



## 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

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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.

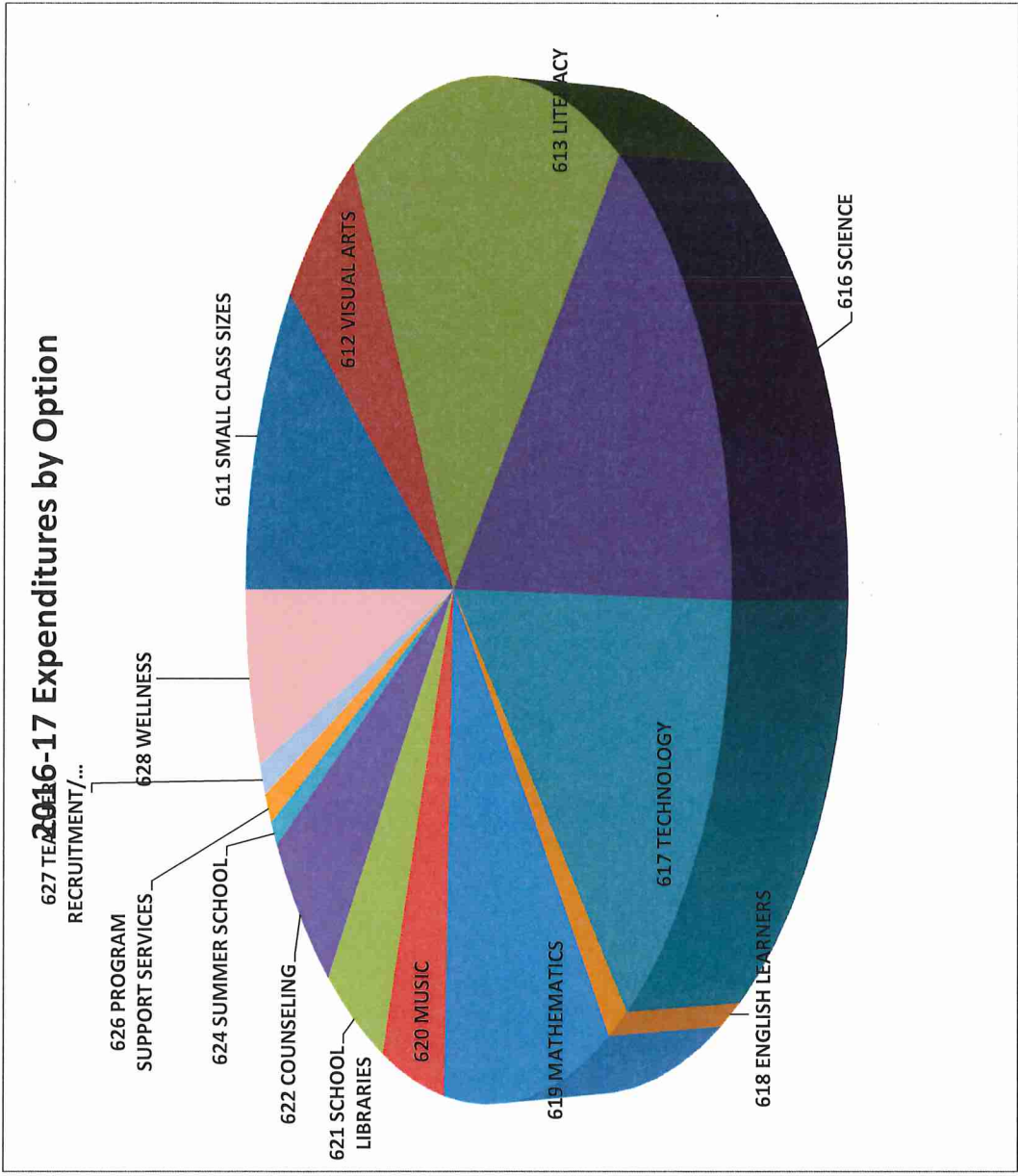
E. 2017-18 PROPOSED PARCEL TAX BUDGET

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.



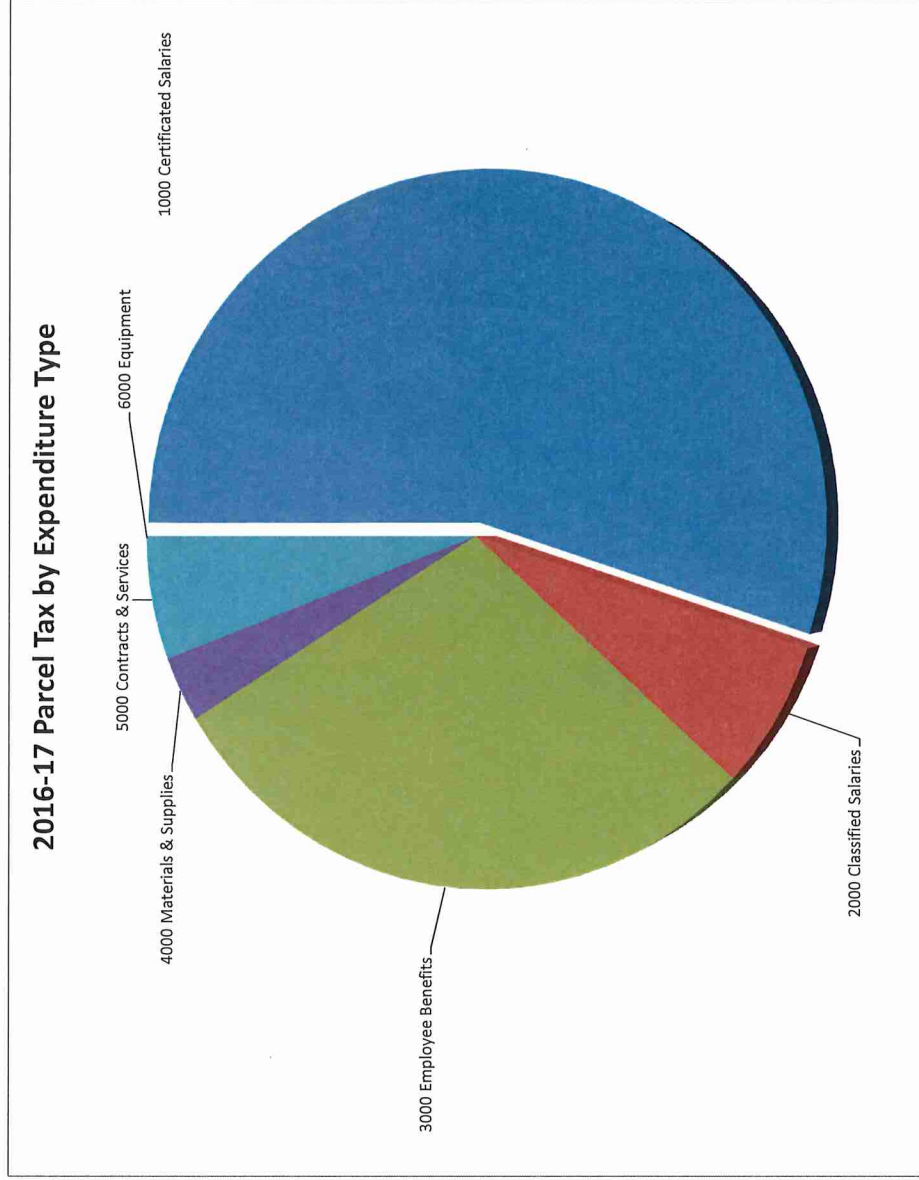
# Comparison of Parcel Tax Expenditures for 2016-2017 by Option



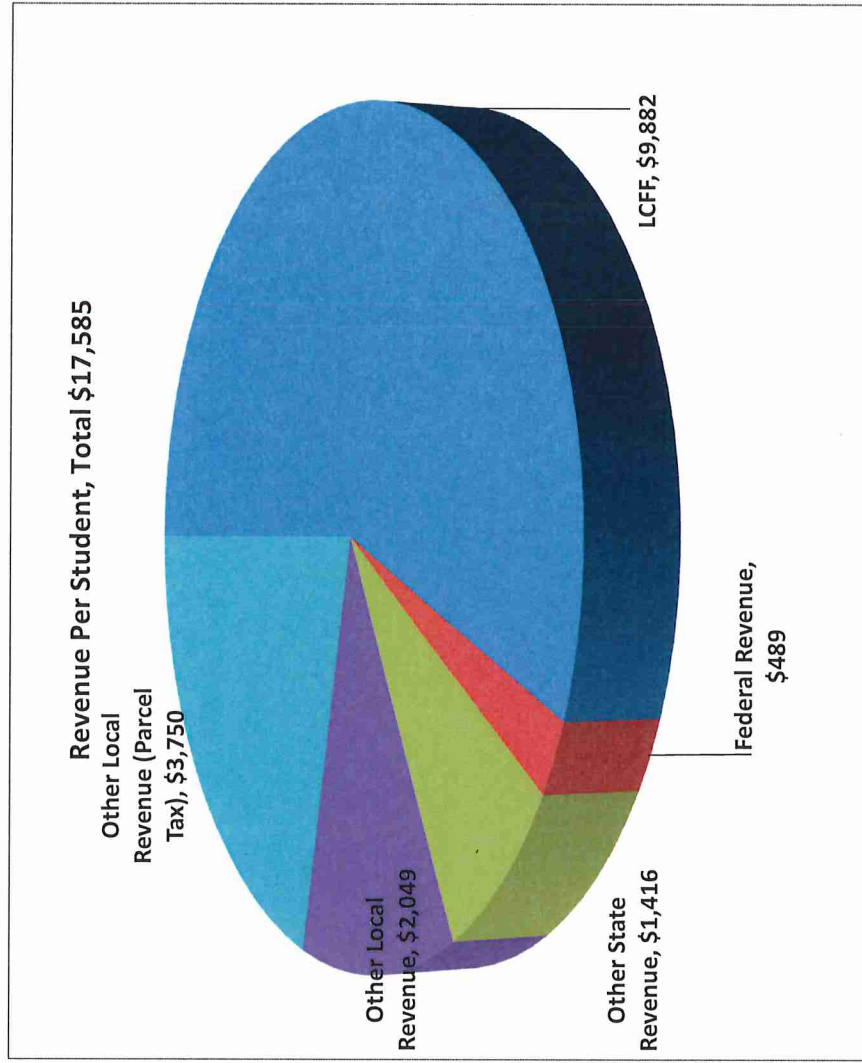
Measure A Options	2016-17
611 SMALL CLASS SIZES	\$ 286,286.56
612 VISUAL ARTS	164,567.61
613 LITERACY	472,496.92
616 SCIENCE	372,216.33
617 TECHNOLOGY	340,130.28
618 ENGLISH LEARNERS	32,796.55
619 MATHEMATICS	278,017.48
620 MUSIC	113,153.51
621 SCHOOL LIBRARIES	119,277.40
622 COUNSELING	152,973.07
624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

# 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
LCFF	\$6,788,922	687	\$9,882
Federal Revenue	\$335,946		\$489
Other State Revenue	\$972,461		\$1,416
Other Local Revenue	\$1,407,831		\$2,049
Other Local Revenue (Parcel Tax)	\$2,576,052		\$3,750
<b>Total</b>	<b>\$12,081,212</b>	<b>100.00%</b>	<b>\$17,585</b>

\*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 Actualst	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 665 Services 10,313 <u>67,584</u>	ESS FTE 1.0 Materials 323 Services 6,188 <u>96,983</u>		164,568
LITERACY	AYE FTE 3.0 & Position Stipends 269,867	ESS FTE 2.0 & Position Stipends 201,748 Materials 882 <u>202,630</u>		472,497
SCIENCE	AYE FTE 2.75 275,977 Materials 3,692 Services 3,636 <u>283,304</u>	ESS FTE 1.0 70,161 Materials 914 Travel/Conf 39 <u>71,113</u>	Cert Extra Hrs 599 Services 17,200 <u>17,799</u>	372,216
TECHNOLOGY		ESS FTE 0.6 68,296	D.O. FTE 2.0 131,053 Cert Extra Hrs 1,924 Materials 58,735 Equipment 9,478 Services 70,644 <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 1.0 162,068 Materials 575 <u>162,643</u>	Materials 658	278,017
MUSIC	Materials 38	ESS FTE 1.0 111,767 Materials 359 Repairs 990 <u>113,115</u>		113,154
SCHOOL LIBRARY	AYE FTE 1.0 & Sub 114,588 Materials 3,152 Services 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 22,823 Materials 50 <u>22,873</u>	22,873
PROGRAM SUPPORT SERVICES	Class Field Trip 1,005		Cert Extra Hrs/Sub 4,141 Services 22,556 <u>26,698</u>	27,703
TEACHER RECRUITMENT/ RETENTION	Cert Extra Hrs & Position Stipends 6,554 Travel/Conf 750 Services 4256 <u>11,560</u>	Cert Position Stipends 2,910	Cert Extra Hrs & Position Stipends 3,195 Materials 428 Travel/Conf 2,239 Membership Dues 3,000 Services 5,549 <u>14,411</u>	28,881
WELLNESS			D.O. FTE 1.75 164,680	164,680
				<u>\$2,576,052</u>