

**Davis Joint Unified School District**  
**PARCEL TAX OVERSIGHT COMMITTEE**

**2023 PARCEL TAX REPORT**

**Committee Members**

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Davis Joint Unified School District  
**PARCEL TAX OVERSIGHT COMMITTEE**

**2023 PARCEL TAX REPORT**  
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# Parcel Tax Oversight Process

Step 1 – Review Revenue Sources

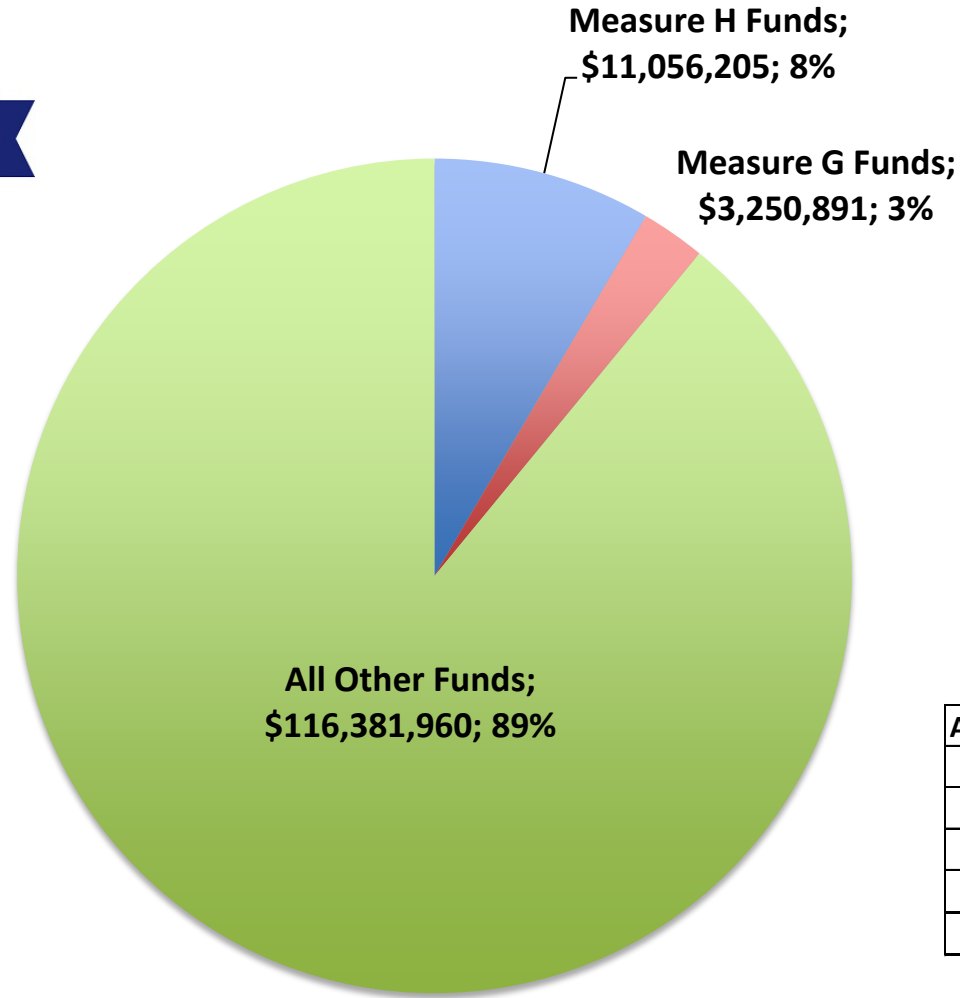
Step 2 – Review DJUSD Parcel Tax Ballot Text

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

# 2022-2023 Total DJUSD General Fund Revenues (\$; % of Total)



All Other Funds Detail:	
LCFF	\$82,206,615
Other State	\$21,824,127
Federal	\$4,271,323
Other Local	\$8,079,895
	<b>\$116,381,960</b>

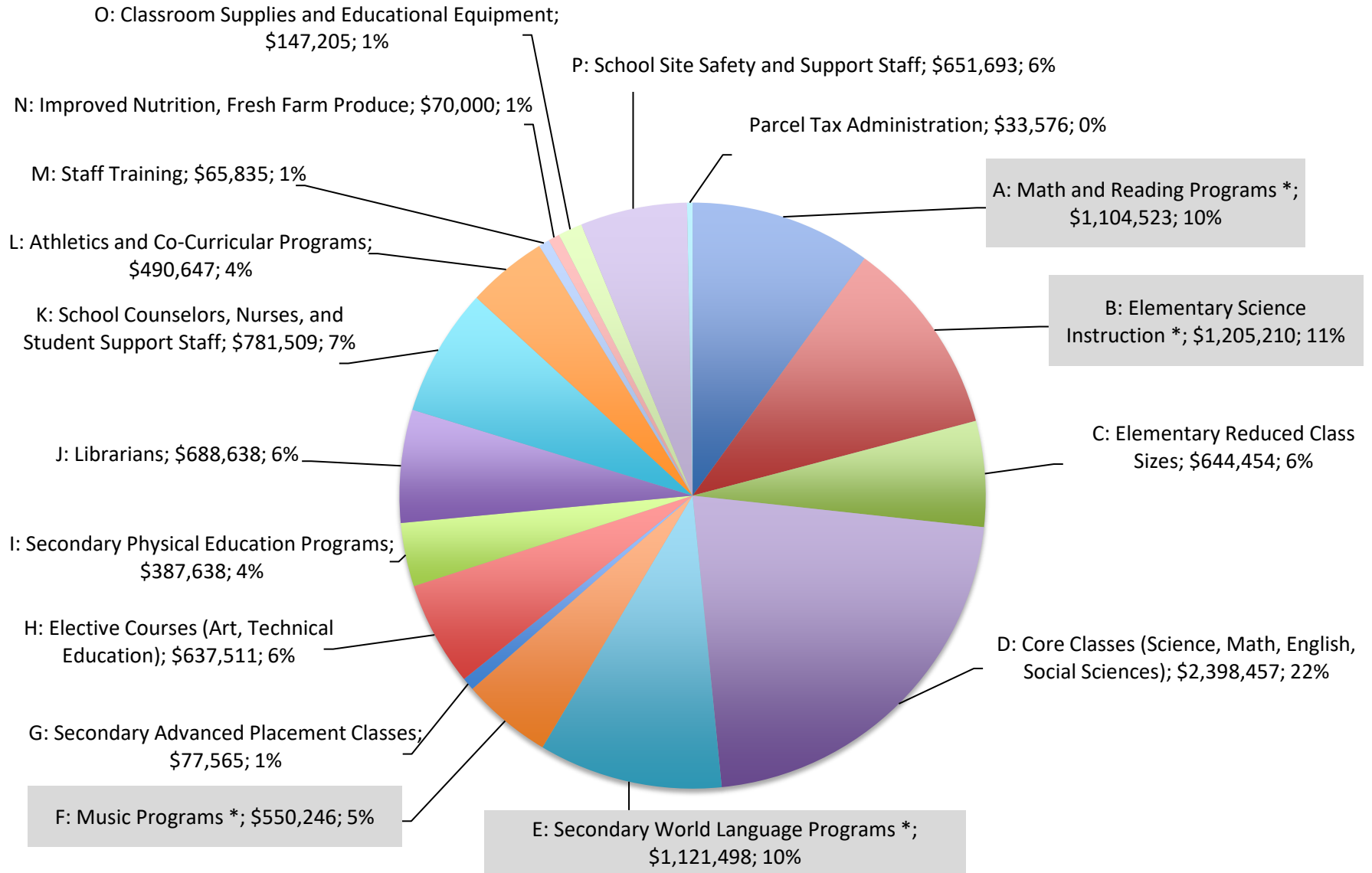
Total General Fund Revenues \$130,689,056

# Programs Substantially Funded by Measure H Parcel Taxes

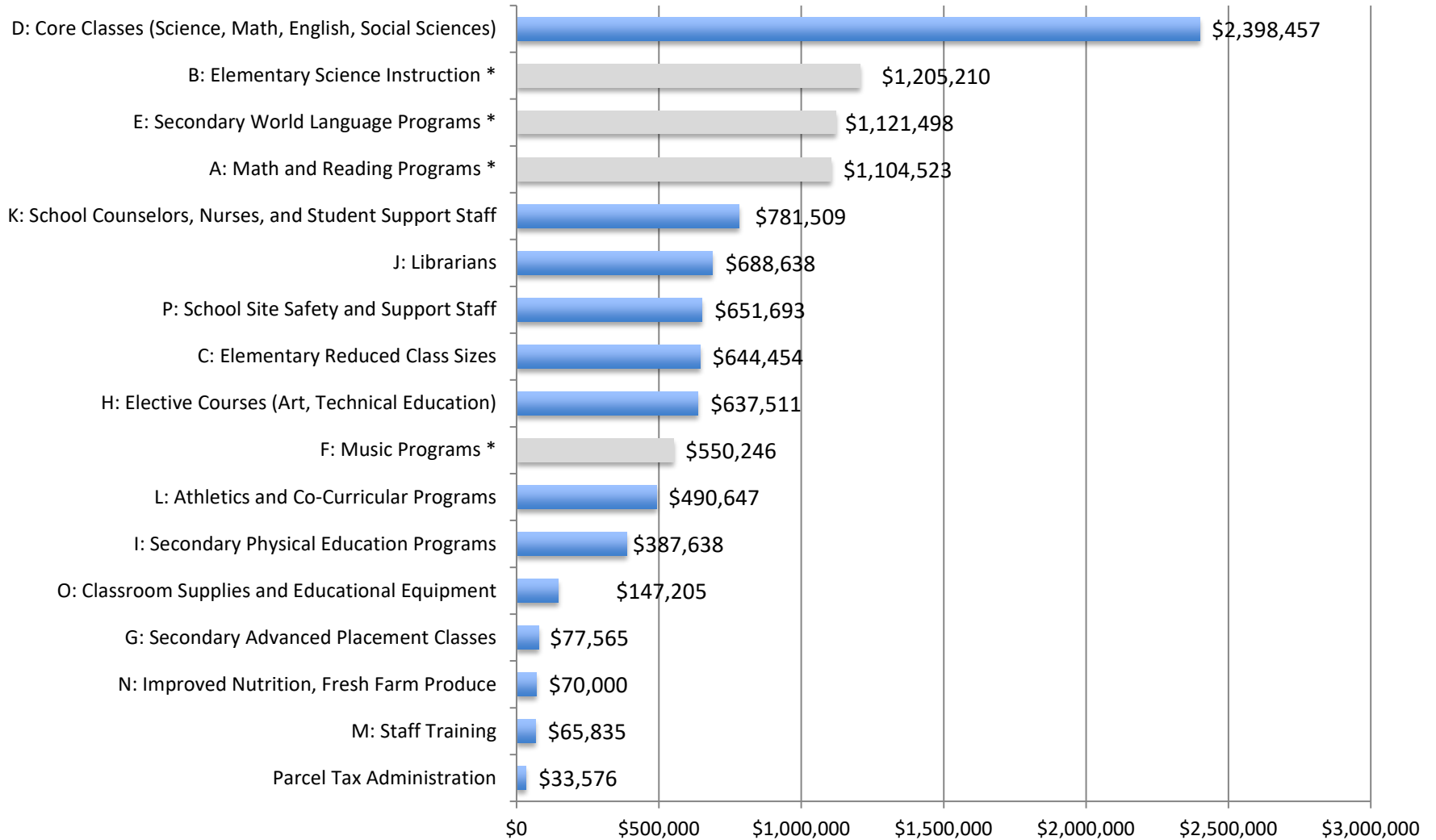
(Percentage of DJUSD funding from Measure H)

- Elementary Math and Reading Programs – 100%
- Elementary Science Instruction – 100%
- Secondary World Language Programs – 100%
- Music Programs – 90%

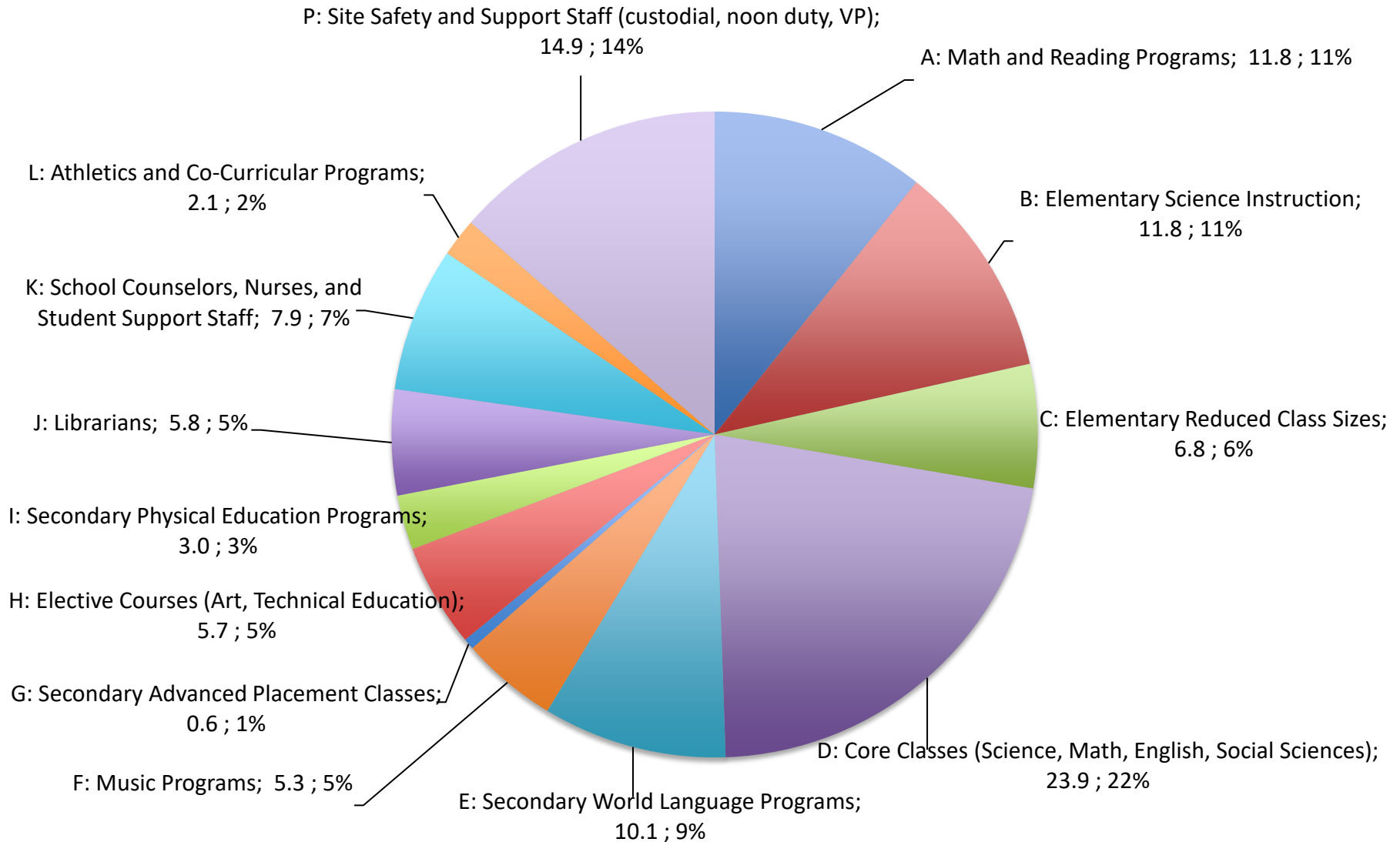
# 2022-2023 Measure H Expenditures By Category (\$; % of Measure H)



# 2022-2023 Measure H Expenditures By Category

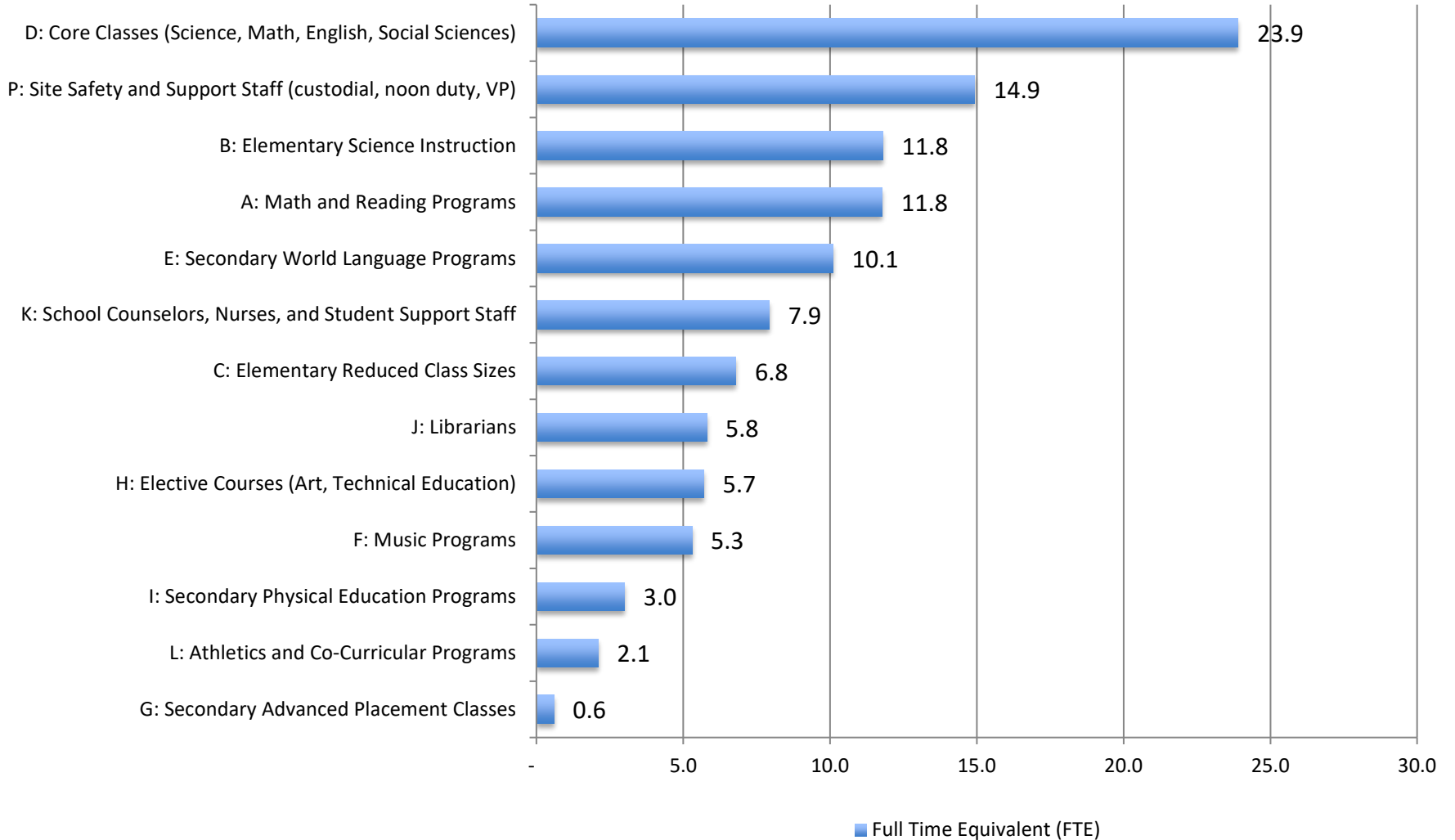


# 2022-2023 Measure H Full Time Equivalent By Category (# of FTE; % of Measure H)





# 2022-2023 Measure H FTE By Category



# Measure H Details

## 2022-2023 Projected Revenue

### Parcel Tax Levies

All Parcels \$721.93 / Parcel

Gross Revenues \$11,056,205

*2,014 Opt-Out Senior Exemption filings*

*7 Opt-Out Disability Exemption filings*

*15,285 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 (2022-2023 Budget)

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

- Elementary
  - Reading Programs  
(11.58 FTE): \$1,058,385
  - Math Programs  
(0.2 FTE): \$46,138

*b) Provide availability of elementary science instruction programs*

- Elementary (4-6)
  - Science Prep Teachers  
(11.84 FTE): \$1,205,210

**Running total: \$2,309,733**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

*c) Provide reduced class sizes for elementary grades*

- Elementary (K-3)
  - Primary class size reduction (approximately 6.8 FTE): \$644,454

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

- Secondary
  - Teachers (23.9 FTE): \$2,398,457

**Running total: \$5,352,644**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

*e) Provide availability of world language programs*

- Secondary
  - Teachers  
(10.1 FTE): \$1,121,498

*f) Provide availability of elementary and secondary school music programs*

- Elementary & Secondary
  - Teachers  
(5.3 FTE): \$550,246

**Running total: \$7,024,388**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

*g) Provide availability of  
advanced placement classes*

- Secondary
  - Teachers  
(0.6 FTE): \$77,565

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

- Secondary
  - Teachers  
(5.7 FTE): \$637,511

**Running total: \$7,739,464**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

*i) Provide availability of school physical education classes*

- Secondary
  - Teachers  
(3 FTE): \$387,638

*j) Provide availability of elementary and secondary librarian services*

- Elementary and Secondary
  - Librarians  
(5.8 FTE): \$688,638

**Running total: \$8,815,740**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

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

- Secondary
  - Counselors  
(5.7 FTE): \$496,367
- District Wide
  - Counselors, psychologists, nurses and health clerks  
(2.2 FTE): \$285,142

**Running total: \$9,597,249**



# Measure H Ballot Text and Associated Expenditures (2022-2023 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 & Secretary (2.1 FTE)

Total of \$490,647

**Running total: \$10,087,896**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

*m) Provide supplemental staff training for classified and certificated employees*

- District Wide
  - Staff training:  
\$65,835

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

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

**Running total: \$10,223,731**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

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

- District Wide
  - Classroom supplies: \$147,205

**Running total: \$10,370,936**

# Measure H Ballot Text and Associated Expenditures (2022-2023 Budget)

*p) Provide availability of school site safety and support staff*

- Elementary and Secondary
  - Secretarial & Custodial (6 FTE): \$387,832
  - Noon duty (8.4 FTE): \$188,671
  - Vice Principal (0.5 FTE): \$75,190

Parcel tax administration

- District Wide
  - Billing services: \$33,576

**Total Budget: \$11,056,205**

2022-23 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	0.20	\$46,138	a) Math and Reading Programs	11.8	\$1,104,523
1741	Reading Aides	2.25	\$1,058,385			
1741	Reading	9.33				
1005	Prep Period	11.84	\$1,205,210	b) Elementary Science Instruction	11.8	\$1,205,210
1209	Reduced Class Size	6.80	\$644,454	c) Reduced Class Size	6.8	\$644,454
1000	General Education	23.88	\$2,398,457	d) Core Classes	23.9	\$2,398,457
1048	World Language	10.14	\$1,121,498	e) World Language	10.1	\$1,121,498
1002	Music	5.30	\$550,246	f) Music Programs	5.3	\$550,246
1742	Advanced Placement	0.60	\$77,565	g) Advanced Placement	0.6	\$77,565
1210	Elective Courses	5.68	\$637,511	h) Elective Course Offerings	5.7	\$637,511
1743	Jr. and Sr. High P.E. Programs	3.00	\$387,638	i) Jr. and Sr. High Physical Education Programs	3.0	\$387,638
1500	Library	5.75	\$688,638	j) Librarians / Aides	5.8	\$688,638
1510	Counseling	5.74	\$496,367	k) Secondary Counselors	5.7	\$496,367
1520	Crisis Counselor	1.00	\$174,238			
1525	Health Aide	0.58	\$38,536			
2903	Nurses	0.23	\$28,400			
2906	Psychologists	0.40	\$43,968			
1015	Stipends		\$63,051	l) Athletics and Co-Curricular Programs	2.1	\$490,647
1059	Athletics	2.13	\$234,520			
1059	Athletics stipends		\$193,076			
1375	Staff Development		\$65,835	m) Staff Training		\$65,835
0110	Improving Student Nutrition		\$70,000	n) Improving Nutrition		\$70,000
1009	Discretionary Allocations		\$147,205	o) Classroom Supplies		\$147,205
1600	Campus Safety	8.43	\$188,671	p) School Site Safety	8.4	\$188,671
0072	Secretarial	3.00	\$209,027	p) School Site Support Staff	6.5	\$463,022
7810	Custodial	3.00	\$178,805			
0073	Vice Principal	0.50	\$75,190			
5300	Business Services		\$33,576	Parcel Tax Administration		\$33,576
<b>Total</b>		<b>109.76</b>	<b>\$11,056,205</b>		<b>109.7</b>	<b>\$11,056,205</b>

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

<b>Total Expenditures 1000-7999</b>	<b>\$11,056,205</b>	<b>\$11,056,205</b>
<b>Total Income 8000-8999</b>	<b>\$11,056,205</b>	<b>\$11,056,205</b>
<b>Number of Employees</b>	<b>189</b>	<b>10%</b>
	<b>% of Total FTE</b>	

## 2021-22 Actual Expenditures Reconciliation

Measure H District Actual Expenditures			
Type		Amount	% of Total
1740	Elementary Math Program	\$ 354,814	3%
1741	Reading Aides	\$ 1,017,519	10%
1741	Reading		
1005	Prep Period	\$ 1,028,717	10%
1209	Reduced Class Size	\$ 522,272	5%
1000	General Education	\$ 2,159,044	20%
1048	World Language	\$ 974,751	9%
1002	Music	\$ 579,652	6%
1742	Advanced Placement	\$ 70,794	1%
1210	Elective Courses	\$ 482,672	5%
1743	Jr. and Sr. High P.E. Programs	\$ 282,764	3%
1500	Library	\$ 673,525	6%
1510	Counseling	\$ 522,650	5%
1520	Crisis Counselor	\$ 160,037	2%
1525	Health Aide	\$ 33,907	0.3%
2903	Nurses	\$ 25,779	0.2%
2906	Psychologists	\$ 38,022	0.4%
1015	Stipends (co-curricular)	\$ 86,281	1%
1059	Athletics	\$ 532,405	5%
1375	Staff Development	\$ 138,649	1%
0110	Improving Student Nutrition	\$ 70,000	1%
1009	Discretionary Allocations	\$ 130,095	1%
1600	Campus Safety	\$ 194,597	2%
0072	Secretarial	\$ 194,902	2%
0073	Vice Principal	\$ 71,261	1%
7810	Custodial	\$ 166,906	2%
5300	Business Services	\$ 23,237	0.2%
<b>Total</b>		<b>\$ 10,535,252</b>	

Total Expenditures - Types 0072-7810	<b>\$ 10,535,252</b>
Total Income	<b>\$ 10,535,252</b>

## 2021-22 Actuals to 2022-23 Budget Comparison

<b>Measure H District Expenditures</b>					
Type		21-22 Actuals	% of Total	22-23 Budget	% of Total
1740	Elementary Math Program	\$ 354,814	3%	\$46,138	0.4%
1741	Reading Aides	\$ 1,017,519	10%	\$ 1,058,385	9%
1741	Reading				
1005	Prep Period	\$ 1,028,717	10%	\$1,205,210	11%
1209	Reduced Class Size	\$ 522,272	5%	\$644,454	6%
1000	General Education	\$ 2,159,044	20%	\$2,398,457	22%
1048	World Language	\$ 974,751	9%	\$1,121,498	10%
1002	Music	\$ 579,652	6%	\$550,246	5%
1742	Advanced Placement	\$ 70,794	1%	\$77,565	1%
1210	Elective Courses	\$ 482,672	5%	\$637,511	6%
1743	Jr. and Sr. High P.E. Programs	\$ 282,764	3%	\$387,638	4%
1500	Library	\$ 673,525	6%	\$688,638	6%
1510	Counseling	\$ 522,650	5%	\$496,367	4%
1520	Crisis Counselor	\$ 160,037	2%	\$174,238	2%
1525	Health Aide	\$ 33,907	0.3%	\$38,536	0.3%
2903	Nurses	\$ 25,779	0.2%	\$28,400	0.3%
2906	Psychologists	\$ 38,022	0.4%	\$43,968	0.4%
1015	Stipends (co-curricular)	\$ 86,281	1%	\$63,051	1%
1059	Athletics	\$ 532,405	5%	\$427,596	4%
1375	Staff Development	\$ 138,649	1%	\$65,835	1%
0110	Improving Student Nutrition	\$ 70,000	1%	\$70,000	1%
1009	Discretionary Allocations	\$ 130,095	1.2%	\$147,205	1.3%
1600	Campus Safety	\$ 194,597	2%	\$188,671	2%
0072	Secretarial	\$ 194,902	2%	\$209,027	2%
0073	Vice Principal	\$ 71,261	1%	\$178,805	2%
7810	Custodial	\$ 166,906	2%	\$75,190	1%
5300	Business Services	\$ 23,237	0.2%	\$33,576	0.3%
<b>Total</b>		<b>\$ 10,535,252</b>		<b>\$ 11,056,205</b>	

# Measure H Projections

	<b>17-18 Actual</b>	<b>18-19 Actual</b>	<b>19-20 Actual</b>	<b>20-21 Actual</b>	<b>21-22 Actual</b>	<b>22-23 Projection</b>	<b>23-24 Projection</b>	<b>24-25 Projection</b>	<b>Total Projection</b>
<b>Annual Gross Revenue</b>	\$9,633,260	\$9,884,031	\$10,231,408	\$10,322,459	\$10,535,252	\$11,056,205	\$11,310,498	\$11,570,639	\$84,543,752
<b>Total Expenditures</b>	\$9,633,260	\$9,884,031	\$10,231,408	\$10,322,459	\$10,535,252	\$11,056,205	\$11,310,498	\$11,570,639	\$84,543,752
<b>Surplus/ (Deficit)</b>	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Balance Reserve</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\* Inflation factor rate increase (California Consumer Price Index; CPI) projected at 2% - 2.3% per year; requires annual board approval



# Measure G Details

## 2022-2023 Projected Revenue

### Parcel Tax Levies

All Parcels \$212.88 / Parcel

Gross Revenues \$3,251,000

*1,883 Opt-Out Senior Exemption filings*

*176 Opt-Out Employee Exemption filings*

*7 Opt-Out Disability Exemption filings*

*15,240 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 Details

## 2022-2023 Budgeted Expenditures

Estimated Measure G Salaries	2022-23 Budget	Salaries without Measure G	Value of 4% Increase	Total Cost of 4% Salary with Benefits
Teachers and Certificated Non-Management	\$ 46,513,000	\$ 44,680,000	\$1,833,000	\$2,239,000
Classified Non-Management	\$ 21,533,000	\$ 20,705,000	\$828,000	\$1,115,000
Supervisors and Administrators*	\$ 6,868,000	\$ 6,598,000	\$270,000	\$336,000
<b>Total</b>	<b>\$74,914,000</b>	<b>\$71,983,000</b>	<b>\$2,931,000</b>	<b>\$3,690,000</b>
Estimated Revenue				\$ 3,250,000
Cost over Parcel Tax Revenue				<b>(\$440,000)</b>

\* 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.