

**Parcel Tax Detail - \$251/Parcel  
2020-21 Audited Actuals**

| Description                             | Column 1                           | Column 2                 | Column 3                    | Column 4                    | Column 5                           | Column 6                       | Column 7                                    | Column 8           |
|---|------------------------------------|--------------------------|-----------------------------|-----------------------------|------------------------------------|--------------------------------|---|--------------------|
|   | District wide Fees/Second. \$7/ADA | Regular Ed Library Staff | Regular Ed Library Software | Regular Ed Counseling Staff | Athletics/Coaches<br><b>Note 1</b> | Elem Music/Secondary Perf Arts | Contribution URGF*<br><b>Note 2 &amp; 3</b> | Total              |
| Administrative Fee                      | \$30,156                           |                          |                             |                             |                                    |                                |   | \$30,156           |
| District-Wide                           |                                    |                          | \$14,885                    |                             |                                    |                                | \$1,372,014                                 | \$1,386,899        |
| <b>Total District-Wide</b>              | <b>\$30,156</b>                    | <b>\$0</b>               | <b>\$14,885</b>             | <b>\$0</b>                  | <b>\$0</b>                         | <b>\$0</b>                     | <b>\$1,372,014</b>                          | <b>\$1,417,055</b> |
| Hamilton                                | \$0                                | \$55,537                 |                             | \$125,002                   |                                    | \$56,265                       |   | \$236,804          |
| Loma Verde                              |                                    | \$58,908                 |                             |                             |                                    |                                |   | \$58,908           |
| Lu Sutton                               |                                    | \$37,206                 |                             |                             |                                    |                                |   | \$37,206           |
| Lynwood                                 |                                    | \$55,980                 |                             |                             |                                    |                                |   | \$55,980           |
| Olive                                   |                                    | \$60,159                 |                             |                             |                                    |                                |   | \$60,159           |
| Pleasant Valley                         |                                    | \$61,937                 |                             |                             |                                    |                                |   | \$61,937           |
| Rancho                                  |                                    | \$57,031                 |                             |                             |                                    |                                |   | \$57,031           |
| San Ramon                               |                                    | \$53,694                 |                             |                             |                                    |                                |   | \$53,694           |
| Elem Sch District-Wide                  |                                    | \$48                     |                             |                             |                                    | \$171,292                      |   | \$171,340          |
| <b>Total Elementary</b>                 | <b>\$0</b>                         | <b>\$440,500</b>         | <b>\$0</b>                  | <b>\$125,002</b>            | <b>\$0</b>                         | <b>\$227,557</b>               | <b>\$0</b>                                  | <b>\$793,059</b>   |
| San Jose                                | \$4,434                            | \$48,183                 |                             | \$120,438                   |                                    | \$5,731                        |   | \$178,785          |
| Sinaloa                                 |                                    | \$40,195                 |                             | \$68,179                    |                                    | \$33,579                       |   | \$141,954          |
| <b>Total Middle Schools</b>             | <b>\$4,434</b>                     | <b>\$88,378</b>          | <b>\$0</b>                  | <b>\$188,617</b>            | <b>\$0</b>                         | <b>\$39,310</b>                | <b>\$0</b>                                  | <b>\$320,739</b>   |
| Novato                                  | \$4,570                            | \$55,912                 |                             | \$273,254                   | \$267,368                          | \$105,153                      |   | \$706,256          |
| San Marin                               | \$14,753                           | \$61,929                 |                             | \$257,965                   | \$269,456                          | \$131,435                      |   | \$735,538          |
| Hill Education Center (Marin Oaks/NOVA) | \$0                                | \$9,012                  |                             | \$28,966                    |                                    |                                |   | \$37,978           |
| <b>Total High Schools</b>               | <b>\$19,323</b>                    | <b>\$126,852</b>         | <b>\$0</b>                  | <b>\$560,185</b>            | <b>\$536,824</b>                   | <b>\$236,588</b>               | <b>\$0</b>                                  | <b>\$1,479,772</b> |
| <b>Total Allocations</b>                | <b>\$53,912</b>                    | <b>\$655,730</b>         | <b>\$14,885</b>             | <b>\$873,804</b>            | <b>\$536,824</b>                   | <b>\$503,455</b>               | <b>\$1,372,014</b>                          | <b>\$4,010,624</b> |
| <b>Total FTE</b>                        | <b>n/a</b>                         | <b>9.9</b>               | <b>n/a</b>                  | <b>7.4</b>                  | <b>88 Coaches<br/>.80 FTE AD</b>   | <b>4.30</b>                    | <b>14.8</b>                                 | <b>37.1</b>        |

Note 1: Prior to the 2009-10 fiscal year, Athletics were funded out of the unrestricted, General Fund budget. With the passage of the Parcel Tax in June 2009, these expenditures are funded by the 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: Parcel tax funding is used to maintain smaller class sizes and programs, the contribution provides funding for 14.8 FTE. To quantify the number of teacher positions (FTE) funded through the shift of revenues (contribution), \$1,372,014 has been divided by \$93,000 (salary/benefit cost per FTE) total of 14.8 FTE. It should also be noted:

\*URGF = Unrestricted General Fund

**NUSD**  
**Parcel Tax - \$251/Parcel**  
**2020-2021 Audited Actuals and 2021-2022 Budget as of the 2nd Interim**

| DESCRIPTION:  | COL. 1<br>2020-21<br>Audited<br>Actuals | COL. 2<br>2021-22<br>2nd Interim<br>Budget | Col. 3<br>Difference<br>(Column 1<br>& Column 2) |
|---|---|--|--|
| <b>A. Revenue:</b>  | <b>\$251/Parcel</b>                     | <b>\$251/Parcel</b>                        |  |
| Parcel Tax Revenue & Interest      15,979/15,762              | \$4,010,623                             | \$3,956,244                                | -\$54,379  |
| <b>Total Revenues</b>   | <b>\$4,010,623</b>                      | <b>\$3,956,244</b>                         | <b>-\$54,379</b>                                 |
| <b>B. Expenditure:</b>  |   |  |  |
| Allocated to Sites/Departments                                | \$2,608,454                             | \$2,865,584                                | \$257,130  |
| Fee collection expense  | \$30,156                                | \$35,000                                   | \$4,845  |
| <b>Total Expenditures</b>                                     | <b>\$2,638,610</b>                      | <b>\$2,900,584</b>                         | <b>\$261,974</b>                                 |
| <b>C. Other Sources/Uses - Contribution to Unrestricted:</b>  | <b>\$1,372,014</b>                      | <b>\$1,101,425</b>                         | <b>-\$270,589</b>                                |
| Contribution - Attract and Retain Staff & Smaller Class Sizes | \$1,372,014                             | \$1,101,425                                |  |
| <b>D Total Expenditures (B.) plus Other Sources (C.)</b>      | <b>\$4,010,624</b>                      | <b>\$4,002,009</b>                         | <b>-\$8,615</b>                                  |
| <b>E. Excess (Deficiency) revenues over expenditures :</b>    | <b>\$0</b>                              | <b>-\$45,765</b>                           | <b>-\$45,765</b>                                 |
| (A. minus D.)   |   |  |  |
| <b>F. Beginning Balance:</b>                                  | <b>\$127,154</b>                        | <b>\$127,154</b>                           | <b>\$0</b>                                       |
| <b>G Ending Balance: (E. plus F.)</b>                         | <b>\$127,154</b>                        | <b>\$81,389</b>                            | <b>-\$45,765</b>                                 |

**Novato Unified School District  
Parcel Tax 2020-2021 Audited Actuals and  
2021-2022 Budget as of the 2nd Interim**

| REVENUES/EXPENDITURES  | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | ACTUALS          | 2021-22<br>Budget | TOTAL             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
|  | 2010-11          | 2011-12          | 2012-13          | 2013-14          | 2014-15          | 2015-16          | 2016-17 *        | 2017-18 *        | 2018-19          | 2019-20          | 2020-21          | 2nd Interim       |                   |
| <b>A. Available Revenues</b>                                 | <b>4,316,029</b> | <b>4,290,229</b> | <b>4,253,501</b> | <b>4,254,870</b> | <b>4,201,734</b> | <b>4,180,034</b> | <b>4,167,402</b> | <b>4,162,792</b> | <b>4,183,813</b> | <b>4,153,802</b> | <b>4,010,623</b> | <b>3,956,244</b>  | <b>64,830,681</b> |
| <i>Parcel Tax Revenues</i>                                   | 4,308,371        | 4,273,710        | 4,243,657        | 4,247,677        | 4,188,302        | 4,176,310        | 4,167,402        | 4,154,263        | 4,177,142        | 4,153,802        | 4,010,623        | 3,956,244         |                   |
| <i>Interest Earnings</i>                                     | 7,658            | 16,519           | 9,844            | 7,193            | 13,432           | 3,725            |                  | 8,530            | 6,671            |                  |                  |                   |                   |
| <b>B. Current Year Costs</b>                                 | <b>2,653,986</b> | <b>2,645,802</b> | <b>2,748,366</b> | <b>2,828,707</b> | <b>2,881,409</b> | <b>3,113,268</b> | <b>2,811,993</b> | <b>2,892,194</b> | <b>2,988,345</b> | <b>3,040,518</b> | <b>2,638,610</b> | <b>2,900,584</b>  | <b>44,999,586</b> |
| <i>Staff - Step/Column</i>                                   | 2,423,048        | 2,378,290        | 2,550,283        | 2,597,465        | 2,690,199        | 2,915,858        | 2,616,907        | 2,691,769        | 2,783,324        | 2,872,819        | 2,469,278        | 2,658,650         |                   |
| <i>Other Allocations</i>                                     | 197,321          | 233,645          | 163,696          | 195,400          | 158,742          | 163,597          | 161,926          | 165,687          | 171,003          | 131,815          | 139,176          | 206,934           |                   |
| <i>Fees</i>  | 33,618           | 33,867           | 34,387           | 35,842           | 32,468           | 33,813           | 33,160           | 34,738           | 34,017           | 35,885           | 30,156           | 35,000            |                   |
| <b>C. Other Sources/Uses - Contribution to Unrestricted:</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>1,240,700</b> | <b>1,498,506</b> | <b>1,213,377</b> | <b>1,143,670</b> | <b>1,106,715</b> | <b>1,372,014</b> | <b>1,101,425</b>  | <b>20,017,444</b> |
| <i>Contrib.-Attract/Retain/Class Size</i>                    | 1,687,187        | 1,744,285        | 1,722,299        | 1,423,345        | 1,898,909        | 1,240,700        | 1,498,506        | 1,213,377        | 1,143,670        | 1,106,715        | 1,372,014        | 1,101,425         |                   |
| <i>Contrib. -K-3 CSR</i>                                     | 44,113           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| <b>D. Total Exp. (B) + Sources (C.)</b>                      | <b>4,385,286</b> | <b>4,390,087</b> | <b>4,470,665</b> | <b>4,252,052</b> | <b>4,780,318</b> | <b>4,353,968</b> | <b>4,310,499</b> | <b>4,105,571</b> | <b>4,132,015</b> | <b>4,147,233</b> | <b>4,010,624</b> | <b>4,002,009</b>  | <b>65,017,030</b> |
| <b>E. Surplus/-Deficit (A. minus D.)</b>                     | <b>-69,257</b>   | <b>-99,858</b>   | <b>-217,164</b>  | <b>2,818</b>     | <b>-578,584</b>  | <b>-173,934</b>  | <b>-143,098</b>  | <b>57,221</b>    | <b>51,798</b>    | <b>6,569</b>     | <b>0</b>         | <b>-45,765</b>    | <b>-186,349</b>   |
| <b>RESERVES</b>  | <b>2010-11</b>   | <b>2011-12</b>   | <b>2012-13</b>   | <b>2013-14</b>   | <b>2014-15</b>   | <b>2015-16</b>   | <b>2016-17</b>   | <b>2017-18</b>   | <b>2018-19</b>   | <b>2019-20</b>   | <b>2020-21</b>   | <b>2021-22</b>    | <b>TOTAL</b>      |
| <b>F. Beginning Balance</b>                                  | 1,290,643        | 1,221,386        | 1,121,528        | 904,364          | 907,182          | 328,598          | 154,664          | 11,566           | 68,788           | 120,586          | 127,154          | 127,154           | 267,739           |
| <b>G. Ending Balance (E. plus F.)</b>                        | <b>1,221,386</b> | <b>1,121,528</b> | <b>904,364</b>   | <b>907,182</b>   | <b>328,598</b>   | <b>154,664</b>   | <b>11,566</b>    | <b>68,788</b>    | <b>120,586</b>   | <b>127,154</b>   | <b>127,154</b>   | <b>81,389</b>     | <b>81,389</b>     |