

Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

2020 PARCEL TAX REPORT

Committee Members

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Davis Joint Unified School District
PARCEL TAX OVERSIGHT COMMITTEE

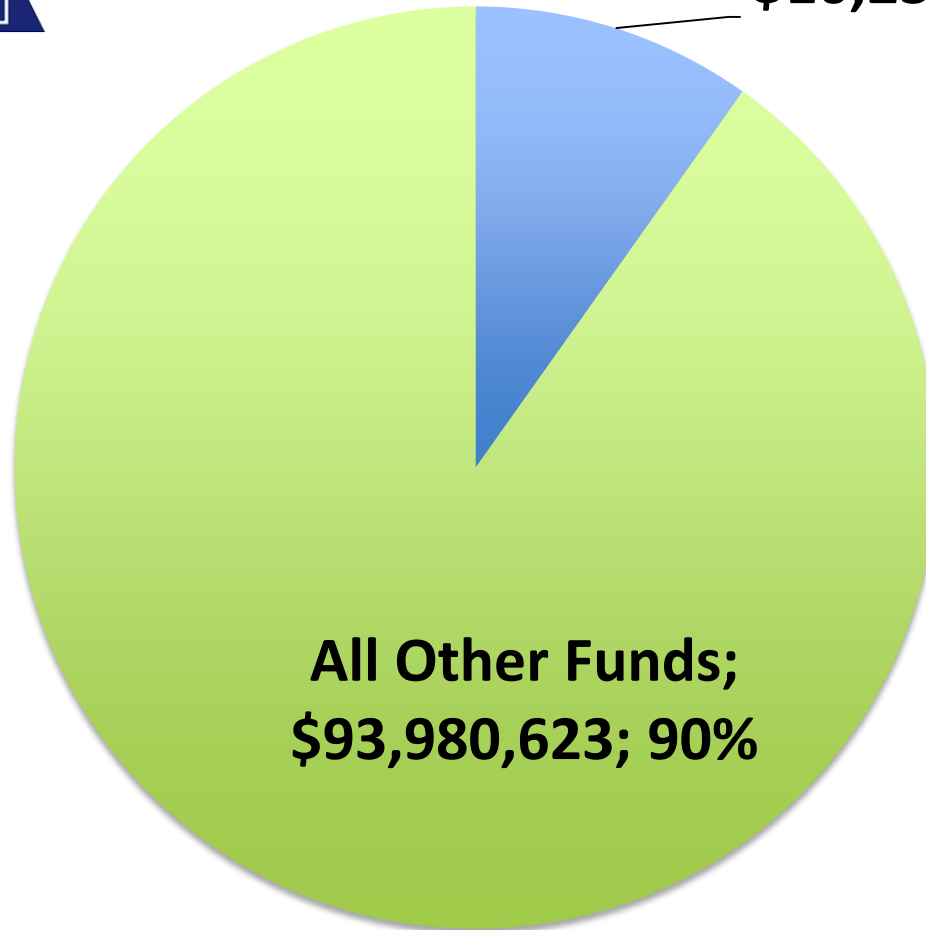
2020 PARCEL TAX REPORT
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2019-2020 Total DJUSD Budget (\$; % of Total)



**Measure H Funds;
\$10,238,536; 10%**



**All Other Funds;
\$93,980,623; 90%**

Total District Budget \$104,219,159

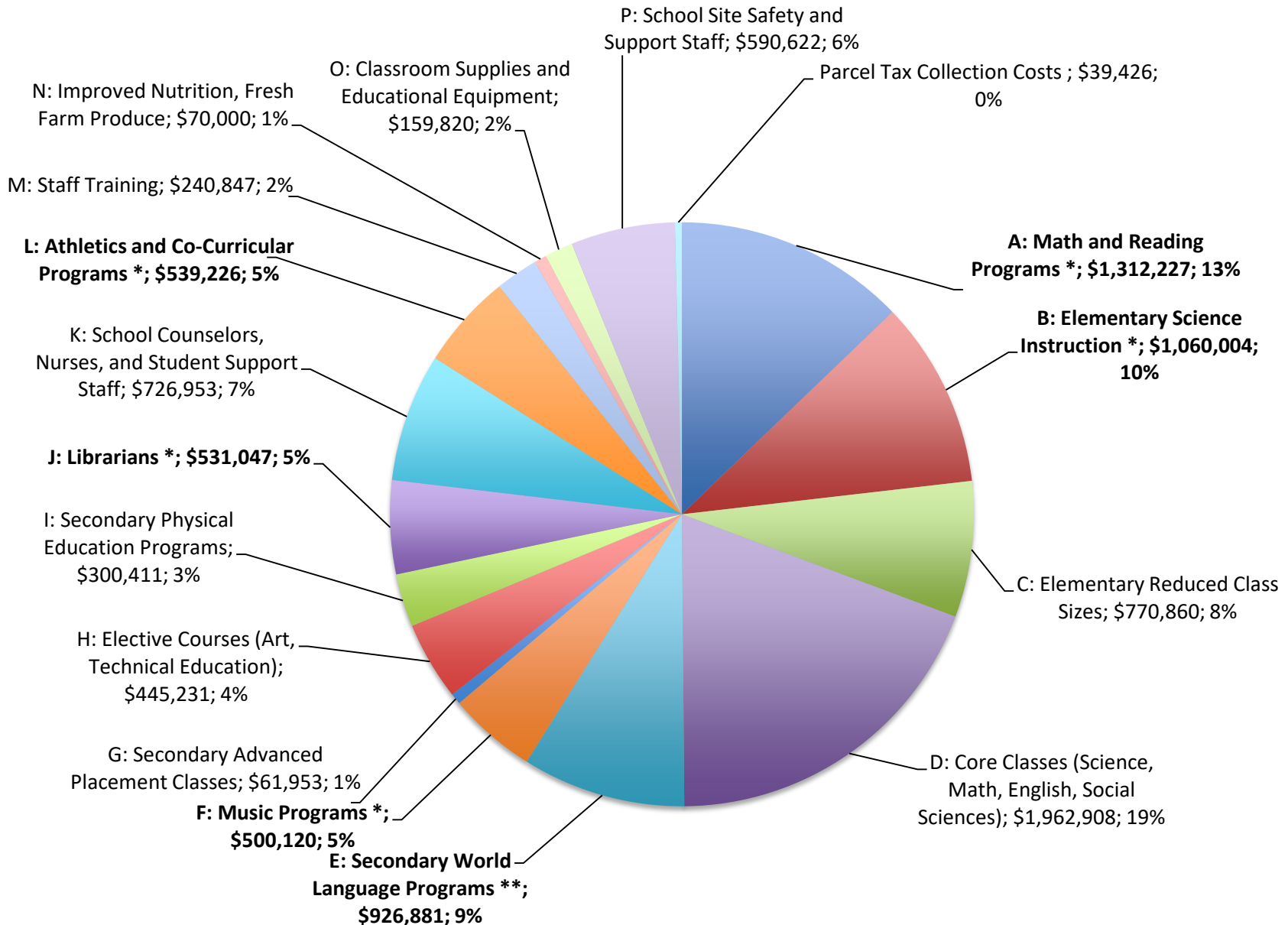
| All Other Funds Detail: | |
|--------------------------------|---------------------|
| LCFF | \$70,058,739 |
| Other State | \$2,700,805 |
| Federal | \$11,232,162 |
| Other Local | \$5,568,697 |
| Reserves | \$4,420,220 |
| | \$93,980,623 |

Programs Supported Substantially by Parcel Tax Funding

- Math and Reading Programs *
- Elementary Science Instruction *
- Secondary Foreign Language Programs **
- Music Programs *
- Librarians *
- Athletics and Co-Curricular Programs *

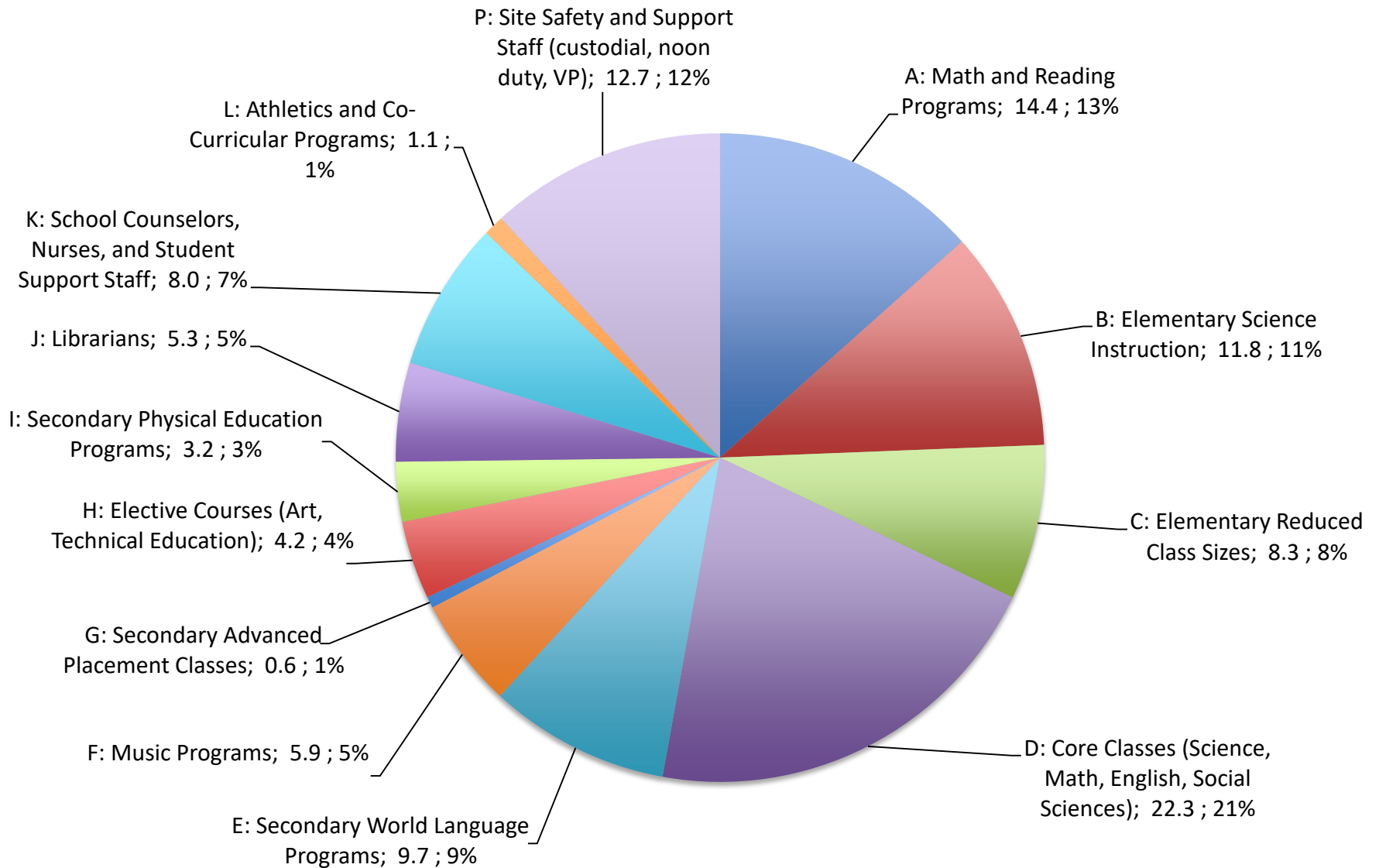
* Parcel Tax funding of program >75% ** Parcel Tax funding of program >50%

2019-2020 Measure H Expenditures By Category (\$; % of Total)



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

2019-2020 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: 2019-2020

Parcel Tax Levies

| | |
|----------------|-------------------|
| All Parcels | \$664.15 / Parcel |
| Gross Revenues | \$10,238,536 |

1,820+ Opt-Out Senior Exemptions filings

15,416 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 2019-2020)

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

- Elementary
 - Reading Programs (10.2 FTE): \$897,355
 - Math Programs (4.2 FTE): \$414,872

b) Provide availability of elementary science instruction programs

- Elementary (4-6)
 - Science Prep Teachers (11.8 FTE): \$1,060,004

Running total: \$2,372,231

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

c) Provide reduced class sizes for elementary grades

- Elementary (K-3)
 - Primary class size reduction (approximately 8.3 FTE): \$770,860

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

- Secondary
 - Teachers (22.3 FTE): \$1,962,908

Running total: \$5,105,999

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

e) Provide availability of world language programs

- Secondary
 - Teachers
(9.7 FTE): \$926,881

f) Provide availability of elementary and secondary music programs

- Elementary & Secondary
 - Teachers
(5.9 FTE): \$500,120

***Running total:* \$6,533,000**

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

g) Provide availability of advanced placement classes

- Secondary
 - Teachers
(0.6 FTE): \$61,953

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

- Secondary
 - Teachers
(4.2 FTE): \$445,231

Running total: \$7,040,184

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

i) Provide availability of school physical education classes

- Secondary
 - Teachers(3.2 FTE): \$300,411

j: Provide availability of elementary and secondary librarian services

- Elementary and Secondary
 - Librarians(5.3 FTE): \$531,047

Running total: \$7,871,642

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

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

- Secondary
 - Counselors
(5.6 FTE): \$474,502
- District wide
 - Counselors, psychologists, nurses and health clerks
(2.4 FTE): \$252,451

Running total: \$8,598,595

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

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 \$539,226

Running total: \$9,137,821

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

m) Provide supplemental staff training for classified and certificated employees

- District Wide
 - Staff training:
\$240,847

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

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

Running total: \$9,448,668

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

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

- District Wide
 - Classroom supplies: \$159,820

Running total: \$9,608,488

Measure H Ballot Text and Associated Expenditures (Budget 2019-2020)

p) Provide availability of school site safety and support staff

- Elementary and Secondary
 - Secretarial & Custodial (4.9 FTE): \$317,110
 - Noon duty (7.3 FTE): \$212,286
 - Vice Principal (0.5 FTE): \$61,226

Parcel tax collection costs

- District Wide
 - Billing services: \$39,426*
- *includes prior year late billing from Yolo County*

Total Budget: \$10,238,536

2019-20 Budget Expenditures Reconciliation

**Measure H Parcel Tax
Reconciliation**

| District Budget Report | | | | Measure H Ballot Text and Associated Expenditures | | | |
|------------------------|------|------------------------------|---------------|---|---|--------------|---------------------|
| FTE | | | | FTE | | | |
| Type | 1740 | Elementary Math Program | 4.20 | \$414,872 | Line a) Math and Reading Programs | 14.4 | \$1,312,227 |
| Type | 1741 | Reading Aides | 2.25 | \$897,355 | | | |
| Type | 1741 | Reading | 7.99 | | | | |
| Type | 1005 | Prep Period | 11.84 | \$1,060,004 | Line b) Elementary Science Instruction | 11.8 | \$1,060,004 |
| Type | 1209 | Reduced Class Size | 8.30 | \$770,860 | Line c) Reduced Class Size | 8.3 | \$770,860 |
| Type | 1000 | General Education | 22.27 | \$1,962,908 | Line d) Core Classes | 22.3 | \$1,962,908 |
| Type | 1048 | World Language | 9.66 | \$926,881 | Line e) World Language | 9.7 | \$926,881 |
| Type | 1002 | Music | 5.94 | \$500,120 | Line f) Music Programs | 5.9 | \$500,120 |
| Type | 1742 | Advanced Placement | 0.60 | \$61,953 | Line g) Advanced Placement | 0.6 | \$61,953 |
| Type | 1210 | Elective Courses | 4.16 | \$445,231 | Line h) Elective Course Offerings | 4.2 | \$445,231 |
| Type | 1743 | Jr. and Sr. High PE Programs | 3.20 | \$300,411 | Line i) Jr. and Sr. High Physical Education Programs | 3.2 | \$300,411 |
| Type | 1500 | Library | 5.25 | \$531,047 | Line j) Librarians / Aides | 5.3 | \$531,047 |
| Type | 1510 | Counseling | 5.61 | \$474,502 | Line k) Secondary Counselors Line k) District Wide | 5.6 | \$474,502 |
| Type | 1520 | Crisis Counselor | 1.00 | \$141,171 | | | |
| Type | 1525 | Health Aide | 0.58 | \$29,249 | | | |
| Type | 2903 | Nurses | 0.38 | \$29,320 | | | |
| Type | 2906 | Psychologists | 0.40 | \$52,711 | | | |
| Type | 1015 | Stipends | | \$68,439 | | | |
| Type | 1059 | Athletics | 1.13 | \$470,787 | Line l) Athletics and Co-Curricular Programs | 1.1 | \$539,226 |
| Type | 1375 | Staff Development | | \$240,847 | Line m) Staff Training | | \$240,847 |
| Type | 0110 | Improving Student Nutrition | | \$70,000 | Line n) Improving Nutrition | | \$70,000 |
| Type | 1009 | Discretionary Allocations | | \$159,820 | Line o) Classroom Supplies | | \$159,820 |
| Type | 1600 | Campus Safety | 7.27 | \$212,286 | Line p) School Site Safety | 7.3 | \$212,286 |
| Type | 0072 | Secretarial | 2.94 | \$211,520 | Line p) School Site Support Staff | 5.4 | \$378,336 |
| Type | 7810 | Custodial | 2.00 | \$105,590 | | | |
| Type | 0073 | VP | 0.50 | \$61,226 | | | |
| Type | 5300 | Business Services | | \$39,426 | Parcel Tax Collection | | \$39,426 |
| Total | | | 107.47 | \$10,238,536 | | 107.5 | \$10,238,536 |

Total Expenditures 1000-7999

\$10,238,536

\$10,238,536

Total Income 8000-8999

\$10,238,536

\$10,238,536

2018-19 Actual Expenditures Reconciliation

| Measure H District Actual Expenditures | | | |
|--|------|------------------------------|---------------------|
| Type | 1740 | Elementary Math Program | \$ 338,115 |
| Type | 1741 | Reading Aides | \$ 843,559 |
| Type | 1741 | Reading | |
| Type | 1005 | Prep Period | \$ 1,034,809 |
| Type | 1209 | Reduced Class Size | \$ 926,193 |
| Type | 1000 | General Education | \$ 2,010,589 |
| Type | 1048 | Foreign Language | \$ 872,675 |
| Type | 1002 | Music | \$ 530,297 |
| Type | 1742 | Advanced Placement | \$ 64,694 |
| Type | 1210 | Elective Courses | \$ 459,130 |
| Type | 1743 | Jr. and Sr. High PE Programs | \$ 273,321 |
| Type | 1500 | Library | \$ 509,184 |
| Type | 1510 | Counseling | \$ 431,922 |
| Type | 1520 | Crisis Counselor | \$ 130,864 |
| Type | 1525 | Health Aide | \$ 26,339 |
| Type | 2903 | Nurses | \$ 22,276 |
| Type | 2906 | Psychologists | \$ 55,369 |
| Type | 1015 | Stipends (co-curricular) | \$ 66,774 |
| Type | 1059 | Athletics | \$ 439,100 |
| Type | 1375 | Staff Development | \$ 110,831 |
| Type | 0110 | Improving Student Nutrition | \$ 70,000 |
| Type | 1009 | Discretionary Allocations | \$ 154,229 |
| Type | 1600 | Campus Safety | \$ 168,189 |
| Type | 0072 | Secretarial | \$ 160,622 |
| Type | 0073 | VP | \$ 57,107 |
| Type | 7810 | Custodial | \$ 119,441 |
| Type | 5300 | Business Services | \$ 8,402 |
| Total | | | \$ 9,884,031 |

| | | |
|-----------------------------------|--|---------------------|
| Total Expenditures Type 0072-7810 | | \$ 9,884,031 |
| Total Income | | \$ 9,884,031 |

Appendix I

Measure H Projections over 8 years

| | 17-18 Actual | 18-19 Actual | 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 | \$9,884,031 | \$10,238,536 | \$10,502,536 | \$10,732,536 | \$10,962,536 | \$11,192,536 | \$11,422,536 | \$84,568,507 |
| Total Expenditures | \$9,633,260 | \$9,884,031 | \$10,238,536 | \$10,488,536 | \$10,738,536 | \$10,988,536 | \$11,238,536 | \$11,488,536 | \$84,698,507 |
| 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