

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2024 PARCEL TAX REPORT

Committee Members

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Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2024 PARCEL TAX REPORT

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Parcel Tax Oversight Process

Step 1 – Review Revenue Sources

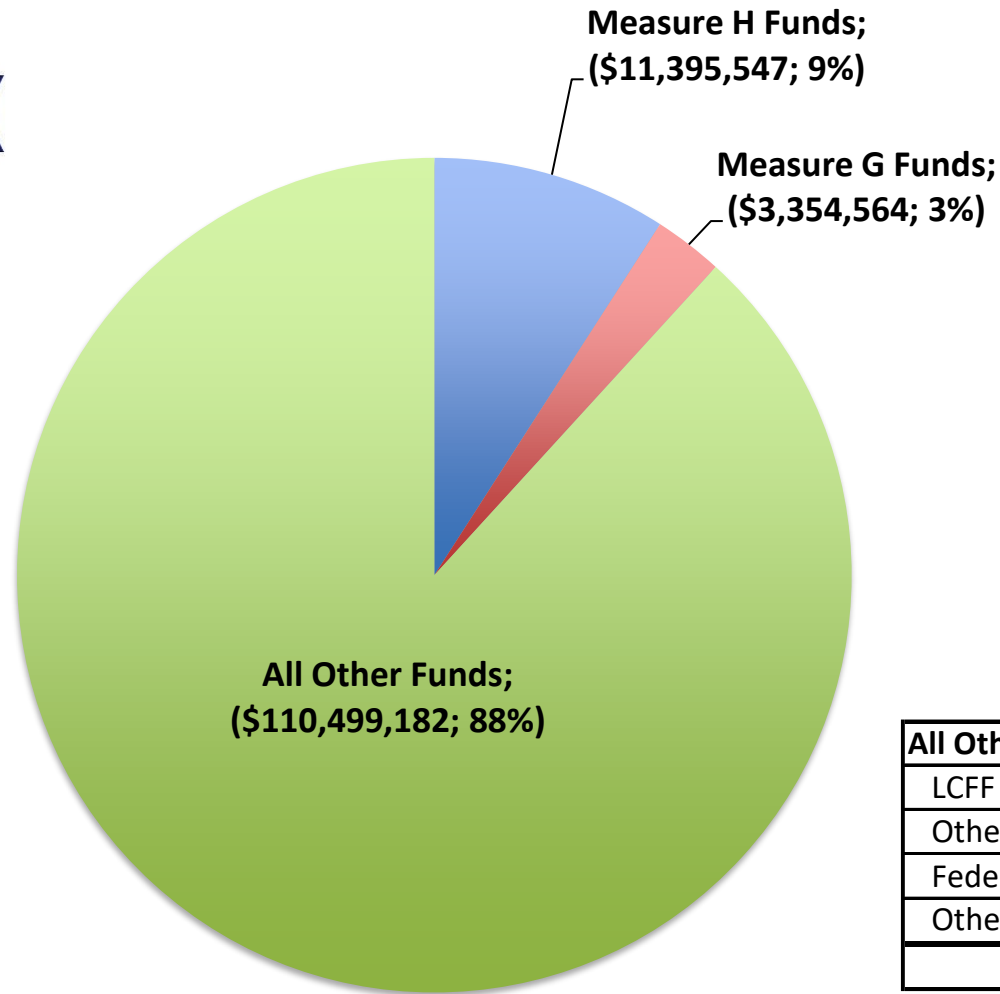
Step 2 – Review DJUSD Parcel Tax Ballot Text

Step 3 – Review DJUSD ongoing budgets to verify positions and expenditures by category

Step 4 – Review DJUSD Budget and past expenditures

Step 5 – Review DJUSD programs funded by measures and verify compliance

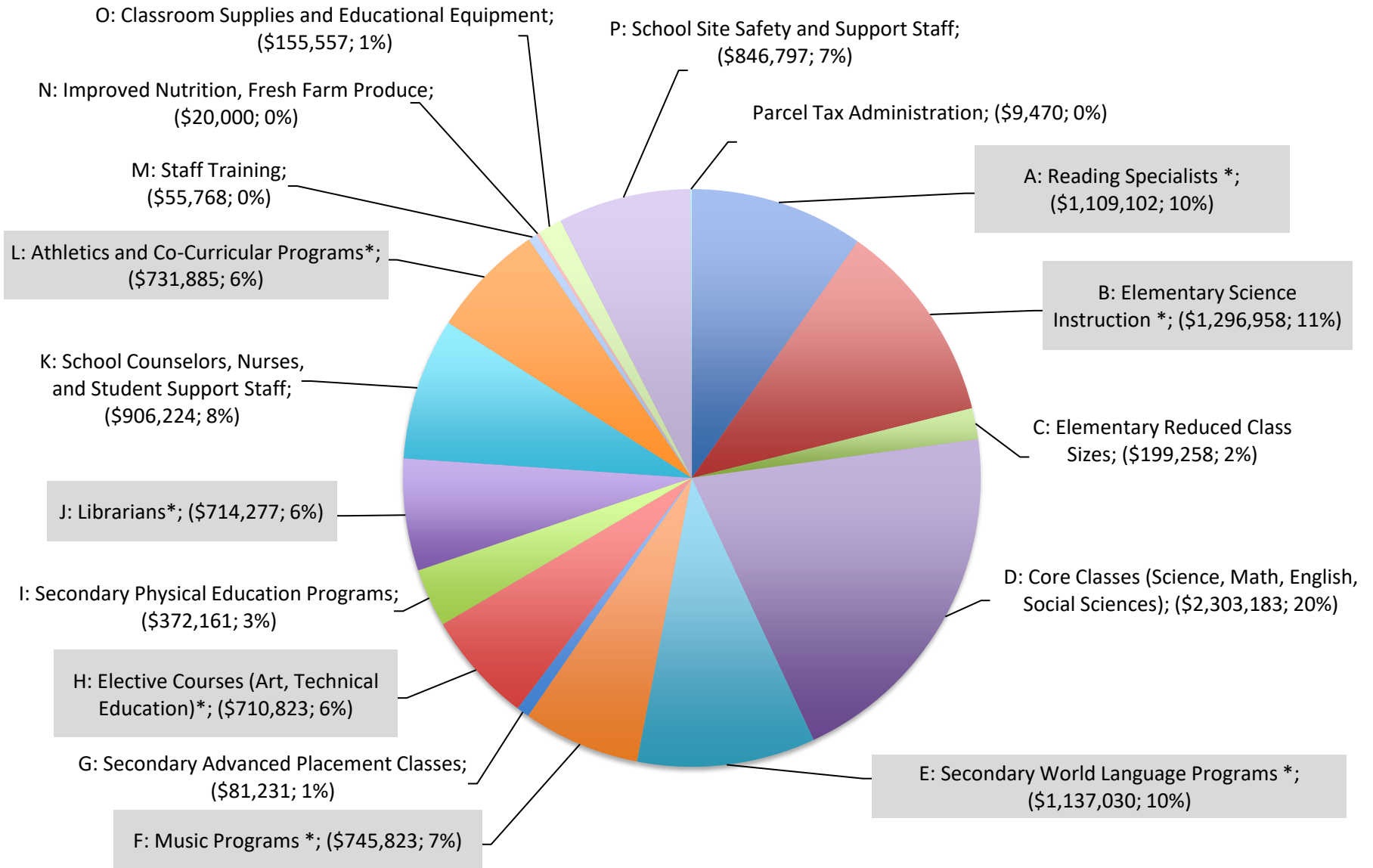
2023-24 Total DJUSD General Fund Revenues (\$; % of Total)



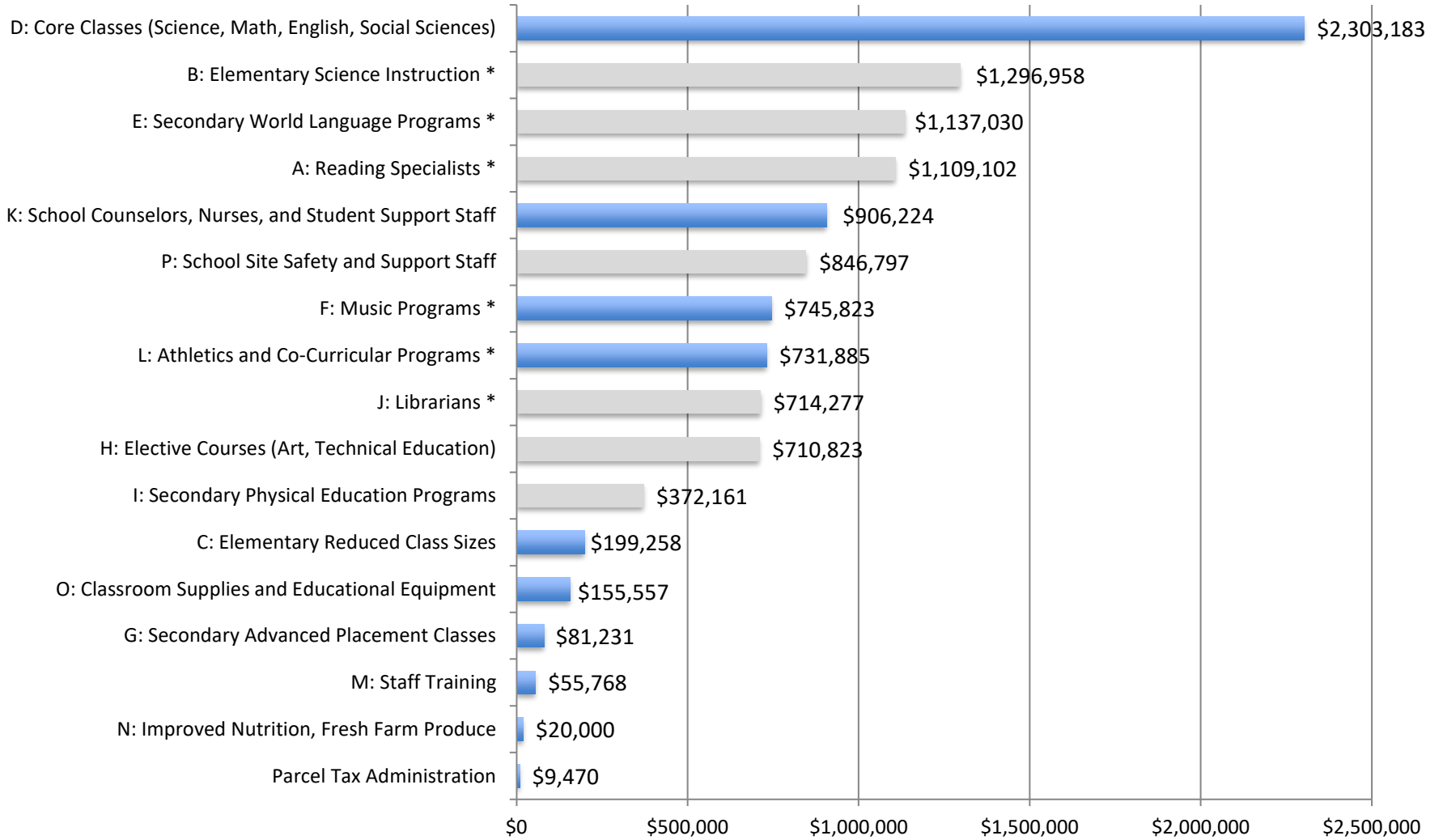
All Other Funds Detail:	
LCFF	\$87,504,693
Other State	\$12,472,584
Federal	\$3,661,637
Other Local	\$6,860,268
	\$110,499,182

Total General Fund Revenues \$125,249,293

2023-2024 Measure H Expenditures By Category (\$; % of Measure H)



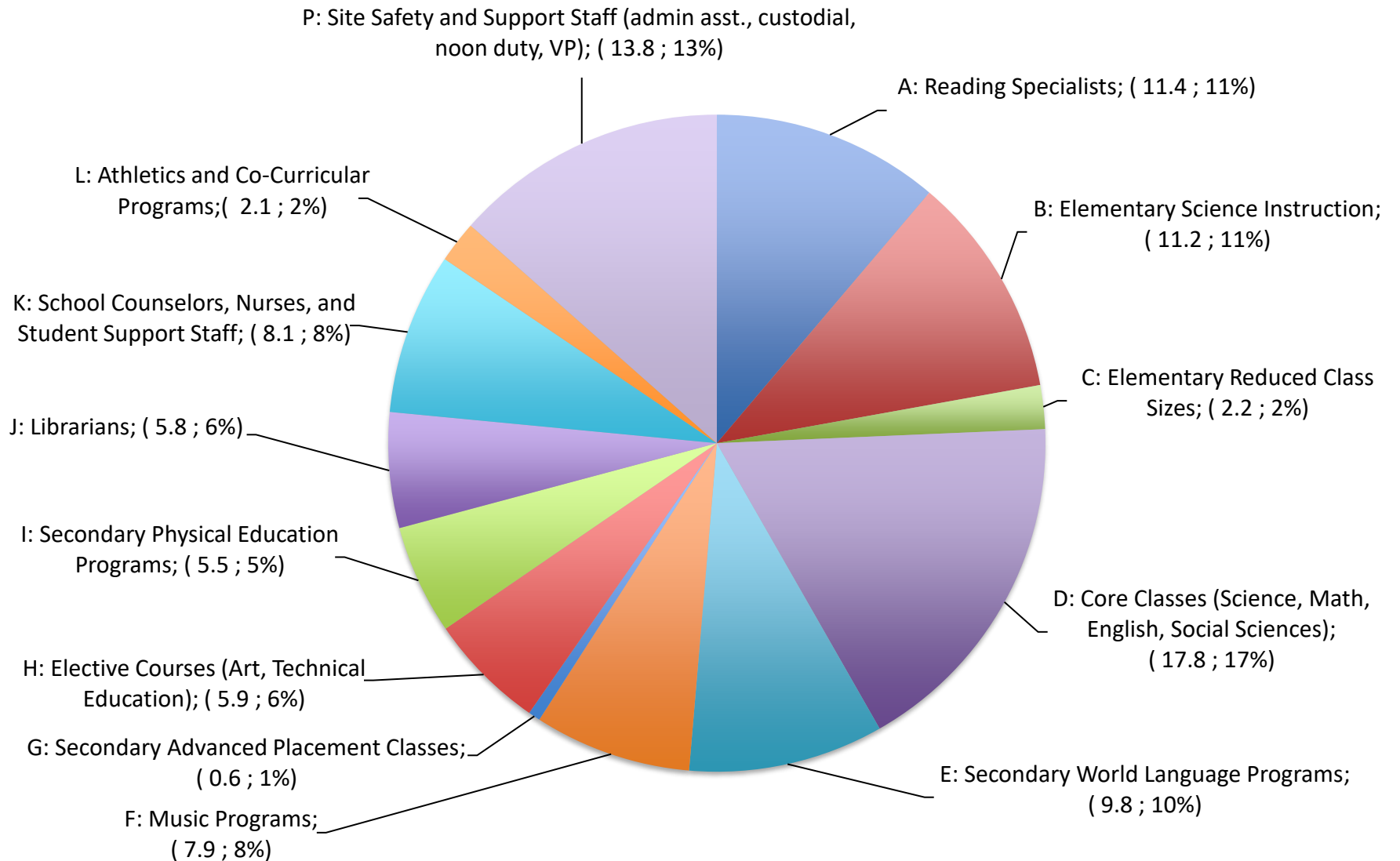
2023-24 Measure H Expenditures By Category



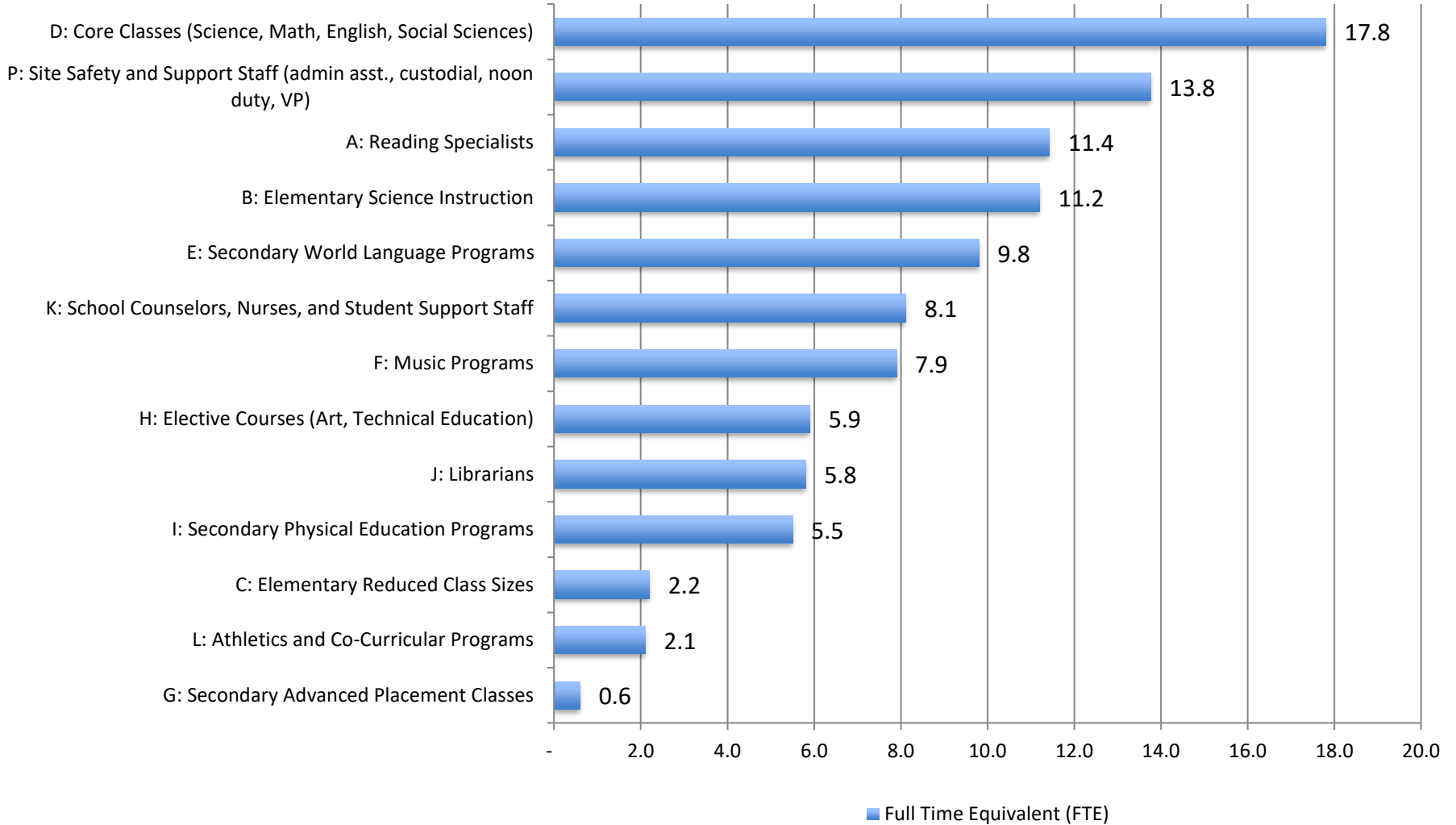
Program supported less than 50% by Measure H funding

*** Program supported over 50% by Measure H funding**

2023-24 Measure H Full Time Equivalent By Category (# of FTE; % of Measure H)



2023-24 Measure H FTE By Category



Measure H Details

2023-24 Projected Revenue

Parcel Tax Levies

All Parcels	\$747.20 / Parcel
Gross Revenues	\$11,395,547

2,056 Opt-Out Senior Exemption filings

7 Opt-Out Disability Exemption filings

15,251 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 (2023-24 Budget)

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

- Elementary
 - Reading Specialists
(11.4 FTE): \$1,109,102

b) Provide availability of elementary science instruction programs

- Elementary (4-6)
 - Science Prep Teachers
(11.2 FTE): \$1,296,958

Running total: \$2,406,060

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

c) Provide reduced class sizes for elementary grades

- Elementary
 - Class size reduction (approximately 2.2 FTE): \$199,258

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

- Secondary
 - Teachers (17.8 FTE): \$2,303,183

Running total: \$4,908,501

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

e) Provide availability of world language programs

- Secondary
 - Teachers
(9.8 FTE): \$1,137,030

f) Provide availability of elementary and secondary school music programs

- Elementary & Secondary
 - Teachers
(7.9 FTE): \$745,823

Running total: \$6,791,354

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

*g) Provide availability of
advanced placement classes*

- Secondary
 - Teachers
(0.6 FTE): \$81,231

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

- Secondary
 - Teachers
(5.9 FTE): \$710,823

Running total: \$7,583,408

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

i) Provide availability of school physical education classes

- Secondary
 - Teachers
(5.5 FTE): \$372,161

j) Provide availability of elementary and secondary librarian services

- Elementary and Secondary
 - Librarians
(5.8 FTE): \$714,277

Running total: \$8,669,846

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

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

- Secondary
 - Counselors
(5.9 FTE): \$601,298
- District Wide
 - Counselors, psychologists, nurses and health clerks
(2.2 FTE): \$304,926

***Running total:* \$9,576,070**

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

l) Provide availability of athletics and co-curricular programs including drama, debate, robotics and journalism programs

- Secondary
 - Co-curricular Stipends (ex. Debate, Newspaper, Yearbook)
 - Conference Membership
 - Athletic Director, Trainer & Admin Assistant (2.1 FTE)

Total of \$731,885

Running total: \$10,307,955

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

m) Provide supplemental staff training for classified and certificated employees

- District Wide
 - Staff training:
\$55,768

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

- District Wide
 - Student nutrition:
\$20,000

Running total: \$10,383,723

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

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

- District Wide
 - Classroom supplies: \$155,557

Running total: \$10,539,280

Measure H Ballot Text and Associated Expenditures (2023-24 Budget)

p) Provide availability of school site safety and support staff

- Elementary and Secondary
 - Admin Assistant & Custodial (6 FTE): \$441,654
 - Noon duty (7.3 FTE): \$325,071
 - Vice Principal (0.5 FTE): \$80,072

Parcel tax administration

- District Wide
 - Billing services: \$9,470

Total Budget: \$11,395,547

2023-24 Budget Expenditures						
Measure H Parcel Tax Reconciliation						
District Budget Report				Measure H Ballot Text and Associated Expenditures		
Type		FTE	Amount*		FTE	Amount*
1740	Elementary Math Program	-	\$0			
1741	Reading Aides	2.25	\$1,109,102	a) Math and Reading Programs	11.4	\$1,109,102
1741	Reading	9.18				
1005	Prep Period	11.17	\$1,296,958	b) Elementary Science Instruction	11.2	\$1,296,958
1209	Reduced Class Size	2.20	\$199,258	c) Reduced Class Size	2.2	\$199,258
1000	General Education	17.78	\$2,303,183	d) Core Classes	17.8	\$2,303,183
1048	World Language	9.80	\$1,137,030	e) World Language	9.8	\$1,137,030
1002	Music	7.90	\$745,823	f) Music Programs	7.9	\$745,823
1742	Advanced Placement	0.60	\$81,231	g) Advanced Placement	0.6	\$81,231
1210	Elective Courses	5.88	\$710,823	h) Elective Course Offerings	5.9	\$710,823
1743	Jr. and Sr. High P.E. Programs	5.54	\$372,161	i) Jr. and Sr. High Physical Education Programs	5.5	\$372,161
1500	Library	5.75	\$714,277	j) Librarians / Aides	5.8	\$714,277
1510	Counseling	5.92	\$601,298	k) Secondary Counselors	5.9	\$601,298
1520	Crisis Counselor	1.00	\$184,981			
1525	Health Aide	0.58	\$40,764			
2903	Nurses	0.25	\$29,666	k) District Wide	2.2	\$304,926
2906	Psychologists	0.40	\$49,515			
1015	Stipends		\$59,952			
1059	Athletics	2.13	\$295,537	l) Athletics and Co-Curricular Programs	2.1	\$731,885
1059	Athletics stipends		\$376,396			
1375	Staff Development		\$55,768	m) Staff Training		\$55,768
0110	Improving Student Nutrition		\$20,000	n) Improving Nutrition		\$20,000
1009	Discretionary Allocations		\$155,557	o) Classroom Supplies		\$155,557
1600	Campus Safety	7.26	\$325,071	p) School Site Safety	7.3	\$325,071
0072	Secretarial	3.00	\$231,123			
7810	Custodial	3.00	\$210,531	p) School Site Support Staff	6.5	\$521,726
0073	Vice Principal	0.50	\$80,072			
5300	Business Services		\$9,470	Parcel Tax Administration		\$9,470
Total		102.08	\$11,395,547		102.1	\$11,395,547

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* Amounts represent employee salaries and benefits, stipends, supplies, and services.

Total Expenditures 1000-7999		\$11,395,547		\$11,395,547
Total Income 8000-8999		\$11,395,547		\$11,395,547
Number of Employees	102	% of Total FTE	11%	20

2022-23 Actual Expenditures Reconciliation

Measure H District Actual Expenditures			
Type		Amount	% of Total
1741	Reading Aides	\$ 1,012,852	9.1%
1741	Reading		
1005	Prep Period	\$ 1,244,030	11.1%
1209	Reduced Class Size	\$ -	0.0%
1000	General Education	\$ 2,546,560	22.8%
1048	World Language	\$ 1,211,058	10.8%
1002	Music	\$ 593,758	5.3%
1742	Advanced Placement	\$ 82,000	0.7%
1210	Elective Courses	\$ 704,100	6.3%
1743	Jr. and Sr. High P.E. Programs	\$ 429,330	3.8%
1500	Library	\$ 749,600	6.7%
1510	Counseling	\$ 567,185	5.1%
1520	Crisis Counselor	\$ 195,109	1.7%
1525	Health Aide	\$ 42,526	0.4%
2903	Nurses	\$ 27,463	0.2%
2906	Psychologists	\$ 46,735	0.4%
1015	Stipends (co-curricular)	\$ 110,238	1.0%
1059	Athletics	\$ 616,189	5.5%
1375	Staff Development	\$ 66,764	0.6%
0110	Improving Student Nutrition	\$ 20,000	0.2%
1009	Discretionary Allocations	\$ 147,207	1.3%
1600	Campus Safety	\$ 244,979	2.2%
0072	Secretarial	\$ 233,516	2.1%
0073	Vice Principal	\$ 80,500	0.7%
7810	Custodial	\$ 189,622	1.7%
5300	Business Services	\$ 9,022	0.1%
Total		\$ 11,170,342	

Total Expenditures - Types 0072-7810	\$ 11,170,342
Total Income	\$ 11,062,976

2022-23 Actuals to 2023-24 Budget Comparison

Measure H Actual and Projected District Expenditures					
Type		22-23 Actuals	Actual % of Total Expenditures	23-24 Projected Budget	Budget % of Total Expenditures
1741	Reading Aides	\$1,012,852	9.1%	\$1,109,102	8.9%
1741	Reading				
1005	Prep Period	\$1,244,030	11.1%	\$1,296,958	11.4%
1209	Reduced Class Size	\$0	0.0%	\$199,258	1.7%
1000	General Education	\$2,546,560	22.8%	\$2,303,183	20.2%
1048	World Language	\$1,211,058	10.8%	\$1,137,030	10.0%
1002	Music	\$593,758	5.3%	\$745,823	6.5%
1742	Advanced Placement	\$82,000	0.7%	\$81,231	0.7%
1210	Elective Courses	\$704,100	6.3%	\$710,823	6.2%
1743	Jr. and Sr. High P.E. Programs	\$429,330	3.8%	\$372,161	3.3%
1500	Library	\$749,600	6.7%	\$714,277	6.3%
1510	Counseling	\$567,185	5.1%	\$601,298	5.3%
1520	Crisis Counselor	\$195,109	1.7%	\$184,981	1.6%
1525	Health Aide	\$42,526	0.4%	\$40,764	0.4%
2903	Nurses	\$27,463	0.2%	\$29,666	0.3%
2906	Psychologists	\$46,735	0.4%	\$49,515	0.4%
1015	Stipends (co-curricular)	\$110,238	1.0%	\$59,952	0.5%
1059	Athletics	\$616,189	5.5%	\$671,933	5.9%
1375	Staff Development	\$66,764	0.6%	\$55,768	0.5%
0110	Improving Student Nutrition	\$20,000	0.2%	\$20,000	0.2%
1009	Discretionary Allocations	\$147,207	1.3%	\$155,557	1.4%
1600	Campus Safety	\$244,979	2.2%	\$325,071	2.9%
0072	Secretarial	\$233,516	2.1%	\$231,123	2.0%
0073	Vice Principal	\$80,500	0.7%	\$80,072	0.7%
7810	Custodial	\$189,622	1.7%	\$210,531	1.8%
5300	Business Services	\$9,022	0.1%	\$9,470	0.1%
Total		\$11,170,342		\$ 11,395,547	
Total Expenditures - Types 0072-7810		\$ 11,170,342		\$ 11,395,547	
Total Income		\$ 11,062,976		\$11,395,547	

Measure H Projection

	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Projection	24-25 Projection	Total Projection
Annual Gross Revenue	\$9,633,260	\$9,884,031	\$10,231,408	\$10,322,459	\$10,535,252	\$11,062,976	\$11,395,547	11,726,018	\$84,790,951
Total Expenditures	\$9,633,260	\$9,884,031	\$10,231,408	\$10,322,459	\$10,535,252	\$11,170,342	\$11,395,547	\$11,726,018	\$84,898,317
Surplus/ (Deficit)	0	\$0	\$0	\$0	\$0	(\$107,365)	\$0	\$0	(\$107,365)
Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Inflation factor rate increase (California Consumer Price Index; CPI) projected at 2% - 3% per year; requires annual board approval

Deficit spending on 22-23 Actuals from the impact of collective bargaining agreements approved mid-year that included one-time payments. Deficit covered by the General Fund

Measure G Details

2023-24 Projected Revenue

Parcel Tax Levies

All Parcels \$220.33 / Parcel

Gross Revenues \$3,251,000

1,945 Opt-Out Senior Exemption filings

173 Opt-Out Employee Exemption filings

7 Opt-Out Disability Exemption filings

15,184 Total Taxable Parcel Units

Election Date: Approved March 3, 2020

Start date July 2020 continuing in perpetuity until amended

Measure G Details

Ballot Text

The parcel tax revenues will be used to attract and retain quality teachers and staff in order to preserve and continue to fund the following specific programs and services:

- Preserve outstanding instruction in math, science, reading, writing, history, social studies and technology
- Support athletics, arts and music
- Limit class sizes
- Support counseling services and student health and safety

This is achieved by maintaining competitive compensation for certificated and classified District staff to enable the District to keep pace with salaries and benefits in neighboring communities.

Measure G 2023-24 Budget

	General Fund	Other Funds	Total
Measure G Compensation:			
Davis Teachers Association (DTA)	\$2,118,219	\$154,057	\$2,272,276
Classified (CSEA)	\$1,198,870	\$128,603	\$1,327,473
Administrative Leadership Team (ALT)	\$375,670	\$36,500	\$412,170
Total Compensation *	\$3,692,759	\$319,160	\$4,011,919
Billing services	\$8,897		\$8,897
Revenue	\$3,345,500		\$3,345,500
Excess/(Cost) of Parcel Tax Revenue **	(\$356,156)	(\$319,160)	(\$675,316)

* In compliance with the Full Ballot Text of the Davis Public Schools Teaching Excellence Act of 2020, Section IIA, these expenditures do not include the compensation and/or fringe benefits for senior level certificated and classified administrators employed by the District under an employment contract.

** The compensation amounts were developed from collective bargaining agreements with a portion of the increases to be covered by the General Fund and other funds if needed

Measure G

2022-23 Actuals

	General Fund	Other Funds	Total
Measure G Compensation:			
Davis Teachers Association (DTA)	\$2,098,693	\$151,105	\$2,249,798
Classified (CSEA)	\$1,180,153	\$125,421	\$1,305,574
Administrative Leadership Team (ALT)	\$374,597	\$36,397	\$410,994
Total Compensation *	\$3,653,443	\$312,923	\$3,966,366
Billing services	\$8,897		\$8,897
Revenue	\$3,252,875		\$3,252,875
Excess/(Cost) of Parcel Tax Revenue **	(\$409,466)	(\$312,923)	(\$722,388)

* In compliance with the Full Ballot Text of the Davis Public Schools Teaching Excellence Act of 2020, Section IIA, these expenditures do not include the compensation and/or fringe benefits for senior level certificated and classified administrators employed by the District under an employment contract.

** The compensation amounts were developed from collective bargaining agreements with a portion of the increases to be covered by the General Fund and other funds if needed