



NOVATO UNIFIED SCHOOL DISTRICT

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

PARCEL TAX OVERSIGHT COMMITTEE

March 26, 2012

6:00 – 7:00 pm

Conference Room #102

<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	Welcome	Robin Rodi
6:05 pm	Review 2011-2012 Second Interim Parcel Tax Budget	Karen Maloney
6:20 pm	Tentative 2012-2013 Parcel Tax Budget	Karen Maloney
6:40 pm	Review Parcel Tax/Bond Draft Newsletter	Karen Maloney Robin Rodi
6:50 pm	Committee Member Recruitment	Karen Maloney Robin Rodi
7:00 pm	Adjournment	

FUTURE DATES:

- May 14, 2012

NUSD
Parcel Tax - \$251/Parcel
Comparison of the Parcel Tax Budget as of March 26, 2012 and
2010/11 Unaudited Actuals

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 / 17,130 Parcels	\$4,308,371	\$4,299,630	-\$8,741
Interest Earnings	\$7,658	\$4,000	-\$3,658
Total Revenues	\$4,316,029	\$4,303,630	-\$12,399
B. Expenditure:			
Allocated to Sites/Departments	\$2,620,369	\$2,597,852	-\$22,517
Fee collection expense	\$33,618	\$35,000	\$1,382
Total Expenditures	\$2,653,987	\$2,632,852	-\$21,135
C. Other Sources/Uses - Contribution to Unrestricted:	\$1,731,300	\$1,744,285	\$12,985
Contribution - Attract and Retain Staff	\$1,687,187	\$1,405,285	
Contribution - Program Stabilization		\$235,000	
Contribution - K-3 CSR	\$44,113	\$104,000	
D Total Expenditures (B.) plus Other Sources (C.)	\$4,385,287	\$4,377,137	-\$8,150
E. Excess (Deficiency) revenues over expenditures : (A. minus D.)	-\$69,258	-\$73,507	-\$4,249
F. Beginning Balance:	\$1,290,644	\$1,221,386	-\$69,258
G Ending Balance: (E. plus F.)	\$1,221,386	\$1,147,879	-\$73,507

NUSD
Parcel Tax - \$251/Parcel
Resource 9050
2011/12 Parcel Tax Budget as of March 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	\$35,000									\$35,000
Information Technology							\$198,917			\$198,917
District-Wide				\$11,000			\$25,000	\$20,021	\$1,640,285	\$1,696,306
Hamilton	\$1,592		\$38,448				\$52,345			\$92,385
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								\$163,951	\$104,000	\$267,951
San Jose	\$7,333		\$36,580		\$114,764			\$99,248		\$257,925
Sinaloa	\$9,682		\$38,362		\$143,248			\$73,867		\$265,159
Marin Oaks	\$2,227				\$56,000					\$58,227
Novato	\$8,718	\$92,653	\$43,274		\$191,505	\$225,763		\$80,024		\$641,937
San Marin	\$8,948	\$24,355	\$35,669		\$206,219	\$205,113		\$63,913		\$544,217
Alternative Ed Center			\$40,055							\$40,055
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$1,096									\$1,096
Total Allocations	\$74,596	\$117,008	\$501,350	\$11,000	\$711,736	\$439,876	\$223,917	\$553,369	\$1,744,285	\$4,377,137
Total FTE	n/a	1.6000	10.5625	n/a	8.2125	88 Coaches .80 FTE AD	3.0000	7.1000	26.8350	58.1100

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 26.835 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

Adjustments for certificated step/column or actual personal changes have been adjusted and are reflected in certificated related costs

NUSD
Parcel Tax Projection
2011/2012 Operating Budget
March 26, 2012

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	4,303,630	4,292,881	4,284,159	4,271,463	36,167,769
<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	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	2,632,852	2,683,874	2,730,713	2,778,383	24,335,612
<i>Staff - Step/Column</i>			2,049,422	2,250,207	2,318,135	2,423,048	2,373,935	2,415,479	2,457,750	2,500,760	
<i>Other Allocations</i>			29,998	17,342	186,426	197,321	223,917	228,395	232,963	237,623	
<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	1,826,299	1,912,414	2,002,835	12,038,032
<i>Contrib.-Attract/Retain</i>			235,000	235,000	1,687,187	1,687,187	1,640,285	1,722,299	1,808,414	1,898,835	
<i>Contrib. -K-3 CSR/TII/Grade 9 CSR</i>			279,314	340,285	44,113	44,113	104,000	104,000	104,000	104,000	
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	4,377,137	4,510,173	4,643,127	4,781,218	36,373,645
E. Surplus/-Deficit (A. minus D.)	564,482	329,746	188,217	-82,459	22,918	-69,257	-73,507	-217,293	-358,968	-509,754	-205,876
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	1,147,879	930,586	571,618	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	1,147,879	930,586	571,618	61,863	61,863

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

DRAFT

NOVATO UNIFIED SCHOOL DISTRICT

School Parcel Tax and Fund Report 2010-2011

School Bond and Parcel Tax Funds at Work!

Spring 2011-2012

The Novato community has been generous in supporting its schools through parcel taxes since 1992 and a bond measure in 2001. The Board of Trustees and I thank you very much for your generosity.

The parcel tax, most recently passed in 2009, provides \$4.3 million per year in stable, local funding and has helped our schools weather fluctuations in the economy and state funding. It represents 6.8% of the budget and is integral in funding music at the elementary schools, visual and performing arts teachers and counselors at the middle and high schools, 88 athletic coaches, library technicians and much more.

This parcel tax has been essential to Novato schools during these unstable economic times. During the last four years, the district has received \$45 million less in state revenues which is roughly the equivalent to one full year of the district's revenue limit funding it receives from the state.

As always, educating Novato's children is NUSD's top priority. The economic downturn and the state's economic shortfalls have forced many school districts in California to shorten the school year, institute furlough days, and increase class sizes significantly. NUSD is proud that it had the foresight early on to prepare for these rough economic times and has been able to maintain a 180 day school year, maintain smaller class sizes, and not enforce furlough days thus keeping children in school.

In addition to the parcel tax, Novato voters approved the sale of three series of General Obligation bonds totaling \$107,000,000. The Bond monies have transformed facilities into effective learning environments by enhancing science rooms, music rooms, computer labs and libraries, safety compliance and athletic facilities, and American with Disabilities improvements.

Recently completed projects include new concession buildings at both high schools; a renovated Career Center at Novato High School; and ADA compliant walkways at Loma Verde, Lynwood, Lu Sutton, Olive, Pleasant Valley and Rancho Elementary Schools, San Jose and Sinaloa Middle Schools and Novato High School.

Using NUSD developer fees and a grant received by the City of Novato, NUSD has partnered with the City of Novato to build a gymnasium at Hamilton School that both with use. The gymnasium is currently under construction along with a new administration building at Hamilton School.

During the fall of 2011, interest rates were at historic lows. The district took advantage of those low interest rates and prudently refinanced the Series 2002 bonds for a savings to taxpayers of approximately \$272,000 per year.

Again, thank you for your generosity and support of Novato students.

Shalee Cunningham, Ph.D.
Superintendent

PARCEL TAX OVERSIGHT COMMITTEE

As State funding for our schools continues to dwindle, the Novato parcel tax provides the school district with 4.2 million annually. These funds directly benefit our students by maintaining outstanding instructional programs such as competitive math and science classes, the arts, music, and athletic programs. The parcel tax also helps prevent significant increases in class size and helps minimize teacher and employee layoffs. These funds have made it possible to keep the school libraries open and counselors available for our students.

The economic stresses on our school district are significant and this parcel tax is a much-needed stabilizing source of funds. The tax was originally passed by voters in 1992 and was renewed in 1997, 2005, and 2009. Voters will be asked for their support again in 2015, when the parcel tax expires.

I am pleased to report that NUSD is allocating funds in alignment with the specified ballot language. The Parcel Tax Oversight Committee, which is made up of community members, meets quarterly to review district financials, oversee the 4.2 million dollar budget and provide an annual report to the NUSD Board of Trustees.

Thank you for your continued support of the district through this parcel tax. Our children are benefiting directly from your generosity. Sincerely,

Sincerely,

Robin Rodi
Chairperson of the Parcel Tax Oversight Committee

2010/11 Parcel Tax Oversight Committee Members:
*Robin Rodi, Kent Barnes, Christine Harrison, Dale Kline,
Kimberly McClure and Jeff Whitman*



An Accounting of Your Parcel Tax Dollars

- ▶ The 2009 parcel tax is \$251 per parcel.
- ▶ The number of paid parcels increased from 17,053 in 2009-2010 to 17,165 in 2010-2011.
- ▶ In 2010-2011, your parcel tax dollars funded 59.45 full time employees and 88 coaching positions.

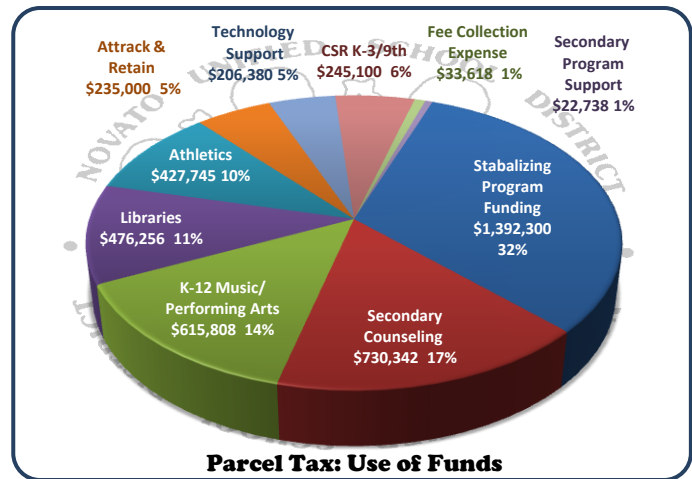
■ **2010-2011 Parcel Tax Revenues = \$4,316,029**

■ **2010-2011 Parcel Tax Expenditures = \$4,385,287**

Parcel tax revenues have funded a variety of programs that ensure quality instruction as detailed in the parcel tax language:

Minimize layoffs for qualified and experienced teachers and school employees ▪ Avoid significant increases in class sizes in all grades ▪ Maintain 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, art, and athletic programs that provide a well-rounded education for district kids ▪ Keep school counselors

Stabilizing Program Fund	\$1,392,300	32%
Secondary Counseling	\$730,342	17%
K-12 Music/Performing Arts	\$615,808	14%
Libraries	\$476,256	11%
Athletics	\$427,745	10%
Attract & Retain Staff	\$235,000	5%
Technology Support	\$206,380	5%
Class-Size Reduction K-3/Grade 9	\$245,100	6%
Fee Collection Expense	\$33,618	1%
Secondary Program Support	\$22,738	1%
	\$4,385,287	100%



Citizen's Parcel Tax Oversight Committee

A Citizen's Parcel Tax Oversight Committee was formed to ensure that tax proceeds are spent for their authorized purposes, and to report annually to the Board of Trustees and the public regarding expenditure of such funds.

The committee is comprised of 11 local community members representing the following groups:

Senior Citizens	1 member	North Marin Council of PTA	1 member
Business Community	1 member	Parents	4 members
Local Real Estate Organizations	1 member	Community at-Large	3 members

The committee has been meeting and will present their report to the Board of Trustees and the public. *Currently there are vacancies on this vital committee*; if you're interested in participating, or simply have questions about the Novato school parcel tax, please call 415-493-4260.

Site-by-site summary of the projects completed to date, as well as projects planned for the near future

HAMILTON ELEMENTARY

2001-2011

- Athletic Field Improvements
- Classrooms modernized
- Improved access for fire protection
- Library modernized
- Paved kindergarten area
- Repaired and painted exteriors
- Replaced benches
- Replaced playground equipment
- Replaced roofing
- Restrooms renovated
- Site accessibility addressed (ADA)
- Upgraded electrical system
- Upgraded exterior lighting
- Upgraded fire alarm and signal system
- Upgraded heating system

LOMA VERDE ELEMENTARY

2002-2011

- Classrooms modernized
- Hygienic outdoor eating areas
- Library modernized
- Paved courtyard and walkways
- Paved parking area
- Playing field renovated
- Repaired and painted exteriors
- Replaced benches
- Replaced playground equipment
- Replaced roofing/skylights
- Restrooms renovated
- Safety lighting and fencing
- Site accessibility addressed (ADA)
- Upgraded electrical system
- Upgraded exterior lighting
- Upgraded fire alarm and signal system
- Upgraded heating system

LU SUTTON ELEMENTARY

2003-2011

- Classrooms modernized
- Improved access for fire protection
- Installed stages in multi-purpose room
- Paved courtyard and walkways
- Paved pathways and parking areas
- Playing field renovated
- Repaired and painted exteriors
- Replaced playground equipment
- Restrooms renovated
- Safety lighting and fencing
- Site accessibility addressed (ADA)
- Structural repairs
- Upgraded exterior lighting
- Upgraded heating system

LYNWOOD ELEMENTARY

2002-2011

- Classrooms modernized
- Improved access for fire protection
- Improved exterior lighting
- Paved courtyard and walkways
- Paved kindergarten area
- Paved pathways and parking areas
- Playing field renovated
- Replaced playground equipment
- Replaced roofing/skylights
- Restrooms renovated
- Safety lighting and fencing
- Site accessibility addressed (ADA)
- Upgraded electrical system
- Upgraded fire alarm & signal system

OLIVE ELEMENTARY

2002-2011

- Classrooms modernized
- Improved access for fire protection
- Improved drainage
- Improved exterior lighting
- Paved courtyard and walkways
- Paved pathways and parking areas

OLIVE ELEMENTARY (continued)

2002-2011

- Playing field renovated
- Replaced playground equipment
- Replaced roofing
- Restrooms renovated
- Site accessibility addressed (ADA)
- Upgraded electrical system
- Upgraded fire alarm and signal system
- Upgraded heating system

PLEASANT VALLEY ELEMENTARY

2002-2011

- Classrooms modernized
- Improved access for fire protection
- Improved exterior lighting
- Paved courtyard and walkways
- Paved pathways and parking areas
- Playing fields renovated
- Repaired and painted exteriors
- Replaced playground equipment
- Replaced roofing
- Restrooms renovated
- Site accessibility addressed (ADA)
- Upgraded electrical system
- Upgraded fire alarm and signal system

RANCHO ELEMENTARY

2002-2011

- Classrooms modernized
- Improved access for fire protection
- Improved exterior lighting
- Paved pathways and parking areas
- Playing fields renovated
- Repaired and painted exteriors
- Replaced roofing
- Restrooms renovated
- Site accessibility addressed (ADA)
- Structural repairs
- Upgraded fire alarm and signal system
- Upgraded electrical system

SAN RAMON ELEMENTARY

2002-2011

- Classrooms modernized
- Improved exterior lighting
- Paved pathways and parking areas
- Paved play areas
- Playing fields renovated
- Repaired roofing
- Replaced playground equipment
- Replaced roofing
- Restrooms renovated
- Site accessibility addressed (ADA)
- Upgraded fire alarm and signal system

HILL MIDDLE SCHOOL

2002-2010

- Classrooms modernized
- Improved access for fire protection
- Improved exterior lighting
- Improved parking lot drainage
- Paved parking areas
- Repaired and painted exteriors
- Replaced roofing
- Restrooms renovated
- Upgraded electrical system
- Upgraded fire alarm and signal system

SAN JOSE MIDDLE SCHOOL

2002-2011

- Classrooms modernized
- Improved access for fire protection
- Improved exterior lighting
- Paved Interior Courtyard and walkways
- Playing fields renovated
- Repaired and painted exteriors
- Replaced covered patio roofing
- Restrooms renovated
- Safety lighting and fencing

SAN JOSE MIDDLE SCHOOL (continued)

2002-2011

- Site accessibility addressed (ADA)
- Structural repairs
- Upgraded electrical system
- Upgraded fire alarm and signal system
- Upgraded heating system

SINALOA MIDDLE SCHOOL

2002-2011

- Classrooms modernized
- Improved access for fire protection
- Improved exterior lighting
- Paved courtyard and walkways
- Paved pathways and parking areas
- Playing fields renovated
- Repaired and painted exteriors
- Replaced benches
- Replaced roofing
- Restrooms renovated
- Safety lighting and fencing
- Site accessibility addressed (ADA)
- Upgraded electrical system
- Upgraded fire alarm and signal system

NOVATO HIGH SCHOOL

2002-2011

- Classrooms, labs modernized
- Converted auto shop to a film studio
- Improved access for fire protection
- Improved exterior lighting
- Installed bleachers
- Installed synthetic turf/all-weather track
- Locker rooms renovated
- New concession building
- Paved courtyard and walkways
- Paved pathways and parking areas
- Playing fields renovated
- Renovated college and career center
- Renovated field house
- Repaired and painted exteriors
- Replaced roofing
- Restrooms renovated
- Safety lighting and fencing
- Site accessibility addressed (ADA)
- Structural repairs
- Upgraded electrical system
- Upgraded fire alarm and signal system
- Upgraded heating system

SAN MARIN HIGH SCHOOL

2002-2011

- Classrooms, labs modernized
- Improved access for fire protection
- Improved exterior lighting
- Installed bleachers
- Installed synthetic turf/all-weather track
- New concession building
- Paved pathways and parking areas
- Playing fields renovated
- Re-enforced revetment wall
- Restrooms renovated
- Safety lighting and fencing
- Site accessibility addressed (ADA)
- Upgraded electrical system
- Upgraded fire alarm and signal system
- Upgraded heating system

OTHER PROJECTS

State law mandates that bond funds be utilized to provide partial funding of the facility needs of our charter school. To date, the obligation has been met for the Novato Charter School facility.

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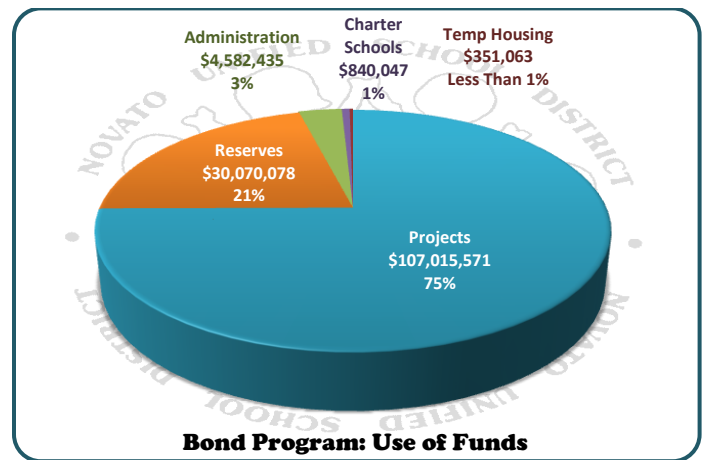
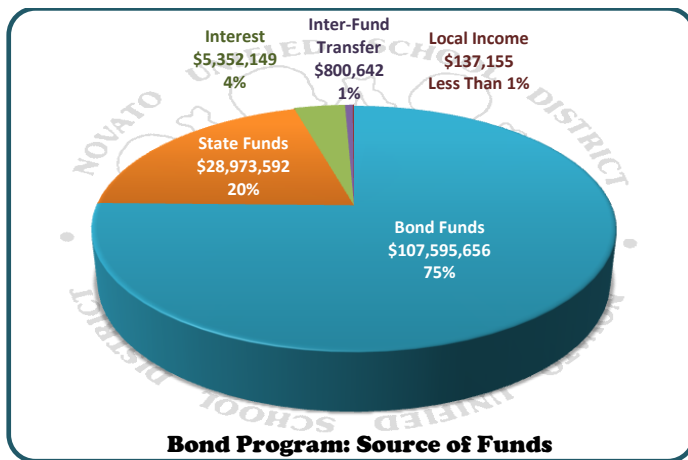


An Accounting of Your School Bond Tax Dollars

The Measure A facility bond approved by Novato voters in 2001 provided \$107 million for the improvement of all school campuses in the Novato Unified School District. State matching funds and interest earnings have provided another \$34 million, resulting in a \$141 million facility program for our schools. As of 2009-2010, all bond funds have been spent, with the exception of \$30 million placed in reserves.

These funds have been utilized to provide for a variety of repairs, renovations and improvements; most significantly to address health and safety issues and to modernize classrooms. Classroom modernization typically includes the installation of:

- New flooring
- Ceilings and lighting
- Paint and tack able wall surfaces
- Cabinets
- Learning wall, a casework system that includes rolling whiteboards
- Heating, ventilation and air conditioning systems (existing)
- Electrical plugs and fire alarm systems
- Computer connection for students and staff



Citizen's Bond Oversight Committee

A Citizen's Bond Oversight Committee was formed to ensure that tax proceeds are spent for their authorized purposes, and to report annually to the Board of Trustees and the public regarding expenditure of such funds.

The committee is comprised of 10 local community members representing the following groups:

The Business Community	1 member	North Marin Council of PTA	1 member
Senior Citizens	1 member	Parents	3 members
Local Real Estate	1 member	Community at-large	3 members

The committee has been meeting and will present their report to the Board of Trustees and the public. *Currently there are vacancies on this vital committee*; if you're interested in participating, please call 415-897-4298.

San Marin High School



Retentment Wall and Bleachers