



**Parcel Tax Oversight Committee  
District Office**

**Thursday September 21, 2017**

**3:30 P.M.**

**AGENDA**

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- Welcome
- District Update
- Review Committee Charge
  - Review of Ballot Language
- Final financial information for 2016-17 Parcel Tax
- Committee Report to School Board
- Renewal of Parcel Tax
- Next Meeting Date



# District Update

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- Welcome
- Introduction of Superintendent Jason Yamashiro
- Measure C update
- Other District News



# 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.





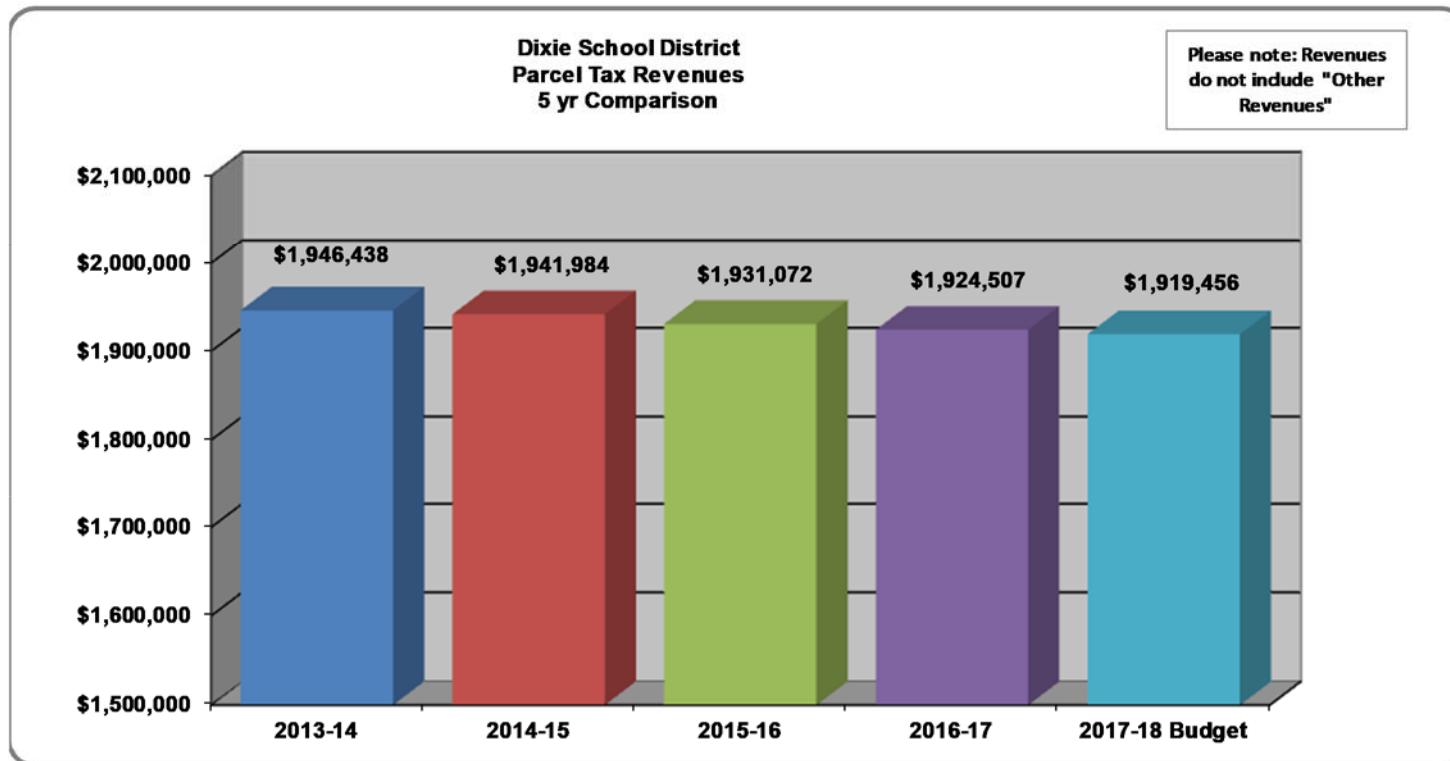
# Parcel Tax 2017-2018

## 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.



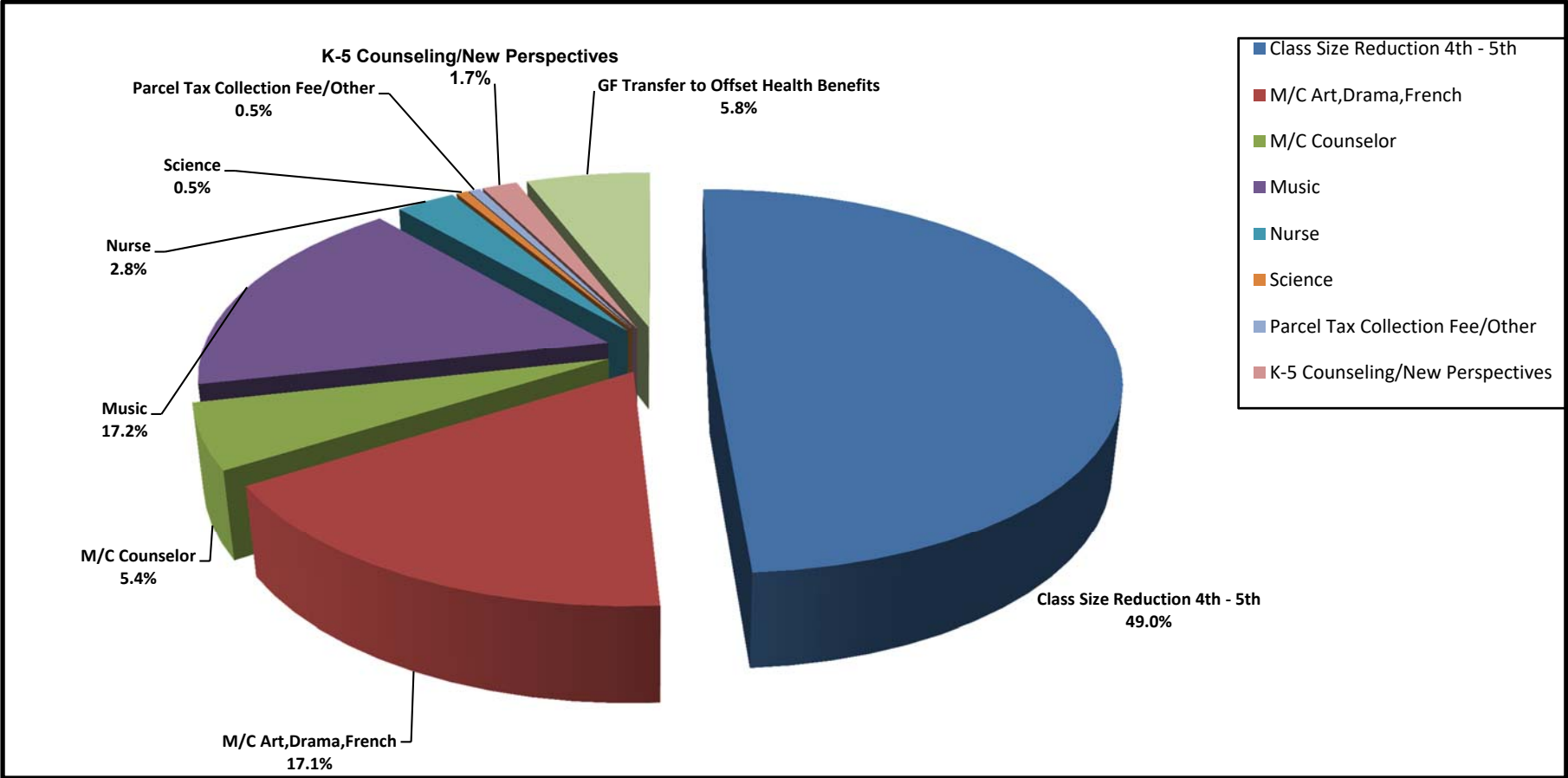
# Parcel Tax 2016-2017 Revenues



	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18 Budget</u>
<b>Parcel Tax Revenues</b>	\$1,946,438	\$1,941,984	\$1,931,072	\$1,924,507	\$1,919,456
<b>Other Revenues</b>	<u>\$21,200</u>	<u>\$28,884</u>	<u>\$39,172</u>	<u>\$46,513</u>	<u>\$0</u>
	\$1,967,638	\$1,970,868	\$1,970,244	\$1,971,020	\$1,919,456

# Parcel Tax 2016-17

## What are we funding?





# Parcel Tax 2016-2017

## What are we funding?

Expenditure Budget	FTE	Final Expenditures
Class Size Reduction 4th - 5th	10.0 FTE Certificated	\$ 980,563
M/C Art,Drama,French	3.8 FTE Certificated	\$ 341,708
M/C Counselor	1.0 FTE	\$ 108,519
Music	2.8 FTE Certificated, 5.7 hr Music Assts, Supplies	\$ 343,972
Nurse	.60 FTE Nurse	\$ 55,686
Science		\$ 10,839
Parcel Tax Collection Fee/Other		\$ 10,980
K-5 Counseling/New Perspectives		\$ 33,299
GF Transfer to Offset Health Benefits		\$ 116,289
<b>Total Expenditures</b>		<b>\$ 2,001,854</b>

**Notes:**

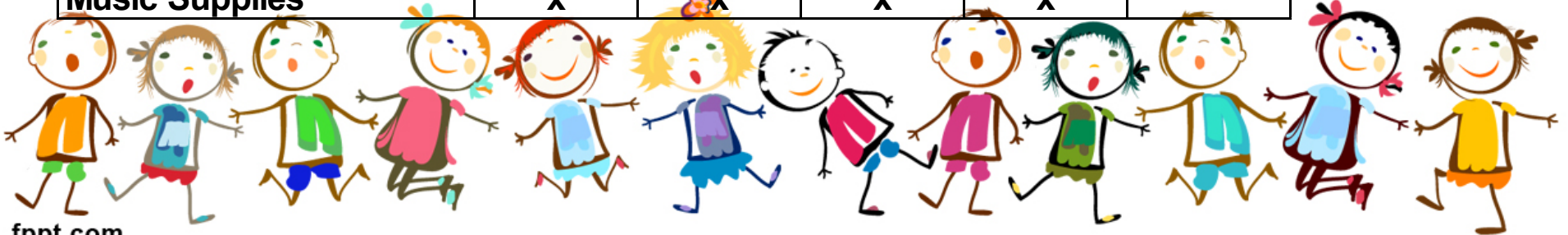
- a) Parcel Tax Revenues Represents 8.7% of Total General Fund
- b) 95% of Parcel Tax Budget is direct personnel costs.
- c) Total Certificated FTE funded by Parcel Tax: 18.2



# Parcel Tax 2016-2017

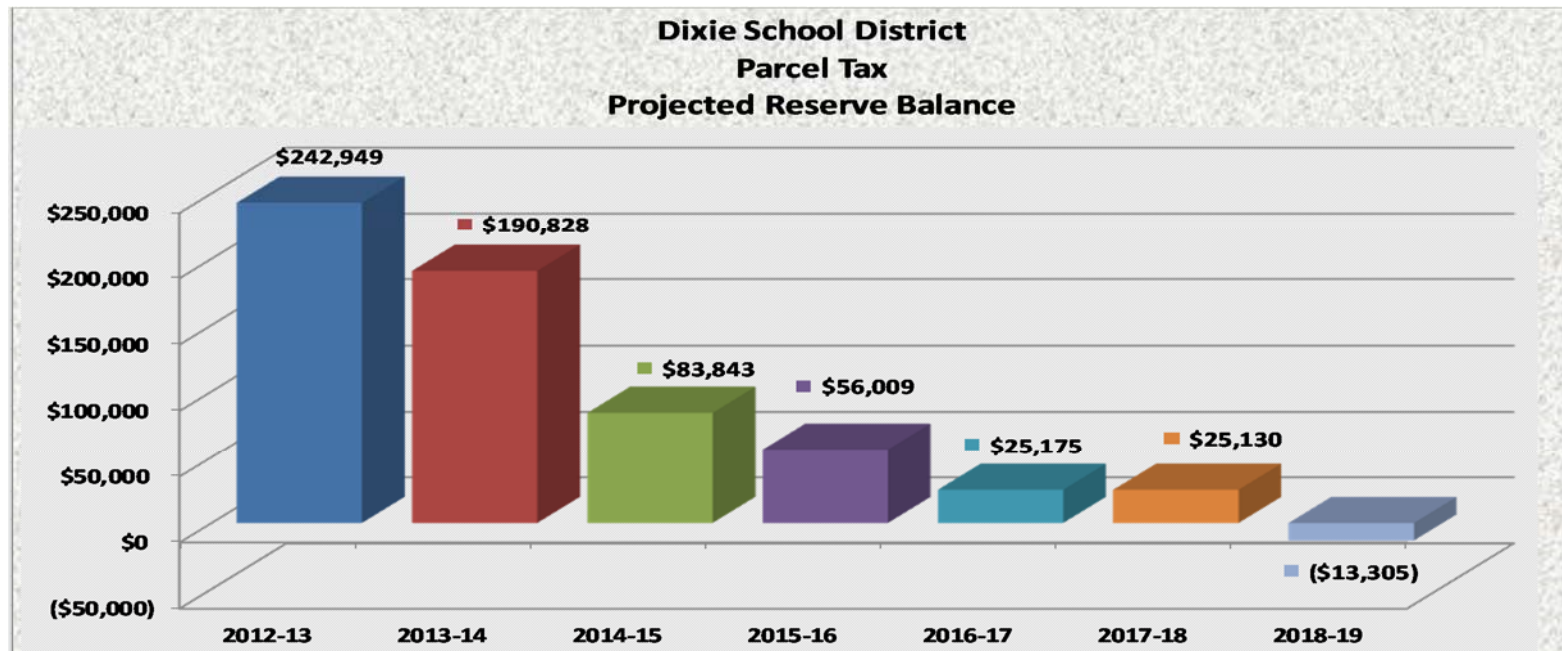
## What are we funding by site?

By FTE	DX	MES	VL	MC	DW
CSR 4th - 5th Grade	3.00	4.00	3.00		
M/C Art, Drama, French				3.80	
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 2016-2017

## Reserve Balance



	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Projected	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	\$0	\$0
<b>Total Revenue</b>	<b>\$1,955,882</b>	<b>\$1,967,639</b>	<b>\$1,970,868</b>	<b>\$1,970,244</b>	<b>\$1,971,020</b>	<b>\$1,919,456</b>	<b>\$1,919,456</b>
Current Costs	\$1,975,247	\$2,019,760	\$2,077,853	\$1,998,078	\$2,001,854	<b>\$1,919,501</b>	\$1,919,501
Expected Increase (2.0%)	\$0	\$0	\$0	\$0	\$0	\$0	\$38,390
<b>Total Expenditures</b>	<b>\$1,975,247</b>	<b>\$2,019,760</b>	<b>\$2,077,853</b>	<b>\$1,998,078</b>	<b>\$2,001,854</b>	<b>\$1,919,501</b>	<b>\$1,957,891</b>
<b>Net Increase/Decrease</b>	<b>\$ (19,365)</b>	<b>\$ (52,121)</b>	<b>\$ (106,985)</b>	<b>\$ (27,834)</b>	<b>\$ (30,834)</b>	<b>\$ (45)</b>	<b>\$ (38,435)</b>
<b>Beg Reserve Balance</b>	<b>\$ 262,314</b>	<b>\$ 242,949</b>	<b>\$ 190,828</b>	<b>\$ 83,843</b>	<b>\$ 56,009</b>	<b>\$ 25,175</b>	<b>\$ 25,130</b>
<b>End Reserve Balance</b>	<b>\$ 242,949</b>	<b>\$ 190,828</b>	<b>\$ 83,843</b>	<b>\$ 56,009</b>	<b>\$ 25,175</b>	<b>\$ 25,130</b>	<b>\$ (13,305)</b>

# Committee Report to Board

- The Parcel Tax Committee is scheduled to report to the board at the November 14, 2017 board meeting
- Review of Draft Agenda item
- Committee assigns member who will be reporting out



# Parcel Tax Renewal

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- 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



# Next Steps

- Questions?
- Next Meeting:
  - Dates: Thursday, February 15 or February 22, 2018
  - Review budget for 2017-18
  - Other items?

