



NOVATO UNIFIED SCHOOL DISTRICT
1015 Seventh Street • Novato • CA • 94945 • 415.897.4298 • 415.898.5790

PARCEL TAX OVERSIGHT COMMITTEE

March 4, 2013

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	2012-2013 Second Interim	Karen Maloney
6:30 pm	2012-2013 Multi-Year Projections	Karen Maloney
6:45 pm	Parcel Tax Renewal	Karen Maloney
7:00 pm	Adjournment	

FUTURE MEETING DATES:

Mondays: (6-7) Room 102

- May 6, 2013

NUSD
Parcel Tax - \$251/Parcel
Comparison of the 2011-2012 Unaudited Actuals and 2012-2013 Budget
March 4, 2013

DESCRIPTION:	COL. 1 2011-2012 Actuals 6/30/2012	COL. 2 2012-2013 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	\$2,723,038	\$111,103
Fee collection expense	\$33,867	\$36,000	\$2,133
Total Expenditures	\$2,645,802	\$2,759,038	\$113,236
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	\$4,481,337	\$91,250
E. Excess (Deficiency) revenues over expenditures : (A. minus D.)	-\$99,857	-\$192,014	-\$92,157
F. Beginning Balance:	\$1,221,386	\$1,121,528	
G Ending Balance: (E. plus F.)	\$1,121,528	\$929,514	-\$192,014

NUSD
Parcel Tax - \$251/Parcel
Resource 9050
2012-2013 Parcel Tax Budget

March 4, 2013

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	\$36,000									\$36,000
Information Technology							\$258,266			\$258,266
District-Wide			\$4,826			\$9,000	\$25,000	\$5,619	\$300,000	\$344,445
Hamilton	\$1,211		\$42,059		\$82,418			\$43,504		\$169,192
Loma Verde			\$40,358							\$40,358
Lu Sutton			\$40,603							\$40,603
Lynwood			\$40,276							\$40,276
Olive			\$43,571							\$43,571
Pleasant Valley			\$42,615							\$42,615
Rancho			\$34,504							\$34,504
San Ramon			\$32,599							\$32,599
Elem Sch District-Wide				\$14,670				\$169,738	\$1,422,299	\$1,606,707
San Jose	\$11,056		\$33,313		\$82,861			\$95,137		\$222,367
Sinaloa	\$13,486		\$37,925		\$97,537			\$75,215		\$224,163
Marin Oaks	\$1,079				\$77,577					\$78,656
Novato	\$9,858	\$47,764	\$42,700		\$202,236	\$221,503		\$100,400		\$624,461
San Marin	\$11,390	\$71,867	\$35,643		\$216,916	\$215,736		\$88,723		\$640,275
Alternative Ed Center			\$1,839							\$1,839
High Sch-Other Fees										\$0
Nova	\$441									\$441
Total Allocations	\$84,521	\$119,631	\$472,831	\$14,670	\$759,545	\$446,239	\$283,266	\$578,336	\$1,722,299	\$4,481,338
Total FTE	n/a	1.6000	9.8750	n/a	8.2125	88 Coaches .80 FTE AD	4.00	7.3000	26.50	58.2844

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 7, 2012, 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).

For 2011/12, the Certificated Bargaining Unit members received a 2% percent on-going increase (retroactive to 7/1/2011) and the classified bargaining unit members received an additional 1% on-going increase beginning July 1, 2012.

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

Novato Unified School District
Parcel Tax
Multi Year Projection
March 4, 2013

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	Budget 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	2,759,038	2,807,311	2,856,441	24,578,383
<i>Staff - Step/Column</i>			2,049,422	2,250,207	2,318,135	2,423,048	2,378,290	2,475,075	2,518,389	2,562,461	
<i>Other Allocations</i>			29,998	17,342	186,426	197,321	233,645	247,963	252,922	257,981	
<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	4,481,337	4,581,279	4,683,628	36,198,321
E. Surplus/-Deficit (A. minus D.)	564,482	329,746	188,217	-82,459	22,918	-69,257	-99,858	-192,014	-297,120	-412,165	-47,511
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	929,514	632,393	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	929,514	632,393	220,228	220,228

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 2012-2013 Budget 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	\$36,000									\$36,000
Information Technology							\$258,265			\$258,265
District-Wide Info. Tech.							\$25,000			\$25,000
District-Wide			\$4,826	\$14,670				\$5,619	\$300,000	\$325,115
Total	\$36,000	\$0	\$4,826	\$14,670	\$0	\$0	\$283,265	\$5,619	\$300,000	\$644,380
Hamilton	\$1,211		\$42,059		\$82,418			\$43,504		\$169,192
Loma Verde			\$40,358							\$40,358
Lu Sutton			\$40,603							\$40,603
Lynwood			\$40,276							\$40,276
Olive			\$43,571							\$43,571
Pleasant Valley			\$42,615							\$42,615
Rancho			\$34,504							\$34,504
San Ramon			\$32,599							\$32,599
Elem Sch District-Wide			\$0					\$169,738	\$1,422,299	\$1,592,037
Total Elementary	\$1,211	\$0	\$316,585	\$0	\$82,418	\$0	\$0	\$213,242	\$1,422,299	\$2,035,755
San Jose	\$11,056		\$33,313		\$82,861			\$95,137		\$222,367
Sinaloa	\$13,486		\$37,925		\$97,537			\$75,215		\$224,163
Total Middle	\$24,542	\$0	\$71,238	\$0	\$180,398	\$0	\$0	\$170,352	\$0	\$446,530
Marin Oaks	\$1,079				\$77,577					\$78,656
Novato	\$9,858	\$47,764	\$42,700		\$202,236	\$221,503		\$100,400		\$624,461
San Marin	\$11,390	\$71,867	\$35,643		\$216,916	\$215,736		\$88,723		\$640,275
Alternative Ed Center			\$1,839							\$1,839
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$441									\$441
Total High Schools	\$22,768	\$119,631	\$80,182	\$0	\$496,729	\$446,239	\$0	\$189,123	\$0	\$1,354,672
Total Allocations	\$84,521	\$119,631	\$472,831	\$14,670	\$759,545	\$446,239	\$283,265	\$578,336	\$1,722,299	\$4,481,337

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 received a \$300 or \$600 one-time stipend (depending upon FTE)

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