



# NOVATO UNIFIED SCHOOL DISTRICT

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

## PARCEL TAX OVERSIGHT COMMITTEE

*February 6, 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                  |
| 6:05 pm     | Review 2011-2012 First Interim Parcel Tax Budget | Karen Maloney               |
| 6:10 pm     | 2011-2012 and 2012-2013 Budget Update            | Karen Maloney               |
| 6:20 pm     | 2010-2011 Parcel Tax Newsletter                  | Karen Maloney               |
| 6:40 pm     | Retirements and Committee Member Recruitment     | Karen Maloney<br>Robin Rodi |
| 7:00 pm     | Adjournment                                      |                             |

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### FUTURE DATES:

- March 12, 2012
- May 14, 2012

**NUSD**  
**Parcel Tax - \$251/Parcel**  
**Comparison of the 2011/12 First Interim Budget and**  
**2010/11 Unaudited Actuals**  
**February 6, 2012**

| DESCRIPTION:                                                                | COL. 1<br>2010/11<br>Actuals<br>6/30/2011 | COL. 2<br>2011/12<br>Operating<br>Budget | Col. 3)<br>Difference<br>(Col. 1 minus<br>Col. ) |
|-----------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|--------------------------------------------------|
| <b>A. Revenue:</b>                                                          | <b>\$251/Parcel</b>                       | <b>\$251/Parcel</b>                      |                                                  |
| Parcel Tax Revenue                      17,165 Parcels                      | \$4,308,371                               | \$4,299,630                              | -\$8,741                                         |
| Interest Earnings                                                           | \$7,658                                   | \$4,000                                  | -\$3,658                                         |
| <b>Total Revenues</b>                                                       | <b>\$4,316,029</b>                        | <b>\$4,303,630</b>                       | <b>-\$12,399</b>                                 |
| <b>B. Expenditure:</b>                                                      |                                           |                                          |                                                  |
| Allocated to Sites/Departments                                              | \$2,620,369                               | \$2,528,664                              | -\$91,705                                        |
| Fee collection expense                                                      | \$33,618                                  | \$35,000                                 | \$1,382                                          |
| <b>Total Expenditures</b>                                                   | <b>\$2,653,987</b>                        | <b>\$2,563,664</b>                       | <b>-\$90,323</b>                                 |
| <b>C. Other Sources/Uses - Contrib. to Unrestricted:.</b>                   | <b>\$1,731,300</b>                        | <b>\$1,744,285</b>                       | <b>\$12,985</b>                                  |
| Contrib.-Attract/Retain (Math/Science/VAPA/06-07 Salary Incr.)              | \$1,687,187                               | \$1,699,841                              |                                                  |
| Contrib. - Title II                                                         | \$44,113                                  | \$44,444                                 |                                                  |
| <b>D Total Expenditures (B.) plus Other Sources (C.)</b>                    | <b>\$4,385,287</b>                        | <b>\$4,307,949</b>                       | <b>-\$77,338</b>                                 |
| <b>E. Excess (Deficiency) revenues over expenditures :</b><br>(A. minus D.) | <b>-\$69,258</b>                          | <b>-\$4,319</b>                          | <b>\$64,939</b>                                  |
| <b>F. Beginning Balance:</b>                                                | <b>\$1,290,644</b>                        | <b>\$1,221,386</b>                       | <b>-\$69,258</b>                                 |
| <b>G Ending Balance: (E. plus F.)</b>                                       | <b>\$1,221,386</b>                        | <b>\$1,217,067</b>                       | <b>-\$4,319</b>                                  |

NUSD  
Parcel Tax - \$251/Parcel  
Resource 9050  
2011/12 Budget as of the First Interim  
February 6, 2012

| Description              | Column 1<br>District wide<br>Fees/<br>Secondary<br>\$7/ADA + C/O | Column 2<br>Regular Ed<br>Instruction<br>District<br>CSR Staff | Column 3<br>Regular Ed<br>Library<br>District<br>Library Staff | Column 4<br>Regular Ed<br>Library<br>Various<br>Software, etc. | Column 5<br>Regular Ed<br>Counseling<br>District<br>Couns Staff | Column 6<br>Note 1<br>Athletics/<br>Coaches | Column 7<br>Computer Ed<br>Technology<br>District<br>Tech Staff | Column 8<br>Elem Music/<br>Secondary<br>Performing<br>Arts | Column 9<br>Note 2 & 3<br>Add'l Expend.<br>Shifts-Math/<br>Science/Tech/<br>VAPA/CSR | Column 10<br>Total |
|--------------------------|------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------|
| Administrative Fee       | \$35,000                                                         |                                                                |                                                                |                                                                |                                                                 |                                             |                                                                 |                                                            | \$35,000                                                                             |                    |
| Information Technology   |                                                                  |                                                                |                                                                |                                                                |                                                                 |                                             | \$196,402                                                       |                                                            | \$196,402                                                                            |                    |
| District-Wide            |                                                                  |                                                                |                                                                | \$11,000                                                       |                                                                 |                                             |                                                                 | \$20,021                                                   | \$1,744,285                                                                          |                    |
| Hamilton                 | \$1,592                                                          |                                                                | \$37,868                                                       |                                                                |                                                                 |                                             | \$52,345                                                        |                                                            | \$91,805                                                                             |                    |
| Loma Verde               |                                                                  |                                                                | \$38,108                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$38,108                                                                             |                    |
| Lu Sutton                |                                                                  |                                                                | \$38,836                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$38,836                                                                             |                    |
| Lynwood                  |                                                                  |                                                                | \$39,931                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$39,931                                                                             |                    |
| Olive                    |                                                                  |                                                                | \$40,472                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$40,472                                                                             |                    |
| Pleasant Valley          |                                                                  |                                                                | \$41,619                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$41,619                                                                             |                    |
| Rancho                   |                                                                  |                                                                | \$34,250                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$34,250                                                                             |                    |
| San Ramon                |                                                                  |                                                                | \$32,436                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$32,436                                                                             |                    |
| Elem Sch District-Wide   |                                                                  |                                                                |                                                                |                                                                |                                                                 |                                             | \$163,951                                                       |                                                            | \$163,951                                                                            |                    |
| San Jose                 | \$7,333                                                          |                                                                | \$35,238                                                       |                                                                | \$114,764                                                       |                                             | \$99,248                                                        |                                                            | \$256,583                                                                            |                    |
| Sinaloa                  | \$9,682                                                          |                                                                | \$37,147                                                       |                                                                | \$143,248                                                       |                                             | \$73,676                                                        |                                                            | \$263,753                                                                            |                    |
| Marin Oaks               | \$2,227                                                          |                                                                |                                                                |                                                                | \$56,000                                                        |                                             |                                                                 |                                                            | \$58,227                                                                             |                    |
| Novato                   | \$8,718                                                          | \$92,653                                                       | \$42,532                                                       |                                                                | \$188,359                                                       | \$211,481                                   | \$80,024                                                        |                                                            | \$623,767                                                                            |                    |
| San Marin                | \$8,948                                                          | \$24,355                                                       | \$34,643                                                       |                                                                | \$204,766                                                       | \$191,234                                   | \$63,913                                                        |                                                            | \$527,859                                                                            |                    |
| Alternative Ed Center    |                                                                  |                                                                | \$39,547                                                       |                                                                |                                                                 |                                             |                                                                 |                                                            | \$39,547                                                                             |                    |
| High Sch-Other Fees      |                                                                  |                                                                |                                                                |                                                                |                                                                 | \$9,000                                     |                                                                 |                                                            | \$9,000                                                                              |                    |
| Nova                     | \$1,096                                                          |                                                                |                                                                |                                                                |                                                                 |                                             |                                                                 |                                                            | \$1,096                                                                              |                    |
| <b>Total Allocations</b> | <b>\$74,596</b>                                                  | <b>\$117,008</b>                                               | <b>\$492,627</b>                                               | <b>\$11,000</b>                                                | <b>\$707,137</b>                                                | <b>\$411,715</b>                            | <b>\$196,402</b>                                                | <b>\$553,178</b>                                           | <b>\$1,744,285</b>                                                                   | <b>\$4,307,948</b> |
| <b>Total FTE</b>         | <b>n/a</b>                                                       | <b>1.6000</b>                                                  | <b>10.5625</b>                                                 | <b>n/a</b>                                                     | <b>8.2125</b>                                                   | <b>88 Coaches<br/>.80 FTE AD</b>            | <b>3.0000</b>                                                   | <b>7.1000</b>                                              | <b>26.8350</b>                                                                       | <b>58.1100</b>     |

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

NUSD  
Parcel Tax Projection  
2011/2012 Operating Budget  
February 6, 2012

| REVENUES/EXPENDITURES                        | Note (1)<br>ACTUALS<br>2005/06 | ACTUALS<br>2006/07 | ACTUALS<br>2007/08 | ACTUALS<br>2008/09 | ACTUALS<br>2009/10 | ACTUALS<br>2010/11 | PROJECT.<br>2011/12 | PROJECT.<br>2012/13 | PROJECT.<br>2013/14 | PROJECT.<br>2014/15 | TOTAL      |
|----------------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|------------|
| <b>A. Available Revenues</b>                 | 2,446,617                      | 2,349,837          | 2,812,921          | 2,796,230          | 4,294,002          | 4,316,029          | 4,303,630           | 4,296,881           | 4,284,159           | 4,271,463           | 36,171,769 |
| <i>Parcel Tax Revenues</i>                   |                                |                    | 2,758,090          | 2,767,668          | 4,280,403          | 4,308,371          | 4,299,630           | 4,288,881           | 4,278,159           | 4,267,463           |            |
| <i>Interest Earnings</i>                     |                                |                    | 54,831             | 28,562             | 13,599             | 7,658              | 4,000               | 8,000               | 6,000               | 4,000               |            |
| <b>B. Current Year Costs</b>                 | 1,882,135                      | 2,020,091          | 2,110,390          | 2,303,404          | 2,539,784          | 2,653,986          | 2,563,664           | 2,646,011           | 2,688,054           | 2,730,832           | 24,138,352 |
| <i>Staff - Step/Column</i>                   |                                |                    | 2,049,422          | 2,250,207          | 2,318,135          | 2,423,048          | 2,361,114           | 2,402,433           | 2,444,476           | 2,487,254           |            |
| <i>Other Allocations</i>                     |                                |                    | 29,998             | 17,342             | 186,426            | 197,321            | 167,550             | 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              |            |
| <b>C. Other Sources/Uses - Contrib. to</b>   |                                |                    |                    |                    |                    |                    |                     |                     |                     |                     |            |
| <b>Unrestricted:</b>                         | 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              |            |
| <b>D. Total Exp. (B) + Other Sources(C.)</b> | 1,882,135                      | 2,020,091          | 2,624,704          | 2,878,689          | 4,271,084          | 4,385,286          | 4,307,949           | 4,407,739           | 4,467,399           | 4,527,971           | 35,773,048 |
| <b>E. Surplus/-Deficit (A. minus D.)</b>     | 564,482                        | 329,746            | 188,217            | -82,459            | 22,918             | -69,257            | -4,319              | -110,858            | -183,240            | -256,508            | 398,721    |
| <b>RESERVES</b>                              | 2005/06                        | 2006/07            | 2007/08            | 2008/09            | 2009/10            | 2010/11            | 2011/12             | 2010/13             | 2010/14             | 2010/15             | TOTAL      |
| <b>F. Beginning Balance</b>                  | 267,739                        | 832,221            | 1,161,967          | 1,350,184          | 1,267,725          | 1,290,643          | 1,221,386           | 1,217,067           | 1,106,208           | 922,968             | 267,739    |
| <b>G. Ending Balance ( E. plus F. )</b>      | 832,221                        | 1,161,967          | 1,350,184          | 1,267,725          | 1,290,643          | 1,221,386          | 1,217,067           | 1,106,208           | 922,968             | 666,460             | 666,460    |

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