



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

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+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.

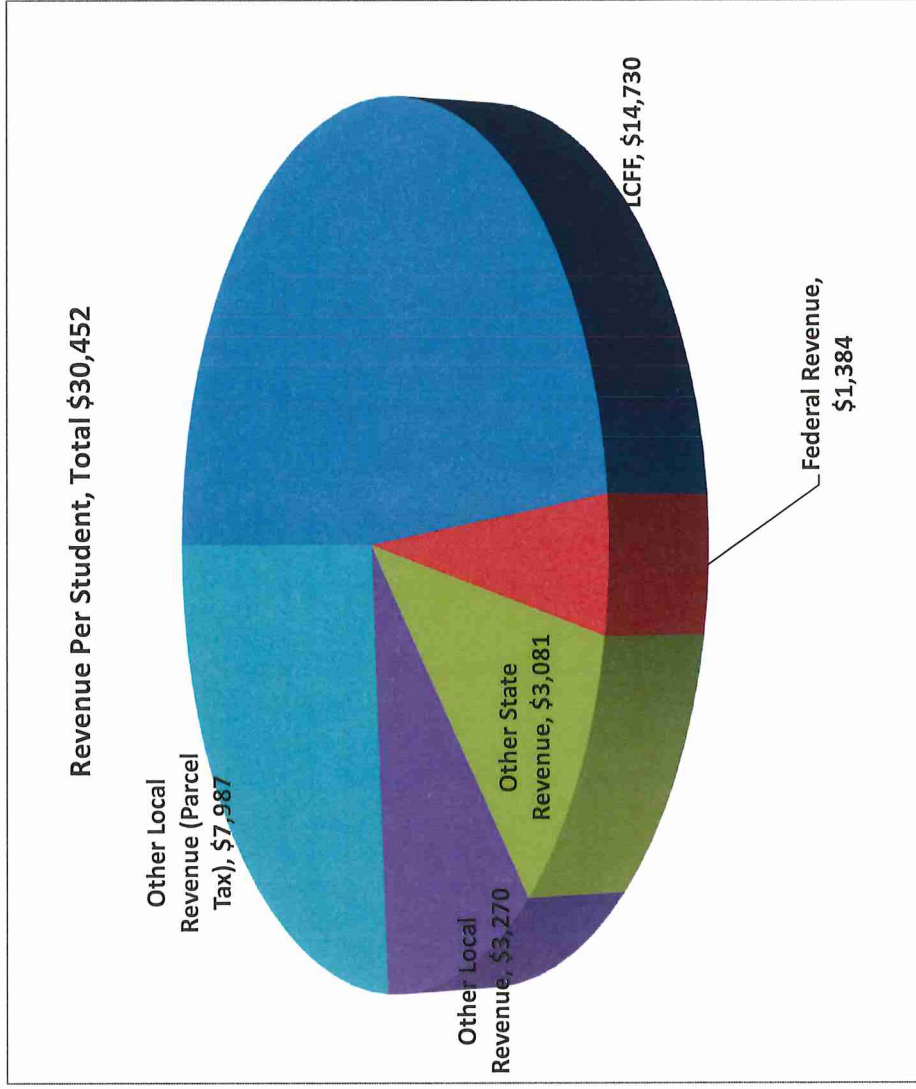
The Committee also asked the Superintendent to explore having a presence on the City's website; think 'outside of the box' to fund other programs for students and teachers; tap into outdoor experiences such as Outdoor Educators.

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

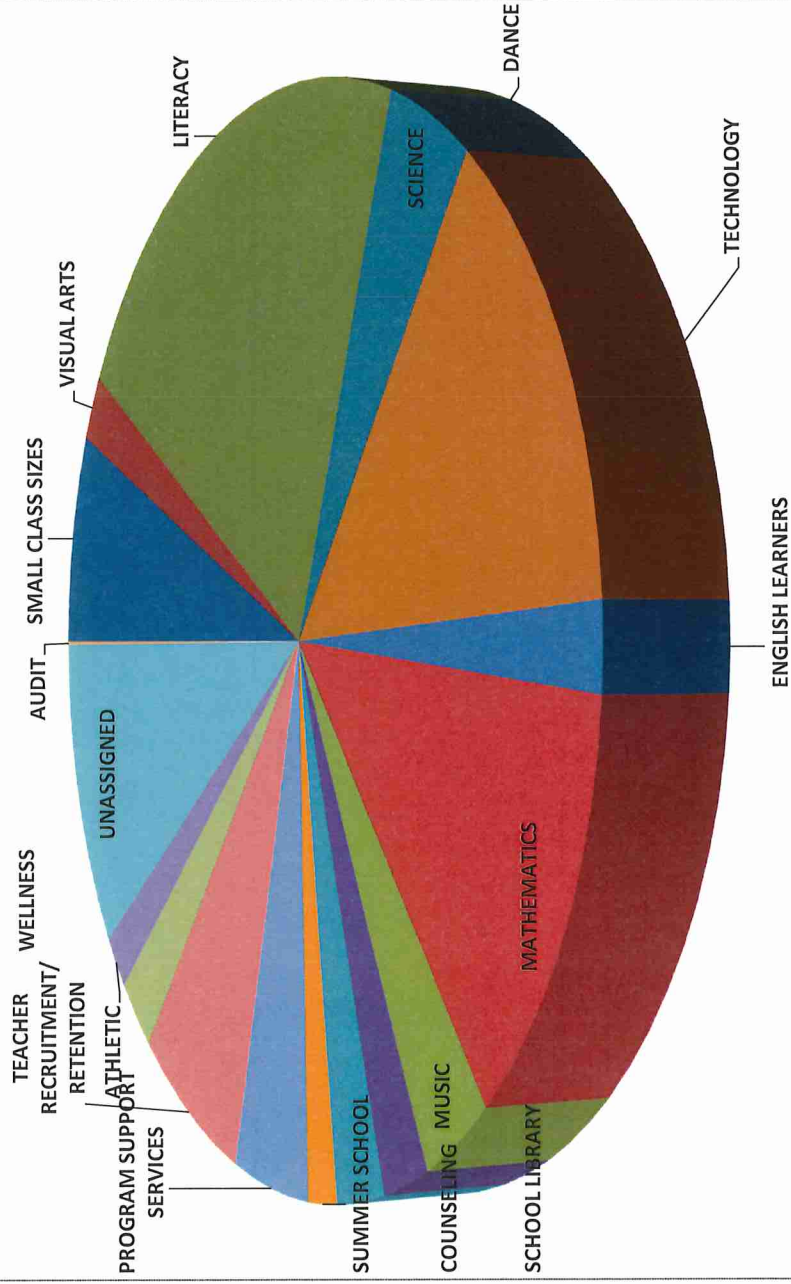


LCFF	\$14,730
Federal Revenue	\$1,384
Other State Revenue	\$3,081
Other Local Revenue	\$3,270
Other Local Revenue (Parcel Tax)	\$7,987

Parcel Tax Expenditure Budget for 2022-2023 by Option

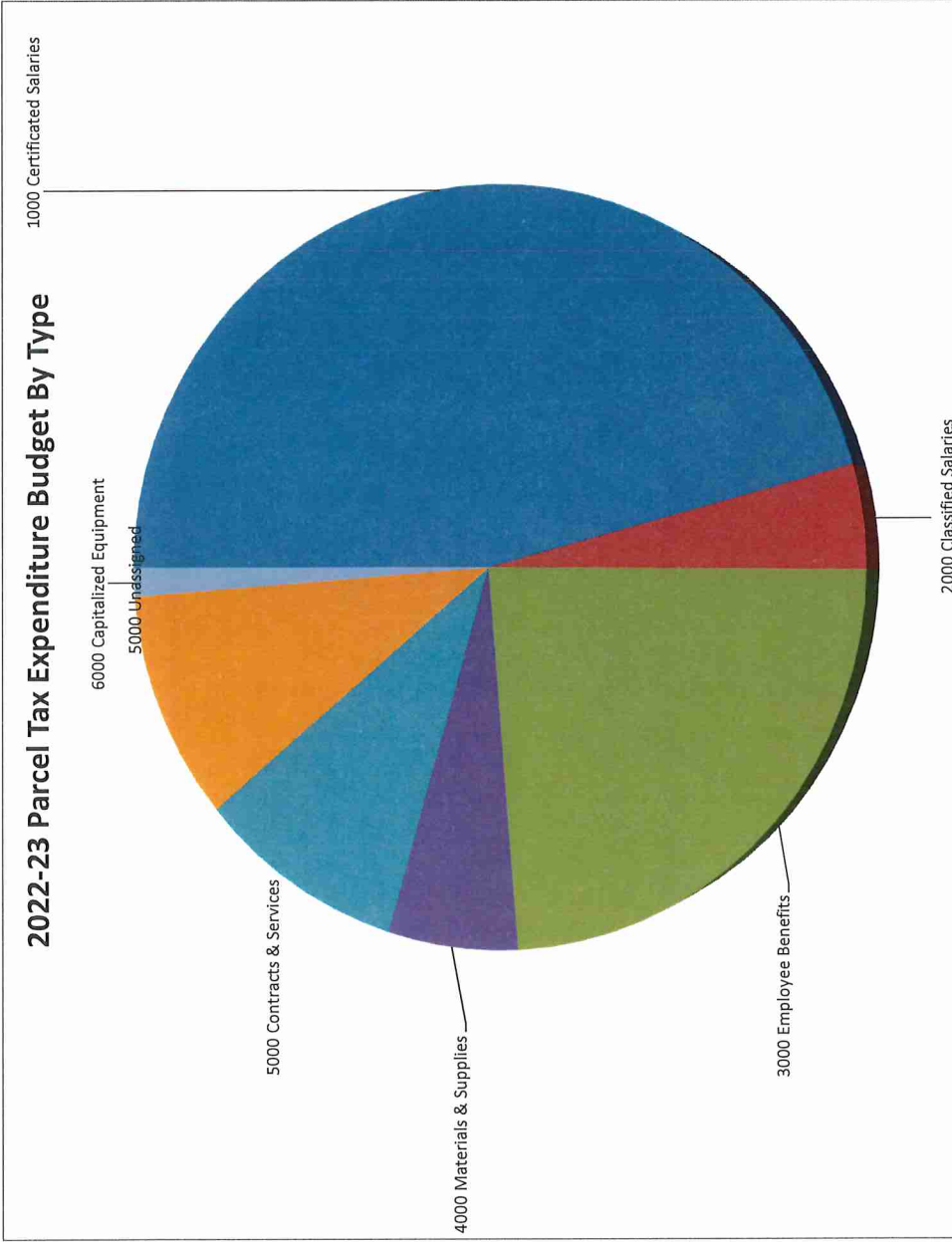
Options	2022-23 Working Budget as of
SMALL CLASS SIZES	\$ 386,209
VISUAL ARTS	121,567
LITERACY	1,245,834
DANCE	1,200
SCIENCE	262,082
TECHNOLOGY	799,514
ENGLISH LEARNERS	135,593
MATHEMATICS	715,358
MUSIC	210,499
SCHOOL LIBRARY	144,891
COUNSELING	160,764
SUMMER SCHOOL	98,502
PROGRAM SUPPORT SERVICES	265,040
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	Certified 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	ESS Working Budget as of 1/10/23	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 \$ 386,209			\$ 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 Pippen 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 5,516 Materials - Amazon 80,000 Capitalized/Computer Equip - B&H Foto & 104,601 Travel & Conference - Cali Services - Frontline Technologies, Schell Technical Service, ACOE, Eagle Software, Amazon, 132,672 Communications - AT & T, 41,903 Capitalized Equip - CDW G 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 Miles 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 12,000 531,367	ESS FTE 2.00 Torres Herrera Anthony Huynh Travel & Conference Services 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
Options	89,761	REPAIRS - PRODUCTIONS and Brasswin, A&G Music Products, Best Instrumental Repair Co. <u>2,247</u> 120,738		
SCHOOL LIBRARY	AYE FTE 1.00 Dawn Turner Materials Services - FOLLETT SCHOO <u>3,000</u> 128,921		Textbooks Materials <u>13,000</u> 15,970	144,891
COUNSELING		ESS FTE 1.00 & Extra H Wentrelle McIntosh Materials <u>243</u> 101,740	DO FTE 1.0 Inez Paraiso 0.5 Vacant 0.1	160,764
SUMMER SCHOOL			Cert and Aide Summer Sci Materials NFA - Juvo Autism + Behavior, ProCare Therapy, Kadiant, LLC, The Speech Pathology NPS - Seneca Center, Cent Transportation - Five River <u>98,502</u>	98,502
PROGRAM SUPPORT	Cert Sub & Cert Hrly Other Books Materials - Office Depot Services - Swing Education <u>30,706</u> 167,418	Cert Sub & Cert Hrly Materials - Office Depot Internet Materials <u>6,450</u> 97,622		265,040
TEACHER RECRUITMENT	202,075	Bargaining Increase & (Bargaining Increase & Cer Materials Services <u>5,000</u> 97,347	384,023

Parcel Tax Expenditure Budget for 2022-23 by Program

Options	FY 22-23 AYE 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 Membership - North Coast Section C.I.F., Bay Area Conference, Bay Island Officials Assn. 11,000 Equip Maintenance - Sy 1,831 Services - Last Bay Football Official, Valley Christian Schools, BAY AREA JUMP, Chevron 14,669 Athletic Fees 700 <u>96,758</u>		102,159
AUDIT			Audit Expense - CWDL	5,678
UNASSIGNED				572,767
				<u>\$5,750,432</u>