



# NOVATO UNIFIED SCHOOL DISTRICT

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

## PARCEL TAX OVERSIGHT COMMITTEE

*March 24, 2014*

6:00 – 7:00 pm

Conference Room #102

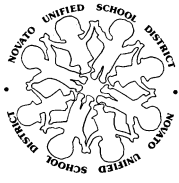
<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	Welcome and Introductions	Robin Rodi
6:05 pm	Review/Approve Minutes: January 13, 2014	Committee
6:15pm	2013-2014 Second Interim Report & Multi-Year Projections	Karen Maloney
7:00 pm	Adjournment	

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### TENTATIVE FUTURE MEETING DATES:

**Mondays: (6-7) Room 102**

- **May 5, 2014**



# NOVATO UNIFIED SCHOOL DISTRICT

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## PARCEL TAX OVERSIGHT COMMITTEE

*January 13, 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: Oct 28, 2013 <i>Approved</i>	Committee
6:10 pm	Parcel Tax Election – May 2014 <i>Committee discussion</i>	Karen Maloney
6:20 pm	2013-2014 First Interim Report & MYP <i>Provided spreadsheet, covered/discussed with committee</i>	Karen Maloney
7:00 pm	Adjournment	

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Comparison of the 2013/2014 Operating Budget as of January 13, 2014  
and Second Interim Report

DESCRIPTION:	Column 1 2013-2014 Operating Budget 1/13/2013	Column 2 2013-14 Operating Budget Second Interim	Column 3 Difference
<b>A Revenue:</b>	<b>\$251/Parcel</b>	<b>\$251/Parcel</b>	
Parcel Tax Revenue <b>17,056 Parcels / 17,056 Parcels</b>	\$4,281,056	\$4,281,056	\$0
Interest Earnings	\$1,000	\$1,000	\$0
<b>Total Revenues</b>	<b>\$4,282,056</b>	<b>\$4,282,056</b>	<b>\$0</b>
<b>B Expenditure:</b>			
Allocated to Sites/Departments	\$2,856,320	\$2,853,730	-\$2,590
Fee collection expense	\$35,000	\$36,807	\$1,807
<b>Total Expenditures</b>	<b>\$2,891,320</b>	<b>\$2,890,537</b>	<b>-\$783</b>
<b>C Other Sources/Uses - Contribution to Unrestricted:</b>	<b>\$1,773,968</b>	<b>\$1,773,968</b>	<b>\$0</b>
Contribution - Attract and Retain Staff & Smaller Class Sizes	\$1,773,968	\$1,773,968	
<b>D Total Expenditures (B) plus Other Sources (C)</b>	<b>\$4,665,288</b>	<b>\$4,664,505</b>	<b>-\$783</b>
<b>E Excess (Deficiency) revenues over expenditures :</b> (A minus D)	<b>-\$383,232</b>	<b>-\$382,449</b>	<b>\$783</b>
<b>F Beginning Balance:</b>	<b>\$904,364</b>	<b>\$904,364</b>	
<b>G Ending Balance: (E plus F)</b>	<b>\$521,132</b>	<b>\$521,915</b>	<b>\$783</b>

Parcel Tax Operating Budget as of the 2013-2014 Second Interim

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>	Computer Ed Technology District Tech Staff	Elem Music/ Secondary Performing Arts	Contribution to the URGF <b>Note 2 &amp; 3</b>	Total
Administrative Fee	\$36,807									\$36,807
Information Technology							\$311,708			\$311,708
District-Wide							\$25,000		\$1,773,968	\$1,798,968
Hamilton	\$1,214		\$44,603		\$81,424			\$46,290		\$173,531
Loma Verde			\$41,666							\$41,666
Lu Sufon			\$28,683							\$28,683
Lynwood			\$42,081							\$42,081
Olive			\$45,274							\$45,274
Pleasant Valley			\$45,927							\$45,927
Rancho			\$35,548							\$35,548
San Ramon			\$34,171							\$34,171
Elem Sch District-Wide			\$4,622	\$14,670				\$168,207		\$187,499
San Jose	\$7,813		\$34,139		\$89,079			\$116,559		\$247,590
Sinaloa	\$7,108		\$39,093		\$105,912			\$78,382		\$230,495
Marin Oaks/Hill Ed. Ctr.	\$1,730				\$73,520					\$75,250
Novato	\$18,865	\$67,133	\$44,175		\$225,825	\$223,122		\$106,801		\$685,921
San Marin	\$9,685	\$44,188	\$44,325		\$231,168	\$205,773		\$94,826		\$629,965
Alternative Ed Center			\$3,925							\$3,925
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$496									\$496
<b>Total Allocations</b>	<b>\$83,718</b>	<b>\$111,321</b>	<b>\$488,232</b>	<b>\$14,670</b>	<b>\$806,928</b>	<b>\$437,895</b>	<b>\$336,708</b>	<b>\$611,065</b>	<b>\$1,773,968</b>	<b>\$4,664,505</b>
<b>Total FTE</b>	<b>n/a</b>	<b>1.60</b>	<b>9.875</b>	<b>n/a</b>	<b>8.2125</b>	<b>88 Coaches .80 FTE AD</b>	<b>4.0</b>	<b>7.3</b>	<b>27.29</b>	<b>59.0793</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. 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 is 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%

Novato Unified School District  
Parcel Tax Actuals from 2005-2006 through 2012-2013 and  
Projections for 2013-2014 through 2014-2015  
As of the 2013-2014 Second Interim

March 20, 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	Projected 2013-14	Projected 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>\$4,282,056</b>	<b>\$4,268,463</b>	<b>\$36,109,886</b>
Parcel Tax Revenues			\$2,758,090	\$2,767,668	\$4,280,403	\$4,308,371	\$4,273,710	\$4,243,657	\$4,281,056	\$4,267,463	
Interest Earnings			\$54,831	\$28,562	\$13,599	\$7,658	\$16,519	\$9,844	\$1,000	\$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>\$2,890,537</b>	<b>\$2,940,296</b>	<b>\$24,734,792</b>
Staff - Step/Column			\$2,049,422	\$2,250,207	\$2,318,135	\$2,423,048	\$2,378,290	\$2,483,489	\$2,603,356	\$2,648,915	
Other Allocations			\$29,998	\$17,342	\$186,426	\$197,321	\$233,645	\$230,490	\$250,374	\$255,381	
Fees			\$30,970	\$35,855	\$35,223	\$33,618	\$33,867	\$34,387	\$36,807	\$36,000	
<b>C. Other Sources/Uses - Contribution to Unrestricted</b>											
Contrib.-Attract/Retain/Class Size			\$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
Contrib. -K-3 CSR			\$235,000	\$235,000	\$1,687,187	\$1,687,187	\$1,744,285	\$1,722,299	\$1,773,968	\$1,827,187	
			\$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>\$4,664,505</b>	<b>\$4,767,483</b>	<b>\$36,354,730</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>(\$382,449)</b>	<b>(\$499,020)</b>	<b>(\$244,844)</b>
<b>RESERVES</b>	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
<b>F. Beginning Balance</b>	\$267,739	\$832,221	\$1,161,967	\$1,350,184	\$1,267,725	\$1,290,643	\$1,221,386	\$1,121,528	\$904,364	\$521,915	\$267,739
<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>\$521,915</b>	<b>\$22,895</b>	<b>\$22,895</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

Novato Unified School District  
Parcel Tax Operating Budget by Grade Level  
as of the 2013-2014 Second Interim

March 20, 2014

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 Computer Ed 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	\$36,807									\$36,807
Information Tech							\$311,708			\$311,708
District-wide Info Tech							\$25,000			\$25,000
District-wide									\$1,773,968	\$1,773,968
<b>Total</b>	<b>\$36,807</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$336,708</b>	<b>\$0</b>	<b>\$1,773,968</b>	<b>\$2,147,483</b>
Hamilton	\$1,214		\$44,603		\$81,424			\$46,290		\$173,531
Loma Verde			\$41,666							\$41,666
Lu Sutton			\$28,683							\$28,683
Lynwood			\$42,081							\$42,081
Olive			\$45,274							\$45,274
Pleasant Valley			\$45,927							\$45,927
Rancho			\$35,548							\$35,548
San Ramon			\$34,171							\$34,171
Elem Sch District-wide			\$4,622	\$14,670				\$168,207		\$187,499
<b>Total Elementary</b>	<b>\$1,214</b>	<b>\$0</b>	<b>\$322,575</b>	<b>\$14,670</b>	<b>\$81,424</b>	<b>\$0</b>	<b>\$0</b>	<b>\$214,497</b>	<b>\$0</b>	<b>\$634,380</b>
San Jose	\$7,813		\$34,139		\$89,079			\$116,559		\$247,590
Sinaloa	\$7,108		\$39,093		\$105,912			\$78,382		\$230,495
<b>Total Middle</b>	<b>\$14,921</b>	<b>\$0</b>	<b>\$73,232</b>	<b>\$0</b>	<b>\$194,991</b>	<b>\$0</b>	<b>\$0</b>	<b>\$194,941</b>	<b>\$0</b>	<b>\$478,085</b>
Marin Oaks	\$1,730				\$73,520					\$75,250
Novato	\$18,865	\$67,133	\$44,175		\$225,825	\$223,122		\$106,801		\$685,921
San Marin	\$9,685	\$44,188	\$44,325		\$231,168	\$205,773		\$94,826		\$629,965
Alternative Ed Center			\$3,925							\$3,925
High Sch-Other Fees						\$9,000				\$9,000
Nova	\$496									\$496
<b>Total High Schools</b>	<b>\$30,776</b>	<b>\$111,321</b>	<b>\$92,425</b>	<b>\$0</b>	<b>\$530,513</b>	<b>\$437,895</b>	<b>\$0</b>	<b>\$201,627</b>	<b>\$0</b>	<b>\$1,404,557</b>
<b>Total Allocations</b>	<b>\$83,718</b>	<b>\$111,321</b>	<b>\$488,232</b>	<b>\$14,670</b>	<b>\$806,928</b>	<b>\$437,895</b>	<b>\$336,708</b>	<b>\$611,065</b>	<b>\$1,773,968</b>	<b>\$4,664,505</b>