



# NOVATO UNIFIED SCHOOL DISTRICT

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

## PARCEL TAX OVERSIGHT COMMITTEE

*October 28, 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
6:05 pm	Parcel Tax Election – May 2014	Leslie Benjamin
6:15 pm	2012-2013 Unaudited Actual Report	Karen Maloney
6:15 pm	2013-2014 Multi-Year Projections	Karen Maloney
6:30 pm	Board Presentation Planning	Karen Maloney Robin Rodi
7:00 pm	Adjournment	

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### TENTATIVE FUTURE MEETING DATES:

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

- **January 6, 2014**
- **March 3, 2014**
- **May 5, 2014**

**NUSD**  
**Parcel Tax - \$251/Parcel**  
**Comparison of the 2012/2013 Actuals and 2013/2014 Budget**  
**as of October 28, 2013**

DESCRIPTION:	COL. 1 2012/13 Actuals 6/30/2013	COL. 2 2013/14 Operating Budget	Col. 3 Difference (Col. 1 minus Col. )
<b>A. Revenue:</b>	<b>\$251/Parcel</b>	<b>\$251/Parcel</b>	
Parcel Tax Revenue                      16,907 Parcels / 17,056 Parcels	\$4,243,657	\$4,281,056	\$37,399
Interest Earnings	\$9,844	\$1,000	-\$8,844
<b>Total Revenues</b>	<b>\$4,253,501</b>	<b>\$4,282,056</b>	<b>\$28,555</b>
<b>B. Expenditure:</b>			
Allocated to Sites/Departments	\$2,713,980	\$2,836,396	\$122,416
Fee collection expense	\$34,387	\$34,912	\$526
<b>Total Expenditures</b>	<b>\$2,748,366</b>	<b>\$2,871,308</b>	<b>\$122,942</b>
<b>C. Other Sources/Uses - Contribution to Unrestricted:</b>	<b>\$1,722,299</b>	<b>\$1,773,968</b>	<b>\$51,669</b>
Contribution - Attract and Retain Staff & Smaller Class Sizes	\$1,722,299	\$1,773,968	
<b>D Total Expenditures (B.) plus Other Sources (C.)</b>	<b>\$4,470,665</b>	<b>\$4,645,276</b>	<b>\$174,611</b>
<b>E. Excess (Deficiency) revenues over expenditures :</b>	<b>-\$217,164</b>	<b>-\$363,220</b>	<b>-\$146,056</b>
(A. minus D.)			
<b>F. Beginning Balance:</b>	<b>\$1,121,528</b>	<b>\$904,364</b>	
<b>G Ending Balance: (E. plus F.)</b>	<b>\$904,364</b>	<b>\$541,144</b>	<b>-\$363,220</b>

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

October 28, 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	\$34,387									\$34,387
Information Technology							\$255,593			\$255,593
District-Wide						\$9,000	\$24,631		\$1,722,299	\$1,755,930
Hamilton	\$2,301		\$43,251		\$83,052		\$43,891			\$172,495
Loma Verde			\$40,695							\$40,695
Lu Sutton			\$37,331							\$37,331
Lynwood			\$40,613							\$40,613
Olive			\$43,911							\$43,911
Pleasant Valley			\$42,935							\$42,935
Rancho			\$34,801							\$34,801
San Ramon			\$32,902							\$32,902
Elem Sch District-Wide				\$14,670				\$168,351		\$183,021
San Jose	\$8,626		\$32,262		\$83,657			\$102,866		\$227,411
Sinaloa	\$12,216		\$38,287		\$98,210			\$72,424		\$221,137
Marin Oaks	\$291				\$79,337			\$101,621		\$181,248
Novato	\$8,946	\$48,195	\$43,638		\$205,449	\$224,297		\$89,347		\$619,871
San Marin	\$10,067	\$72,467	\$35,978		\$218,578	\$207,544				\$544,634
Alternative Ed Center			\$1,421							\$1,421
High Sch-Other Fees										\$0
Nova	\$330									\$330
<b>Total Allocations</b>	<b>\$77,163</b>	<b>\$120,662</b>	<b>\$468,025</b>	<b>\$14,670</b>	<b>\$768,282</b>	<b>\$440,841</b>	<b>\$280,223</b>	<b>\$578,500</b>	<b>\$1,722,299</b>	<b>\$4,470,665</b>
<b>Total FTE</b>	<b>n/a</b>	<b>1.6000</b>	<b>9.8750</b>	<b>n/a</b>	<b>8.2125</b>	<b>88 Coaches .80 FTE AD</b>	<b>4.00</b>	<b>7.3000</b>	<b>26.50</b>	<b>58.2844</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 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**  
**2012/2013 Actuals**

October 28, 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	Actuals 2012/13	PROJECT. 2013/14	PROJECT. 2014/15	TOTAL
<b>A. Available Revenues</b>	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	4,000	
<b>B. Current Year Costs</b>	1,882,135	2,020,091	2,110,390	2,303,404	2,539,784	2,653,986	2,645,802	2,748,366	2,871,308	2,922,674	24,697,940
<i>Staff - Step/Column</i>			2,049,422	2,250,207	2,318,135	2,423,048	2,378,290	2,550,283	2,580,101	2,625,253	
<i>Other Allocations</i>			29,998	17,342	186,426	197,321	233,645	163,696	256,295	261,421	
<i>Fees</i>			30,970	35,855	35,223	33,618	33,867	34,387	34,912	36,000	
<b>C. Other Sources/Uses - Contrib. to Unrestricted:</b>	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					
<b>D. Total Exp. (B) + Other Sources(C.)</b>	1,882,135	2,020,091	2,624,704	2,878,689	4,271,084	4,385,286	4,390,087	4,470,665	4,645,276	4,749,861	36,317,878
<b>E. Surplus/-Deficit (A. minus D.)</b>	564,482	329,746	188,217	-82,459	22,918	-69,257	-99,858	-217,163	-363,220	-478,397	-204,992
<b>RESERVES</b>	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL
<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	541,144	267,739
<b>G. Ending Balance ( E. plus F. )</b>	832,221	1,161,967	1,350,184	1,267,725	1,290,643	1,221,386	1,121,528	904,364	541,144	62,747	62,747

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**

## Parcel Tax Expenditures (Actuals) for 2012/2013 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	\$34,387								\$34,387	
Information Technology							\$255,593		\$255,593	
District-Wide Info. Tech.							\$24,631		\$24,631	
District-Wide								\$1,722,299	\$1,722,299	
<b>Total</b>	<b>\$34,387</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$280,223</b>	<b>\$0</b>	<b>\$1,722,299</b>	<b>\$2,036,909</b>
Hamilton	\$2,301		\$43,251		\$83,052			\$43,891	\$172,495	
Loma Verde			\$40,695						\$40,695	
Lu Sutton			\$37,331						\$37,331	
Lynwood			\$40,613						\$40,613	
Olive			\$43,911						\$43,911	
Pleasant Valley			\$42,935						\$42,935	
Rancho			\$34,801						\$34,801	
San Ramon			\$32,902						\$32,902	
Elem Sch District-Wide			\$0	\$14,670				\$168,351	\$183,021	
<b>Total Elementary</b>	<b>\$2,301</b>	<b>\$0</b>	<b>\$316,439</b>	<b>\$14,670</b>	<b>\$83,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$212,242</b>	<b>\$0</b>	<b>\$628,704</b>
San Jose	\$8,626		\$32,262		\$83,657			\$102,866	\$227,411	
Sinaloa	\$12,216		\$38,287		\$98,210			\$72,424	\$221,137	
<b>Total Middle</b>	<b>\$20,841</b>	<b>\$0</b>	<b>\$70,549</b>	<b>\$0</b>	<b>\$181,867</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,290</b>	<b>\$0</b>	<b>\$448,547</b>
Marin Oaks	\$291				\$79,337				\$79,628	
Novato	\$8,946	\$48,195	\$43,638		\$205,449	\$224,297		\$101,621	\$632,146	
San Marin	\$10,067	\$72,467	\$35,978		\$218,578	\$207,544		\$89,347	\$633,981	
Alternative Ed Center			\$1,421						\$1,421	
High Sch-Other Fees						\$9,000			\$9,000	
Nova	\$330								\$330	
<b>Total High Schools</b>	<b>\$19,634</b>	<b>\$120,662</b>	<b>\$81,037</b>	<b>\$0</b>	<b>\$503,363</b>	<b>\$440,841</b>	<b>\$0</b>	<b>\$190,968</b>	<b>\$0</b>	<b>\$1,356,505</b>
<b>Total Allocations</b>	<b>\$77,163</b>	<b>\$120,662</b>	<b>\$468,025</b>	<b>\$14,670</b>	<b>\$768,282</b>	<b>\$440,841</b>	<b>\$280,223</b>	<b>\$578,500</b>	<b>\$1,722,299</b>	<b>\$4,470,665</b>