



NOVATO UNIFIED SCHOOL DISTRICT

1015 Seventh Street • Novato • CA • 94945 • 415.897.4298 • 415.898.5790

PARCEL TAX OVERSIGHT COMMITTEE

October 17, 2011

6:00 – 7:00 pm

Conference Room #102

<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	Welcome and Introductions	Robin Rodi
6:05 pm	Review Board Policy for Committee (BP/AR 3210.1)	Karen Maloney
6:10 pm	Recruiting New Members	Karen Maloney Robin Rodi
6:15 pm	2010-2011 Actual to Budget Report	Karen Maloney
6:25 pm	November 1, 2011 Presentation Planning	Karen Maloney Robin Rodi
7:00 pm	Adjournment	

FUTURE DATES:

- November 1, 2011 Board Presentation
- January 9, 2012
- March 12, 2012
- May 14, 2012

Parcel Tax

The Board of Education shall be responsible for the administration of parcel taxes voted into law by the registered voters of the district.

Exemptions to the parcel tax can be authorized by the Superintendent or designee and shall be defined as follows:

1. "Contiguous" - The term "parcel" shall mean any parcel of land, developed or underdeveloped, wholly or partially located within the district, for which the Marin County Assessor has assigned an assessor's identification number:
 - a. Any such parcels, which are contiguous, used solely for owner-occupied single-family residential purposes and held under identical ownership.
 - b. Contiguous parcels not used solely for single-family residential purposes but that are held under identical ownership and can be combined into one or more parcels that meet the requirements of the Office of the Marin County Assessor Recorder for parcel combinations, and that have an approved application on file, may, upon approval of an application of the owners thereof submitted to the Board, be treated as a single parcel for purposes of the special tax.
2. "Senior Citizens" - Pursuant to Government Code [50079](#)(b), any owner 65 years of age or older, of a parcel used solely for owner occupied single family residential purposes may obtain an exemption from the special tax upon approval of an application submitted to the Board. The owner must be 65 years prior to December 31 of the tax year (Board action/February 11, 1992).
3. "Government" - Local, state, and federal agencies are exempt.

Policy NOVATO UNIFIED SCHOOL DISTRICT

adopted: September 30, 2009 Novato, California

Citizens' Parcel Tax Oversight Committee

Novato voters generously approved a Parcel Tax of \$155.00 per parcel for 6 years on March 8, 2005. The ballot language specified that an independent Citizen's Oversight Committee be appointed by the Board of Education to ensure that special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds.

To comply with the ballot language, this Committee will inform the public concerning the expenditure of parcel tax revenues. The Committee shall actively review and report on the proper expenditure of taxpayers' money for educational programs and projects and shall convene to provide oversight to ensure that the funds are expended for their authorized purposes such as:

- * Keeping small class sizes in grades K-8
- * Restoring smaller high school class sizes in core subjects
- * Keeping school libraries open
- * Keeping school counselors
- * Keeping classroom technology
- * Keeping music education K-12
- * Supporting essential programs to ensure all students meet basic standards
- * Retaining teachers/staff avoiding extensive layoffs

Duties

Duties of the Committee will include, but may not be limited to the following:

1. Reviewing district expenditures of Parcel Tax funds on a quarterly basis.
 2. Visiting school sites annually to review programs paid for by Parcel Tax funds including, but not limited to:
 - a. Performing Arts programs
 - b. Library programs
 - c. Class size reduction
 - d. Technology
1. Receiving and reviewing the annual financial audits.
 2. Preparing an annual written report to the Board.

School sites shall be encouraged to extend VIP invitations to committee members to attend student performances and presentations made possible by parcel tax funding.

The Board shall, without expending parcel tax funds, provide the Committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the Committee's conclusions.

Committee Operations

The Committee's legal charge is to inform the public about the expenditure of Parcel Tax proceeds. The Committee will report directly to the Board. The Committee is not granted any powers to determine how Parcel Tax funds may be spent.

As a Board-appointed Committee, the Committee's meetings are subject to the Brown Act; they must be open to the public and noticed in the same manner as proceedings of the Board.

The Committee must issue a report on its activities at least once a year. Its minutes and reports are a matter of public record and will be made available on the district's Internet website.

The Committee shall meet quarterly and Committee members shall be available to attend the Board meeting(s) when financial audits are presented.

The Committee shall annually select a chairperson and vice chair and Committee decisions will be made by majority vote.

Committee Membership Terms And Composition

The Committee shall consist of up to nine members. Each member will serve for a term of two years without compensation, and for no more than two consecutive terms.

The Committee membership shall include the following community residents:

1. One member shall at the time of the appointment be a senior citizen (55 or over)
2. One member shall at the time of the appointment be active in business
3. One member shall at the time of the appointment be active in a local real estate organization
4. One member shall at the time of the appointment be a representative of North Marin Council PTA
5. One member shall at the time of the appointment be a parent/guardian of a child currently enrolled at Hill Middle School
6. One member shall at the time of the appointment be a parent/guardian of a child currently enrolled at San Jose Middle School
7. One member shall at the time of the appointment be a parent/guardian of a child currently enrolled at Sinaloa Middle School
8. Three members shall at the time of the appointment represent the community at large

No employee or official of the district shall be appointed to the Committee. Additionally, no vendor, contractor, or consultant of the district shall be appointed to the Committee.

After appointment to a two-year term, any Committee member who wishes to be appointed for a second two-year term shall reapply to the Board for consideration. In order to provide an overlap of Committee members for continuity, no more than half of the current Committee members may be appointed for a second two-year term.

Replacing A Committee Member

The term of a Committee member would end and a new Committee member would be named by the Board if one or more of the following events occur:

1. The Committee member submits a written resignation
2. The Committee member misses three Committee meetings and a vote is taken by the rest of the Committee to request that the Board replace the member

A Committee member who no longer serves as a representative of the designated group for which they were appointed to represent (e.g. ceases to be active within a business organization, or ceases to have a child enrolled in Novato Unified School District) shall be allowed to complete his/her term

Within 60 days of being notified of a Committee vacancy, the Board will appoint a new member to complete the term of the vacancy following the application/nomination/interview process used to select the original Committee members.

Dissolution Of The Committee

At the expiration of the parcel tax, the Committee will submit its final report and the Committee will be dissolved.

Policy NOVATO UNIFIED SCHOOL DISTRICT

adopted: September 30, 2008 Novato, California

Citizens' Parcel Tax Oversight Committee

Novato voters generously approved a parcel tax of \$251 per parcel for six years on June 2, 2009. The ballot language specified that an independent Citizen's Oversight Committee be appointed by the Board of Education to ensure that special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds.

To comply with the ballot language, this committee will inform the public concerning the expenditure of parcel tax revenues. The committee shall actively review and report on the proper expenditure of taxpayers' money for educational programs and projects and shall convene to provide oversight to ensure that the funds are expended for their authorized purposes such as:

- * Minimizing layoffs for qualified and experienced teachers and school employees
- * Avoiding significant increases in class sizes in all grades
- * Maintaining outstanding instructional programs that help students succeed, such as competitive science and math programs
- * Maintain computers and classroom technology
- * Keep school libraries open and staffed
- * Protect programs and services that help students qualify for college and prepare students for good jobs
- * Protect music, arts, and athletic programs that provide a well-rounded education for district kids
- * Keep school counselors

Duties

Duties of the committee will include, but may not be limited to, the following:

1. Reviewing district expenditures of parcel tax funds on a regular basis.
2. Visiting school sites to review programs paid for by parcel tax funds including, but not limited to:
 - a. Performing Arts programs
 - b. Library programs
 - c. Class size reduction
 - d. Technology
3. Receiving and reviewing the annual financial audits.

4. Preparing an annual report to the Board.

School sites shall be encouraged to extend invitations to committee members to attend student performances and presentations made possible by parcel tax funding.

The Board shall, without expending parcel tax funds, provide the committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the committee's conclusions.

Committee Operations

The committee's legal charge is to inform the public about the expenditure of parcel tax proceeds. The committee will report directly to the Board. The committee is not granted any powers to determine how parcel tax funds may be spent.

As a Board-appointed committee, the committee's meetings are subject to the Brown Act; they must be open to the public and noticed in the same manner as proceedings of the Board.

The committee must issue a report on its activities at least once a year. Its minutes and reports are a matter of public record and will be made available on the district's internet website.

The committee shall meet regularly and committee members shall be available to attend the Board meetings when financial audits are presented.

The committee shall annually select a chairperson and vice chair and committee decisions will be made by majority vote.

Committee Membership Terms and Composition

The committee shall consist of up to eleven members. Each member will serve for a term of two years without compensation, and for no more than two consecutive terms.

The committee membership shall include the following community residents:

1. One member shall at the time of the appointment be a senior citizen (55 or over)
2. One member shall at the time of the appointment be active in business
3. One member shall at the time of the appointment be active in a local real estate organization
4. One member shall at the time of the appointment be a representative of North Marin Council PTA
5. Four members shall at the time of the appointment represent the community at large
6. Three members shall represent parents/guardians of currently enrolled district students

No employee or official of the district shall be appointed to the committee. Additionally, no vendor, contractor, or consultant of the district shall be appointed to the committee.

After appointment to a two-year term, committee members who wish to be appointed for a second two-year term shall reapply to the Board for consideration. In order to provide an overlap of committee members for continuity, no more than half of the current committee members may be appointed for a second two-year term.

Replacing a Committee Member

The term of a committee member would end and a new committee member would be named by the Board if one or more of the following events occur:

1. A committee member submits a written resignation
2. A committee member misses three committee meetings and a vote is taken by the rest of the committee to request that the Board replace the member

Within 60 days of being notified of a committee vacancy, the Board will appoint a new member to serve a full term following the application/nomination/interview process used to select the original committee members.

Dissolution of the Committee

At the expiration of the parcel tax, the committee will submit its final report and the committee will be dissolved.

Regulation NOVATO UNIFIED SCHOOL DISTRICT

approved: September 1, 2009 Novato, California

NUSD
Parcel Tax - \$251/Parcel
Comparison of the 2011/12 Operating Budget and
2010/11 Unaudited Actuals
October 17, 2011

DESCRIPTION:	COL. 1 2010/11 Actuals 6/30/2011	COL. 2 2011/12 Operating Budget	Col. 3) Difference (Col. 1 minus Col.)
A. Revenue:	\$251/Parcel	\$251/Parcel	
Parcel Tax Revenue 17,165 Parcels	\$4,308,371	\$4,271,665	-\$36,706
Interest Earnings	\$7,658	\$4,000	-\$3,658
Total Revenues	\$4,316,029	\$4,275,665	-\$40,364
B. Expenditure:			
Allocated to Sites/Departments	\$2,620,369	\$2,659,674	\$39,306
Fee collection expense	\$33,618	\$35,000	\$1,382
Total Expenditures	\$2,653,987	\$2,694,674	\$40,688
C. Other Sources/Uses - Contrib. to Unrestricted:.	\$1,731,300	\$1,744,285	\$12,985
Contrib.-Attract/Retain (Math/Science/VAPA/06-07 Salary Incr.)	\$1,687,187	\$1,699,841	
Contrib. - Title II	\$44,113	\$44,444	
D Total Expenditures (B.) plus Other Sources (C.)	\$4,385,287	\$4,438,959	\$53,673
E. Excess (Deficiency) revenues over expenditures : (A. minus D.)	-\$69,258	-\$163,294	-\$94,036
F. Beginning Balance:	\$1,290,644	\$1,221,386	-\$69,258
G Ending Balance: (E. plus F.)	\$1,221,386	\$1,058,091	-\$163,294

NUSD
Parcel Tax - \$251/Parcel
Resource 9050
2010/11 Unaudited Actuals

Description	Column 1 District wide Fees/ Secondary \$7/ADA + C/O	Column 2 Regular Ed Instruction District CSR Staff	Column 3 Regular Ed Library District Library Staff	Column 4 Regular Ed Library Various Software, etc.	Column 5 Regular Ed Counseling District Couns Staff	Column 6 Note 1 Athletics/ Coaches	Column 7 Computer Ed Technology District Tech Staff	Column 8 Elem Music/ Secondary Performing Arts	Column 9 Note 2 & 3 Add'l Expend. Shifts-Math/ Science/Tech/ VAPA/CSR	Column 10 Total
Administrative Fee	\$33,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,618
Information Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$197,502	\$0	\$0	\$197,502
District-Wide	\$0	\$0	\$0	\$8,878	\$0	\$0	\$0	\$1,731,300	\$0	\$1,740,178
Hamilton	\$0	\$0	\$35,684	\$0	\$0	\$0	\$0	\$0	\$0	\$35,684
Loma Verde	\$0	\$0	\$36,710	\$0	\$0	\$0	\$0	\$0	\$0	\$36,710
Lu Sutton	\$0	\$0	\$37,509	\$0	\$0	\$0	\$0	\$0	\$0	\$37,509
Lynwood	\$0	\$0	\$39,396	\$0	\$0	\$0	\$0	\$0	\$0	\$39,396
Olive	\$0	\$0	\$39,034	\$0	\$0	\$0	\$0	\$0	\$0	\$39,034
Pleasant Valley	\$0	\$0	\$40,753	\$0	\$0	\$0	\$0	\$0	\$0	\$40,753
Rancho	\$0	\$0	\$32,465	\$0	\$0	\$0	\$0	\$0	\$0	\$32,465
San Ramon	\$0	\$0	\$31,264	\$0	\$0	\$0	\$0	\$0	\$0	\$31,264
Elem Sch District-Wide	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,519	\$0	\$259,519
Hill	\$4,931	\$0	\$38,753	\$0	\$78,710	\$0	\$0	\$84,400	\$0	\$206,794
San Jose	\$2,723	\$0	\$34,185	\$0	\$79,395	\$0	\$0	\$63,237	\$0	\$179,539
Sinaloa	\$1,715	\$0	\$36,762	\$0	\$92,680	\$0	\$0	\$72,099	\$0	\$203,256
Mid Sch District-Wide	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Marin Oaks	\$216	\$0	\$0	\$0	\$85,324	\$0	\$0	\$0	\$0	\$85,540
Novato	\$8,446	\$113,616	\$41,075	\$0	\$186,051	\$221,331	\$0	\$78,474	\$0	\$648,992
San Marin	\$4,707	\$27,485	\$32,668	\$0	\$208,183	\$197,414	\$0	\$58,079	\$0	\$528,534
High Sch-Other Fees	\$0	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0	\$9,000
Nova	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocations	\$56,355	\$141,100	\$476,256	\$8,878	\$730,342	\$427,745	\$197,502	\$615,808	\$1,731,300	\$4,385,287
Total FTE	n/a	2.8000	10.5625	n/a	8.2125	88 Coaches	3.0000	7.5000	26.6000	60.7894

Note 1: Prior to the 2009/2010 fiscal year, Athletics were in the unrestricted, General Fund budget. With the passage of the new Parcel Tax in June 2009, these expenditures were moved to Parcel Tax
Note 2: With the passage of the new Parcel Tax in June 2009, additional positions for Math, Science, Visual & Performing Arts, and Class-size reduction were shifted to Parcel Tax from the unrestricted General Fund. However, because of the sheer volume of positions, staff simply transferred the cost of the positions to Parcel Tax.
Note 3: The FTE of 26.6 was calculated by dividing \$1,731,300 by \$65,000

NUSD
Parcel Tax Projection
2011/2012 Operating Budget
October 17, 2011

REVENUES/EXPENDITURES	Note (1) ACTUALS 2005/06	ACTUALS 2006/07	ACTUALS 2007/08	ACTUALS 2008/09	ACTUALS 2009/10	ACTUALS 2010/11	PROJECT. 2011/12	PROJECT. 2012/13	PROJECT. 2013/14	PROJECT. 2014/15	TOTAL
A. Available Revenues	2,446,617	2,349,837	2,812,921	2,796,230	4,294,002	4,316,029	4,275,665	4,268,986	4,256,333	4,243,708	36,060,328
<i>Parcel Tax Revenues</i>			2,758,090	2,767,668	4,280,403	4,308,371	4,271,665	4,260,986	4,250,333	4,239,708	
<i>Interest Earnings</i>			54,831	28,562	13,599	7,658	4,000	8,000	6,000	4,000	
B. Current Year Costs	1,882,135	2,020,091	2,110,390	2,303,404	2,539,784	2,653,986	2,694,674	2,749,022	2,792,867	2,837,480	24,583,834
<i>Staff - Step/Column</i>			2,049,422	2,250,207	2,318,135	2,423,048	2,462,353	2,505,444	2,549,289	2,593,902	
<i>Other Allocations</i>			29,998	17,342	186,426	197,321	197,321	203,578	203,578	203,578	
<i>Fees</i>			30,970	35,855	35,223	33,618	35,000	40,000	40,000	40,000	
C. Other Sources/Uses - Contrib. to Unrestricted:	0	0	514,314	575,285	1,731,300	1,731,300	1,744,285	1,761,728	1,779,345	1,797,139	11,634,696
<i>Contrib.-Attract/Retain</i>			235,000	235,000	1,687,187	1,687,187	1,699,841	1,716,839	1,734,008	1,751,348	
<i>Contrib. -K-3 CSR/TII/Grade 9 CSR</i>			279,314	340,285	44,113	44,113	44,444	44,888	45,337	45,791	
D. Total Exp. (B) + Other Sources(C.)	1,882,135	2,020,091	2,624,704	2,878,689	4,271,084	4,385,286	4,438,959	4,510,750	4,572,213	4,634,619	36,218,529
E. Surplus/-Deficit (A. minus D.)	564,482	329,746	188,217	-82,459	22,918	-69,257	-163,294	-241,764	-315,879	-390,911	-158,202
RESERVES	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2010/13	2010/14	2010/15	TOTAL
F. Beginning Balance	267,739	832,221	1,161,967	1,350,184	1,267,725	1,290,643	1,221,386	1,058,092	816,328	500,448	267,739
G. Ending Balance (E. plus F.)	832,221	1,161,967	1,350,184	1,267,725	1,290,643	1,221,386	1,058,092	816,328	500,448	109,537	109,537

Reduce Parcel Tax Revenues by .25% each year beginning 11/12 to account for aging population

Note (1) 2005/2006 is total for "old" and "new" parcel taxes