



FISCAL OVERSIGHT COMMITTEE

January 18, 2023

5:30 PM

Via Zoom Conference Call

AGENDA

A. OPENING CEREMONY/ROLL CALL

Join Zoom Meeting

<https://emeryusd.zoom.us/j/86733931206?pwd=aEZSMytBclNZVFZrRHITQWdXK21MUT09>

Meeting ID: 867 3393 1206

Passcode: 121079

One tap mobile

+16694449171,,86733931206#,,,,*121079# US

+16699009128,,86733931206#,,,,*121079# US (San Jose)

B. PUBLIC COMMENT

C. APPROVAL OF MINUTES FROM SEPTEMBER 21, 2021

D. APPROVAL OF MINUTES FROM JUNE 15, 2022

E. 2021-22 PARCEL TAX ESTIMATED ACTUALS

F. PARCEL TAX AUDIT

G. ADJOURNMENT



FISCAL OVERSIGHT COMMITTEE

September 9, 2021

5:30 PM

Via Zoom Conference Call

MINUTES

A. OPENING CEREMONY/ROLL CALL

The meeting convened at 5:36 p.m.

Present: Dwin, Nelbach, Rasmussen, Streets

B. PUBLIC COMMENT – none given

C. APPROVAL OF MINUTES FROM NOVEMBER 9, 2020

Approved by roll call vote; moved: Rasmussen, seconded: Streets.

D. UNAUDITED ACTUALS FOR 2020-21

CBO Dora Sui presented the Unaudited Actuals for 2020-21.

The Committee offered the following suggestions/comments-

- Isolate each parcel tax so that we can go out to the community to renew the tax
- Need to be able to tell a story of quality enhancement
- Need to track students from the YMCA versus ECDC
- Music is important

E. ADJOURNMENT

The meeting adjourned at 6:49 p.m.



FISCAL OVERSIGHT COMMITTEE

June 14, 2022

5:30 PM

Via Zoom Conference Call

MINUTES

A. OPENING CEREMONY/ROLL CALL

The meeting convened at 5:32 p.m.

Present: Dwin, Nelbach, Rasmussen, Streets

B. PUBLIC COMMENT – none given

C. APPROVAL OF MINUTES FROM SEPTEMBER 21, 2021

They were not available and will be brought back to the next meeting from approved.

D. 2021-22 PARCEL TAX ESTIMATED ACTUALS

CBO Dora Siu and Director of Curriculum & Instruction, Mila Kell, reviewed the following documents with the Committee:

1. Parcel Tax Revenue, Expenditures and Change in Fund Balance form 2013-2022
2. 2021-2022 Parcel Tax Expenditures by Option
3. Summary of District Revenue Sources for 2021-2022
4. Parcel Tax Expenditures by Type
5. Parcel Tax Expenditures by Program

In response to Member Nelbach's question for more information on expenditures, it was noted that teachers received an increase in salary to help make District pay more competitive. Other areas of Parcel Tax focus were creation of the Fab Lab, Coding classes, Robotics course, dance classes for the 3rd grade, Art & Music Showcase held in June, Civics Night was expanded this year, Lawrence Hall of Science partnered with the District this year, working with our students to research lead in soil collected in Emeryville.

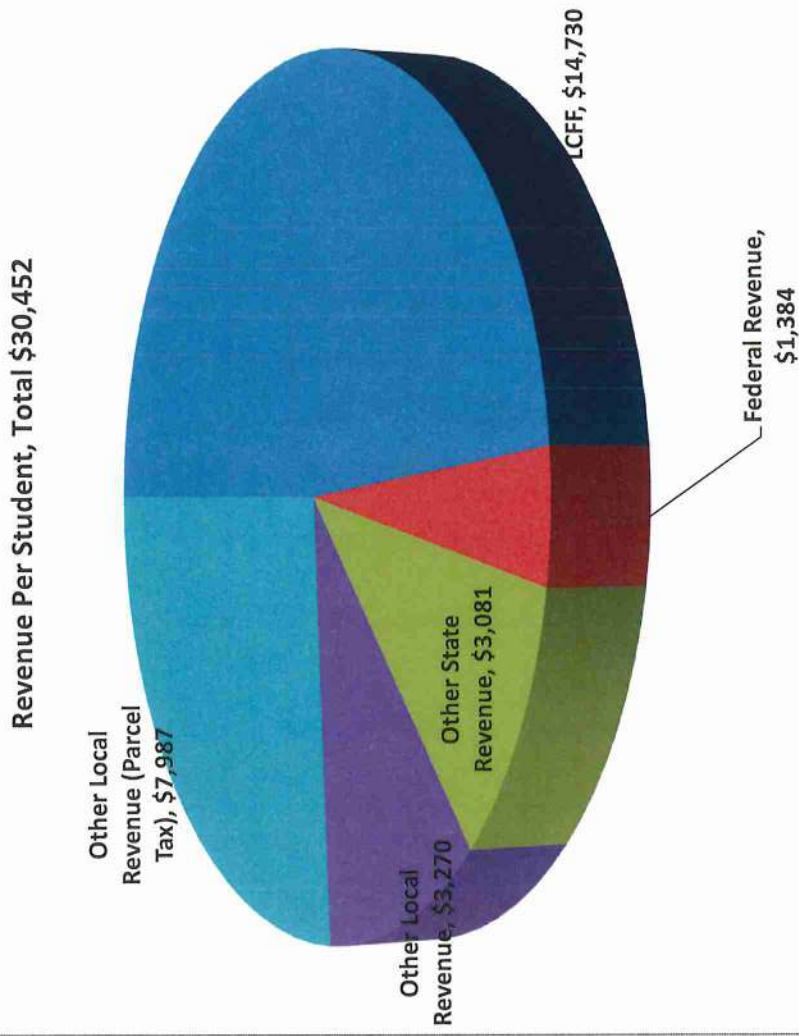
The Committee also asked the Superintendent to explore having a presence on the City's website; think 'outside of the box' to fund other programs for students and teachers; tap into outdoor experiences such as Outdoor Educators.

E. ADJOURNMENT

The meeting adjourned at 6:32 p.m.

Summary of District Revenue Sources

| Revenue | 2022-23 Working Budget as of 1/10/23 | Students: | Revenue per Student |
|----------------------------------|---|----------------|---------------------------|
| | | 626 | |
| LCFF | \$9,221,156 | 48.37% | \$14,730 |
| Federal Revenue | \$866,471 | 4.55% | \$1,384 |
| Other State Revenue | \$1,928,564 | 10.12% | \$3,081 |
| Other Local Revenue | \$2,047,102 | 10.74% | \$3,270 |
| Other Local Revenue (Parcel Tax) | \$4,999,827 | 26.23% | \$7,987 |
| Total | \$19,063,120 | 100.00% | \$30,452 |

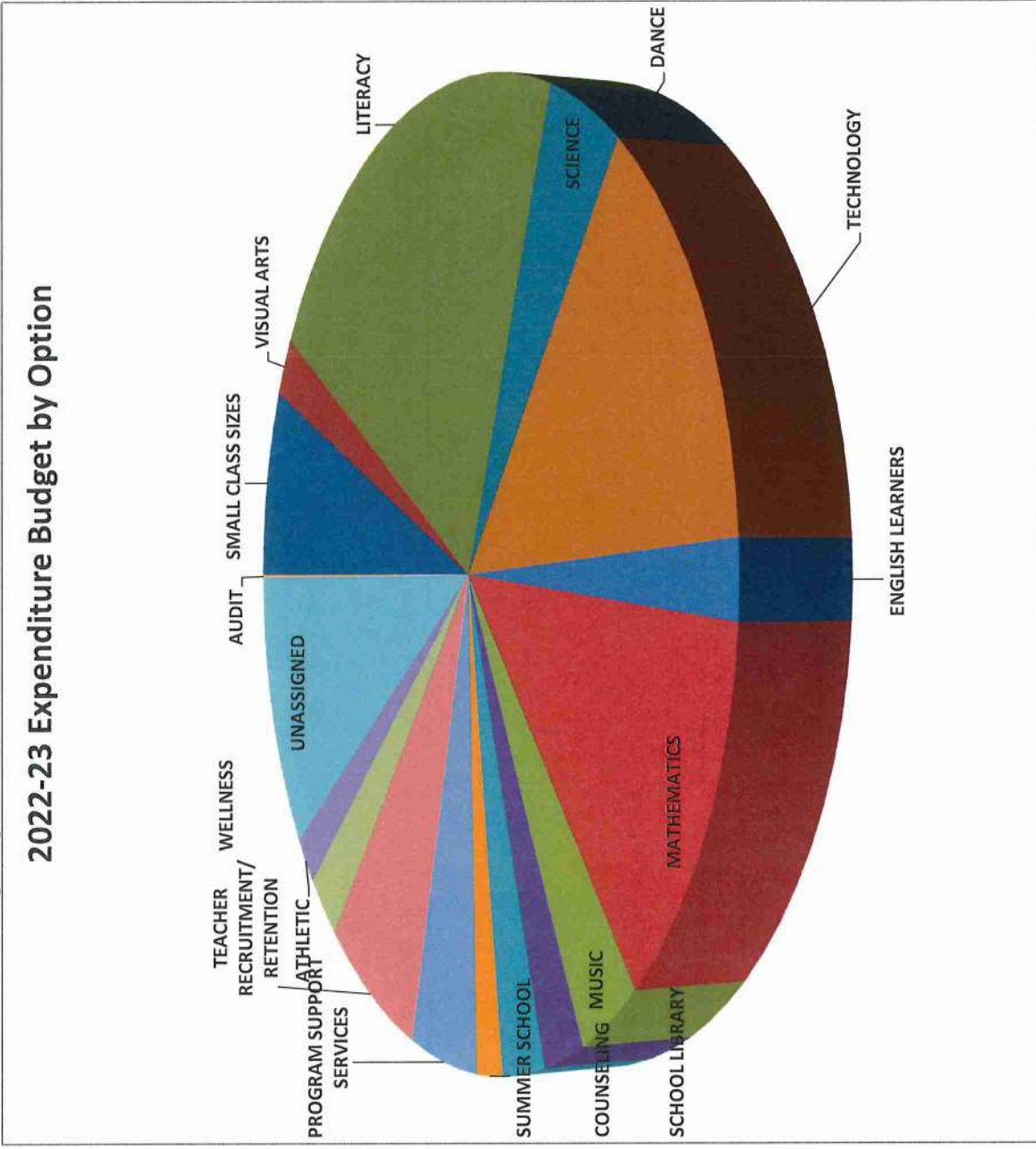


| | |
|----------------------------------|----------|
| LCFF | \$14,730 |
| Federal Revenue | \$1,384 |
| Other State Revenue | \$3,081 |
| Other Local Revenue | \$3,270 |
| Other Local Revenue (Parcel Tax) | \$7,987 |

Parcel Tax Expenditure Budget for 2022-2023 by Option

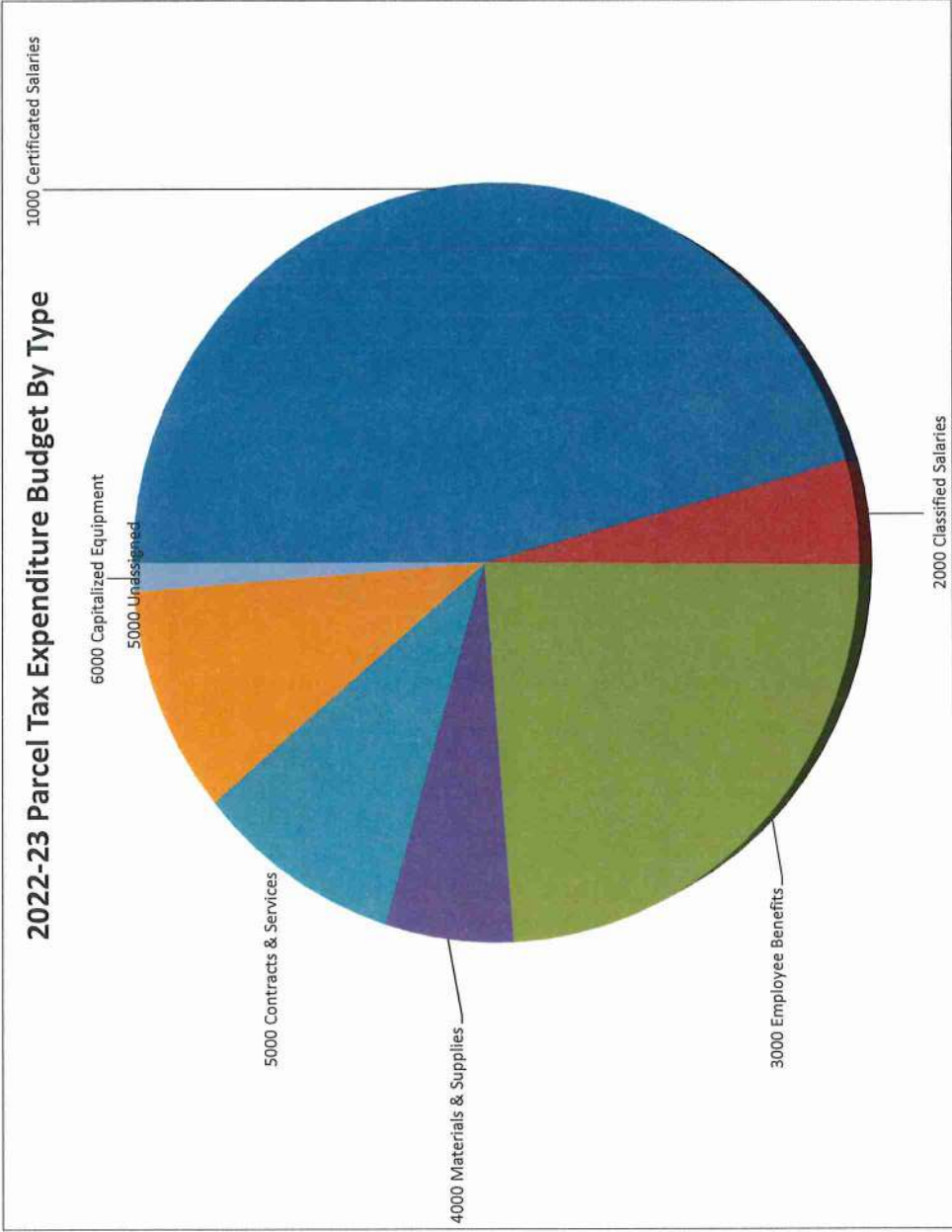
| Options | 2022-23 Working Budget as of |
|-------------------------------|------------------------------|
| SMALL CLASS SIZES | \$ 386,209 |
| VISUAL ARTS | 121,567 |
| LITERACY | 1,245,834 |
| DANCE | 1,200 |
| SCIENCE | 262,082 |
| TECHNOLOGY | 799,514 |
| ENGLISH LEARNERS | 135,593 |
| MATHEMATICS | 715,358 |
| MUSIC | 210,499 |
| SCHOOL LIBRARY | 144,891 |
| COUNSELING | 160,764 |
| SUMMER SCHOOL | 98,502 |
| PROGRAM SUPPORT SERVICES | 265,040 |
| TEACHER RECRUITMENT/RETENTION | 384,023 |
| WELLNESS | 138,752 |
| ATHLETIC | 102,159 |
| UNASSIGNED | 572,767 |
| AUDIT | 5,678 |
| | <u>\$ 5,750,432</u> |

2022-23 Expenditure Budget by Option



Parcel Tax Expenditure Budget for 2022-23 by Type

2022-23 Parcel Tax Expenditure Budget By Type



| Major Object | Description | 2022-23 Working Budget as of |
|--------------|-----------------------|------------------------------|
| 1000 | Certificated Salaries | \$2,635,226 |
| 2000 | Classified Salaries | \$245,757 |
| 3000 | Employee Benefits | \$1,359,497 |
| 4000 | Materials & Supplies | \$329,450 |
| 5000 | Contracts & Services | \$536,426 |
| | Unassigned | \$572,767 |
| 6000 | Capitalized Equipment | \$71,309 |
| Total | | \$5,750,432 |

Parcel Tax Expenditure Budget for 2022-23 by Program

| Options | FY 22-23 AYE Working Budget as of 1/10/23 | FY 22-23 ESS Working Budget as of 1/10/23 | FY 22-23 DO Working Budget as of 1/10/23 | 2022-23 Total |
|--------------------------|--|--|---|------------------|
| SMALL CLASS SIZES | AYE FTE 4.00 Natalie Baird Jess Goldberg Sheilvina Knight Vacant Materials \$ 316 \$ 385,893 | | | \$ 386,209 |
| VISUAL ARTS | Materials Services - 5,800 5,800 | ESS FTE 1.00 Daphne Ruff Materials 111,467 35 111,502 | Materials - NASCO 4,265 | 121,567 |
| LITERACY | AYE FTE 7.8 & Position Stip Emma DeGuzman 1.0 Jenny Gilbert 0.5 Arielle Walker-Brown 1.0 Tiffany Johnson 0.5 Audrey Miles 0.5 Katy Pieri-McCaffrey 1.0 Evan Phippen 0.1 Marie Pires 0.5 Ashley Fenimore 0.2 Sam Sambrone 0.5 Two Vacancies each 0.5 Materials Services - 9,000 894,644 | ESS FTE 3.00 & Positio Paolo Maioles Molly Montgomery Ericka Castillo Services - 332,190 | Textbooks Other Books 13,000 6,000 19,000 | 1,245,834 |
| DANCE | Services 1,200 | | | 1,200 |
| SCIENCE | AYE FTE 2.50 Vacant 1.0 Bryon Hunter 0.5 Chloe McLeod 1.0 Dues/Membership Internet/Materials - Zearn Services 1,500 2,500 2,500 | ESS FTE 1.00 Ramon Perez Other Class Hrly Materials 97,466 593 4,465 102,524 | Cert Hrly 514 | 262,082 |

Parcel Tax Expenditure Budget for 2022-23 by Program

| | FY 22-23 AYE Working Budget as of 1/10/23 | FY 22-23 ESS Working Budget as of 1/10/23 | FY 22-23 DO Working Budget as of 1/10/23 | 2022-23 Total |
|-------------------------|---|---|--|------------------|
| Options | 159,044 | | | |
| TECHNOLOGY | | ESS FTE 1.00 Jessica Wright-Crichlow 148,112 | DO FTE 2.00 Willman Fuentes-Agustin Elliot Lawson Cert Hirly Materials - Amazon Capitalized/Computer Equip - B&H Foto & Travel & Conference - Cali Services - Frontline Technologies, Schell Technical Service, ACOE, Eagle Software, Amazon, Communications - AT & T, Capitalized Equip - CDW G 192,686 5,516 80,000 104,601 22,715 132,672 41,903 71,309 651,402 | 799,514 |
| ENGLISH LEARNERS | AYE FTE 1.0 Kimberley Miller 0.5 Sukhind Saini 0.5 115,593 | | Services 20,000 | 135,593 |
| MATHEMATICS | AYE FTE 5.3 Jenny Gilbert 0.5 Byron Hunter 0.5 Tiffany Johnson 0.5 Audrey Milles 0.5 Evan Pippen 0.1 Marie Pires 0.5 Sam Sambrone 0.5 Ashley Fenimore 0.2 Jamel Jacques 1.0 Two Vacancies each 0.5 Materials Services 519,367 12,000 531,367 | ESS FTE 2.00 Torres Herrera Anthony Huynh Travel & Conference Services 183,658 30 273 183,961 | Materials 30 | 715,358 |
| MUSIC | Vacant FTE 1.0 Materials 89,529 232 | ESS FTE 0.8 Tom Salvatore 118,491 | | 210,499 |

Parcel Tax Expenditure Budget for 2022-23 by Program

| Options | FY 22-23 AYE Working Budget as of 1/10/23 | FY 22-23 ESS Working Budget as of 1/10/23 | FY 22-23 DO Working Budget as of 1/10/23 | 2022-23 Total |
|----------------------------|--|--|---|------------------|
| <p>Options</p> | <p>89,761</p> | <p>2,247 120,738</p> | | |
| <p>SCHOOL LIBRARY</p> | <p>AYE FTE 1.00 Dawn Turner Materials Services - FOLLETT SCHOO 3,000 128,921</p> | <p>and Brasswin, A&G Music Products, Best Instrumental Repair Co. 2,247 120,738</p> | <p>Textbooks Materials 13,000 2,970 15,970</p> | <p>144,891</p> |
| <p>COUNSELING</p> | | <p>ESS FTE 1.00 & Extra H Wentrelle Michtosh Materials 101,497 243 101,740</p> | <p>DO FTE 1.0 Inez Paraiso 0.5 Vacant 0.1 59,024</p> | <p>160,764</p> |
| <p>SUMMER SCHOOL</p> | | | <p>Cert and Aide Summer Sci Materials NPA - JUVU Autism Behaviora, ProCare Therapy, Kadiant, LLC, The Speech Pathology NPS - Seneca Center, Cent Transportation - Five River 31,048 49,768 9,886 7,800 98,502</p> | <p>98,502</p> |
| <p>PROGRAM SUPPORT</p> | <p>Cert Sub & Cert Hrly Other Books Materials - Office Depot Services - Swing Education 96,260 1,000 39,452 30,706 167,418</p> | <p>Cert Sub & Cert Hrly Materials - Office Depot Internet Materials 68,172 23,000 6,450 97,622</p> | | <p>265,040</p> |
| <p>TEACHER RECRUITMENT</p> | <p>Bargaining Increase & Cert 202,075</p> | <p>Bargaining Increase & I 84,601</p> | <p>Bargaining Increase & Cer Materials Services 67,347 25,000 5,000 97,347</p> | <p>384,023</p> |

Parcel Tax Expenditure Budget for 2022-23 by Program

| Options | FY 22-23 AVE Working Budget as of 1/10/23 | ESS Working Budget as of 1/10/23 | DO Working Budget as of 1/10/23 | 2022-23 Total |
|------------|--|---|---|--------------------|
| WELLNESS | | | Nurse Contract - ProCare * 129,000 Interns 4,113 Materials - WestEd/CaHeal 939 Travel & Conf 500 Services 4,200 <u>138,752</u> | 138,752 |
| ATHLETIC | 5,401 | Coaches & Extra Hrly 55,758 materials - Cheerleading Company, Football supplies 10,902 Travel - JAWIL American Spirit Co, Courtyard by Marriott 1,898 Insurance North Coast Section C.I.F., Bay Area Conference, Bay Island Officials Assn. 11,000 Equip Maintenance - Sy 1,831 SERVICES * Last Day Football Official, Valley Christian Schools, BAY AREA JUMP, Chevron Athletic Fees <u>96,758</u> | | 102,159 |
| AUDIT | | | Audit Expense - CWDL | 5,678 |
| UNASSIGNED | | | | 572,767 |
| | | | | <u>\$5,750,432</u> |