



FISCAL OVERSIGHT COMMITTEE

April 23, 2019

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 5:30 p.m.)

Heather Streets
Miguel Dwin
Lisa Nelbach
Steve Rasmussen
John Van Geffen

Quiauna Scott, Superintendent
Dora Siu, Fiscal Services Director
Lisa Taymuree, Assistant

B. PUBLIC COMMENT

C. APPROVAL OF MINUTES FROM OCTOBER 1, 2018

D. 2018-19 REVIEW OF PARCEL TAX BUDGET

E. ADJOURNMENT



FISCAL OVERSIGHT COMMITTEE

October 1, 2018

5:30 PM

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

MINUTES

District Goals

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- 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
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A. OPENING CEREMONY/ROLL CALL

The meeting convened at 5:32 p.m.

Present: Dwin, VanGeffen, Streets; excused: Nelbach, Rasmussen

B. PUBLIC COMMENT – none given

C. APPROVAL OF MINUTES FROM FEBRUARY 5, 2018

Approved by roll call vote.

D. 2017-18 PARCEL TAX BUDGET IN REVIEW

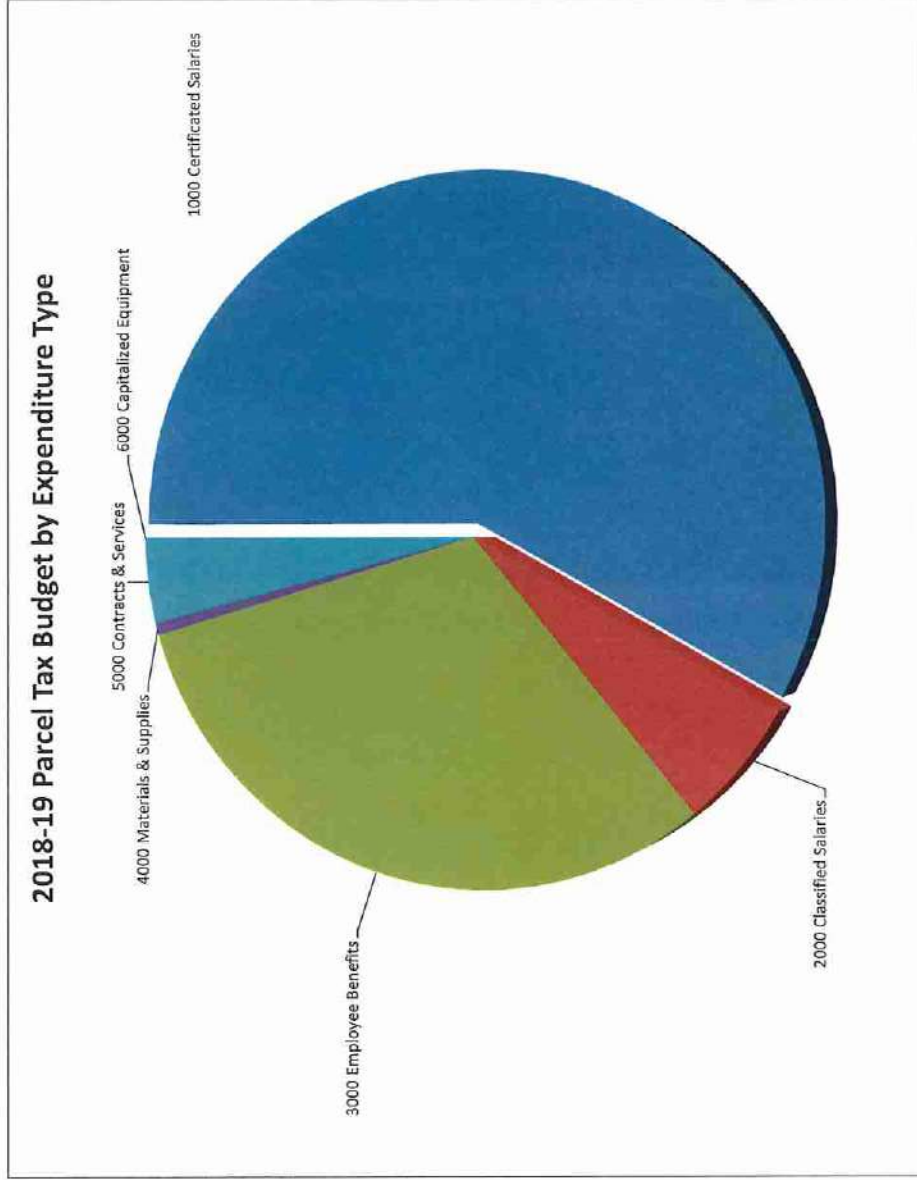
CBO Dora Siu reviewed the parcel tax expenditures for 2017-18.

E. ADJOURNMENT

The meeting adjourned at 7:05 p.m.

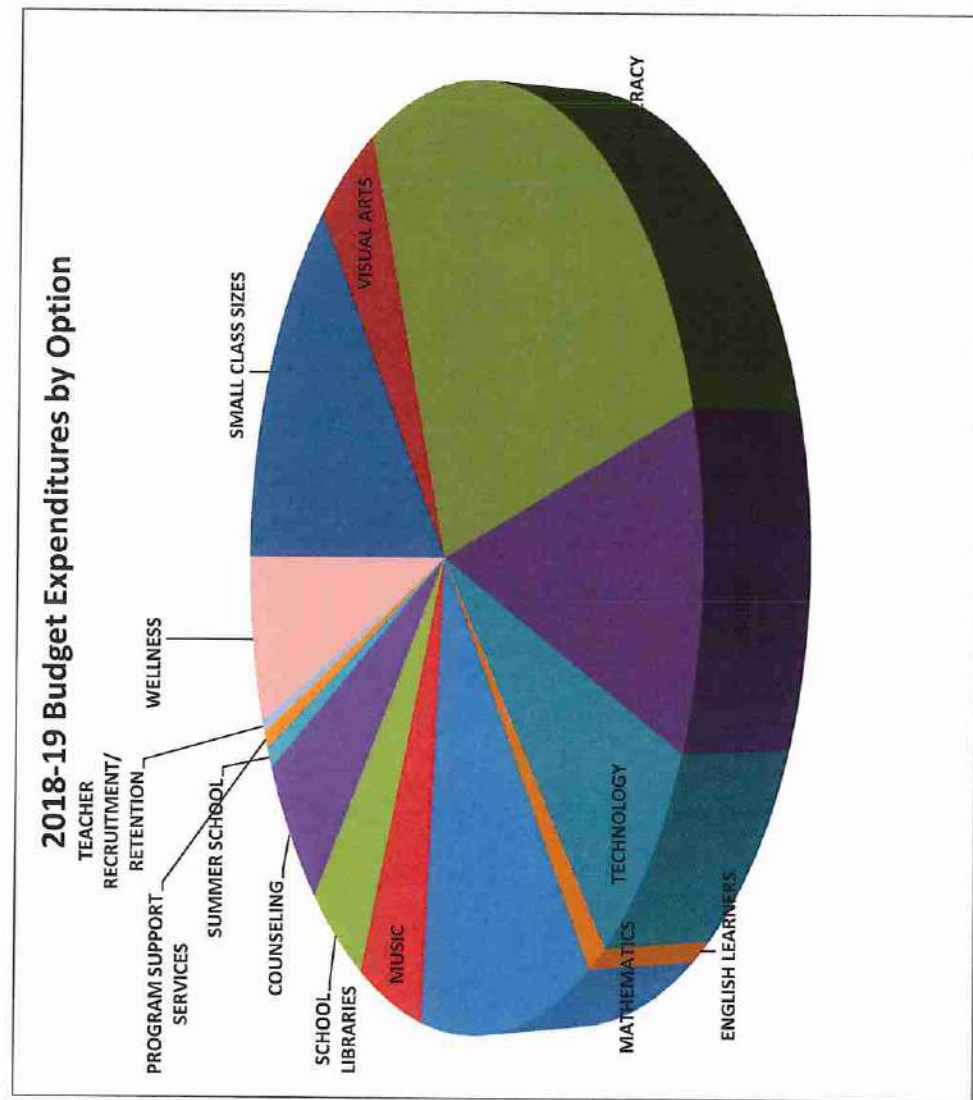
Parcel Tax Budget Expenditures for 2018-19 by Type

Major Object	Description	2018-19	2nd Interim
1000	Certificated Salaries	\$1,524,141	
2000	Classified Salaries	\$156,912	
3000	Employee Benefits	\$825,541	
4000	Materials & Supplies	\$15,574	
5000	Contracts & Services	\$105,906	
6000	Capitalized Equipment	\$0	
Total		\$2,628,074	



Parcel Tax Budget Expenditures for 2018-2019 by Option

Measure A or K Options	2018-19 2nd Interim
SMALL CLASS SIZES	\$ 379,615
VISUAL ARTS	123,500
LITERACY	692,533
SCIENCE	271,239
TECHNOLOGY	199,120
ENGLISH LEARNERS	31,454
MATHEMATICS	311,091
MUSIC	126,912
SCHOOL LIBRARIES	117,999
COUNSELING	155,550
SUMMER SCHOOL	21,286
PROGRAM SUPPORT SERVICES	16,981
TEACHER RECRUITMENT/RETENTION	11,982
WELLNESS	169,812
	<u>\$ 2,628,074</u>



PARCEL TAX

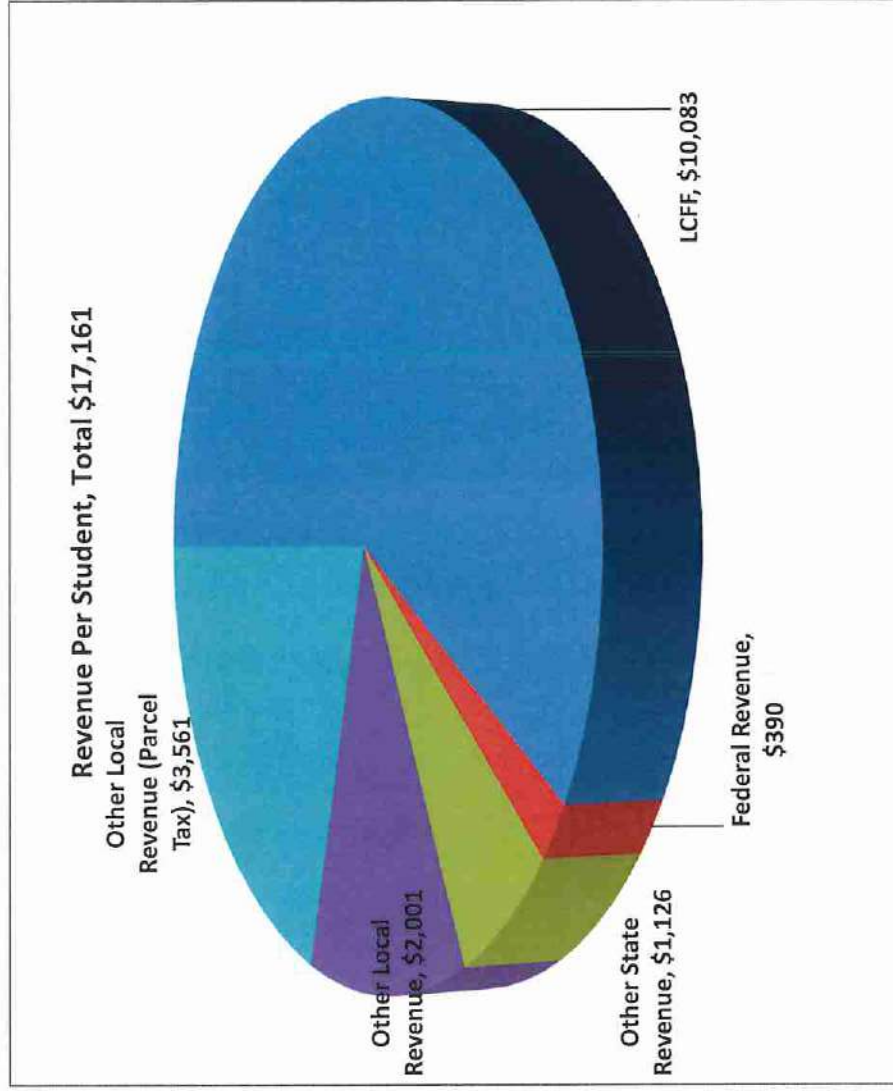
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	BUDGET	REVISED BUDGET AS OF JAN 31, 2019	ACTUALS AS OF JAN 31, 2019	2016-19 BALANCE AS OF JAN 31, 2019
A. REVENUES													
OTHER LOCAL REVENUE	2,572,021.59	2,890,708.80	2,416,844.85	2,451,037.12	2,451,037.12	2,507,355.06	2,576,051.85	2,665,234.02	2,574,148.00	2,574,148.00	2,528,074.00	1,468,981.42	1,158,032.88
TOTAL REVENUES	2,572,021.59	2,890,708.80	2,416,844.85	2,451,037.12	2,451,037.12	2,507,355.06	2,576,051.85	2,665,234.02	2,574,148.00	2,574,148.00	2,528,074.00	1,468,981.42	1,158,032.88
B. EXPENDITURES													
CERTIFICATED SALARIES	1,577,603.15	1,446,614.08	1,453,593.14	1,635,079.17	1,336,486.41	1,725,215.66	1,416,625.79	1,521,621.49	1,550,491.00	1,550,491.00	1,524,141.00	758,155.72	765,955.28
CLASSIFIED SALARIES	235,408.09	223,439.43	185,244.15	86,204.45	150,048.08	172,215.66	172,228.24	174,974.84	87,140.00	87,140.00	155,912.00	92,809.62	64,102.38
EMPLOYEE BENEFITS	605,730.45	593,494.52	594,922.84	634,742.49	629,414.47	758,933.67	771,947.93	801,104.83	771,904.00	771,904.00	825,541.00	414,428.84	411,112.18
BOOKS AND SUPPLIES	74,848.35	53,313.78	54,132.31	314,641.98	24,893.98	41,897.05	79,947.93	27,453.39	21,500.00	21,500.00	15,574.00	14,087.66	1,476.34
SERVICES/OPERATING EXP.	76,782.25	54,755.22	84,419.95	74,283.79	96,227.95	194,771.22	149,901.37	140,030.39	143,114.00	143,114.00	105,506.00	60,789.24	45,117.75
GRANT INCOME	0.00	0.00	0.00	0.00	0.00	6,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,670,373.79	2,382,627.03	2,352,292.39	2,745,351.88	2,234,073.89	2,924,844.87	2,576,051.85	2,855,234.02	2,574,148.00	2,574,148.00	2,628,074.00	1,340,295.08	1,287,763.52
C. COVER (EFFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	1,647.79	188,081.77	64,552.46	(284,314.76)	257,111.03	(417,189.81)	(16.6%)	0.00	0.00	0.00	0.00	128,701.34	(128,701.34)
D. TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE	1,647.79	188,081.77	64,552.46	(284,314.76)	257,111.03	(417,189.81)	0.00	0.00	0.00	0.00	0.00	128,701.34	(128,701.34)
F. FUND BALANCE RESERVES													
BEGINNING BALANCE	190,111.52	191,759.31	399,841.08	454,383.54	160,078.78	417,189.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) As of July 1 - Estimated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Unaudited Actual Adjustment	190,111.52	191,759.31	399,841.08	454,383.54	160,078.78	417,189.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Unaudited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Audit Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Net Beginning Balance	190,111.52	191,759.31	399,841.08	454,383.54	160,078.78	417,189.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G. ENDING FUND BALANCE	191,759.31	389,841.08	454,383.54	(284,314.76)	417,189.81	0.00	0.00	0.00	0.00	0.00	0.00	128,701.34	(128,701.34)
COMPONENTS OF ENDING BALANCE													
a) Reserved Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revolving Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Designated Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Uncertainties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Designations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Undesignated Amount	191,759.31	389,841.08	454,383.54	(284,314.76)	417,189.81	0.00	0.00	0.00	0.00	0.00	0.00	128,701.34	(128,701.34)

Summary of District Revenue Sources

Revenue	2018-19 2nd Interim	*students:	Revenue per Student
LCFF	\$7,441,178	58.75%	\$10,083
Federal Revenue	\$287,761	2.27%	\$390
Other State Revenue	\$830,872	6.56%	\$1,126
Other Local Revenue	\$1,477,070	11.66%	\$2,001
Other Local Revenue (Parcel Tax)	\$2,628,074	20.75%	\$3,561
Total	\$12,664,955	100.00%	\$17,161

*2018-19 Enrollment



Parcel Tax Budget Expenditures for 2018-2019 by Program

Measure K Options		A YE Budget		ESS Budget		D.O. Budget	2018-19 Total Budget
SMALL CLASS SIZES	A YE FTE 3.00	\$ 306,522	ESS FTE 1.00	\$ 73,093			\$ 379,615
VISUAL ARTS	Services	20,561	ESS FTE 1.0	102,919			123,500
LITERACY	A YE FTE 4.0 & Position Stipends	399,499	ESS FTE 3.0 & Position Stipends	283,148	Textbooks	9,886	692,533
SCIENCE	A YE FTE 2.75	271,239					271,239
TECHNOLOGY			ESS FTE 0.6	75,937	D.O. FTE 1.435 & Overtime	115,927	
					Cert Extra Hrs	2,096	
					Services	556	
					Network	4,604	
						123,183	199,120
ENGLISH LEARNERS	A YE FTE 0.5	31,454					31,454
MATHEMATICS	A YE FTE 1.0	108,408	ESS FTE 2.0	198,511	Textbooks	3,984	
					Materials	210	
							4,174
							311,091
MUSIC			ESS FTE 1.0	126,606			
			Materials	39			
			Repairs	267			
				126,912			126,912
SCHOOL LIBRARY	A YE FTE 1.00	117,999					117,999
COUNSELING			ESS FTE 1.0	76,025	D.O. FTE 0.64	79,525	155,550
SUMMER SCHOOL			Cert Summer School	8,984	Cert and Aide Summer School	12,302	21,286
PROGRAM SUPPORT SERVICES			Class Extra Hrs	5,160	Cert Position Stipends, Extra Hrs/Sub	11,821	16,981
TEACHER RECRUITMENT/ RETENTION	Cert Position Stipends	5,990	Cert Position Stipends	2,996	Cert Position Stipends	2,996	11,982
WELLNESS					D.O. FTE 0.67	87,483	
					Materials	1,475	
					Services	79,854	
						168,812	168,812
							\$ 2,628,074