

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2017 PARCEL TAX REPORT

Committee Members

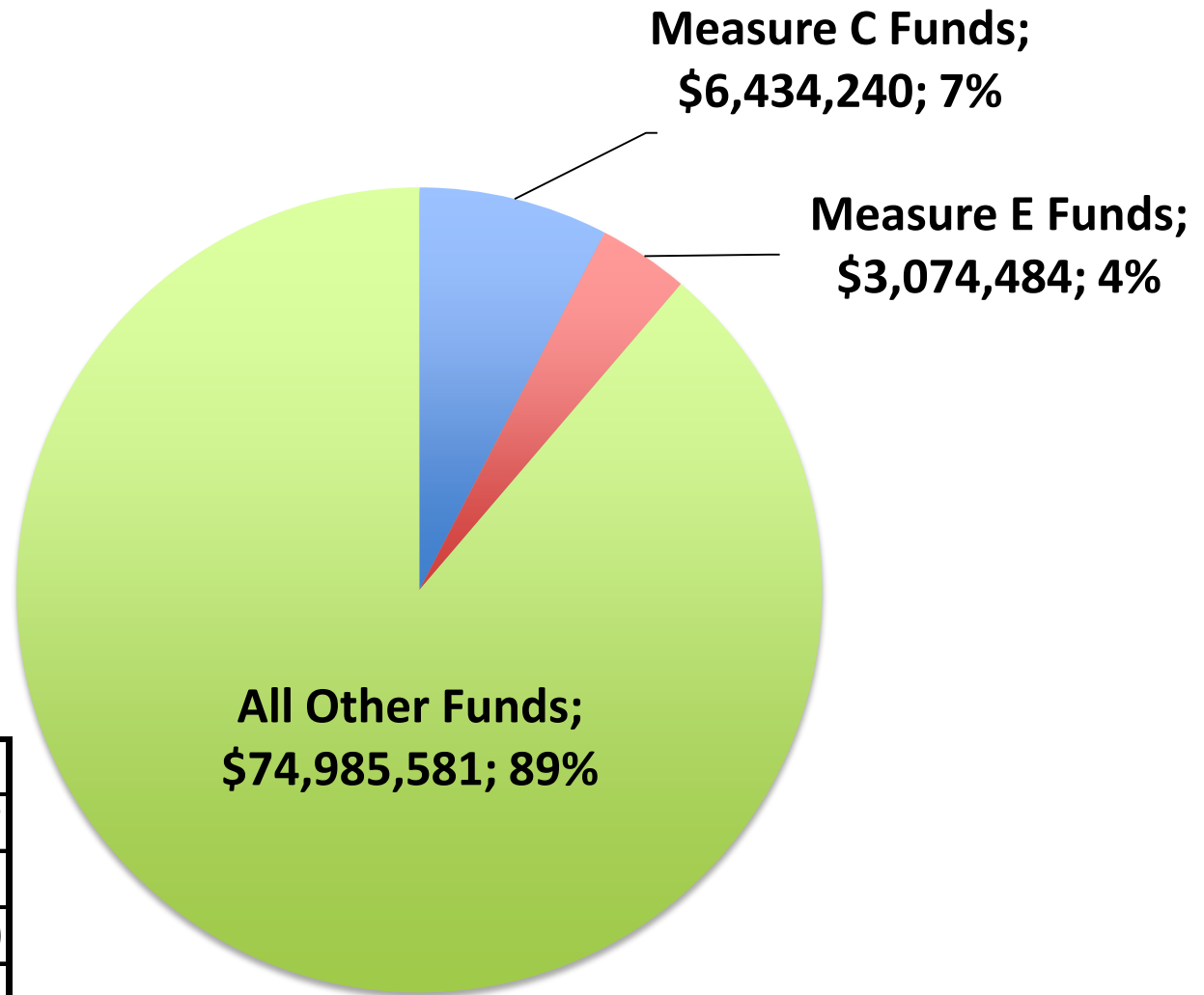
Present: Jason Adams, Jim Andrew, Grace DeMasi, Diana Glick,
Michael Hulsizer, Joy Klineberg, Tanya Lieberman, Kemble Pope,
Darien Shanske and Elaine Talley

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2017 PARCEL TAX REPORT
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2016-2017 Total DJUSD Budget (\$; % of Total)



**All Other Funds;
\$74,985,581; 89%**

**Measure C Funds;
\$6,434,240; 7%**

**Measure E Funds;
\$3,074,484; 4%**

Total District Budget \$84,494,305

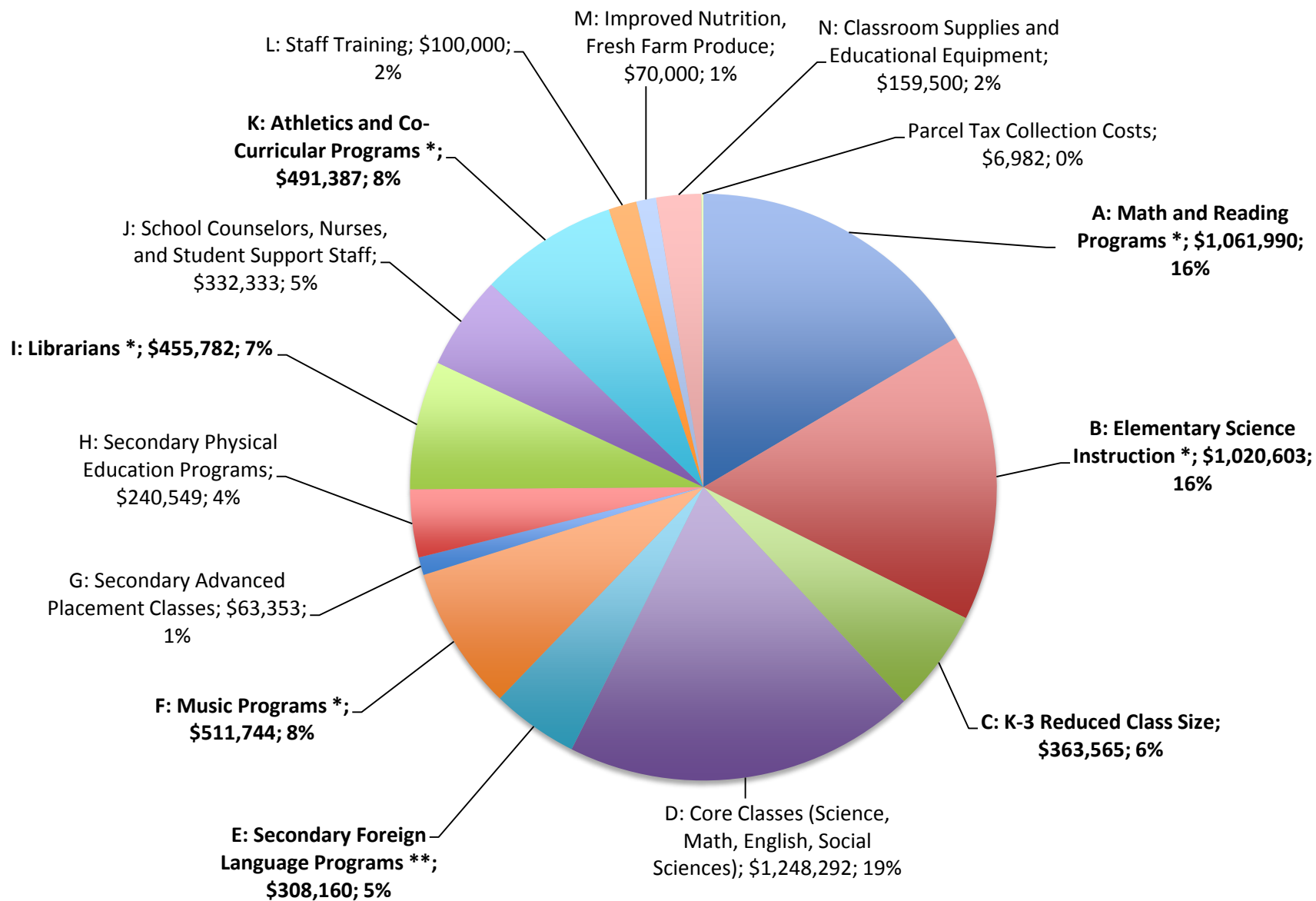
All Other Funds Detail:	
LCFF	\$61,194,357
Other State	\$6,571,291
Federal	\$2,496,270
Other Local	\$4,723,663
	\$74,985,581

Programs Supported Substantially by 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 *

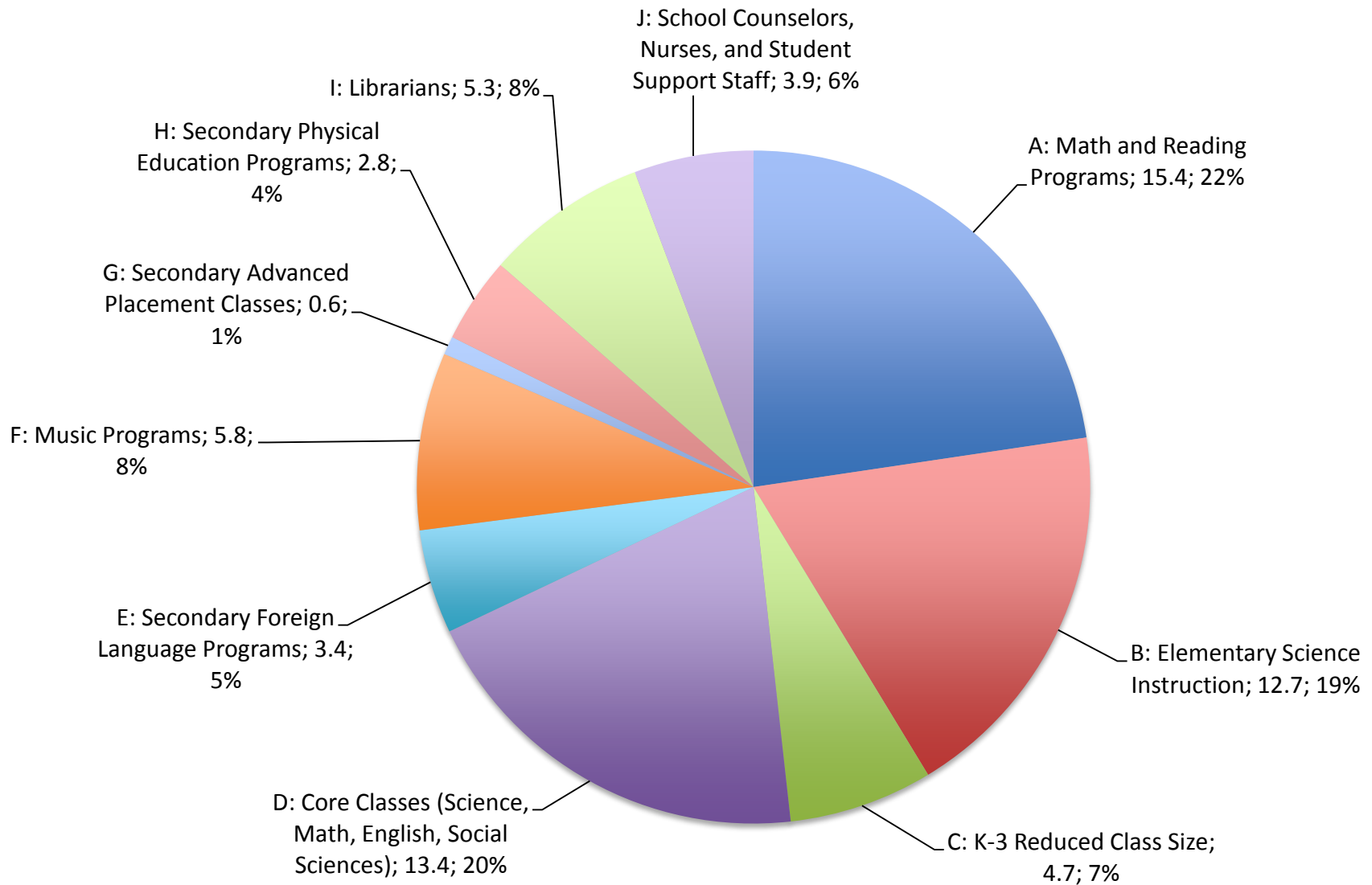
* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

2016-2017 Measure C Expenditures By Category (\$; % of Total)

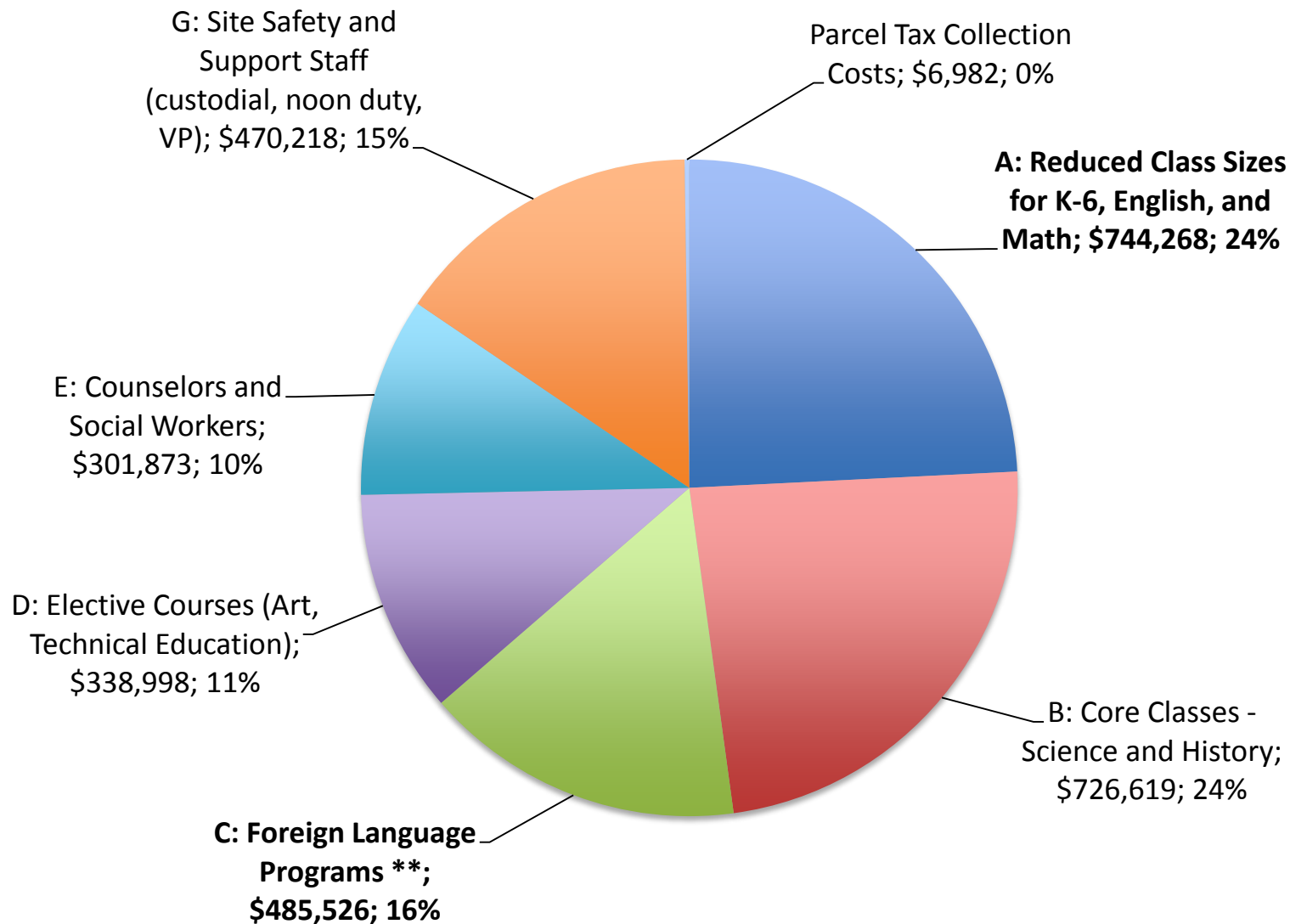


* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

2016-2017 Measure C FTE By Category (# of FTE; % of Total)

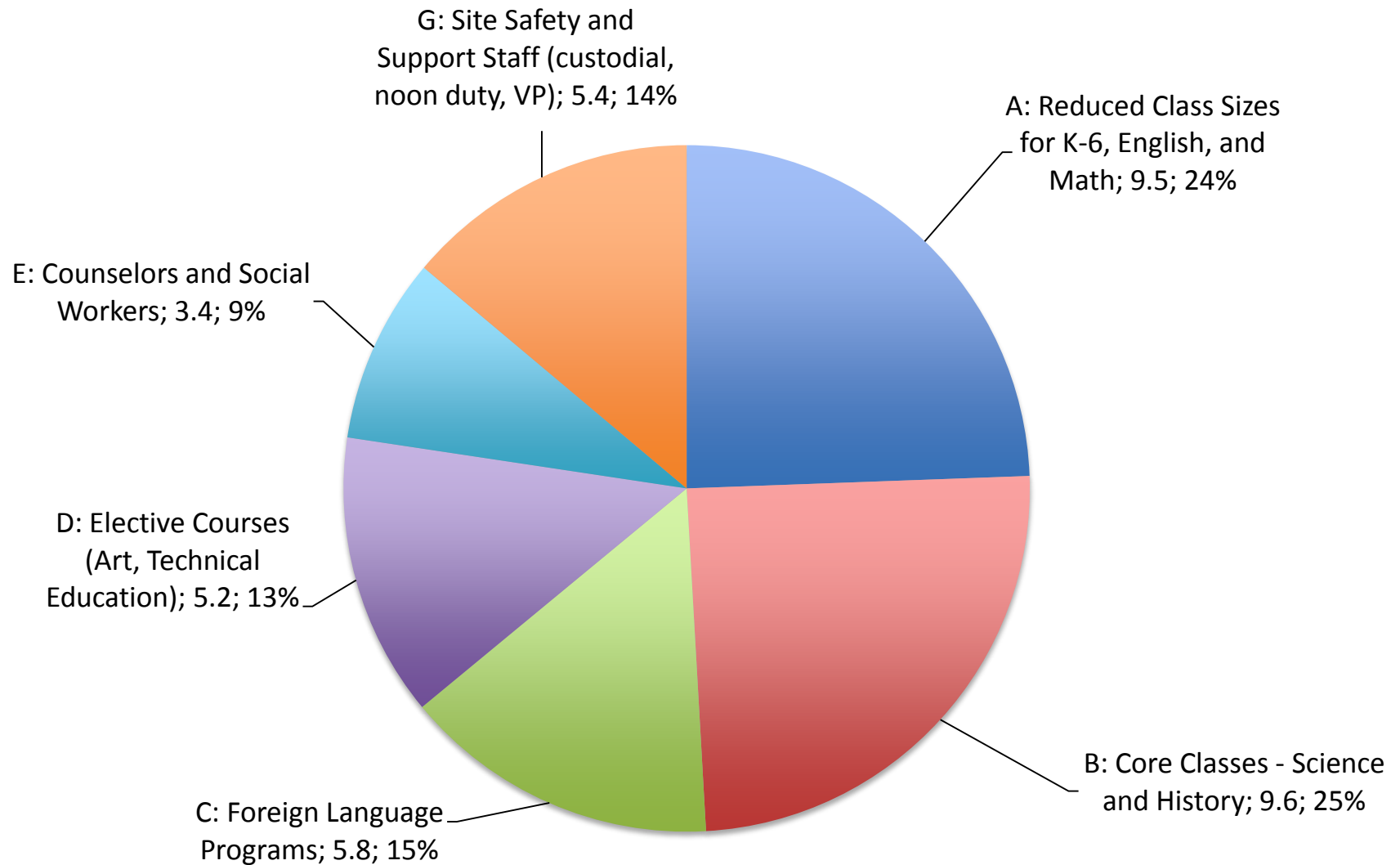


2016-2017 Measure E Expenditures By Category (\$; % of Total)



* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%
*** Line item F achievement support in Reading and Math is being maintained through Measure C (Line item A)

2016-2017 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: 2016-2017

Parcel Tax Levies

Multi Family Dwellings	\$153 / Unit
All Other Parcels	\$327 / Parcel
Gross Revenues	\$6,434,240

1,372 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 2016-2017)

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

- Elementary
 - Reading Programs (10.3 FTE): \$770,856
 - Math Programs (5.1 FTE): \$291,134

***Running total:* \$1,061,990**

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

B: Continued Availability of Elementary Science Instruction

- Elementary (4-6)
 - Science Prep Teachers (12.7 FTE): \$1,020,603

C: Continued reduced class sizes for elementary grades

- Elementary (K-3)
 - Primary class size reduction (approximately 4.7 FTE): \$363,565

***Running total:* \$2,446,158**

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

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

- Secondary
 - Teachers
(13.4 FTE): \$1,248,292

Running total: \$3,694,450

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

E: Continued availability of multiple foreign language programs

- Secondary
 - Teachers
(3.4 FTE): \$308,160

F: Continued Availability of Elementary and Secondary Music Programs

- Elementary & Secondary
 - Teachers
(5.8 FTE): \$511,744

Running total: \$4,514,354

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

G: Continued availability of advanced placement classes

- Secondary
 - Teachers(0.6 FTE): \$63,353

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

- Secondary
 - Teachers(2.8 FTE): \$240,549

Running total: \$4,818,256

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

I: Continued availability of elementary and secondary librarian services

- Elementary and Secondary
– Librarians
(5.3 FTE): \$455,782

Running total: \$5,274,038

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

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

- Secondary
 - Counselors
(1.7 FTE): \$106,435
- District wide
 - Counselors, psychologists, nurses and health clerks
(2.2 FTE): \$225,898

Running total: \$5,606,371

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

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)Total of \$491,387

Running total: \$6,097,758

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

L: Providing supplemental staff training for classified and certificated employees

- District Wide
 - Staff training: \$100,000

M: Improving nutrition by providing fresh farm produce to students

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

Running total: \$6,267,758

Measure C Ballot Text and Associated Expenditures (Budget 2016-2017)

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

- District Wide
 - Classroom supplies: \$159,500

Parcel tax collection costs

- District Wide
 - Billing services: \$6,982

Total Budget: \$ 6,434,240

Measure E Details

Projected Revenue: 2016-2017

Parcel Tax Levies

All Parcels	\$204 / Parcel
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Gross Revenues	\$3,074,484
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1,632 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 2016-2017)

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

- Elementary
 - Class size reduction (9.5 FTE): \$744,268

B : Continued Availability of Sufficient Numbers of Core Classes such as Science and History

- Secondary
 - Teachers (9.6 FTE): \$726,619

Running total: \$1,470,887

Measure E Ballot Text and Associated Expenditures (Budget 2016-2017)

C: Continued Availability of multiple foreign language programs

- Secondary
 - Teachers
(5.8 FTE): \$485,526

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

- Intermediate and Secondary
 - Teachers
(3.6 FTE): \$338,998

E: Retaining Counseling Staffing

- Intermediate and Secondary
 - Counselors/Social Workers
(3.4 FTE): \$301,873

Running total: \$2,597,284

Measure E Ballot Text and Associated Expenditures (Budget 2016-2017)

F: Continued targeted achievement support in reading and math

- Being maintained through Measure C (Line item A)

G: Continued availability of school site safety and support staff

- Elementary and Secondary
 - Secretarial & Custodial (4.9 FTE): \$252,428
 - Noon duty \$155,883
 - Vice Principal (0.5 FTE): \$61,907

Parcel tax collection costs

- District Wide
 - Billing services: \$6,982

Total Budget: \$3,074,484

2016-17 Budget Expenditures Reconciliation

Measure C Parcel Tax Reconciliation

District Budget Report					PowerPoint Presentation		
FTE					FTE		
Type	1740	Elementary Math Program	5.10	\$291,134	Line A Math and Reading Programs	15.4	\$1,061,990
Type	1741	Reading Aides	2.25				
Type	1741	Reading	8.00	\$770,856			
Type	1005	Prep Period	12.67	\$1,020,603	Line B Elementary Science Instruction	12.7	\$1,020,603
Type	1209	Reduced Class Size	4.70	\$363,565	Line C Reduced Class Size	4.7	\$363,565
Type	1000	General Education	13.43	\$1,248,292	Line D Core Classes	13.4	\$1,248,292
Type	1048	Foreign Language	3.40	\$308,160	Line E Foreign Language	3.4	\$308,160
Type	1002	Music	5.84	\$511,744	Line F Music Programs	5.8	\$511,744
Type	1742	Advanced Placement	0.60	\$63,353	Line G Advanced Placement	0.6	\$63,353
Type	1743	Jr. and Sr. High PE Programs	2.80	\$240,549	Line H Jr. and Sr. High Physical Education Programs	2.8	\$240,549
Type	1500	Library	5.25	\$455,782	Line I Librarians / Aides	5.3	\$455,782
Type	1510	Counseling	1.70	\$106,435	Line J District Wide	3.9	\$332,333
Type	1520	Crisis Counselor	1.00	\$119,264			
Type	1525	Health Aide	0.58	\$27,871			
Type	2903	Nurses	0.25	\$28,308			
Type	2906	Psychologists	0.40	\$50,455			
Type	1015	Stipends		\$63,569	Line K Athletics and Co-Curricular Programs	1.1	\$491,387
Type	1059	Athletics	1.13	\$427,818			
Type	1375	Staff Development		\$100,000	Line L Staff Training		\$100,000
Type	0110	Improving Student Nutrition		\$70,000	Line M Improving Nutrition		\$70,000
Type	1009	Discretionary Allocations		\$159,500	Line N Classroom Supplies		\$159,500
Type	5300	Business Services		\$6,982	Parcel Tax Collection		\$6,982
Total			69.10	\$6,434,240		69.1	\$6,434,240

Measure E Parcel Tax Reconciliation

District Budget Report					PowerPoint Presentation		
FTE					FTE		
Type	1209	Class Size Reduction	9.50	\$744,268	Line A Reduced Class Size	9.5	\$744,268
Type	1000	General Education	9.60	\$726,619	Line B Core Classes / Science and History	9.6	\$726,619
Type	1048	Foreign Language	5.80	\$485,526	Line C Foreign Language	5.8	\$485,526
Type	1210	Elective Courses	5.20	\$338,998	Line D Elective Course Offerings	5.2	\$338,998
Type	1510	Counseling	3.37	\$301,873	Line E Counselors	3.4	\$301,873
* Currently 100% covered in Measure C *					Line F Achievement support in Reading and Math *	-	-
Type	0072	Secretarial	2.94	\$157,953	Line G School Site Support Staff	5.4	\$314,335
Type	7810	Custodial	2.00	\$94,475			
Type	0073	VP	0.50	\$61,907			
Type	1600	Noon Duty		\$155,883	Line G School Site Safety		\$155,883
Type	5300	Business Services		\$6,982	Parcel Tax Collection		\$6,982
Total			38.91	\$3,074,484		38.9	\$3,074,484

Total Expenditures 1000-7999

\$9,508,724

\$9,508,724

Total Income 8000-8999

\$9,508,724

\$9,508,724

2015-16 Actual Expenditures Reconciliation

		Measure C District Actual Expenditures	
Type	1740	Elementary Math Program	\$ 278,650
Type	1741	Reading Aides	\$ 733,940
Type	1741	Reading	
Type	1005	Prep Period	\$ 890,739
Type	1209	Reduced Class Size	\$ 600,054
Type	1000	General Education	\$ 1,191,447
Type	1048	Foreign Language	\$ 294,899
Type	1002	Music	\$ 492,682
Type	1742	Advanced Placement	\$ 60,684
Type	1743	Jr. and Sr. High PE Programs	\$ 240,869
Type	1500	Library	\$ 430,990
Type	1510	Counseling	\$ 99,395
Type	1520	Crisis Counselor	\$ 115,260
Type	1525	Health Aide	\$ 26,749
Type	2903	Nurses	\$ 27,400
Type	2906	Psychologists	\$ 48,830
Type	1015	Stipends (co-curricular)	\$ 68,513
Type	1059	Athletics	\$ 395,092
Type	1375	Staff Development	\$ 183,725
Type	0110	Improving Student Nutrition	\$ 70,000
Type	1009	Discretionary Allocations	\$ 156,869
Type	5300	Business Services	\$ 37,654
Total			\$ 6,444,441

		Measure E District Actual Expenditures	
Type	1000	General Education	\$ 882,090
Type	1048	Foreign Language	\$ 476,498
Type	1210	Elective Courses	\$ 325,563
Type	0072	Secretarial	\$ 100,435
Type	0073	VP	\$ 59,764
Type	7810	Custodial	\$ 87,617
Type	1209	Class Size Reduction	\$ 719,982
Type	1510	Counseling	\$ 288,112
Type	1600	Noon Duty	\$ 108,352
Type	5300	Business Services	\$ 27,699
Total			\$ 3,076,112

Total Expenditures Type 0072-7810			\$ 9,520,553
Total Income			\$ 9,520,553

Appendix I

Measure C Projections over 5 years

	12-13 Actuals	13-14 Actuals	14-15 Actuals	15-16 Actuals	16-17* Projection	Total Projection
Annual Gross Revenue	\$6,350,910	\$6,464,117	\$6,432,709	\$6,444,441	\$6,434,240	\$32,126,417
Total Expenditures	\$6,350,910	\$6,464,117	\$6,432,709	\$6,444,441	\$6,434,240	\$32,126,417
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 Actuals	16-17* Projection	Total Projection
Annual Gross Revenue	\$3,085,500	\$3,079,728	\$3,076,112	\$3,080,604	\$12,321,944
Total Expenditures	\$3,085,500	\$3,079,728	\$3,076,112	\$3,080,604	\$12,321,944
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