



NOVATO UNIFIED SCHOOL DISTRICT

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

PARCEL TAX OVERSIGHT COMMITTEE

January 13, 2014

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/Approve Minutes: Oct 28, 2013	Committee
6:10 pm	Parcel Tax Election – May 2014	Karen Maloney
6:20 pm	2013-2014 First Interim Report & Multi-Year Projections	Karen Maloney
7:00 pm	Adjournment	

TENTATIVE FUTURE MEETING DATES:

Mondays: (6-7) Room 102

- **March 3, 2014**
- **May 5, 2014**



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PARCEL TAX OVERSIGHT COMMITTEE

October 28, 2013

** MINUTES **

<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	Welcome and Introductions	Robin Rodi
6:05 pm	Parcel Tax Election – May 2014 <i>Leslie Benjamin updated the committee regarding the expiration of NUSD's current parcel tax, and the possible renewal in May 2014. Community involvement through mailer "Looking Forward" explains mail in vote, talked about process; reviewed flyer.</i>	Leslie Benjamin
6:15 pm	2012-2013 Unaudited Actual Report <i>Provided spreadsheet covered/discussed with committee</i>	Karen Maloney
6:15 pm	2013-2014 Multi-Year Projections <i>Provided spreadsheet covered/discussed with committee</i>	Karen Maloney
6:30 pm	Board Presentation Planning <i>Committee reviewed presentation and provided input</i>	Karen Maloney Robin Rodi
7:00 pm	Adjournment	

Attended: Karen Maloney, Robin Rodi, Dale Kline, Jeffrey Vaillant, Jeff Whitman, Denise McIntyre, Leslie Benjamin, Diane Gasson

Absent: Kent Barnes, Cindi Clinton

NUSD
Parcel Tax - \$251/Parcel
Comparison of the 2013/2014 Operating Budget as of January 13, 2014

DESCRIPTION:	COL. 1 2013/14 Operating Budget 10/28/2013	COL. 2 2013/14 Operating Budget 1/13/2013	Col. 3 Difference (Col. 1 minus Col.)
A. Revenue:	\$251/Parcel	\$251/Parcel	
Parcel Tax Revenue 17,056 Parcels / 17,056 Parcels	\$4,281,056	\$4,281,056	\$0
Interest Earnings	\$1,000	\$1,000	\$0
Total Revenues	\$4,282,056	\$4,282,056	\$0
B. Expenditure:			
Allocated to Sites/Departments	\$2,836,396	\$2,856,320	\$19,924
Fee collection expense	\$34,912	\$35,000	\$88
Total Expenditures	\$2,871,308	\$2,891,320	\$20,012
C. Other Sources/Uses - Contribution to Unrestricted:	\$1,773,968	\$1,773,968	\$0
Contribution - Attract and Retain Staff & Smaller Class Sizes	\$1,773,968	\$1,773,968	
D Total Expenditures (B.) plus Other Sources (C.)	\$4,645,276	\$4,665,288	\$20,012
E. Excess (Deficiency) revenues over expenditures : (A. minus D.)	-\$363,220	-\$383,232	-\$20,012
F. Beginning Balance:	\$904,364	\$904,364	
G Ending Balance: (E. plus F.)	\$541,144	\$521,132	-\$20,012

NUSD
Parcel Tax - \$251/Parcel
Resource 9050
2013/2014 Parcel Tax Operating Budget

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							\$308,384			\$308,384
District-Wide							\$25,000		\$1,773,968	\$1,798,968
Hamilton	\$1,214		\$44,603		\$90,162		\$46,290			\$182,269
Loma Verde			\$41,666							\$41,666
Lu Sutton			\$29,848							\$29,848
Lynwood			\$42,081							\$42,081
Olive			\$45,274							\$45,274
Pleasant Valley			\$45,141							\$45,141
Rancho			\$35,548							\$35,548
San Ramon			\$34,171							\$34,171
Elem Sch District-Wide				\$14,672				\$169,213		\$183,885
San Jose	\$7,813		\$33,978		\$89,079			\$117,307		\$248,177
Sinaloa	\$7,108		\$39,093		\$105,912			\$78,382		\$230,495
Marin Oaks/Hill Ed. Ctr.	\$1,730				\$71,276					\$73,006
Novato	\$18,865	\$67,472	\$44,175		\$226,636	\$224,336		\$106,801		\$688,285
San Marin	\$9,685	\$44,188	\$43,507		\$232,291	\$205,773		\$94,826		\$630,270
Alternative Ed Center			\$3,324							\$3,324
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$496									\$496
Total Allocations	\$81,911	\$111,660	\$482,409	\$14,672	\$815,356	\$439,109	\$333,384	\$612,819	\$1,773,968	\$4,665,288
Total FTE	n/a	1.6000	9.8750	n/a	8.2125	88 Coaches .80 FTE AD	4.00	7.3000	27.29	59.0793

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 \$51 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:

A 1% salary increase for all employees was implemented in addition to the negotiated 2011-2012 salary increase of 2% paid in December 2012

For 2013/2014, CSEA received a 3% increase and NFT a reconfiguration of the schedule salary with a cost of 3%

NUSD
Parcel Tax Projection
2013/2014 Operating Budget

January 13, 2014

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	Actuals 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	4,253,501	4,282,056	4,271,463	36,112,886
<i>Parcel Tax Revenues</i>			2,758,090	2,767,668	4,280,403	4,308,371	4,273,710	4,243,657	4,281,056	4,267,463	
<i>Interest Earnings</i>			54,831	28,562	13,599	7,658	16,519	9,844	1,000	1,000	
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	2,748,366	2,891,320	2,942,934	24,738,213
<i>Staff - Step/Column</i>			2,049,422	2,250,207	2,318,135	2,423,048	2,378,290	2,483,489	2,604,835	2,650,420	
<i>Other Allocations</i>			29,998	17,342	186,426	197,321	233,645	230,490	251,485	256,515	
<i>Fees</i>			30,970	35,855	35,223	33,618	33,867	34,387	35,000	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/Class Size</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	4,470,665	4,665,288	4,770,121	36,358,151
E. Surplus/-Deficit (A. minus D.)	564,482	329,746	188,217	-82,459	22,918	-69,257	-99,858	-217,164	-383,232	-498,658	-245,265
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	904,364	521,132	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	904,364	521,132	22,474	22,474

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

2013/2014 Parcel Tax 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	\$35,000									\$35,000
Information Technology							\$308,384			\$308,384
District-Wide Info. Tech.							\$25,000			\$25,000
District-Wide								\$1,773,968		\$1,773,968
Total	\$35,000	\$0	\$0	\$0	\$0	\$0	\$333,384	\$0	\$1,773,968	\$2,142,352
Hamilton	\$1,214		\$44,603		\$90,162			\$46,290		\$182,269
Loma Verde			\$41,666							\$41,666
Lu Sutton			\$29,848							\$29,848
Lynwood			\$42,081							\$42,081
Olive			\$45,274							\$45,274
Pleasant Valley			\$45,141							\$45,141
Rancho			\$35,548							\$35,548
San Ramon			\$34,171							\$34,171
Elem Sch District-Wide				\$14,672				\$169,213		\$183,885
Total Elementary	\$1,214	\$0	\$318,332	\$14,672	\$90,162	\$0	\$0	\$215,503	\$0	\$639,883
San Jose	\$7,813		\$33,978		\$89,079			\$117,307		\$248,177
Sinaloa	\$7,108		\$39,093		\$105,912			\$78,382		\$230,495
Total Middle	\$14,921	\$0	\$73,071	\$0	\$194,991	\$0	\$0	\$195,689	\$0	\$478,672
Marin Oaks	\$1,730				\$71,276					\$73,006
Novato	\$18,865	\$67,472	\$44,175		\$226,636	\$224,336		\$106,801		\$688,285
San Marin	\$9,685	\$44,188	\$43,507		\$232,291	\$205,773		\$94,826		\$630,270
Alternative Ed Center			\$3,324							\$3,324
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$496									\$496
Total High Schools	\$30,776	\$111,660	\$91,006	\$0	\$530,203	\$439,109	\$0	\$201,627	\$0	\$1,404,381
Total Allocations	\$81,911	\$111,660	\$482,409	\$14,672	\$815,356	\$439,109	\$333,384	\$612,819	\$1,773,968	\$4,665,288