

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

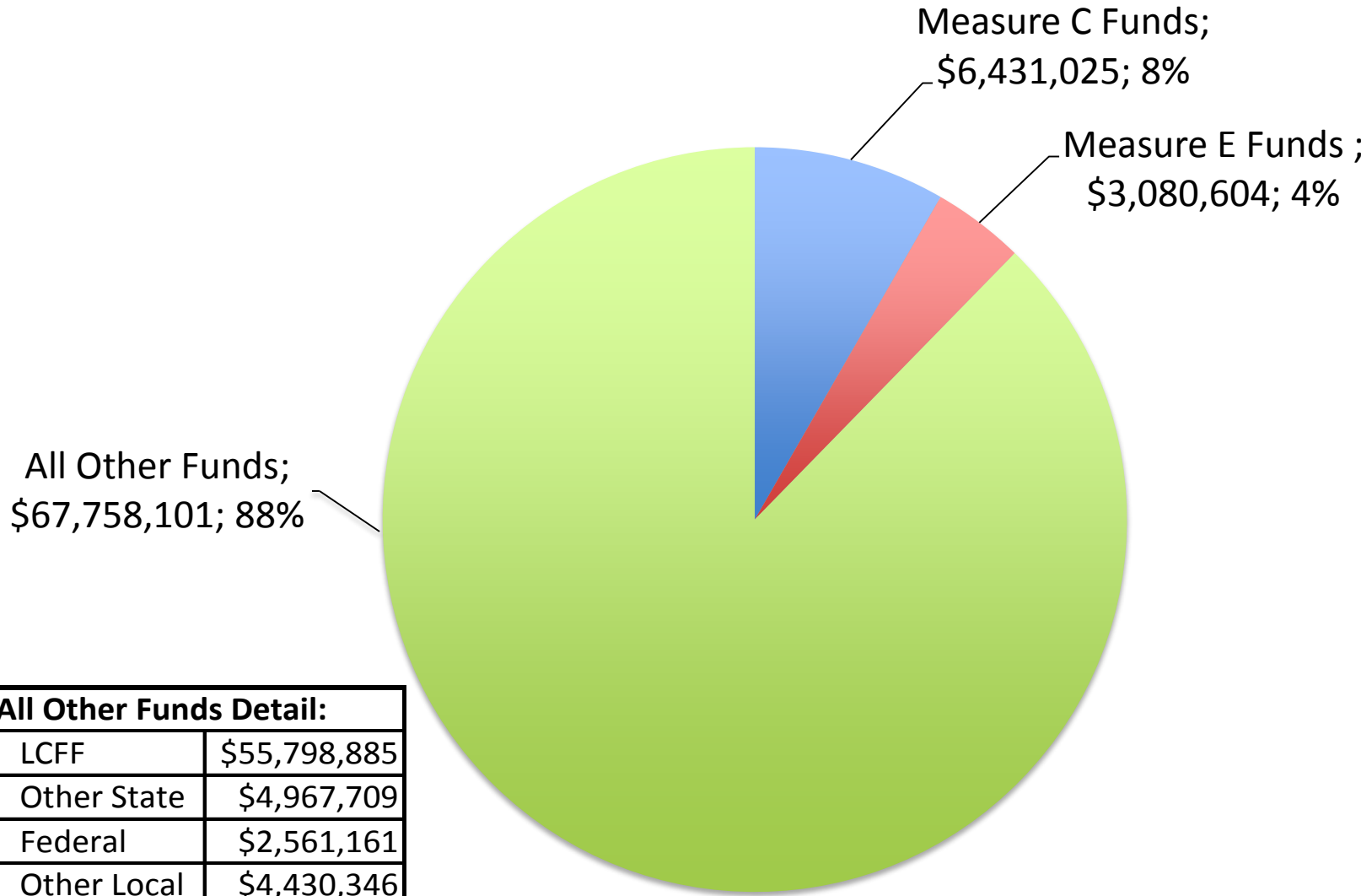
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PARCEL TAX OVERSIGHT COMMITTEE

2016 PARCEL TAX REPORT

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



Total Budget \$77,269,730

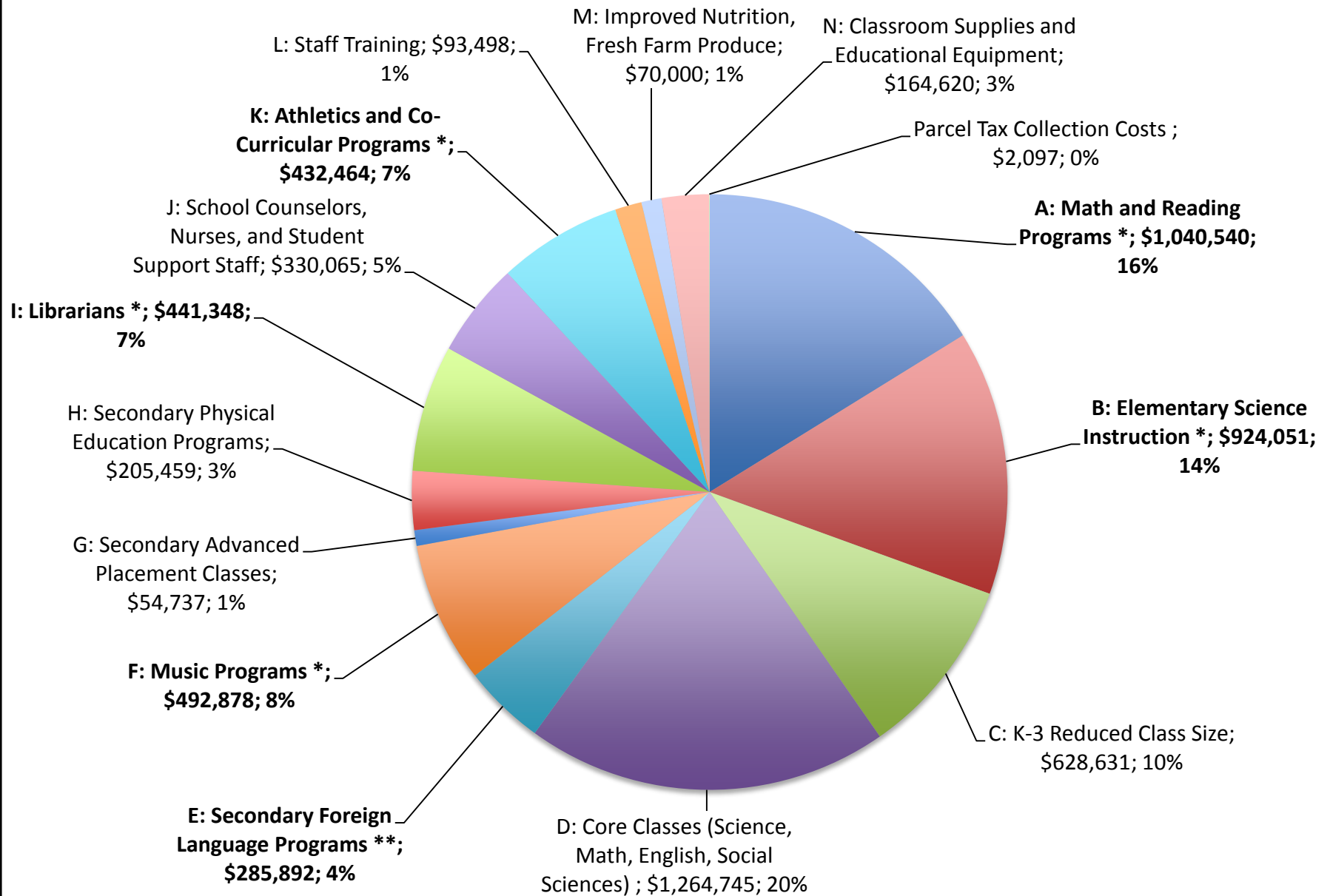
All Other Funds Detail:	
LCFF	\$55,798,885
Other State	\$4,967,709
Federal	\$2,561,161
Other Local	\$4,430,346
	\$67,758,101

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 *

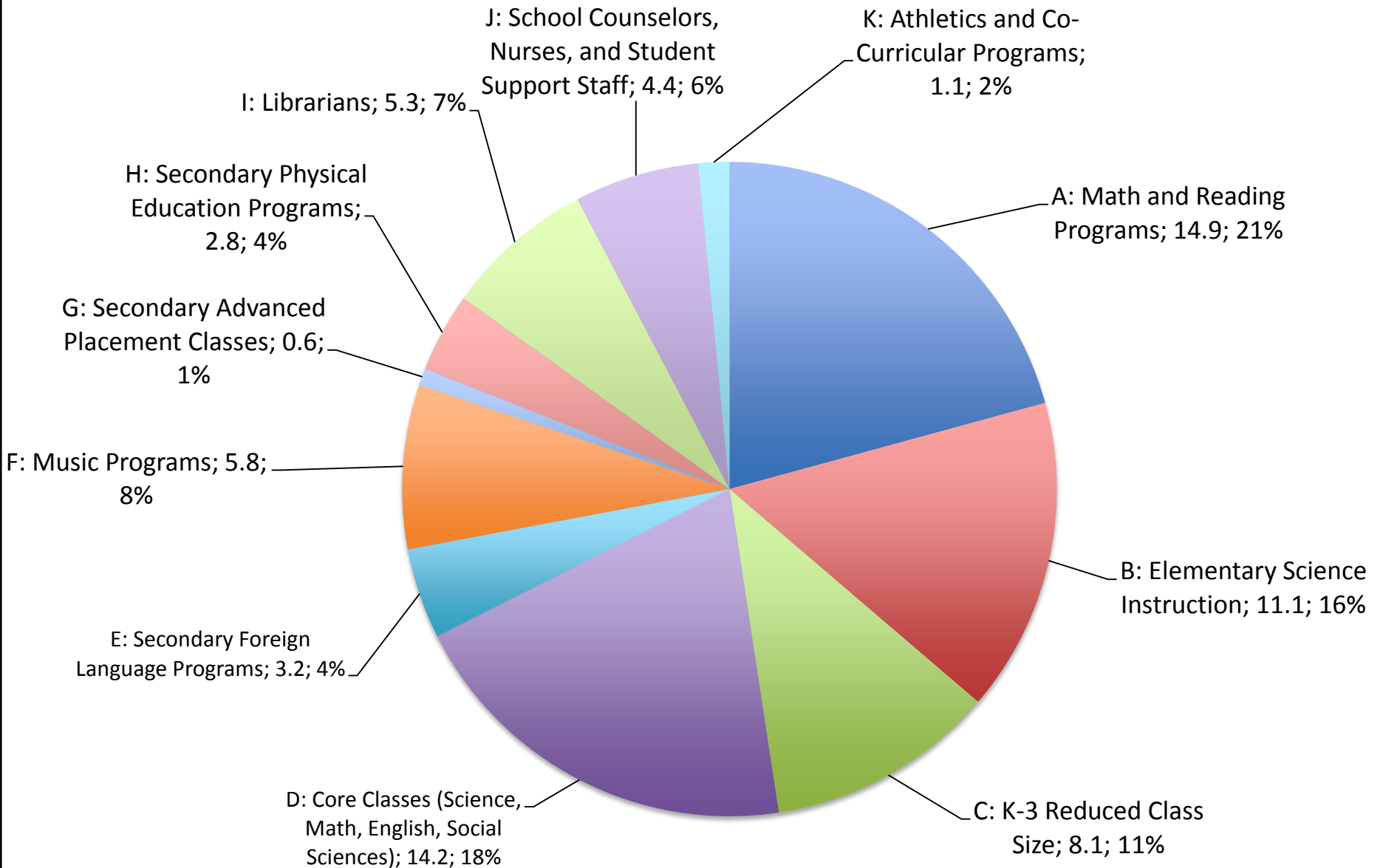
* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

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

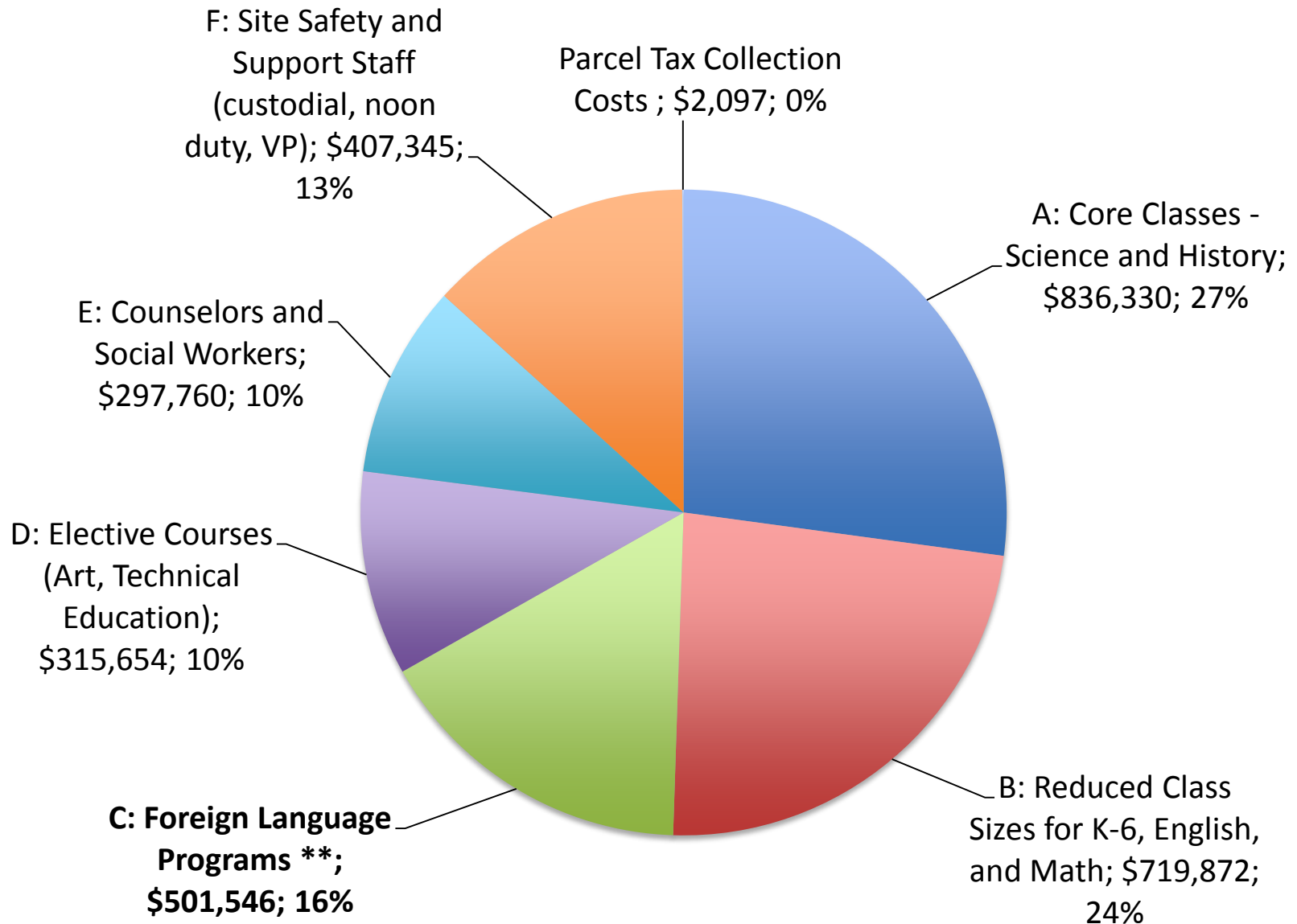


* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

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

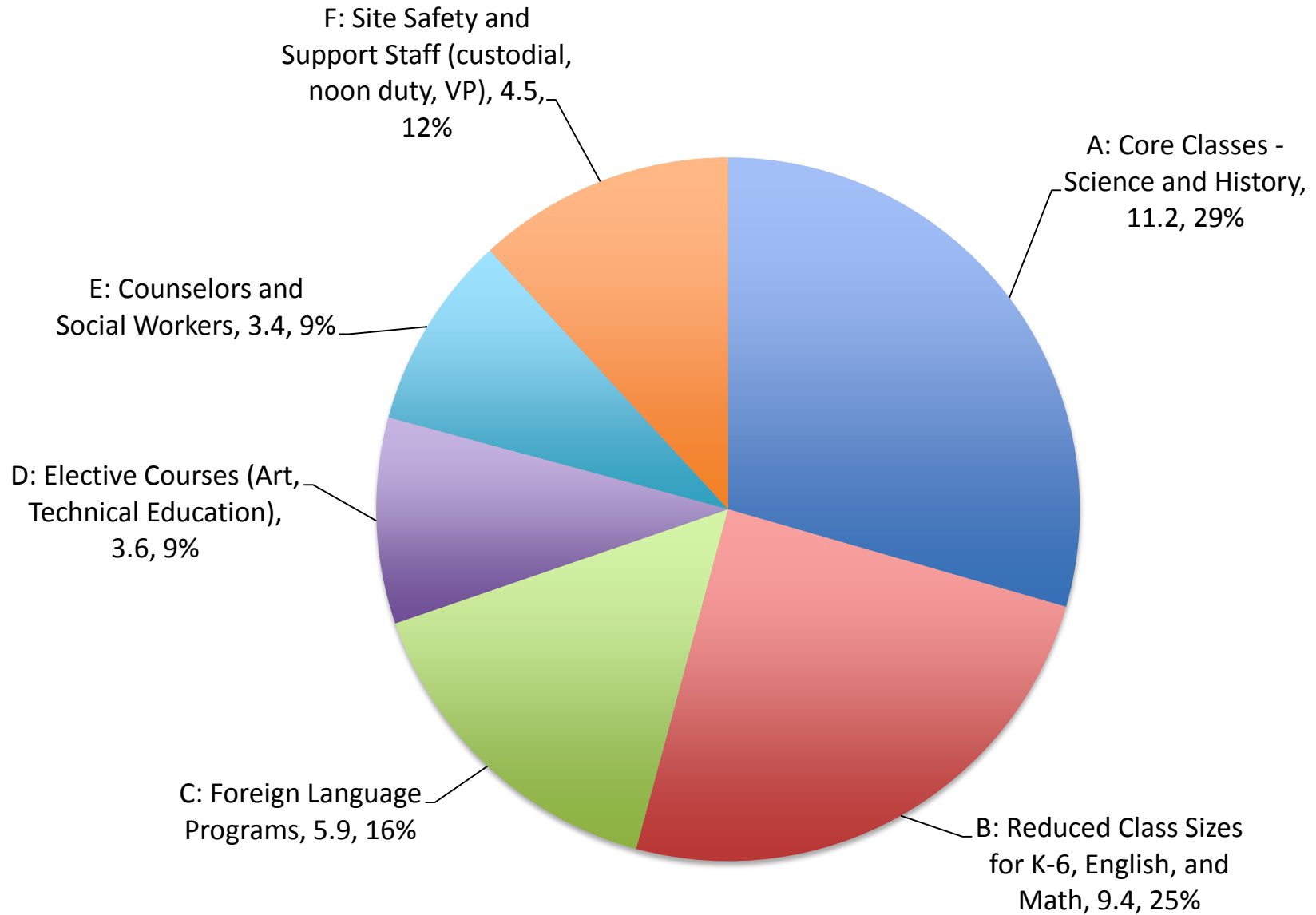


2015-2016 Measure E Expenditures By Category (\$; % of Total)



* 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
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Gross Revenues	\$3,080,604
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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	Slide A Math and Reading Programs	14.9	\$1,040,540
Type	1741	Reading Aides	2.25				
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	Slide J District Wide	4.4	\$330,065
Type	1520	Crisis Counselor	1.00	\$107,709			
Type	1525	Health Aide	1.08	\$25,678			
Type	2903	Nurses	0.25	\$25,118			
Type	2906	Psychologists	0.40	\$44,718			
Type	1015	Stipends		\$55,790	Slide K Athletics and CoCurricular Programs	1.1	\$432,464
Type	1059	Athletics	1.13	\$376,674			
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	Slide F School Site Support Staff	4.5	\$290,145
Type	7810	Custodial	2.0	\$106,140			
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