

NOVATO UNIFIED SCHOOL DISTRICT

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

PARCEL TAX OVERSIGHT COMMITTEE

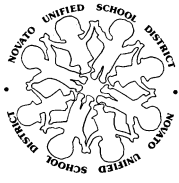
May 27, 2014

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: March 24, 2014	Committee
6:15pm	2014-2015 Budget Assumptions	Karen Maloney
7:00 pm	Adjournment	

TENTATIVE FUTURE MEETING DATES:



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PARCEL TAX OVERSIGHT COMMITTEE

March 24, 2014

** MINUTES **

<u>TIME</u>	<u>TOPIC</u>	<u>PERSON</u>
6:00 pm	Welcome and Introductions Parcel tax campaign underway	Robin Rodi
6:05 pm	Review/Approve Minutes: January 13, 2014 Approved	Committee
6:15 pm	2013-2014 Second Interim Report & MYP Provided spreadsheet, covered/discussed budget with committee	Karen Maloney
7:00 pm	Adjournment	

TENTATIVE FUTURE MEETING DATES:

Mondays: (6-7) Room 102

Parcel Tax - \$251/Parcel

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
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	\$2,856,320	\$2,853,730	-\$2,590
Fee collection expense	\$35,000	\$36,807	\$1,807
Total Expenditures	\$2,891,320	\$2,890,537	-\$783
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)	\$4,665,288	\$4,664,505	-\$783
E Excess (Deficiency) revenues over expenditures : (A minus D)	-\$383,232	-\$382,449	\$783
F Beginning Balance:	\$904,364	\$904,364	
G Ending Balance: (E plus F)	\$521,132	\$521,915	\$783

Parcel Tax - \$251/Parcel

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 Note 1	Computer Ed Technology District Tech Staff	Elem Music/ Secondary Performing Arts	Contribution to the URGF Note 2 & 3	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 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
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
Total Allocations	\$83,718	\$111,321	\$488,232	\$14,670	\$806,928	\$437,895	\$336,708	\$611,065	\$1,773,968	\$4,664,505
Total FTE	n/a	1.60	9.875	n/a	8.2125	88 Coaches .80 FTE AD	4.0	7.3	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%

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
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	\$4,268,463	\$36,109,886
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. 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	\$2,890,537	\$2,940,296	\$24,734,792
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	
C. Other Sources/Uses - Contribution to Unrestricted											
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					
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	\$4,664,505	\$4,767,483	\$36,354,730
E. Surplus/-Deficit (A minus D)	\$564,482	\$329,746	\$188,217	(\$82,459)	\$22,918	(\$69,257)	(\$99,858)	(\$217,164)	(\$382,449)	(\$499,020)	(\$244,844)
RESERVES	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
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	\$521,915	\$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	\$521,915	\$22,895	\$22,895

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 Note 1	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 Note 2 & 3	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
Total	\$36,807	\$0	\$0	\$0	\$0	\$0	\$336,708	\$0	\$1,773,968	\$2,147,483
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
Total Elementary	\$1,214	\$0	\$322,575	\$14,670	\$81,424	\$0	\$0	\$214,497	\$0	\$634,380
San Jose	\$7,813		\$34,139		\$89,079			\$116,559		\$247,590
Sinaloa	\$7,108		\$39,093		\$105,912			\$78,382		\$230,495
Total Middle	\$14,921	\$0	\$73,232	\$0	\$194,991	\$0	\$0	\$194,941	\$0	\$478,085
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
Total High Schools	\$30,776	\$111,321	\$92,425	\$0	\$530,513	\$437,895	\$0	\$201,627	\$0	\$1,404,557
Total Allocations	\$83,718	\$111,321	\$488,232	\$14,670	\$806,928	\$437,895	\$336,708	\$611,065	\$1,773,968	\$4,664,505