



# NOVATO UNIFIED SCHOOL DISTRICT

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## PARCEL TAX OVERSIGHT COMMITTEE

**January 26, 2015**

6:00 – 7:00 pm

*DO Conference Room #102*

<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	Welcome and Introductions	Karen Maloney
6:05 pm	Introduce New Members <a href="#">Ross Ingels, Michelle Roberts, Jackie &amp; Wendy Sissel</a>	Karen Maloney
6:10 pm	Set meeting day and time	Committee
6:20 pm	Review/Approve Minutes: <a href="#">May 27, 2014 &amp; Oct 2, 2014</a>	Committee
6:30 pm	2014-2015 First Interim Report 2014-2015 Multi-Year Projections	Karen Maloney Karen Maloney
7:00 pm	Adjournment	

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### TENTATIVE FUTURE MEETING DATES:

Mondays: (6-7) Room 102

- March 23, 2015
- May 11, 2015



# NOVATO UNIFIED SCHOOL DISTRICT

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## PARCEL TAX OVERSIGHT COMMITTEE

*May 27, 2014*

*\* MINUTES \**

<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	Welcome and Introductions	Robin Rodi
6:05 pm	Review/Approve Minutes: March 24, 2014 <i>Approved</i>	Committee
6:15pm	2014-2015 Budget Assumptions <i>Provided spreadsheet, covered/discussed with committee. MYP 2015-2016, District GF will pay for more costs.</i>	Karen Maloney
7:00 pm	Adjournment	

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### TENTATIVE FUTURE MEETING DATES:

*Next meeting, September 22, 2014*



# NOVATO UNIFIED SCHOOL DISTRICT

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## PARCEL TAX OVERSIGHT COMMITTEE

### Minutes: October 2, 2014

✓ Only one committee member present – reviewed/discussed all agenda items

<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	✓ Welcome and Introductions	Karen Maloney
6:05 pm	✓ 2013-2014 Unaudited Actual Report ✓ 2014-2015 Multi-Year Projections	Karen Maloney Karen Maloney
6:25 pm	✓ Board Presentation Planning	Karen Maloney
6:40 pm	✓ New Members, New President	Karen Maloney
6:50 pm	✓ Revised Board Policy (3210) & Application	Karen Maloney
7:00 pm	Adjournment	

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### ✓ TENTATIVE FUTURE MEETING DATES:

Mondays: (6-7) Room 102

- January 19, 2015
- March 23, 2015
- May 25, 2015

Parcel Tax - \$251/Parcel

Comparison of the 2014-2015 Operating Budget (as of October 2, 2014) and the 2014-2015 First Interim Report

DESCRIPTION:	COL. 2 2014-15 Operating Budget	COL. 2 2014-15 Budget First Interim	Col. 3 Difference (Col. 1 minus Col. )
<b>A. Revenue:</b>	<b>\$251/Parcel</b>	<b>\$251/Parcel</b>	
Parcel Tax Revenue                      17,006/17,006 Parcels	\$4,268,463	\$4,268,463	\$0
Interest Earnings	\$1,000	\$1,000	\$0
<b>Total Revenues</b>	<b>\$4,269,463</b>	<b>\$4,269,463</b>	<b>\$0</b>
<b>B. Expenditure:</b>			
Allocated to Sites/Departments	\$2,736,604	\$2,837,540	\$100,936
Fee collection expense	\$37,900	\$37,900	\$0
<b>Total Expenditures</b>	<b>\$2,774,504</b>	<b>\$2,875,440</b>	<b>\$100,936</b>
<b>C. Other Sources/Uses - Contribution to Unrestricted:</b>	<b>\$1,898,909</b>	<b>\$1,898,909</b>	<b>\$0</b>
Contribution - Attract and Retain Staff & Smaller Class Sizes	\$1,898,909	\$1,898,909	
<b>D Total Expenditures (B.) plus Other Sources (C.)</b>	<b>\$4,673,413</b>	<b>\$4,774,349</b>	<b>\$100,936</b>
<b>E. Excess (Deficiency) revenues over expenditures :</b>	<b>-\$403,950</b>	<b>-\$504,886</b>	<b>-\$100,936</b>
(A. minus D.)			
<b>F. Beginning Balance:</b>	<b>\$907,182</b>	<b>\$907,182</b>	
<b>G Ending Balance: (E. plus F.)</b>	<b>\$503,232</b>	<b>\$402,296</b>	<b>-\$100,936</b>

**NUSD**  
**Parcel Tax - \$251/Parcel**  
**Resource 9050**  
**2014-2015 First Interim Budget**

January 26, 2015

Description	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
	District wide Fees/ Secondary \$7/ADA + C/O	Regular Ed Instruction District CSR Staff	Regular Ed Library District Library Staff	Regular Ed Library Various Software	Regular Ed Counseling District Couns Staff	Note 1 Athletics/ Coaches <b>Note 1</b>	Instructional Technology District Tech Staff	Elem Music/ Secondary Performing Arts	Contribution to the URGF <b>Note 2 &amp; 3</b>	Total
Administrative Fee	\$37,900									\$37,900
Information Tech							\$240,062			\$240,062
District-Wide			\$3,865	\$14,670		\$9,000	\$25,000		\$1,898,909	\$1,951,444
Hamilton			\$29,066		\$83,971			\$49,362		\$162,399
Loma Verde			\$42,619							\$42,619
Lu Sutton			\$31,544							\$31,544
Lynwood			\$48,182							\$48,182
Olive			\$51,758							\$51,758
Pleasant Valley			\$49,486							\$49,486
Rancho			\$41,187							\$41,187
San Ramon			\$35,721							\$35,721
Elem Sch District-Wide								\$188,349		\$188,349
San Jose	\$5,019		\$35,821		\$89,175			\$90,962		\$220,977
Sinaloa	\$6,020		\$29,066		\$108,216			\$81,926		
Marin Oaks	\$460				\$55,499					\$55,959
Novato	\$9,506	\$112,930	\$43,521		\$234,575	\$240,355		\$73,706		\$714,593
San Marin	\$4,000	\$54,928	\$51,933		\$229,102	\$228,991		\$102,472		\$671,426
Alternative Ed Center			\$5,165							\$5,165
High Sch-Other Fees										\$0
Nova	\$350									\$350
<b>Total Allocations</b>	<b>\$63,255</b>	<b>\$167,858</b>	<b>\$498,934</b>	<b>\$14,670</b>	<b>\$800,538</b>	<b>\$478,346</b>	<b>\$265,062</b>	<b>\$586,777</b>	<b>\$1,898,909</b>	<b>\$4,549,121</b>
<b>Total FTE</b>	<b>n/a</b>	<b>1.60</b>	<b>9.875</b>	<b>n/a</b>	<b>8.9125</b>	<b>88 Coaches .80 FTE AD</b>	<b>3.20</b>	<b>6.70</b>	<b>29.214</b>	<b>60.3015</b>

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.

Note 3: To quantify the number of teacher positions (FTE) funded through the shift of revenues (contribution), \$1,898,909 has been divided by \$65,000 (salary/benefit cost per FTE) total of 29.214 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 2013-14, CSEA received a 3% increase and NFT a reconfiguration of the schedule salary with a cost of 3%

For 2014-15, effective 10/1/14 the District's contribution for employer's portion of paid health benefits increased. The increase equates to an increase of approximately 7% for CSEA and 3% for NFT members receiving health benefits

**NUSD**  
**Parcel Tax Projection**  
**2014-2015 Budget as of the First Interim**

January 26, 2015

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	ACTUALS 2013-14	PROJECT. 2014-15	TOTAL
<b>A. Available Revenues</b>	<b>2,446,617</b>	<b>2,349,837</b>	<b>2,812,921</b>	<b>2,796,230</b>	<b>4,294,002</b>	<b>4,316,029</b>	<b>4,290,229</b>	<b>4,253,501</b>	<b>4,254,870</b>	<b>4,269,463</b>	<b>36,083,699</b>
<i>Parcel Tax Revenues</i>			2,758,090	2,767,668	4,280,403	4,308,371	4,273,710	4,243,657	4,247,677	4,268,463	
<i>Interest Earnings</i>			54,831	28,562	13,599	7,658	16,519	9,844	7,193	1,000	
<b>B. Current Year Costs</b>	<b>1,882,135</b>	<b>2,020,091</b>	<b>2,110,390</b>	<b>2,303,404</b>	<b>2,539,784</b>	<b>2,653,986</b>	<b>2,645,802</b>	<b>2,748,366</b>	<b>2,828,707</b>	<b>2,875,440</b>	<b>24,608,105</b>
<i>Staff - Step/Column</i>			2,049,422	2,250,207	2,318,135	2,423,048	2,378,290	2,550,283	2,597,465	2,634,411	
<i>Other Allocations</i>			29,998	17,342	186,426	197,321	233,645	163,696	195,400	203,129	
<i>Fees</i>			30,970	35,855	35,223	33,618	33,867	34,387	35,842	37,900	
<b>C. Other Sources/Uses - Contrib. to Unrestricted:</b>	<b>0</b>	<b>0</b>	<b>514,314</b>	<b>575,285</b>	<b>1,731,300</b>	<b>1,731,300</b>	<b>1,744,285</b>	<b>1,722,299</b>	<b>1,423,345</b>	<b>1,898,909</b>	<b>11,341,037</b>
<i>Contrib.-Attract/Retain/Class Size</i>			235,000	235,000	1,687,187	1,687,187	1,744,285	1,722,299	1,423,345	1,898,909	
<i>Contrib. -K-3 CSR</i>			279,314	340,285	44,113	44,113					
<b>D. Total Exp. (B) + Other Sources(C.)</b>	<b>1,882,135</b>	<b>2,020,091</b>	<b>2,624,704</b>	<b>2,878,689</b>	<b>4,271,084</b>	<b>4,385,286</b>	<b>4,390,087</b>	<b>4,470,665</b>	<b>4,252,052</b>	<b>4,774,349</b>	<b>35,949,142</b>
<b>E. Surplus/-Deficit (A. minus D.)</b>	<b>564,482</b>	<b>329,746</b>	<b>188,217</b>	<b>-82,459</b>	<b>22,918</b>	<b>-69,257</b>	<b>-99,858</b>	<b>-217,164</b>	<b>2,818</b>	<b>-504,886</b>	<b>134,557</b>
<b>RESERVES</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>TOTAL</b>
<b>F. Beginning Balance</b>	<b>267,739</b>	<b>832,221</b>	<b>1,161,967</b>	<b>1,350,184</b>	<b>1,267,725</b>	<b>1,290,643</b>	<b>1,221,386</b>	<b>1,121,528</b>	<b>904,364</b>	<b>907,182</b>	<b>267,739</b>
<b>G. Ending Balance (E. plus F.)</b>	<b>832,221</b>	<b>1,161,967</b>	<b>1,350,184</b>	<b>1,267,725</b>	<b>1,290,643</b>	<b>1,221,386</b>	<b>1,121,528</b>	<b>904,364</b>	<b>907,182</b>	<b>402,296</b>	<b>402,296</b>

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

Reduce Parcel Tax Revenues by .25% each year beginning 2011-12 to account for aging population

Parcel Tax 2014-2015 Budget (as of the First Interim) 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 Athletics/ Coaches <b>Note 1</b>	Column 7 Instructional Technology District Tech Staff	Column 8 Elem Music/ Secondary Performing Arts	Column 9 Add'l Expend. Shifts-Math/ Science/Tech/ VAPA/CSR <b>Note 2 &amp; 3</b>	Column 10 Total
Administrative Fee	\$37,900									\$37,900
Information Tech							\$240,062			\$240,062
District-wide Info Tech							\$25,000			\$25,000
District-wide				\$14,670					\$1,898,909	\$1,913,579
<b>Total</b>	<b>\$37,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,670</b>	<b>\$0</b>	<b>\$0</b>	<b>\$265,062</b>	<b>\$0</b>	<b>\$1,898,909</b>	<b>\$2,216,541</b>
Hamilton			\$29,066		\$83,971			\$49,362		\$162,399
Loma Verde			\$42,619							\$42,619
Lu Sutton			\$31,544							\$31,544
Lynwood			\$48,182							\$48,182
Olive			\$51,758							\$51,758
Pleasant Valley			\$49,486							\$49,486
Rancho			\$41,187							\$41,187
San Ramon			\$35,721							\$35,721
Elem Sch District-wide			\$3,865					\$188,349		
<b>Total Elementary</b>	<b>\$0</b>	<b>\$0</b>	<b>\$333,428</b>	<b>\$0</b>	<b>\$83,971</b>	<b>\$0</b>	<b>\$0</b>	<b>\$237,711</b>	<b>\$0</b>	<b>\$462,896</b>
San Jose	\$5,019		\$35,821		\$89,175			\$90,962		\$220,977
Sinaloa	\$6,020		\$29,066		\$108,216			\$81,926		\$225,228
<b>Total Middle</b>	<b>\$11,039</b>	<b>\$0</b>	<b>\$64,887</b>	<b>\$0</b>	<b>\$197,391</b>	<b>\$0</b>	<b>\$0</b>	<b>\$172,888</b>		<b>\$446,205</b>
Marin Oaks	\$460				\$55,499					\$55,959
Novato	\$9,506	\$112,930	\$43,521		\$234,575	\$240,355		\$73,706		\$714,593
San Marin	\$4,000	\$54,928	\$51,933		\$229,102	\$228,991		\$102,472		\$671,426
Alternative Ed Center			\$5,165							\$5,165
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$350									\$350
<b>Total High Schools</b>	<b>\$14,316</b>	<b>\$167,858</b>	<b>\$100,619</b>	<b>\$0</b>	<b>\$519,176</b>	<b>\$478,346</b>	<b>\$0</b>	<b>\$176,178</b>	<b>\$0</b>	<b>\$1,456,493</b>
<b>Total Allocations</b>	<b>\$63,255</b>	<b>\$167,858</b>	<b>\$498,934</b>	<b>\$14,670</b>	<b>\$800,538</b>	<b>\$478,346</b>	<b>\$265,062</b>	<b>\$586,777</b>	<b>\$1,898,909</b>	<b>\$4,582,135</b>