

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2018 PARCEL TAX REPORT

Committee Members

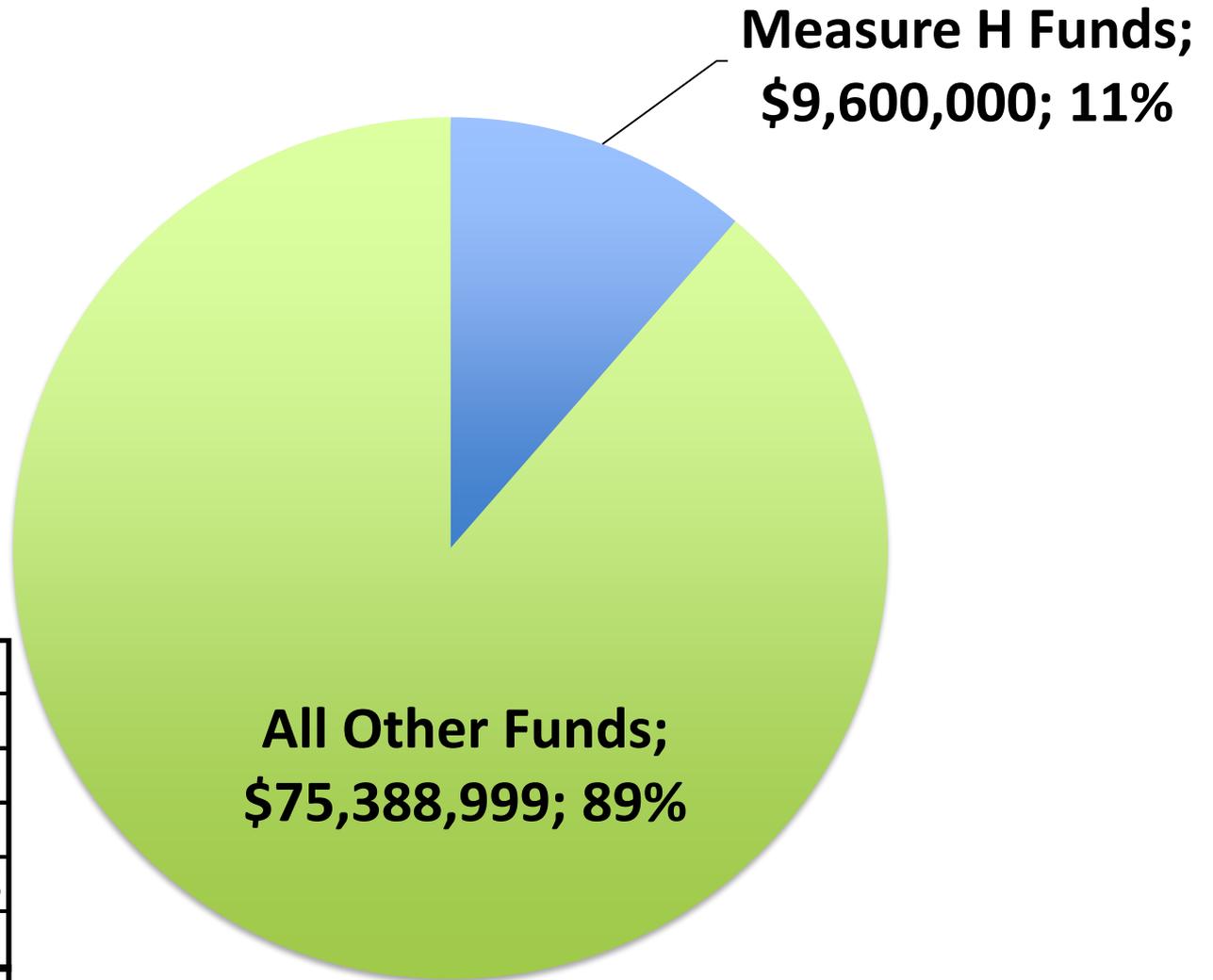
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Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2018 PARCEL TAX REPORT
Table of Contents

Summary Budget Graph	Page 3
Programs Supported Substantially by Parcel Tax Funding	Page 4
Measure H Budget Graphs	Pages 5-6
Parcel Tax Oversight Process	Page 7
Measure C Budget Details	Pages 8-18
2017-18 Parcel Tax Budget Report Reconciliation	Page 19
2016-17 Parcel Tax Budget Report Actuals	Page 20
Measure H Projections over 8 years	Page 21

2017-2018 Total DJUSD Budget (\$; % of Total)



All Other Funds Detail:	
LCFF	\$63,688,472
Other State	\$4,227,395
Federal	\$2,459,372
Other Local	\$4,240,578
Reserves	\$773,182
	\$75,388,999

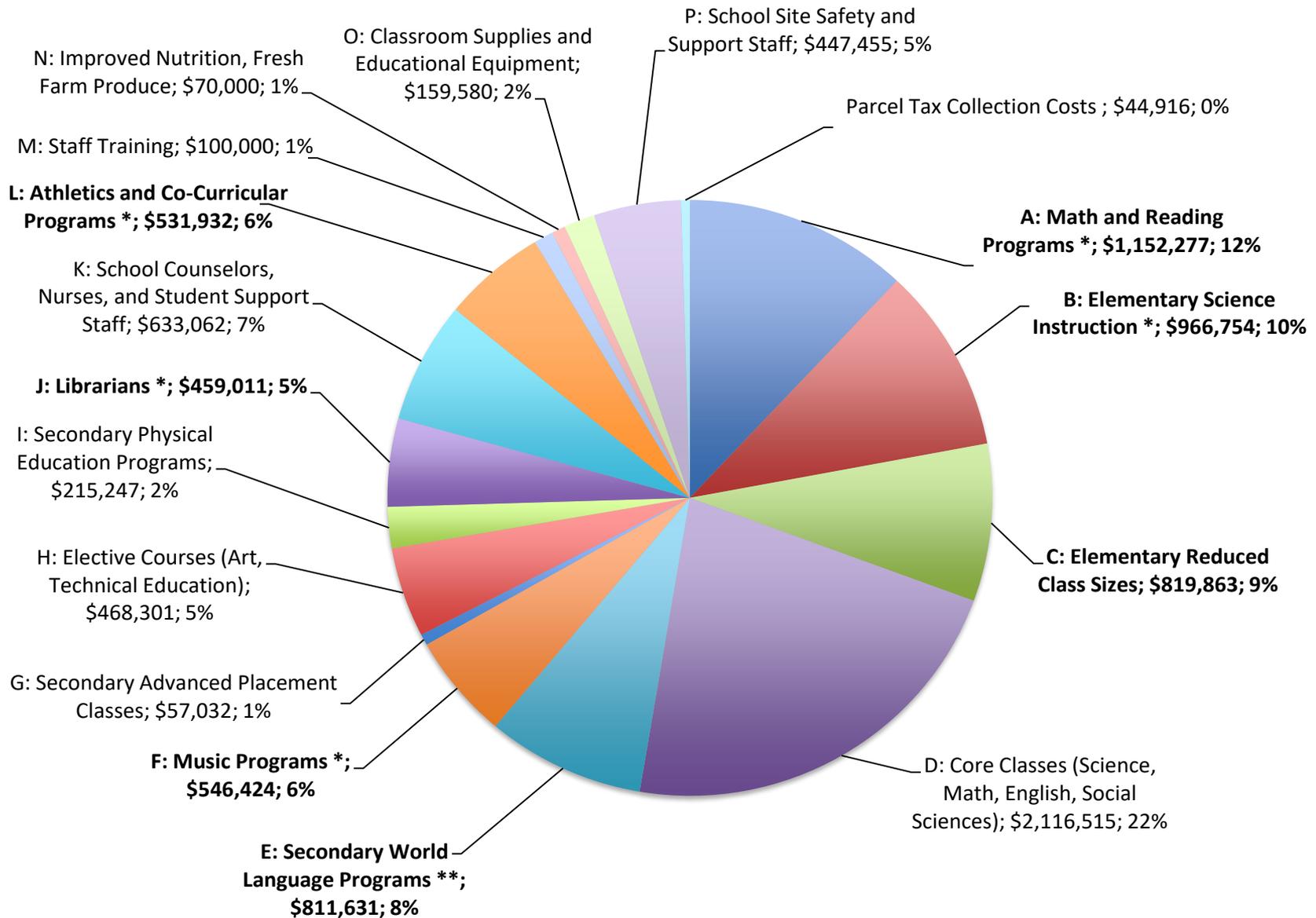
Total District Budget \$84,988,999

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 *

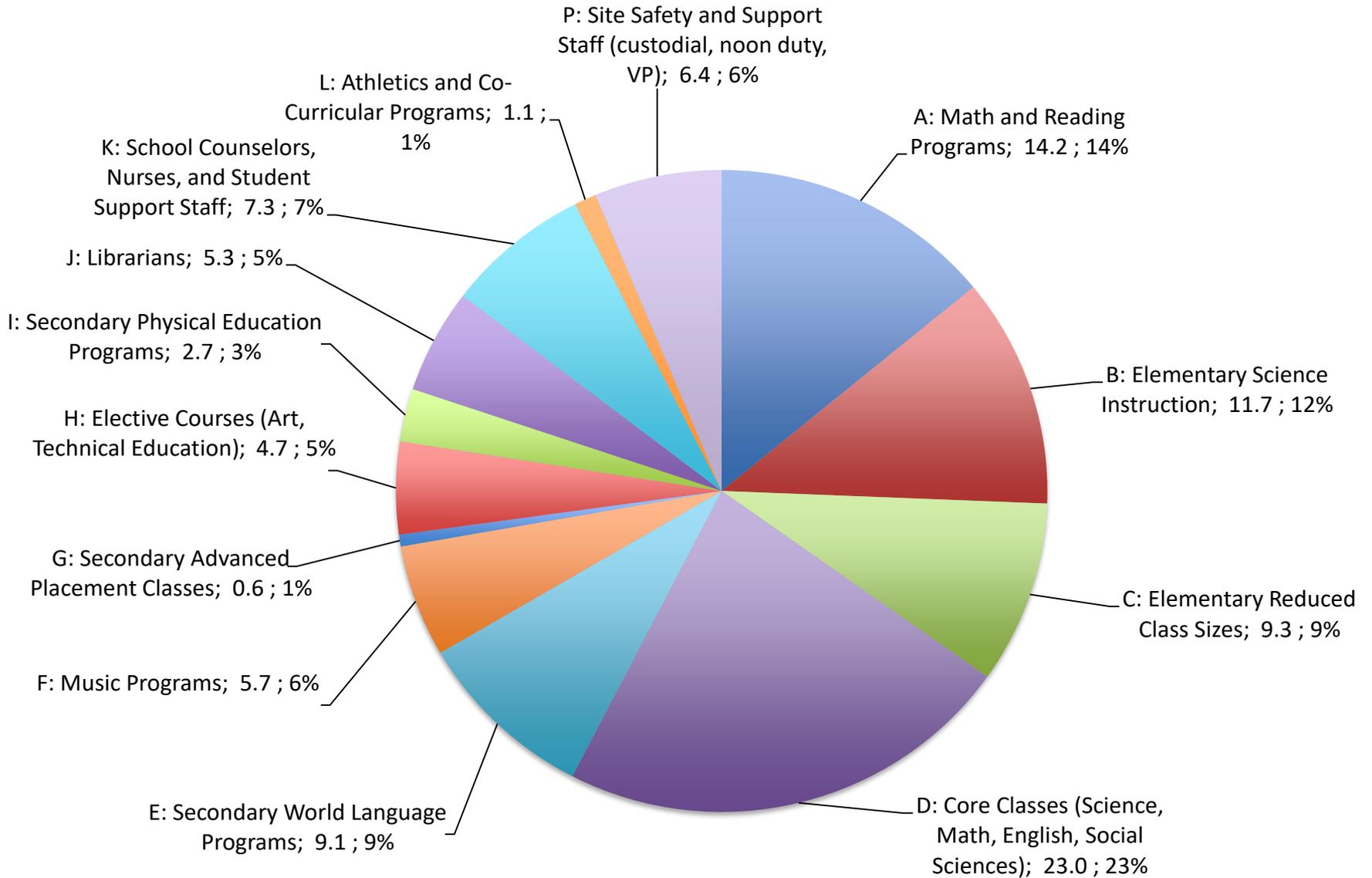
* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

2017-2018 Measure H Expenditures By Category (\$; % of Total)



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

2017-2018 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 C Details

Projected Revenue: 2017-2018

Parcel Tax Levies

All Parcels	\$620 / Parcel
Gross Revenues	\$9,600,000

1,523 Opt-Out Senior Exemptions filings (projected refunds of additional 186; \$115,400)

Election Date: Approved November 8, 2016

Start date July 2017; End date June 2025

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

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

- Elementary
 - Reading Programs (10.0 FTE): \$787,922
 - Math Programs (4.2 FTE): \$364,355

b) Provide availability of elementary science instruction programs

- Elementary (4-6)
 - Science Prep Teachers (11.7 FTE): \$966,754

***Running total:* \$2,119,031**

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

c) Provide reduced class sizes for elementary grades

- Elementary (K-3)
 - Primary class size reduction (approximately 9.3 FTE): \$819,963

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

- Secondary
 - Teachers (23.0 FTE): \$2,116,515

***Running total:* \$5,055,409**

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

e) Provide availability of world language programs

- Secondary
 - Teachers
(9.1 FTE): \$811,631

f) Provide availability of elementary and secondary music programs

- Elementary & Secondary
 - Teachers
(5.7 FTE): \$546,424

***Running total:* \$6,413,464**

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

g) Provide availability of advanced placement classes

- Secondary
 - Teachers
(0.6 FTE): \$57,032

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

- Secondary
 - Teachers
(4.7 FTE): \$468,301

Running total: \$6,938,797

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

i) Provide availability of school physical education classes

- Secondary
 - Teachers(2.7 FTE): \$215,247

j: Provide availability of elementary and secondary librarian services

- Elementary and Secondary
 - Librarians(5.3 FTE): \$459,011

Running total: \$7,613,055

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

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

- Secondary
 - Counselors
(5.1 FTE): \$411,914
- District wide
 - Counselors, psychologists, nurses and health clerks
(2.2 FTE): \$221,148

Running total: \$8,246,117

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

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 \$531,932

***Running total:* \$8,778,049**

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

m) Provide supplemental staff training for classified and certificated employees

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

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

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

Running total: \$8,948,049

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

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

- District Wide
 - Classroom supplies: \$159,580

Running total: \$9,107,629

Measure H Ballot Text and Associated Expenditures (Budget 2017-2018)

p) Provide availability of school site safety and support staff

- Elementary and Secondary
 - Secretarial & Custodial (3.9 FTE): \$285,394
 - Noon duty (1.0 FTE): \$117,051
 - Vice Principal (0.5 FTE): \$65,140

Parcel tax collection costs

- District Wide
 - Billing services: \$44,916

Total Budget: \$9,600,000

2017-18 Budget Expenditures Reconciliation

**Measure H Parcel Tax
Reconciliation**

District Budget Report

PowerPoint Presentation

FTE

FTE

Type 1740	Elementary Math Program	4.20	\$364,355		
Type 1741	Reading Aides	2.25		Line a) Math and Reading Programs	14.2 \$1,152,277
Type 1741	Reading	7.74	\$787,922		
Type 1005	Prep Period	11.67	\$966,754	Line b) Elementary Science Instruction	11.7 \$966,754
Type 1209	Reduced Class Size	9.32	\$819,863	Line c) Reduced Class Size	9.3 \$819,863
Type 1000	General Education	23.01	\$2,116,515	Line d) Core Classes	23.0 \$2,116,515
Type 1048	World Language	9.06	\$811,631	Line e) World Language	9.1 \$811,631
Type 1002	Music	5.66	\$546,424	Line f) Music Programs	5.7 \$546,424
Type 1742	Advanced Placement	0.60	\$57,032	Line g) Advanced Placement	0.6 \$57,032
Type 1210	Elective Courses	4.68	\$468,301	Line h) Elective Course Offerings	4.7 \$468,301
Type 1743	Jr. and Sr. High PE Programs	2.70	\$215,247	Line i) Jr. and Sr. High Physical Education Programs	2.7 \$215,247
Type 1500	Library	5.25	\$459,011	Line j) Librarians / Aides	5.3 \$459,011
Type 1510	Counseling	5.07	\$411,914	Line k) Secondary Counselors	5.1 \$411,914
Type 1520	Crisis Counselor	1.00	\$122,002		
Type 1525	Health Aide	0.58	\$30,730		
Type 2903	Nurses	0.25	\$16,763	Line k) District Wide	2.2 \$221,148
Type 2906	Psychologists	0.40	\$51,653		
Type 1015	Stipends		\$82,831	Line l) Athletics and Co-Curricular Programs	1.1 \$531,932
Type 1059	Athletics	1.13	\$449,101		
Type 1375	Staff Development		\$100,000	Line m) Staff Training	\$100,000
Type 0110	Improving Student Nutrition		\$70,000	Line n) Improving Nutrition	\$70,000
Type 1009	Discretionary Allocations		\$159,580	Line o) Classroom Supplies	\$159,580
Type 1600	Campus Safety	1.00	\$117,051	Line p) School Site Safety	1.00 \$117,051
Type 0072	Secretarial	2.94	\$168,343		
Type 7810	Custodial	2.00	\$96,921	Line p) School Site Support Staff	5.4 \$330,404
Type 0073	VP	0.50	\$65,140		
Type 5300	Business Services		\$44,916	Parcel Tax Collection	\$44,916
Total		101.00	\$9,600,000		101.1 \$9,600,000

Total Expenditures 1000-7999

\$9,600,000

\$9,600,000

Total Income 8000-8999

\$9,600,000

\$9,600,000

2016-17 Actual Expenditures Reconciliation

Measure C District Actual Expenditures			
Type	1740	Elementary Math Program	\$ 336,747
Type	1741	Reading Aides	\$ 763,555
Type	1741	Reading	
Type	1005	Prep Period	\$ 940,875
Type	1209	Reduced Class Size	\$ 467,087
Type	1000	General Education	\$ 1,211,331
Type	1048	Foreign Language	\$ 325,224
Type	1002	Music	\$ 529,415
Type	1742	Advanced Placement	\$ 55,584
Type	1743	Jr. and Sr. High PE Programs	\$ 200,134
Type	1500	Library	\$ 465,075
Type	1510	Counseling	\$ 113,425
Type	1520	Crisis Counselor	\$ 118,196
Type	1525	Health Aide	\$ 29,307
Type	2903	Nurses	\$ 28,186
Type	2906	Psychologists	\$ 50,898
Type	1015	Stipends (co-curricular)	\$ 62,086
Type	1059	Athletics	\$ 417,670
Type	1375	Staff Development	\$ 104,254
Type	0110	Improving Student Nutrition	\$ 70,000
Type	1009	Discretionary Allocations	\$ 148,415
Type	5300	Business Services	\$ 22,696
Total			\$ 6,460,160

Measure E District Actual Expenditures			
Type	1000	General Education	\$ 827,547
Type	1048	Foreign Language	\$ 465,094
Type	1210	Elective Courses	\$ 451,065
Type	0072	Secretarial	\$ 171,266
Type	0073	VP	\$ 64,115
Type	7810	Custodial	\$ 89,142
Type	1209	Class Size Reduction	\$ 618,651
Type	1510	Counseling	\$ 297,019
Type	1600	Campus Safety	\$ 103,245
Type	5300	Business Services	\$ 22,220
Total			\$ 3,109,364

Total Expenditures Type 0072-7810			\$ 9,569,524
Total Income			\$ 9,569,524

Appendix I

Measure H Projections over 8 years

	17-18 Projection	18-19* Projection	19-20* Projection	20-21* Projection	21-22* Projection	22-23* Projection	23-24* Projection	24-25* Projection	Total Projection
Annual Gross Revenue	\$9,600,000	\$9,900,000	\$10,150,000	\$10,400,000	\$10,650,000	\$10,900,000	\$11,150,000	\$11,400,000	\$84,150,000
Total Expenditures	\$9,600,000	\$9,900,000	\$10,150,000	\$10,400,000	\$10,650,000	\$10,900,000	\$11,150,000	\$11,400,000	\$84,150,000
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