



FISCAL OVERSIGHT COMMITTEE

February 5, 2018

5:30 PM

Location: District Office Conference Room
4727 San Pablo Avenue
Emeryville 94608

District Goals

- All students in EUSD will be provided with equitable access to educational opportunities and programs for economic, political and social empowerment
- All students will learn and demonstrate 21st century skills including collaboration, critical thinking and creativity to be college and career ready
- Innovative technology will be integrated to facilitate global awareness, communication, collaborative learning and critical thinking
- To provide a comprehensive multi-use city-school campus that fosters a respectful environment, engages students in an innovative education, and offers comprehensive resources to bring member of the Emeryville community together to interact and learn

AGENDA

A. OPENING CEREMONY/ROLL CALL (approximately 4:00 p.m.)

Heather Streets
Miguel Dwin
Lisa Nelbach
Steve Rasmussen
John Van Geffen

John Rubio, Superintendent
Dora Siu, Fiscal Services Director
Lisa Taymuree, Assistant

B. APPROVAL OF AGENDA

C. PUBLIC COMMENT

D. APPROVAL OF MINUTES FROM AUGUST 15, 2017

E. 2016-17 PARCEL TAX BUDGET IN REVIEW

F. ADJOURNMENT

Emery USD Minutes
Fiscal Oversight Committee Meeting
August 15, 2017
Tuesday at 5:30 p.m.
District Office - Conference Room
4727 San Pablo Ave., Emeryville

A. OPENING CEREMONY/ROLL CALL

The meeting convened at 5:37 p.m.

Present: Dwin, Nelbach, Street, Van Geffen; absent: Rasmussen.

B. APPROVAL OF AGENDA

Approved; moved: Nelbach, seconded: Van Geffen.

C. PUBLIC COMMENT – none given

D. APPROVAL OF MINUTES

The minutes of the November 18, 2016 Fiscal Oversight Committee

Approved with an amendment to correct the date of the meeting to November 17, 2016; moved: Streets, seconded: Nelbach.

E. 2017-18 PROPOSED PARCEL TAX BUDGET

The Fiscal Services Director, Dora Siu, presented the proposed budget for the 2017-18 fiscal year. The Committee was pleased to see their suggested changes in formatting of the information and agreed that the numbers were sound. Member Dwin suggested that future meetings address how spending is aligned with the district goals or ballot language and consideration for how the funding affects progress in achieving the goals.

F. ADJOURNMENT – The meeting adjourned at 6:49 p.m.

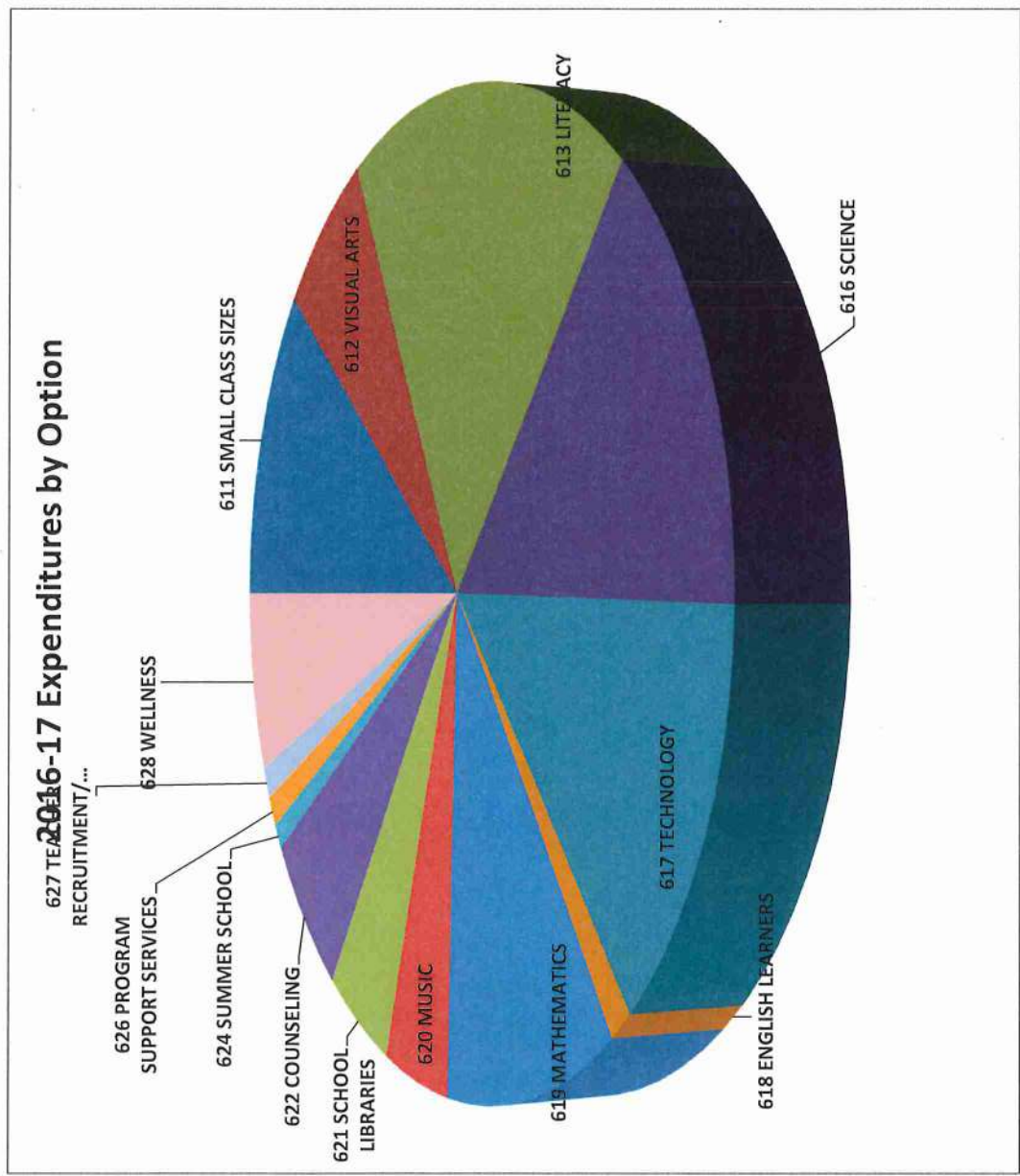
**PARCEL TAX
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE**

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2017-18	
	ACTUAL	ACTUAL	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ACTUALS AS OF	REVISED BUDGET	ACTUALS AS OF	BALANCE AS OF
								OCT 31, 2017	AS OF OCT 31, 2017	OCT 31, 2017	OCT 31, 2017
A. REVENUES											
OTHER LOCAL REVENUE	2,590,708.80	2,416,844.85	2,451,037.12	2,491,184.92	2,507,355.06	2,576,051.85	2,516,386.00	123,939.12	2,630,074.00	123,939.12	2,506,134.88
TOTAL REVENUES	2,590,708.80	2,416,844.85	2,451,037.12	2,491,184.92	2,507,355.06	2,576,051.85	2,516,386.00	100%	2,630,074.00	100%	2,506,134.88
B. EXPENDITURES											
CERTIFICATED SALARIES	1,446,614.08	1,453,593.14	1,635,479.17	1,335,489.41	1,726,216.66	1,416,625.79	1,460,201.00	58.0%	1,549,173.00	58.9%	328,907.80
CLASSIFIED SALARIES	229,439.43	185,244.15	86,204.45	154,048.08	169,066.27	172,128.24	172,136.00	6.7%	172,290.00	6.6%	55,312.74
EMPLOYEE BENEFITS	599,494.52	594,902.84	634,742.49	623,414.47	786,193.67	757,448.68	787,681.00	31.4%	792,448.00	30.1%	177,825.02
BOOKS AND SUPPLIES	53,313.78	54,132.31	314,641.98	24,893.98	41,697.05	79,947.77	10,729.00	3.1%	65,136.00	2.5%	34,246.40
SERVICES/OPERATING EXP.	54,765.22	2.1%	84,419.95	3.5%	74,283.79	3.0%	85,639.00	3.4%	51,027.00	1.9%	18,334.61
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	6,600.00	0.00	0.00	0.0%	0.00	0.0%	0.00
OTHER OUTGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%	0.00
TOTAL EXPENDITURES	2,382,627.03	2,352,292.39	2,745,351.88	2,234,073.89	2,924,544.87	2,576,051.85	2,516,386.00	100.0%	2,630,074.00	100%	2,015,445.43
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	198,081.77	7.7%	64,552.46	257,111.03	(417,189.81)	-16.6%	0.00	0%	0.00	0%	490,689.45
D. TRANSFERS IN	0.00	0%	0.00	0.00	0.00	0%	0.00	0%	0.00	0%	0.00
TRANSFERS OUT	0.00	0%	0.00	0.00	0.00	0%	0.00	0%	0.00	0%	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE	198,081.77		(294,314.76)	257,111.03	(417,189.81)		0.00		0.00		490,689.45
F. FUND BALANCE RESERVES											
BEGINNING BALANCE	191,759.31	389,841.08	454,393.54	160,078.78	417,189.81	0.00	0.00		0.00		1,220,265.20
a) as of July 1- Estimated	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		116,977.26
b) Unaudited Actual Adjustment	191,759.31	389,841.08	454,393.54	160,078.78	417,189.81	0.00	0.00		0.00		614,622.98
c) As of July 1 - Unaudited	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		30,867.60
d) Audit Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		32,692.39
e) Net Beginning Balance	191,759.31	389,841.08	454,393.54	160,078.78	417,189.81	0.00	0.00		0.00		1,220,265.20
G. ENDING FUND BALANCE	389,841.08	454,393.54	160,078.78	417,189.81	0.00	0.00	0.00		0.00		490,689.45

COMPONENTS OF ENDING BALANCE

a) Reserved Amounts	0.00
Revolving Cash	0.00
Shared Expenditures	0.00
Restricted Programs	0.00
b) Designated Amounts	0.00
Economic Uncertainties	454,393.54
Other Designations	0.00
c) Undesignated Amount	0.00

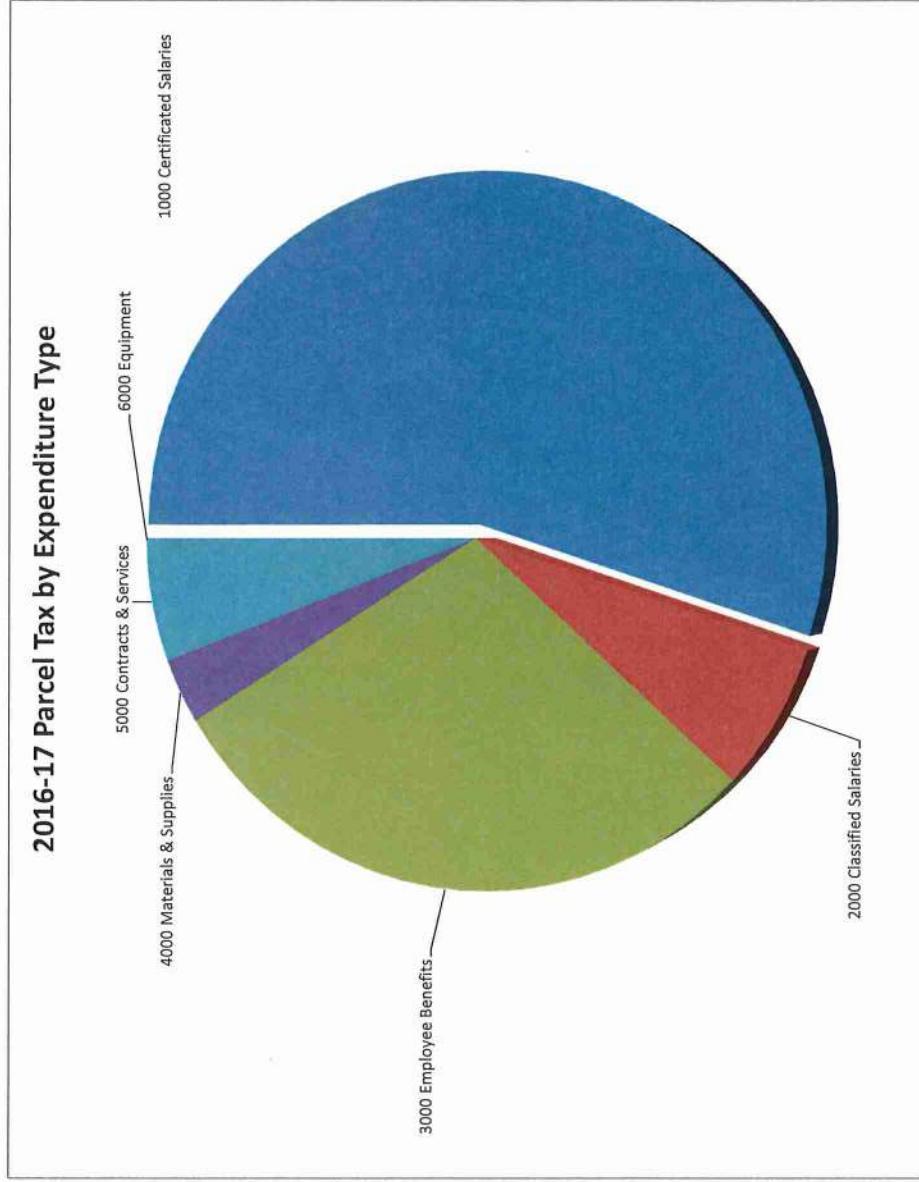
Comparison of Parcel Tax Expenditures for 2016-2017 by Option



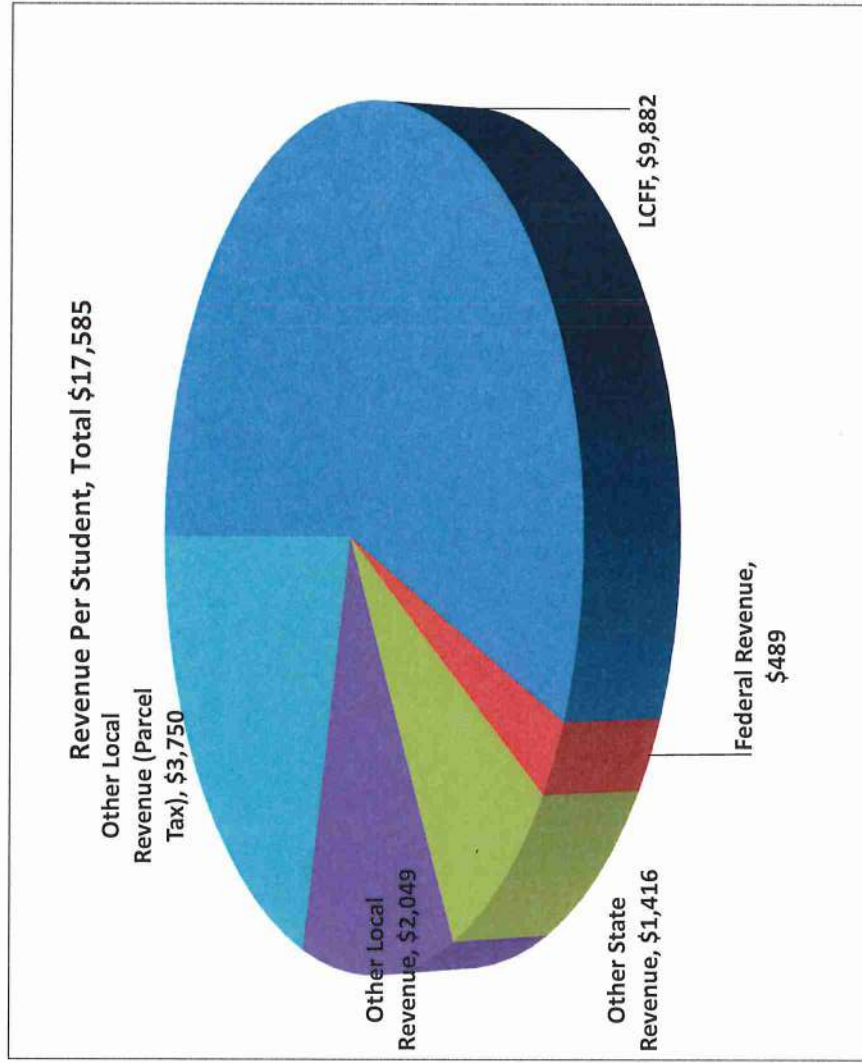
Measure A Options	2016-17
611 SMALL CLASS SIZES	\$ 286,286.56
612 VISUAL ARTS	164,567.61
613 LITERACY	472,496.92
616 SCIENCE	372,216.33
617 TECHNOLOGY	340,130.28
618 ENGLISH LEARNERS	32,796.55
619 MATHEMATICS	278,017.48
620 MUSIC	113,153.51
621 SCHOOL LIBRARIES	119,277.40
622 COUNSELING	152,973.07
624 SUMMER SCHOOL	22,873.01
626 PROGRAM SUPPORT SERVICES	27,702.81
627 TEACHER RECRUITMENT/RETENTION	28,880.75
628 WELLNESS	164,679.57
	<u>\$2,576,052</u>

Comparison of Parcel Tax Expenditures for 2016-17 by Type

Major Object	Description	Expenditure
1000	Certificated Salaries	\$1,416,626
2000	Classified Salaries	\$172,128
3000	Employee Benefits	\$757,449
4000	Materials & Supplies	\$79,948
5000	Contracts & Services	\$149,901
6000	Equipment	\$0
Total		\$2,576,052



Summary of District Revenue Sources



Revenue	2016-17	*students:	Revenue per Student
		687	
LCFF	\$6,788,922	56.19%	\$9,882
Federal Revenue	\$335,946	2.78%	\$489
Other State Revenue	\$972,461	8.05%	\$1,416
Other Local Revenue	\$1,407,831	11.65%	\$2,049
Other Local Revenue (Parcel Tax)	\$2,576,052	21.32%	\$3,750
Total	\$12,081,212	100.00%	\$17,585

*This column is based on est October CBEDS for 2016-17

Parcel Tax Expenditures for 2016-2017 by Program

Measure K Options		AYE Actuals		ESS Actuals		D.O. Actuals	2016-17 Total Actuals
SMALL CLASS SIZES	AYE FTE 3.00	\$ 269,071	ESS FTE 0.15	\$ 17,216			\$ 286,287
VISUAL ARTS	AYE FTE 0.75 Materials Services	\$ 56,607 665 10,313 <u>67,584</u>	ESS FTE 1.0 Materials Services	90,473 323 6,188 <u>96,983</u>			164,568
LITERACY	AYE FTE 3.0 & Position Stipends	269,967	ESS FTE 2.0 & Position Stipends Materials	201,748 882 <u>202,630</u>			472,497
SCIENCE	AYE FTE 2.75 Materials Services	275,977 3,692 3,636 <u>283,304</u>	ESS FTE 1.0 Materials Travel/Conf	70,161 914 39 <u>71,113</u>	Cert Extra Hrs Services	599 17,200 <u>17,799</u>	372,216
TECHNOLOGY			ESS FTE 0.6	68,296	D.O. FTE 2.0 Cert Extra Hrs Materials Equipment Services	131,053 1,924 58,735 9,478 <u>70,644</u> <u>271,834</u>	340,130
ENGLISH LEARNERS	AYE FTE 0.5	31,084	Cert Extra Hrs	1,712			32,797
MATHEMATICS	AYE FTE 1.0	114,717	ESS FTE 1.0 Materials	162,068 575 <u>162,643</u>	Materials	658	278,017
MUSIC	Materials	38	ESS FTE 1.0 Materials Repairs	111,767 359 990 <u>113,115</u>			113,154
SCHOOL LIBRARY	AYE FTE 1.0 & Sub Materials Services	114,588 3,152 1,538 <u>119,277</u>					119,277
COUNSELING			ESS FTE 1.0	73,506	D.O. FTE 0.64	79,467	152,973
SUMMER SCHOOL					Cert Summer School Materials	22,823 50 <u>22,873</u>	22,873
PROGRAM SUPPORT SERVICES	Class Field Trip	1,005			Cert Extra Hrs/Sub Services	4,141 22,556 <u>26,698</u>	27,703
TEACHER RECRUITMENT/ RETENTION	Cert Extra Hrs & Position Stipends Travel/Conf Services	6,554 750 4258 <u>11,560</u>	Cert Position Stipends	2,910	Cert Extra Hrs & Position Stipends Materials Travel/Conf Membership Dues Services	3,195 428 2,239 3,000 5,549 <u>14,411</u>	28,881
WELLNESS					D.O. FTE 1.75	164,680	164,680
							<u>\$2,576,052</u>