



NOVATO UNIFIED SCHOOL DISTRICT

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

PARCEL TAX OVERSIGHT COMMITTEE

October 8, 2012

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
6:15 pm	2011-2012 Unaudited Actual Report	Karen Maloney
6:15 pm	2012-2013 Multi-Year Projections	Karen Maloney
6:30 pm	October 16, 2012 Presentation Planning	Karen Maloney Robin
7:00 pm	Adjournment	

FUTURE DATES:

Mondays: (6-7) Room 102

- October 8, 2012
- October 16, 2012 (Board Presentation)
- January 7, 2013
- March 4, 2013
- May 6, 2013

NUSD
Parcel Tax - \$251/Parcel
Comparison of the 2011/12 Unaudited Actuals and 2012/13 Budget as of September 26, 2012

DESCRIPTION:	COL. 1 2010/11 Actuals 6/30/2012	COL. 2 2012/13 Operating Budget	Col. 3) Difference (Col. 1 minus Col.)
A. Revenue:	\$251/Parcel	\$251/Parcel	
Parcel Tax Revenue 17,027 Parcels / 17,073 Parcels	\$4,273,710	\$4,285,323	\$11,613
Interest Earnings	\$16,519	\$4,000	-\$12,519
Total Revenues	\$4,290,229	\$4,289,323	-\$906
B. Expenditure:			
Allocated to Sites/Departments	\$2,611,935	\$2,765,977	\$154,042
Fee collection expense	\$33,867	\$36,000	\$2,133
Total Expenditures	\$2,645,802	\$2,801,977	\$156,175
C. Other Sources/Uses - Contribution to Unrestricted:	\$1,744,285	\$1,722,299	-\$21,986
Contribution - Attract and Retain Staff	\$1,444,285	\$1,422,299	
Contribution - K-3 CSR	\$300,000	\$300,000	
D Total Expenditures (B.) plus Other Sources (C.)	\$4,390,087	\$4,524,276	\$134,189
E. Excess (Deficiency) revenues over expenditures : (A. minus D.)	-\$99,857	-\$234,953	-\$135,096
F. Beginning Balance:	\$1,221,386	\$1,121,528	
G Ending Balance: (E. plus F.)	\$1,121,528	\$886,575	-\$234,953

NUSD
Parcel Tax - \$251/Parcel
Resource 9050
2011/12 Parcel Tax Actuals as of September 26, 2012

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 Contribution to the Unrestricted General Fund	Column 10 Total
Administrative Fee	\$33,867									\$33,867
Information Technology							\$211,680			\$211,680
District-Wide		\$13,542				\$9,000	\$25,000		\$300,000	\$347,542
Hamilton			\$38,448					\$53,175		\$91,622
Loma Verde			\$38,602							\$38,602
Lu Sutton			\$39,329							\$39,329
Lynwood			\$40,484							\$40,484
Olive			\$40,742							\$40,742
Pleasant Valley			\$42,178							\$42,178
Rancho			\$34,988							\$34,988
San Ramon			\$32,639							\$32,639
Elem Sch District-Wide				\$8,970				\$166,991	\$1,444,285	\$1,620,246
San Jose	\$1,930		\$36,571		\$116,454			\$99,959		\$254,914
Sinaloa	\$2,076		\$38,353		\$144,974			\$75,222		\$260,625
Marin Oaks	\$1,666				\$56,705					\$58,371
Novato	\$8,667	\$92,416	\$43,264		\$204,244	\$220,414		\$81,395		\$650,401
San Marin	\$3,914	\$25,150	\$35,638		\$209,908	\$211,982		\$64,566		\$551,159
Alternative Ed Center			\$40,316							\$40,316
High Sch-Other Fees										\$0
Nova	\$385									\$385
Total Allocations	\$52,505	\$131,107	\$501,551	\$8,970	\$732,285	\$441,396	\$236,680	\$541,308	\$1,744,285	\$4,390,087
Total FTE	n/a	1.6000	10.5625	n/a	8.2125	88 Coaches .80 FTE AD	4.00	7.1000	26.84	59.1102

Note 1: Prior to the 2009/2010 fiscal year, Athletics were in the unrestricted, General Fund budget. With the passage of the Parcel Tax in June 2009, these expenditures were moved to Parcel Tax

Note 2: Since passage of the Parcel Tax in June 2009 the unrestricted general fund has received a contribution from the Parcel Tax program. The contribution is \$1,744,285; it funds 1.60 FTE K-3 CSR teaching positions; \$235,000 is used to attract and retain staff, and \$1,405,285 is used to offset the shortfall in State Revenue Limit funding. Since 2008-09, NUSD has lost approximately \$39 million dollars in revenue limit funding.

Note 3: To quantify the number of teacher positions (FTE) funded through the shift of revenues (contribution), \$1,744,285 has been divided by \$65,000 (salary/benefit costs per 1.0 FTE) for a total of 26.84 FTE

It should also be noted:

On February 7th, the District settled contract negotiations with the Classified Bargaining Unit members; an on-going 1% percent increase (retroactive to 7/1/2011) was added to the salary schedule plus each classified bargaining unit member received a \$300 or \$600 one-time stipend (depending upon FTE)

The District entered into contract with AIMS.net for \$25,000 for technology support services

NUSD
Parcel Tax Projection
2011/12 Unaudited Actuals
September 26, 2012

REVENUES/EXPENDITURES	Note (1) ACTUALS 2005/06	ACTUALS 2006/07	ACTUALS 2007/08	ACTUALS 2008/09	ACTUALS 2009/10	ACTUALS 2010/11	ACTUALS 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	4,290,229	4,289,323	4,284,159	4,271,463	36,150,810
<i>Parcel Tax Revenues</i>			2,758,090	2,767,668	4,280,403	4,308,371	4,273,710	4,285,323	4,278,159	4,267,463	
<i>Interest Earnings</i>			54,831	28,562	13,599	7,658	16,519	4,000	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	2,645,802	2,801,977	2,850,933	2,900,756	24,709,259
<i>Staff - Step/Column</i>			2,049,422	2,250,207	2,318,135	2,423,048	2,378,290	2,545,472	2,590,018	2,635,343	
<i>Other Allocations</i>			29,998	17,342	186,426	197,321	233,645	220,505	224,915	229,413	
<i>Fees</i>			30,970	35,855	35,223	33,618	33,867	36,000	36,000	36,000	
C. Other Sources/Uses - Contrib. to Unrestricted:	0	0	514,314	575,285	1,731,300	1,731,300	1,744,285	1,722,299	1,773,968	1,827,187	11,619,938
<i>Contrib.-Attract/Retain</i>			235,000	235,000	1,687,187	1,687,187	1,744,285	1,722,299	1,773,968	1,827,187	
<i>Contrib. -K-3 CSR</i>			279,314	340,285	44,113	44,113					
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	4,390,087	4,524,276	4,624,901	4,727,943	36,329,197
E. Surplus/-Deficit (A. minus D.)	564,482	329,746	188,217	-82,459	22,918	-69,257	-99,858	-234,953	-340,742	-456,480	-178,386
RESERVES	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL
F. Beginning Balance	267,739	832,221	1,161,967	1,350,184	1,267,725	1,290,643	1,221,386	1,121,528	886,575	545,833	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	1,121,528	886,575	545,833	89,353	89,353

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

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

NUSD

Parcel Tax Expenditures (Actuals) for 2011/2012 by Grade Level

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	\$33,867									\$33,867
Information Technology							\$211,680			\$211,680
District-Wide Info. Tech.							\$25,000			\$25,000
District-Wide		\$13,542		\$8,970					\$300,000	\$322,512
Total	\$33,867	\$13,542	\$0	\$8,970	\$0	\$0	\$236,680	\$0	\$300,000	\$593,059
Hamilton			\$38,448					\$53,175		\$91,623
Loma Verde			\$38,602							\$38,602
Lu Sutton			\$39,329							\$39,329
Lynwood			\$40,484							\$40,484
Olive			\$40,742							\$40,742
Pleasant Valley			\$42,178							\$42,178
Rancho			\$34,988							\$34,988
San Ramon			\$32,639							\$32,639
Elem Sch District-Wide			\$0					\$166,991	\$1,444,285	\$1,611,276
Total Elementary	\$0	\$0	\$307,410	\$0	\$0	\$0	\$0	\$220,166	\$1,444,285	\$1,971,861
San Jose	\$1,930		\$36,571		\$116,454			\$99,959		\$254,914
Sinaloa	\$2,076		\$38,353		\$144,974			\$75,222		\$260,625
Total Middle	\$4,006	\$0	\$74,924	\$0	\$261,428	\$0	\$0	\$175,181	\$0	\$515,539
Marin Oaks	\$1,666				\$56,705					\$58,371
Novato	\$8,667	\$92,416	\$43,264		\$204,244	\$220,414		\$81,395		\$650,400
San Marin	\$3,914	\$25,150	\$35,638		\$209,908	\$211,982		\$64,566		\$551,158
Alternative Ed Center			\$40,316							\$40,316
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$385									\$385
Total High Schools	\$14,632	\$117,566	\$119,218	\$0	\$470,857	\$441,396	\$0	\$145,961	\$0	\$1,309,630
Total Allocations	\$52,505	\$131,107	\$501,551	\$8,970	\$732,285	\$441,396	\$236,680	\$541,308	\$1,744,285	\$4,390,087

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 26.84 was calculated by dividing \$1,744,285 by \$65,000

Note 4: On February 7th, the District settled contract negotiations with the Classified Bargaining Unit members; an on-going 1% percent increase (retroactive to 7/1/2011 was added to the salary schedule plus each classified bargaining unit member recieved a \$300 or \$600 one-time stipend (depending upon FTE)

Note 5: The District entered into contract with AIMS.net for \$25,000 for technology support services