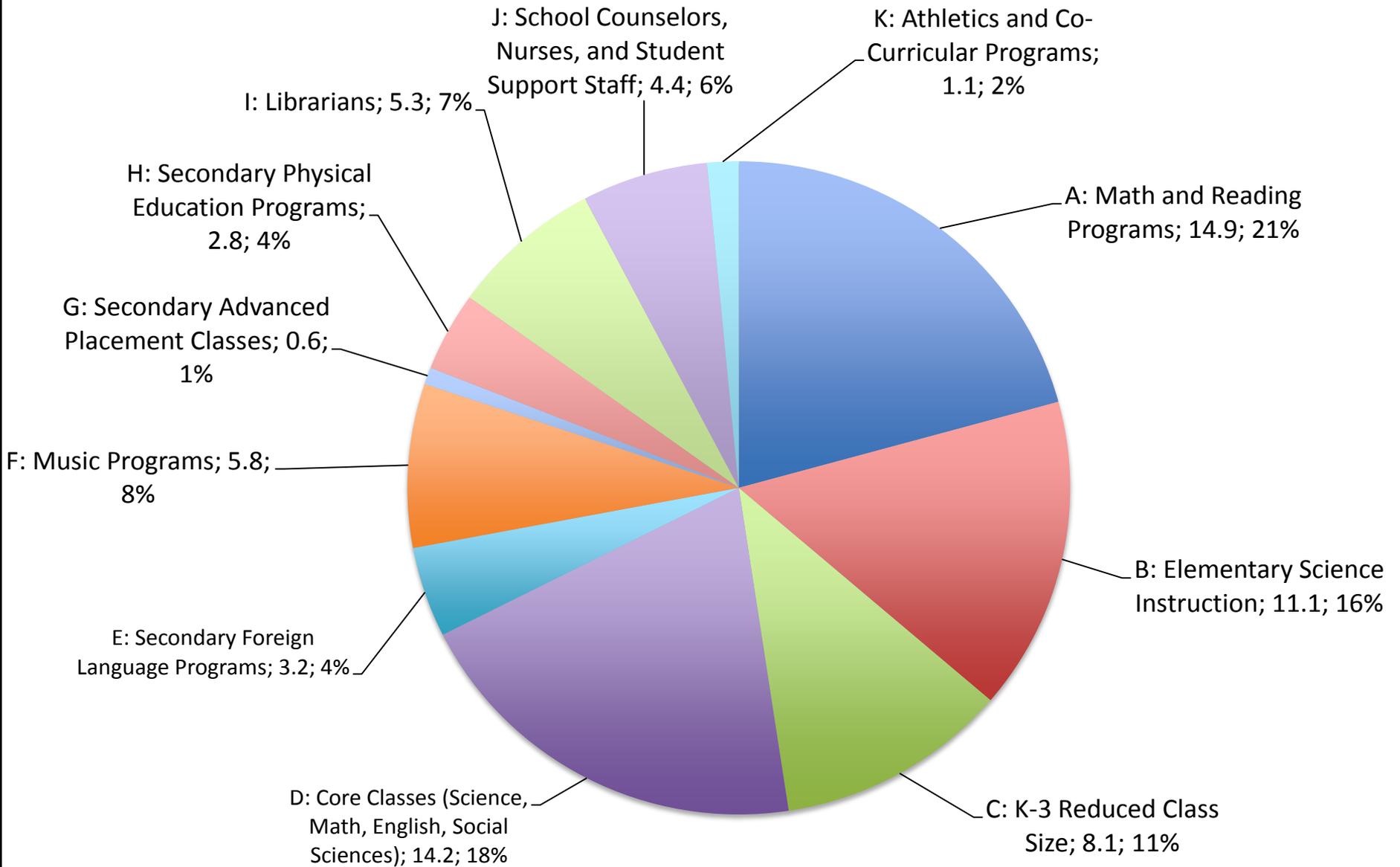
* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

2015-2016 Measure C Expenditures By Category (\$; % of Total)

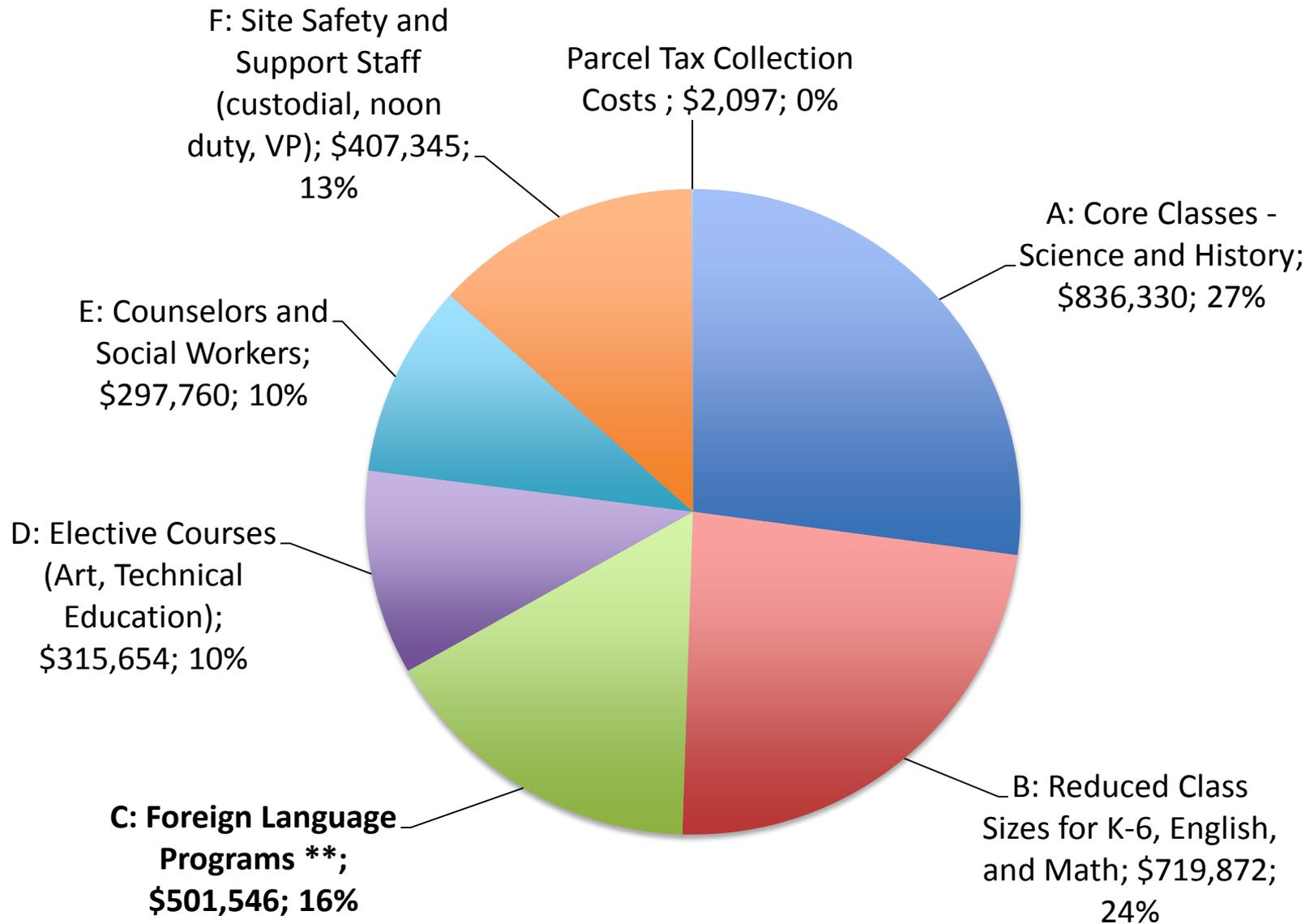


* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

2015-2016 Measure C FTE By Category (# of FTE; % of Total)

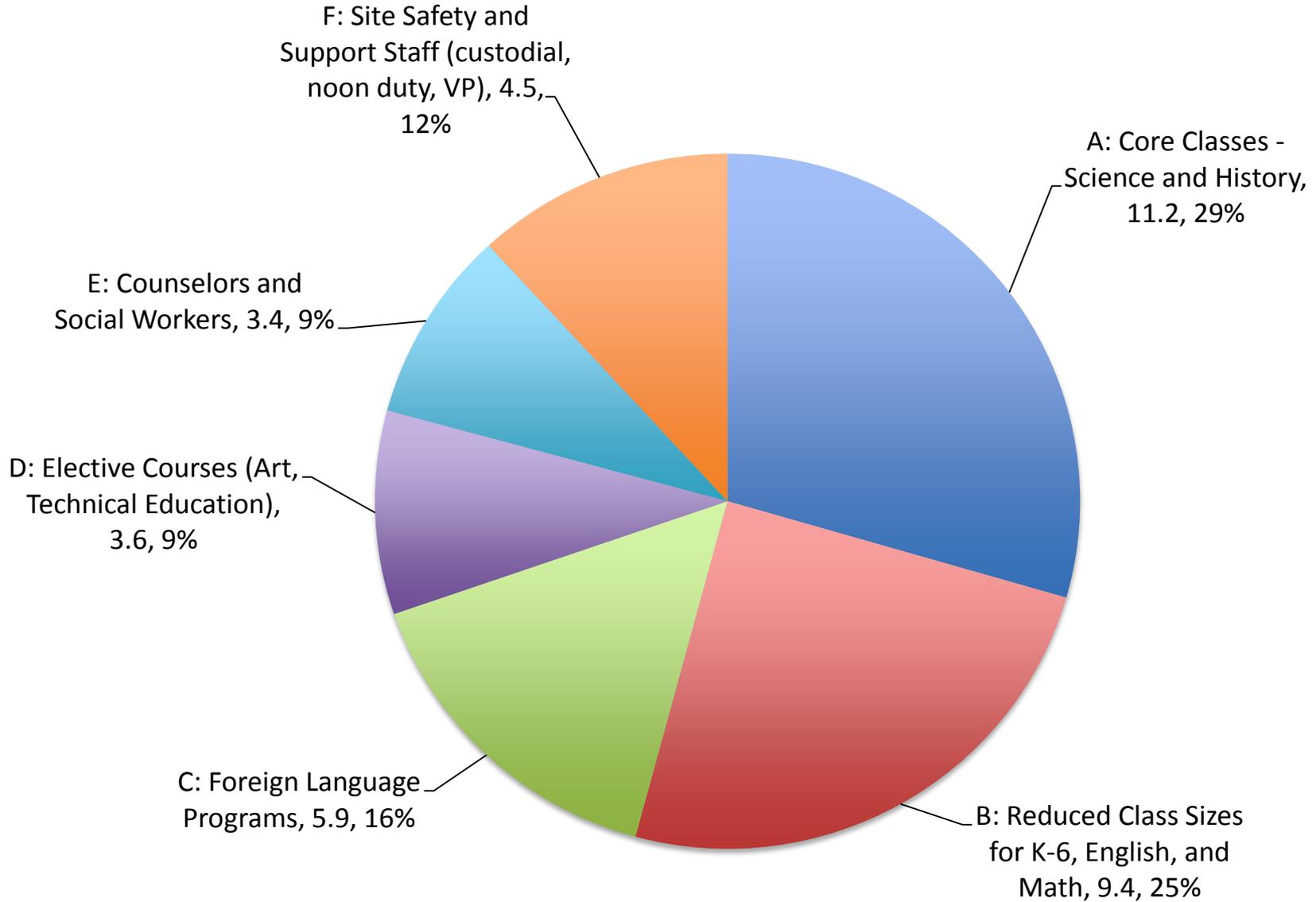


2015-2016 Measure E Expenditures By Category (\$; % of Total)



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

2015-2016 Measure E FTE By Category (# FTE; % of Total)



Parcel Tax Oversight Process

Step 1 – Review Revenue Sources

Step 2 – Review DJUSD Parcel Tax Ballot Text Measures C and E

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

Step 4 – Review DJUSD Budget and past expenditures for Measures C and E

Step 5 – Review DJUSD programs funded by Measures C & E and verify compliance

Measure C Details

Projected Revenue: 2015- 2016

Parcel Tax Levies

| | |
|------------------------|----------------|
| Multi Family Dwellings | \$153 / Unit |
| All Other Parcels | \$327 / Parcel |
| Gross Revenues | \$6,431,025 |

1,307 Opt-Out Senior Exemptions filings

Election Date: Approved March 16, 2012

Start date July 2012; End date June 2017

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

A: Continue to provide opportunities for all students to reach proficiency by supporting improved instruction in math and reading

- Elementary
 - Reading Programs (10.3 FTEs): \$761,871
 - Math Programs (4.6 FTEs): \$278,669

Running total: \$1,040,540

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

B: Continued Availability of Elementary Science Instruction

- Elementary (4-6)
 - Science Prep Teachers (11.1 FTEs): \$924,051

C: Continued reduced class sizes for elementary grades

- Elementary (K-3)
 - Primary class size reduction (approximately 8.1 FTE): \$626,534

Running total: \$2,591,125

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

D: Continued availability of sufficient numbers of classes in secondary core subjects including science, math, English, and social sciences;

- Secondary
 - Teachers (14.3 FTEs): \$1,264,745

Running total: \$3,855,870

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

E: Continued availability of multiple foreign language programs

- Secondary
 - Teachers (3.2 FTEs): \$285,892

F: Continued Availability of Elementary and Secondary Music Programs

- Elementary & Secondary
 - Teachers (5.8 FTEs): \$492,878

Running total: \$4,634,640

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

G: Continued availability of advanced placement classes

- Secondary
 - Teachers(0.6 FTEs): \$54,737

H: Continued Availability of Junior and Senior High School Physical Education Programs

- Secondary
- (2.8 FTE): \$205,459

***Running total:* \$4,894,836**

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

I: Continued availability of elementary and secondary librarian services

- Elementary and Secondary
 - Librarians (5.3 FTEs):
\$441,348

Running total: \$5,336,184

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

J. Continued availability of school counselor, school nurse, other student support staff positions

- Secondary
 - Counselors (1.7 FTEs): \$126,842
- District wide
 - Counselors, psychologists, nurses and health clerk (2.7 FTEs): \$203,223

Running total: \$5,666,249

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

K: Continued Availability of athletics and co-curricular programs including drama, debate and journalism programs

Secondary

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

\$432,464

Running total: \$6,098,713

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

L: Providing supplemental staff training for classified and certificated employees

- District Wide
 - Staff training \$93,498

M: Improving nutrition by providing fresh farm produce to students

- District wide
 - Student nutrition \$70,000

Running total: \$6,262,211

Measure C Ballot Text and Associated Expenditures (Budget 2015-2016)

N: Providing additional classroom & library instructional materials, technological materials, equipment & services, and other educational equipment for schools

- District wide
 - Classroom supplies: \$164,620

Parcel tax collection costs:

- District Wide
 - \$2,097

Total Budget: \$ 6,431,025

Measure E Details

Projected Revenue: 2015- 2016

Parcel Tax Levies

| | |
|----------------|----------------|
| All Parcels | \$204 / Parcel |
| Gross Revenues | \$3,080,604 |

1,590 Opt-Out Senior Exemptions Filings

Election Date: Approved November 6, 2012

Start date July 2013; End date June 2017

Measure E Ballot Text and Associated Expenditures (Budget 2015-2016)

A : Continued Availability of Sufficient Numbers of Core Classes Such as Science and History

- Secondary
 - Teachers (11.2 FTEs): \$836,330

B: Continued Reduced class sizes for K-6, English and Math

- Elementary
 - Class size reduction (9.4 FTE): \$721,969

Running total: \$1,558,299

Measure E Ballot Text and Associated Expenditures (Budget 2015-2016)

C: Continued Availability of multiple foreign language programs

- Secondary
 - Teachers
(5.9 FTEs): \$501,546

D: Continued Availability of Elective course offerings such as Art and Career Technical Education

- Intermediate and Secondary
 - Teachers
(3.6FTEs): \$315,654

Running total: \$2,375,499

Measure E Ballot Text and Associated Expenditures (Budget 2015-2016)

E: Retaining Counseling Staffing

- Intermediate and Secondary
 - Counselors /Social Workers (3.4 FTEs): \$297,760

F: Continued Availability of School Site Safety and support staff

- Elementary and Secondary
 - Secretarial & Custodial (4.0 FTEs): \$231,541
 - Noon duty \$117,200
 - 0.5 Vice Principal \$58,604

Parcel tax collection costs:

- District Wide
 - \$2,097

Running total: \$3,080,604

2015-16 Budget Expenditures Reconciliation

Measure C Parcel Tax

Reconciliation

| District Budget Report | | | | PowerPoint Presentation | | |
|-------------------------------|-----------------------------|--------------|--------------------|----------------------------------------------------|------|--------------------|
| FTE | | | | FTE | | |
| Type 1740 | Elementary Math Program | 4.60 | \$278,669 | | | |
| Type 1741 | Reading Aides | 2.25 | | Slide A Math and Reading Programs | 14.9 | \$1,040,540 |
| Type 1741 | Reading | 8.00 | \$761,871 | | | |
| Type 1005 | Prep Period | 11.12 | \$924,051 | Slide B Elementary Science Instruction | 11.1 | \$924,051 |
| Type 1209 | Reduced Class Size | 8.20 | \$628,631 | Slide C Reduced Class Size | 8.2 | \$628,631 |
| Type 1000 | General Education | 14.30 | \$1,264,745 | Slide D Core Classes | 14.3 | \$1,264,745 |
| Type 1048 | Foreign Language | 3.20 | \$285,892 | Slide E Foreign Language | 3.2 | \$285,892 |
| Type 1002 | Music | 5.80 | \$492,878 | Slide F Music Programs | 5.8 | \$492,878 |
| Type 1742 | Advance Placement | 0.60 | \$54,737 | Slide G Advance Placement | 0.6 | \$54,737 |
| Type 1743 | Jr. and Sr High PE Programs | 2.80 | \$205,459 | Slide H Jr and Sr High Physical Education Programs | 2.8 | \$205,459 |
| Type 1500 | Library | 5.25 | \$441,348 | Slide I Librarians / Aides | 5.3 | \$441,348 |
| Type 1510 | Counseling | 1.65 | \$126,842 | | | |
| Type 1520 | Crisis Counselor | 1.00 | \$107,709 | | | |
| Type 1525 | Health Aide | 1.08 | \$25,678 | Slide J District Wide | 4.4 | \$330,065 |
| Type 2903 | Nurses | 0.25 | \$25,118 | | | |
| Type 2906 | Psychologists | 0.40 | \$44,718 | | | |
| Type 1015 | Stipends | | \$55,790 | | | |
| Type 1059 | Athletics | 1.13 | \$376,674 | Slide K Athletics and CoCurricular Programs | 1.1 | \$432,464 |
| Type 1375 | Staff Development | | \$93,498 | Slide L Staff Training | | \$93,498 |
| Type 0110 | Improving Student Nutrition | | \$70,000 | Slide M Improving Nutrition | | \$70,000 |
| Type 1009 | Discretionary Allocations | | \$164,620 | Slide N Classroom Supplies | | \$164,620 |
| Type 5300 | Business Services | | \$2,097 | Parcel Tax Collection | | \$2,097 |
| Total | | 71.63 | \$6,431,025 | | | \$6,431,025 |

Measure E Parcel Tax

Reconciliation

| District Budget Report | | | | PowerPoint Presentation | | |
|-------------------------------|----------------------|--------------|--------------------|---------------------------------------------|------|--------------------|
| FTE | | | | FTE | | |
| Type 1000 | General Education | 11.2 | \$836,330 | Slide A, Core Classes / Science and History | 11.2 | \$836,330 |
| Type 1209 | Class Size Reduction | 9.3 | \$719,872 | Slide B Reduced Classes | 9.3 | \$719,872 |
| Type 1048 | Foreign Language | 5.9 | \$501,546 | Slide C Foreign Language | 5.9 | \$501,546 |
| Type 1210 | Elective Courses | 3.6 | \$315,654 | Slide D Elective Course Offerings | 3.6 | \$315,654 |
| Type 1510 | Counseling | 3.41 | \$297,760 | Slide E Counselors | 3.4 | \$297,760 |
| Type 0072 | Secretarial | 2.0 | \$125,401 | | | |
| Type 7810 | Custodial | 2.0 | \$106,140 | Slide F School Site Support Staff | 4.5 | \$290,145 |
| Type 0073 | VP | 0.5 | \$58,604 | | | |
| Type 1600 | Noon Duty | | \$117,200 | Slide F School Site Safety | | \$117,200 |
| Type 5300 | Business Services | | \$2,097 | Slide G Parcel Tax Collection | | \$2,097 |
| Total | | 37.91 | \$3,080,604 | | | \$3,080,604 |

Total Expenditures 1000-7999

\$9,511,629

\$9,511,629

Total Income 8000-8999

\$9,511,629

\$9,511,629

2014-15 Budget Expenditures Reconciliation

| Measure C District Actual Expenditures | | | |
|----------------------------------------|------|-----------------------------|---------------------|
| Type | 1740 | Elementary Math Program | \$ 233,105 |
| Type | 1741 | Reading Aides | |
| Type | 1741 | Reading | \$ 705,400 |
| Type | 1005 | Prep Period | \$ 883,022 |
| Type | 1209 | Reduced Class Size | \$ 958,926 |
| Type | 1000 | General Education | \$ 1,166,975 |
| Type | 1048 | Foreign Language | \$ 254,274 |
| Type | 1002 | Music | \$ 465,332 |
| Type | 1742 | Advance Placement | \$ 56,848 |
| Type | 1743 | Jr. and Sr High PE Programs | \$ 204,373 |
| Type | 1500 | Library | \$ 404,031 |
| Type | 1510 | Counseling | \$ 108,049 |
| Type | 1520 | Crisis Counselor | \$ 116,668 |
| Type | 1525 | Health Aide | \$ 21,580 |
| Type | 2903 | Nurses | \$ 25,535 |
| Type | 2906 | Psychologists | \$ 47,314 |
| Type | 1015 | Stipends | \$ 60,431 |
| Type | 1059 | Athletics | \$ 392,984 |
| Type | 1375 | Staff Development | \$ 65,000 |
| Type | 0110 | Improving Student Nutrition | \$ 70,000 |
| Type | 1009 | Discretionary Allocations | \$ 164,765 |
| Type | 5300 | Business Services | \$ 28,097 |
| Total | | | \$ 6,432,709 |

| Measure E District Actual Expenditures | | | |
|----------------------------------------|------|----------------------|---------------------|
| Type | 1000 | General Education | \$ 794,321 |
| Type | 1048 | Foreign Language | \$ 466,999 |
| Type | 1210 | Elective Courses | \$ 310,378 |
| Type | 0072 | Secretarial | \$ 109,696 |
| Type | 0073 | VP | \$ 57,564 |
| Type | 7810 | Custodial | \$ 90,285 |
| Type | 1209 | Class Size Reduction | \$ 837,996 |
| Type | 1510 | Counseling | \$ 277,023 |
| Type | 1600 | Noon Duty | \$ 118,703 |
| Type | 5300 | Business Services | \$ 16,763 |
| Total | | | \$ 3,079,728 |

| | | | |
|------------------------------------------|--|--|---------------------|
| Total Expenditures Type 0072-7810 | | | \$ 9,512,437 |
| Total Income | | | \$ 9,512,437 |

Appendix I

Measure C Projections over 5 years

| | 12-13 Actuals | 13-14 Actuals | 14-15 Actuals | 15-16* Projection | 16-17* Projection | Total Projection |
|-------------------------------------|--------------------------|--------------------------|--------------------------|------------------------------|------------------------------|-----------------------------|
| Annual Gross Revenue | \$6,350,910 | \$6,464,117 | \$6,432,709 | \$6,431,025 | \$6,431,025 | \$32,109,786 |
| Total Expenditures | \$6,350,910 | \$6,464,117 | \$6,432,709 | \$6,431,025 | \$6,431,025 | \$32,109,786 |
| Surplus/ (Deficit) | 0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | | | | | | |
| Fund Balance Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

*No inflation factor rate increase (California Consumer Price Index; CPI) projected;
requires annual board approval

Appendix II

Measure E Projections over 4 years

| | 13-14 Actuals | 14-15 Actuals | 15-16* Projection | 16-17* Projection | Total Projection |
|-------------------------------------|--------------------------|--------------------------|------------------------------|------------------------------|-----------------------------|
| Annual Gross Revenue | \$3,085,500 | \$3,079,728 | \$3,080,604 | \$3,080,604 | \$12,326,436 |
| Total Expenditures | \$3,085,500 | \$3,079,728 | \$3,080,604 | \$3,080,604 | \$12,326,436 |
| Surplus/ (Deficit) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | | | | | |
| Fund Balance Reserve | \$0 | \$0 | \$0 | \$0 | \$0 |

*No inflation factor rate increase (California Consumer Price Index; CPI) projected;
requires annual board approval