

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2019 PARCEL TAX REPORT

Committee Members

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Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

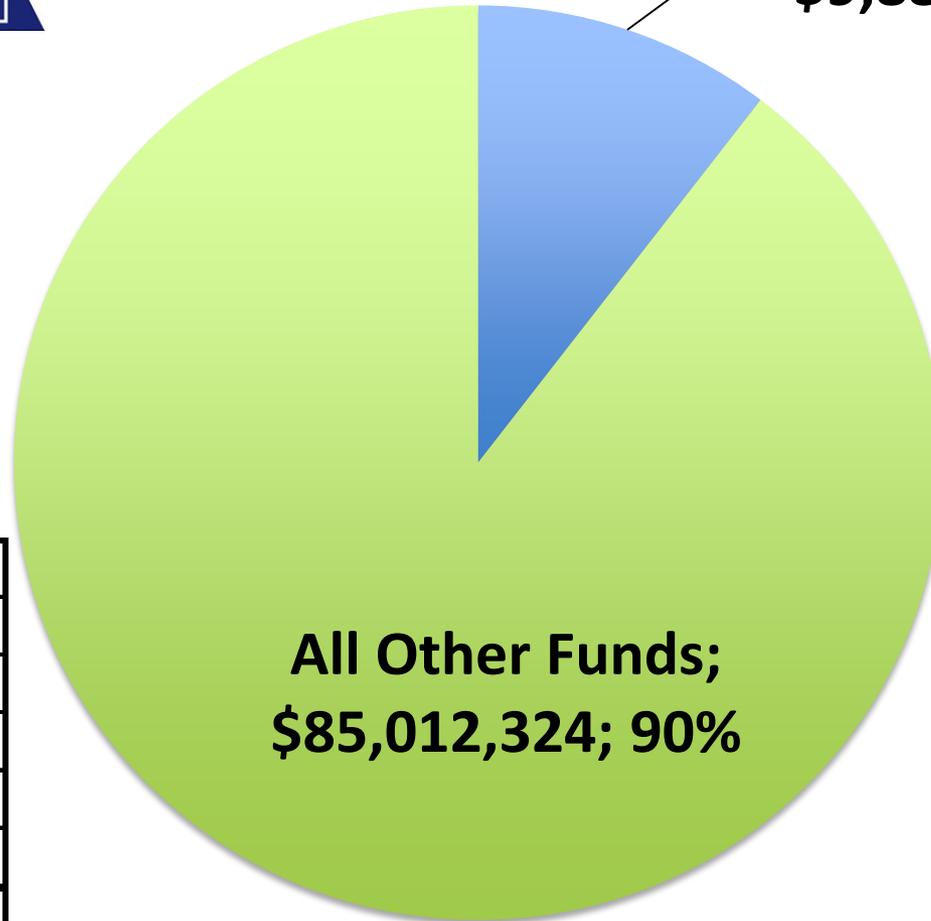
2019 PARCEL TAX REPORT
Table of Contents

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 H Budget Details	Pages 8-18
2018-19 Parcel Tax Budget Report Reconciliation	Page 19
2017-18 Parcel Tax Budget Report Actuals	Page 20
Measure H Projections over 8 years	Page 21

2018-2019 Total DJUSD Budget (\$; % of Total)



**Measure H Funds;
\$9,888,087; 10%**



All Other Funds Detail:	
LCFF	\$68,041,627
Other State	\$9,100,031
Federal	\$2,751,636
Other Local	\$3,952,491
Reserves	\$1,166,539
	\$85,012,324

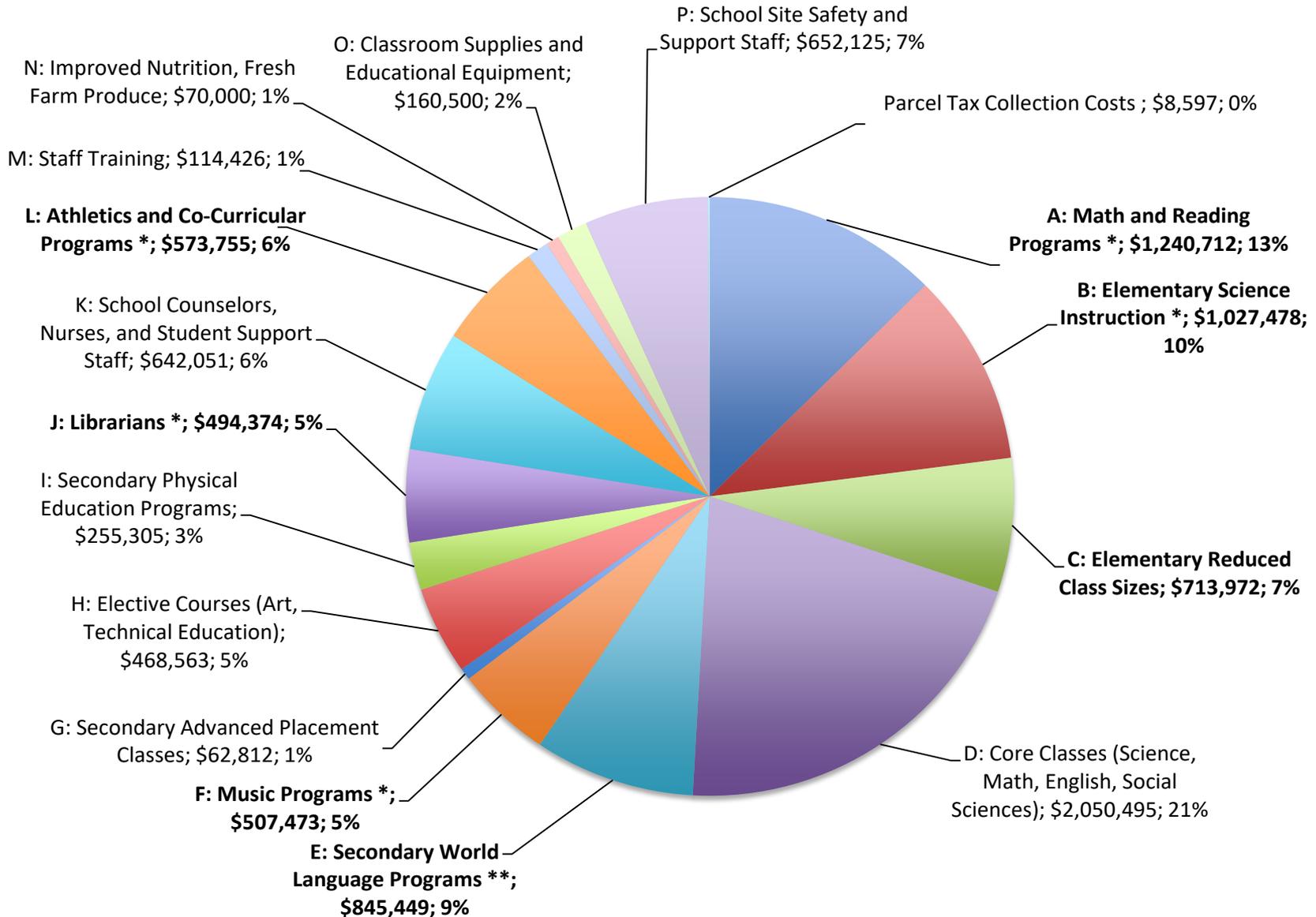
Total District Budget \$94,900,411

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 *

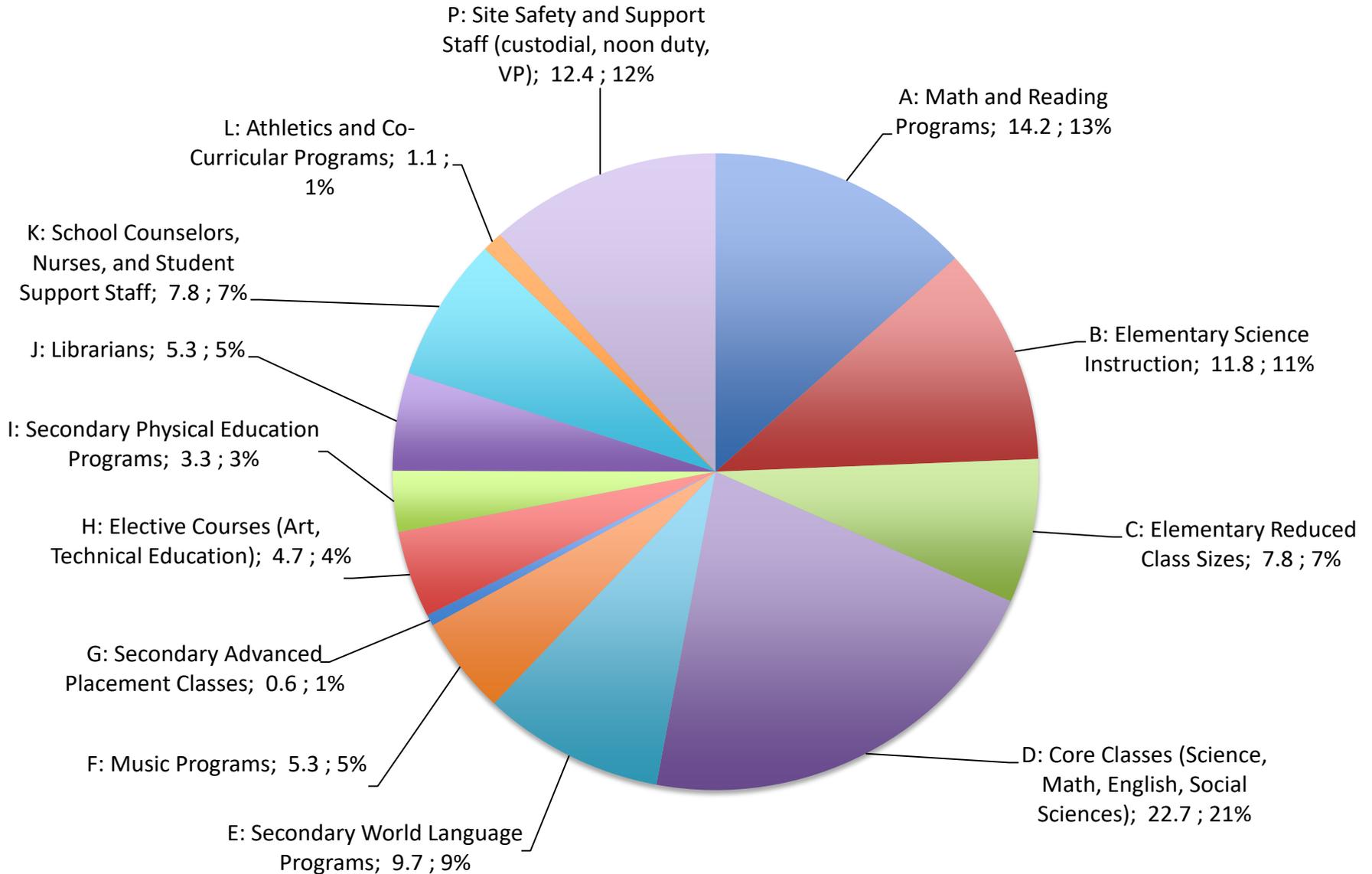
* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

2018-2019 Measure H Expenditures By Category (\$; % of Total)



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

2018-2019 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: 2018-2019

Parcel Tax Levies

All Parcels	\$639.84 / Parcel
Gross Revenues	\$9,888,087

1,756 Opt-Out Senior Exemptions filings

15,454 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 2018-2019)

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

- Elementary
 - Reading Programs (10.0 FTE): \$842,040
 - Math Programs (4.2 FTE): \$398,672

b) Provide availability of elementary science instruction programs

- Elementary (4-6)
 - Science Prep Teachers (11.8 FTE): \$1,027,478

***Running total:* \$2,268,190**

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

c) Provide reduced class sizes for elementary grades

- Elementary (K-3)
 - Primary class size reduction (approximately 7.8 FTE): \$713,972

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

- Secondary
 - Teachers (22.7 FTE): \$2,050,495

Running total: \$5,032,657

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

e) Provide availability of world language programs

- Secondary
 - Teachers
(9.7 FTE): \$845,449

f) Provide availability of elementary and secondary music programs

- Elementary & Secondary
 - Teachers
(5.3 FTE): \$507,473

Running total: \$6,385,579

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

g) Provide availability of advanced placement classes

- Secondary
 - Teachers
(0.6 FTE): \$62,812

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

- Secondary
 - Teachers
(4.7 FTE): \$468,563

Running total: \$6,916,954

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

i) Provide availability of school physical education classes

- Secondary
 - Teachers(3.3 FTE): \$255,305

j: Provide availability of elementary and secondary librarian services

- Elementary and Secondary
 - Librarians(5.3 FTE): \$494,374

Running total: \$7,666,633

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

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

- Secondary
 - Counselors
(5.6 FTE): \$407,919
- District wide
 - Counselors, psychologists, nurses and health clerks
(2.2 FTE): \$234,132

Running total: \$8,308,684

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

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 \$573,755

Running total:* **\$8,882,439*

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

m) Provide supplemental staff training for classified and certificated employees

- District Wide
 - Staff training:
\$114,426

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

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

Running total: \$9,066,865

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

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

- District Wide
 - Classroom supplies: \$160,500

Running total: \$9,227,365

Measure H Ballot Text and Associated Expenditures (Budget 2018-2019)

p) Provide availability of school site safety and support staff

- Elementary and Secondary
 - Secretarial & Custodial (4.9 FTE): \$249,424
 - Noon duty (7.0 FTE): \$341,569
 - Vice Principal (0.5 FTE): \$61,132

Parcel tax collection costs

- District Wide
 - Billing services: \$8,597

Total Budget: \$9,888,087

2018-19 Budget Expenditures Reconciliation

**Measure H Parcel Tax
Reconciliation**

District Budget Report				PowerPoint Presentation			
FTE				FTE			
Type	1740	Elementary Math Program	4.20	\$398,672			
Type	1741	Reading Aides	2.25		Line a) Math and Reading Programs	14.2	\$1,240,712
Type	1741	Reading	7.74	\$842,040			
Type	1005	Prep Period	11.84	\$1,027,478	Line b) Elementary Science Instruction	11.8	\$1,027,478
Type	1209	Reduced Class Size	7.80	\$713,972	Line c) Reduced Class Size	7.8	\$713,972
Type	1000	General Education	22.71	\$2,050,495	Line d) Core Classes	22.7	\$2,050,495
Type	1048	World Language	9.66	\$845,449	Line e) World Language	9.7	\$845,449
Type	1002	Music	5.34	\$507,473	Line f) Music Programs	5.3	\$507,473
Type	1742	Advanced Placement	0.60	\$62,812	Line g) Advanced Placement	0.6	\$62,812
Type	1210	Elective Courses	4.68	\$468,563	Line h) Elective Course Offerings	4.7	\$468,563
Type	1743	Jr. and Sr. High PE Programs	3.30	\$255,305	Line i) Jr. and Sr. High Physical Education Programs	3.3	\$255,305
Type	1500	Library	5.25	\$494,374	Line j) Librarians / Aides	5.3	\$494,374
Type	1510	Counseling	5.61	\$407,919	Line k) Secondary Counselors	5.6	\$407,919
Type	1520	Crisis Counselor	1.00	\$131,308			
Type	1525	Health Aide	0.58	\$25,873			
Type	2903	Nurses	0.25	\$23,600	Line k) District Wide	2.2	\$234,132
Type	2906	Psychologists	0.40	\$53,351			
Type	1015	Stipends		\$72,010	Line l) Athletics and Co-Curricular Programs	1.1	\$573,755
Type	1059	Athletics	1.13	\$501,745			
Type	1375	Staff Development		\$114,426	Line m) Staff Training		\$114,426
Type	0110	Improving Student Nutrition		\$70,000	Line n) Improving Nutrition		\$70,000
Type	1009	Discretionary Allocations		\$160,500	Line o) Classroom Supplies		\$160,500
Type	1600	Campus Safety	7.01	\$341,569	Line p) School Site Safety	7.01	\$341,569
Type	0072	Secretarial	2.94	\$146,021			
Type	7810	Custodial	2.00	\$103,403	Line p) School Site Support Staff	5.4	\$310,556
Type	0073	VP	0.50	\$61,132			
Type	5300	Business Services		\$8,597	Parcel Tax Collection		\$8,597
Total			106.79	\$9,888,087		106.7	\$9,888,087

Total Expenditures 1000-7999

\$9,888,087

\$9,888,087

Total Income 8000-8999

\$9,888,087

\$9,888,087

2017-18 Actual Expenditures Reconciliation

		Measure H District Actual Expenditures	
Type	1740	Elementary Math Program	\$ 389,576
Type	1741	Reading Aides	\$ 817,055
Type	1741	Reading	
Type	1005	Prep Period	\$ 1,020,166
Type	1209	Reduced Class Size	\$ 777,546
Type	1000	General Education	\$ 2,103,952
Type	1048	Foreign Language	\$ 819,908
Type	1002	Music	\$ 573,696
Type	1742	Advanced Placement	\$ 60,367
Type	1210	Elective Courses	\$ 469,233
Type	1743	Jr. and Sr. High PE Programs	\$ 209,578
Type	1500	Library	\$ 479,411
Type	1510	Counseling	\$ 418,269
Type	1520	Crisis Counselor	\$ 129,567
Type	1525	Health Aide	\$ 33,328
Type	2903	Nurses	\$ 23,283
Type	2906	Psychologists	\$ 53,017
Type	1015	Stipends (co-curricular)	\$ 62,992
Type	1059	Athletics	\$ 427,852
Type	1375	Staff Development	\$ 67,101
Type	0110	Improving Student Nutrition	\$ 70,000
Type	1009	Discretionary Allocations	\$ 148,623
Type	1600	Campus Safety	\$ 151,770
Type	0072	Secretarial	\$ 132,124
Type	0073	VP	\$ 66,728
Type	7810	Custodial	\$ 103,868
Type	5300	Business Services	\$ 24,250
		Total	\$ 9,633,260

Total Expenditures Type 0072-7810		\$ 9,633,260
Total Income		\$ 9,633,260

Appendix I

Measure H Projections over 8 years

	17-18 Actual	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	\$9,633,260	\$9,888,087	\$10,138,087	\$10,388,087	\$10,638,087	\$10,888,087	\$11,138,087	\$11,388,087	\$84,099,869
Total Expenditures	\$9,633,260	\$9,888,087	\$10,138,087	\$10,388,087	\$10,638,087	\$10,888,087	\$11,138,087	\$11,388,087	\$84,099,869
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