

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2019 PARCEL TAX REPORT

Committee Members

Jim Andrew, Michelle Cabrera, Ryan Davis, Grace DeMasi, Eric Hays,
Tanya Lieberman, Cindy Pickett, Chuck Rairdan, Darien Shanske and
Elaine Talley

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

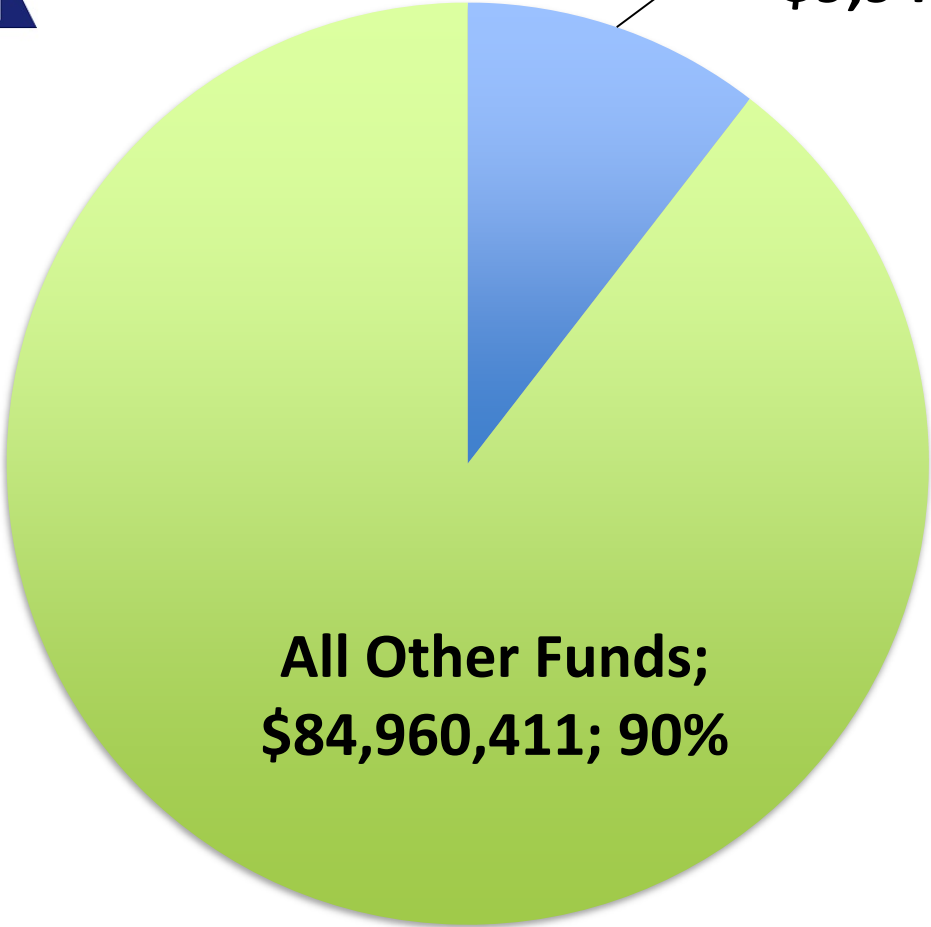
2019 PARCEL TAX REPORT
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2018-2019 Total DJUSD Budget (\$; % of Total)



Measure H Funds;
\$9,940,000; 10%



**All Other Funds;
\$84,960,411; 90%**

All Other Funds Detail:	
LCFF	\$68,041,627
Other State	\$9,100,031
Federal	\$2,751,636
Other Local	\$3,900,578
Reserves	\$1,166,539
	\$84,960,411

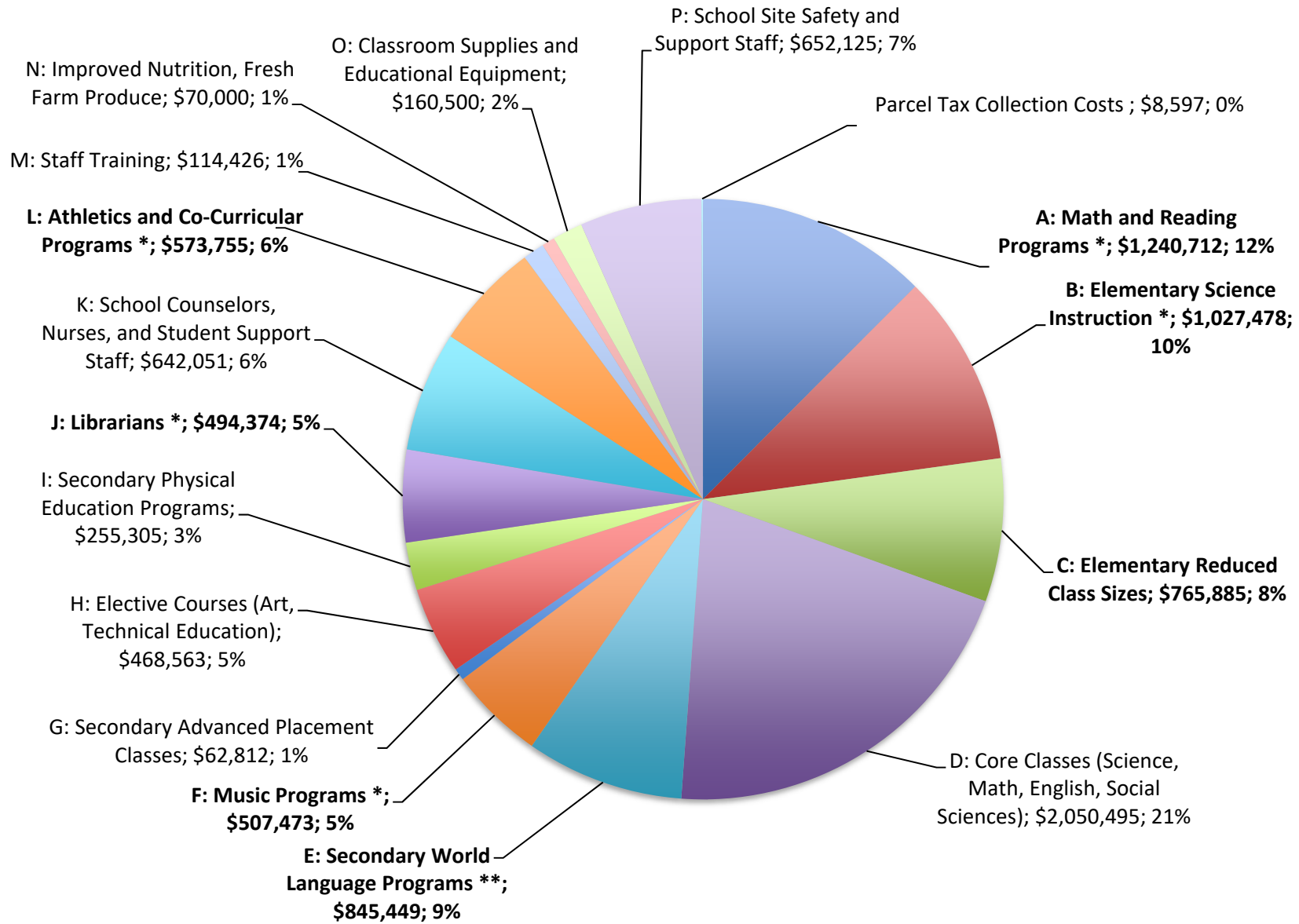
Total District Budget \$94,900,411

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 *

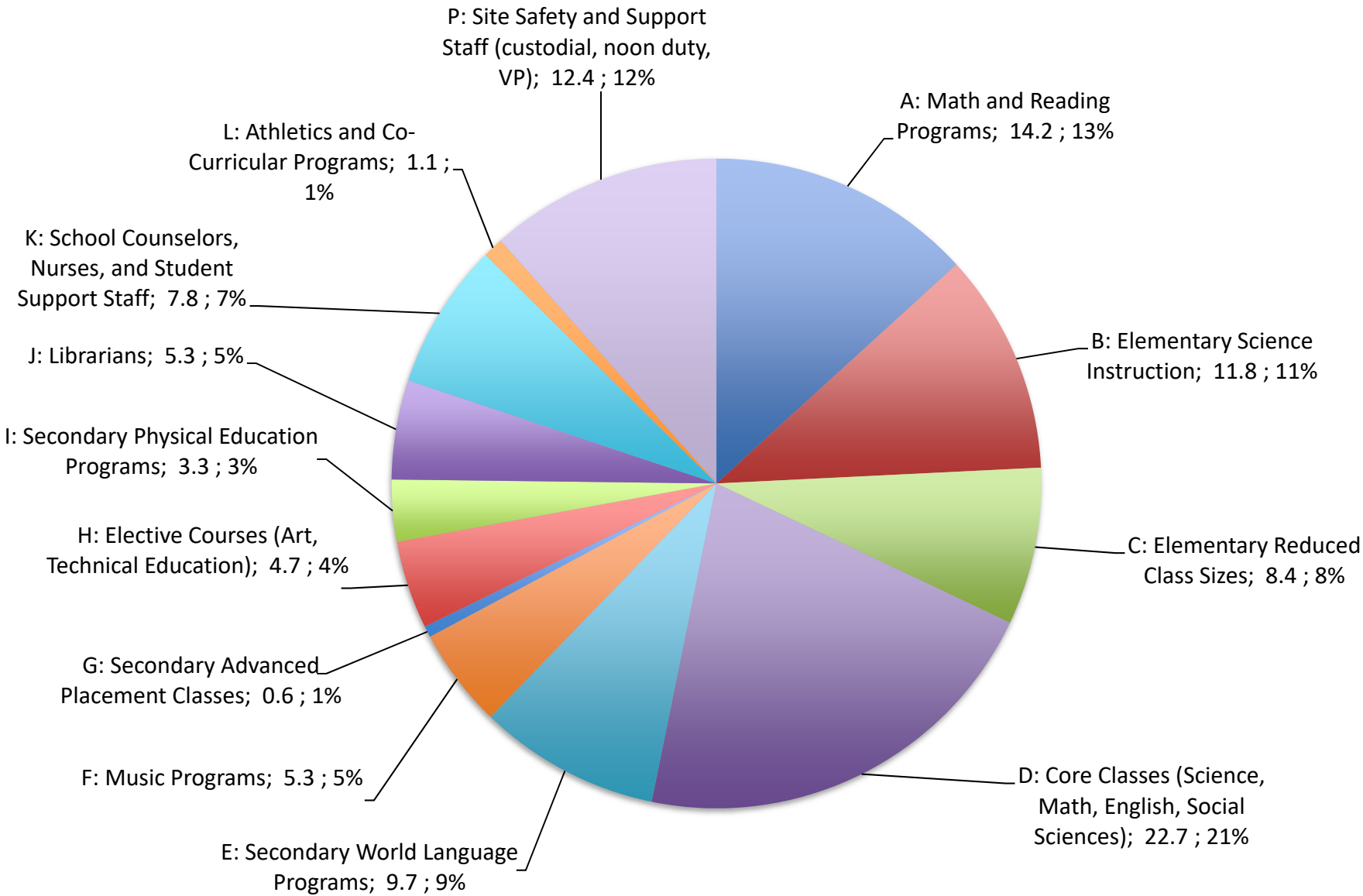
* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

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	Line a) Math and Reading Programs	14.2	\$1,240,712
Type	1741	Reading Aides	2.25				
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	Line k) District Wide	2.2	\$234,132
Type	1525	Health Aide	0.58	\$25,873			
Type	2903	Nurses	0.25	\$23,600			
Type	2906	Psychologists	0.40	\$53,351			
Type	1015	Stipends		\$72,010			
Type	1059	Athletics	1.13	\$501,745	Line l) Athletics and Co-Curricular Programs	1.1	\$573,755
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	Line p) School Site Support Staff	5.4	\$310,556
Type	7810	Custodial	2.00	\$103,403			
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