

**Parcel Tax Oversight Committee
District Office**

Thursday February 15, 2018

3:30 P.M.

AGENDA

- Welcome & Introductions
- District Update
 - Measure C
 - Parcel Tax Election
- Review Committee Charge
 - Review of Ballot Language
- Current Parcel Tax Budget for 2017-18
- Next Meeting Date



District Update

- Welcome
- Update on Parcel Tax and Upcoming Election
- Other District News



Parcel Tax Renewal

- The current Parcel Tax will expire June 30, 2019
- Importance of renewing the Parcel Tax early
- Review plan to renew Parcel Tax
 - Community support
 - Parcel Tax committee



Purpose of Committee



- At the October 7, 2011 Board of Trustees Meeting, the board approved the formation of a Parcel Tax Oversight Committee:
 - *As part of the passage of Measure A, the Board of Trustees was to establish a Parcel Tax Oversight Committee.*
 - *The committee will consist of up to six members of the community and is expected to meet two or three times a year.*
 - *The committee will review budget and financial information to ensure that the special tax proceeds are spent on authorized purposes.*

The committee will report annually to the Board of Trustees and the public regarding the expenditure of the funds.



Excerpt from for Measure A

Purpose:

- Funds from this measure will go toward avoiding teacher and staff layoffs, attracting and retaining superior teachers, preventing increased class sizes and reducing class sizes if possible, preventing the elimination of the grades 3-5 music program, the loss of the 7th period at Miller Creek Middle School (music, art, and drama), and the reduction of nursing and counseling services, and maintaining rigorous curriculum and instruction. Sustaining the outstanding quality of local public instruction offered in Dixie schools also helps to protect property values within our community.



Excerpt from Text for Measure A

Purpose:

The District will use the funds generated from the parcel tax renewal, to the greatest extent possible, to maintain the following:

- Retaining qualified teachers;
- Emphasizing reading, writing and math skills;
- Providing instructional materials for science programs;
- Keeping school libraries open;
- Keeping the grades 3-5 music program;
- Keeping the 7th period at Miller Creek Middle School (music, art, and drama); and
- Retaining nursing and counseling services.



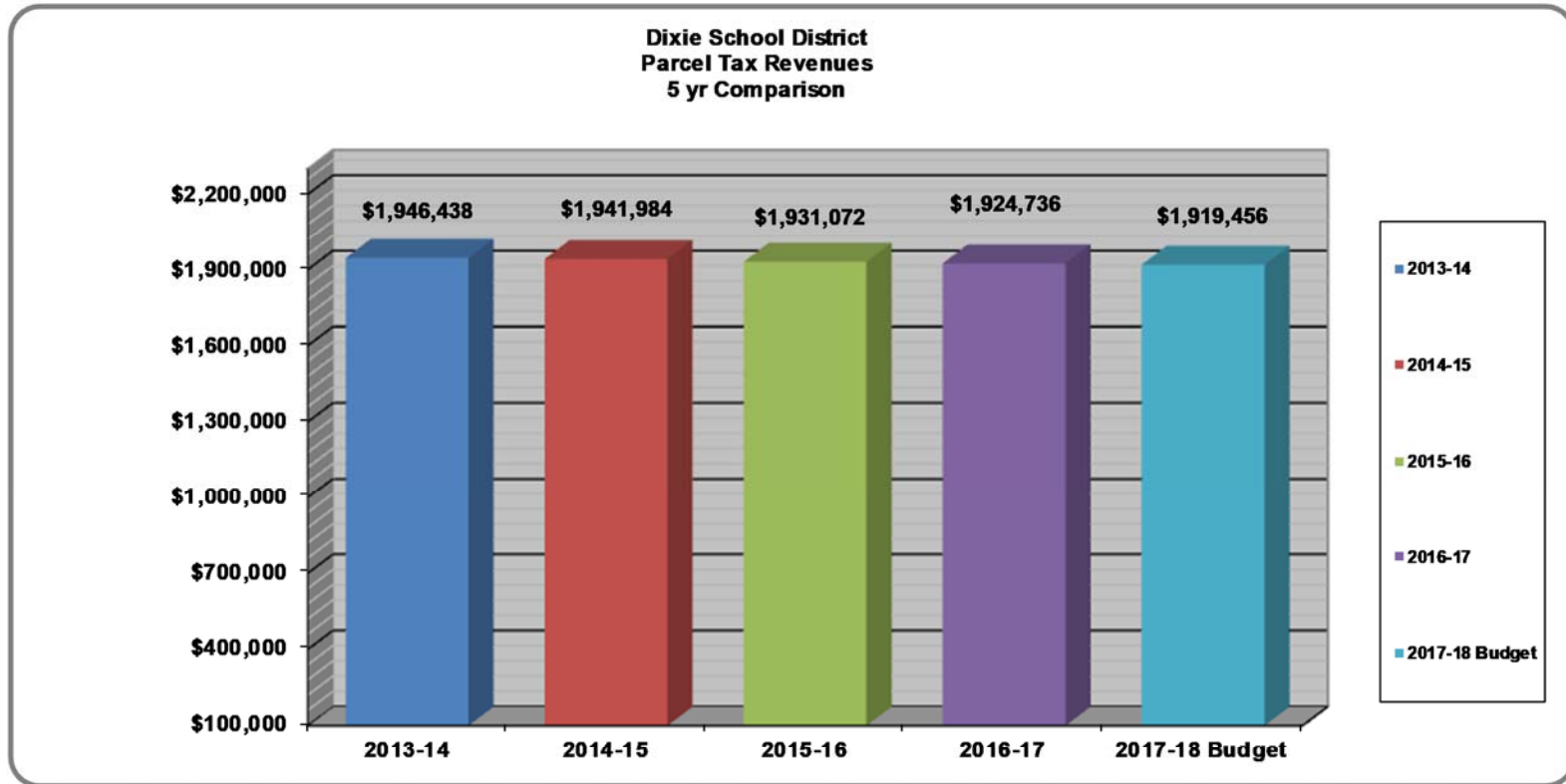
Parcel Tax 2017-2018

How is it tracked?

- Parcel Tax revenues and expenses are recorded as part of the district's general fund.
- Activities are tracked separately as a restricted category by using a unique set of account numbers.
- Based on the account number string we can easily identify how the parcel tax money is being spent.



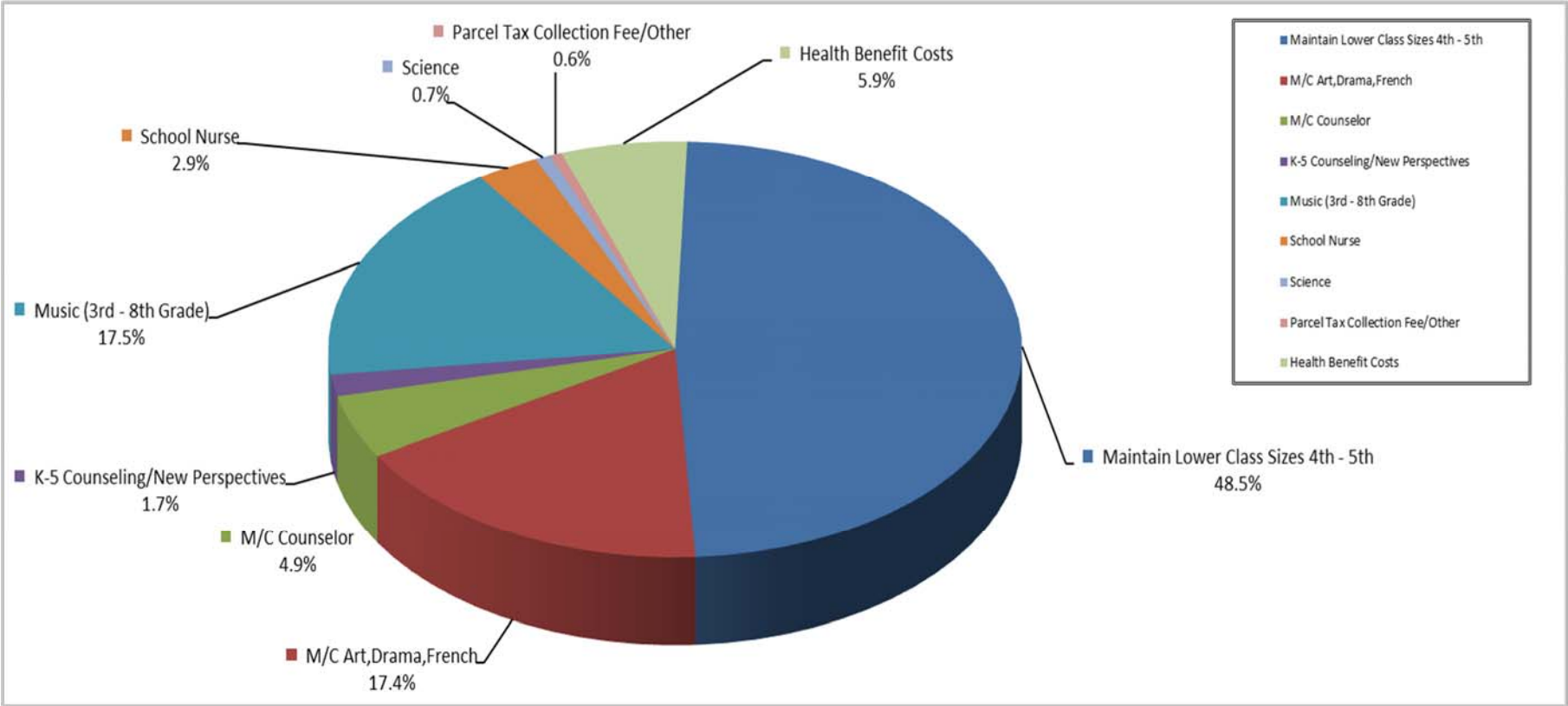
Parcel Tax 2017-2018 Revenues



	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18 Budget</u>
Parcel Tax Revenues	\$1,946,438	\$1,941,984	\$1,931,072	\$1,924,736	\$1,919,456
Other Revenues	<u>\$21,200</u>	<u>\$28,884</u>	<u>\$39,172</u>	<u>\$46,033</u>	<u>\$28,060</u>
	\$1,967,638	\$1,970,868	\$1,970,244	\$1,970,769	\$1,947,516

Parcel Tax 2017-18

What are we funding?



Parcel Tax 2017-2018

What are we funding?

Expenditure Budget	Staffing FTE	Working Budget
Maintain Lower Class Sizes 4th - 5th	9.0 FTE Certificated	\$ 957,880
M/C Art, Drama, French	3.6 FTE Certificated	\$ 342,796
M/C Counselor	1.0 FTE	\$ 97,141
K-5 Counseling/New Perspectives		\$ 33,299
Music (3rd - 8th Grade)	2.8 FTE Certificated, 5.5 hr Music Assts	\$ 344,600
School Nurse	.60 FTE Nurse	\$ 57,547
Science		\$ 14,188
Parcel Tax Collection Fee/Other		\$ 11,000
Health Benefit Costs		\$ 116,289
Total Expenditures		\$ 1,974,740

Notes:

- a) Parcel Tax Revenues Represent 9.0% of Total GF General Fund
- b) 95% of Parcel Tax Budget is direct personnel costs.
- b) Total Certificated FTE Funded By Parcel Tax is 17.0

Parcel Tax 2017-2018

What are we funding by site?

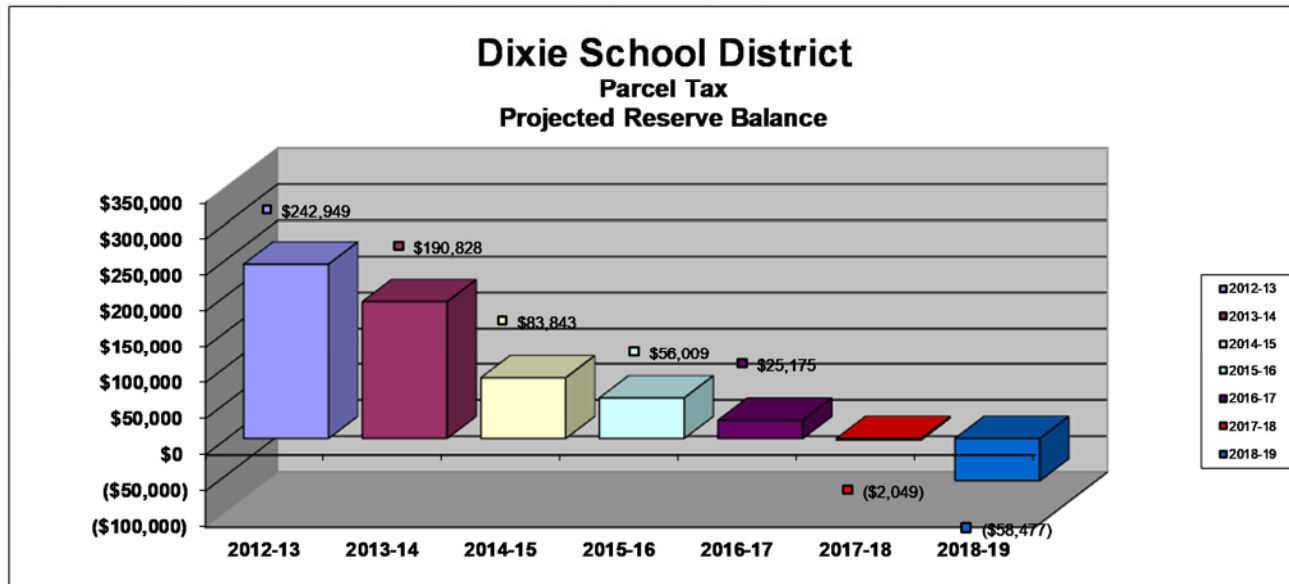
Dixie School District					
Parcel Tax Allocation by Site					
By FTE	DX	MES	VL	MC	DW
CSR 4th - 5th Grade	3.00	3.00	3.00		
M/C Art, Drama, French				3.60	
M/C Counselor				1.00	
Music					2.80
Nurse					0.60
	DX	MES	VL	MC	DW
Science	x	x	x	x	
K-5 Counseling	x	x	x		
GF Trnf	x	x	x	x	
Music Supplies	x	x	x	x	

Parcel Tax 2017-2018

Reserve Balance

	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Projected
Parcel Tax Revenue	\$1,948,289	\$1,946,439	\$1,941,984	\$1,931,072	\$1,924,507	\$1,919,456	\$1,919,456
Local	\$7,593	\$21,200	\$28,884	\$39,172	\$46,513	\$28,060	\$0
Total Revenue	\$1,955,882	\$1,967,639	\$1,970,868	\$1,970,244	\$1,971,020	\$1,947,516	\$1,919,456
Current Costs	\$1,975,247	\$2,019,760	\$2,077,853	\$1,998,078	\$2,001,854	\$1,974,740	\$1,946,680
Inflation	\$0	\$0.00	\$0	\$0	\$0	\$0.00	\$29,205
Total Expenditures *	\$1,975,247	\$2,019,760	\$2,077,853	\$1,998,078	\$2,001,854	\$1,974,740	\$1,975,885
Net Increase/Decrease	\$ (19,365)	\$ (52,121)	\$ (106,985)	\$ (27,834)	\$ (30,834)	\$ (27,224)	\$ (56,429)
Beg Reserve Balance	\$ 262,314	\$ 242,949	\$ 190,828	\$ 83,843	\$ 56,009	\$ 25,175	\$ (2,049)
End Reserve Balance	\$ 242,949	\$ 190,828	\$ 83,843	\$ 56,009	\$ 25,175	\$ (2,049)	\$ (58,477)

* Expenditure Projections Assume 1.5% Salary Increase (Step/Column, etc.)



Committee Report to Board

- The Parcel Tax Committee reported 2016-17 information to the Board on November 14, 2017
- Comments or suggestions for next report?



Next Steps

- Questions?
- Next Meeting:
 - Dates: Thursday, September 20th or 27th
 - Review final financial information for 2017-18
 - Other items?

