

**West Sonoma County Union High School District
Parcel Tax Budget Plan
2017-18, 2018-19, 2019-20**

January 10, 2018

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Parcel Tax Budget Plan
2017-18, 2018-19, 2019-20**

Description

In June 2005, the school district community passed a parcel tax (Measure K). The parcel tax is a special assessment on parcels within the district's boundaries. The collection rate collected was \$26 per parcel. The 2005 Measure K parcel tax expired on June 30, 2013. The ending fund balance as of June 30, 2013 was \$117,284. This balance was fully expended in 2013-14.

In November 2012, the school district community passed a subsequent parcel tax (Measure K). The voters set a collection rate of \$48 per parcel, beginning July 1, 2013, for no more than eight (8) years. Tax collections received by the District for 2016-17 totaled \$1,160,831.01. The ending fund balance on June 30, 2017 was \$209,022.27. Specific information regarding the Parcel Tax passed in 2012 follows:

The purposes specified in the 2012 Parcel Tax Measure

- Keep school libraries open
- Maintain and improve shop, culinary, technology, and other career education classes
- Maintain and improve art, music and drama classes
- Maintain and improve the high school's college prep courses; and
- Maintain student counseling services

Audit requirements

An audit report must be conducted annually by an independent financial auditor. The report includes:

- Amount received and expended
- Status of any projects supported with parcel tax
- Description of any programs funded with parcel tax

Parcel tax exemptions apply to

- Parcels exempt from ad valorem property taxes
- Parcels owned and occupied by persons 65 years older on or before June 30, 2013, or May 1 of subsequent years
- Multiple parcels contiguous and part of one economic unit shall be charged as one
- Parcels owned and occupied by persons who received Supplemental Security Income ("SSI") for a disability regardless of age

Projected revenues

As of November 2012, when the parcel tax was passed, the total number of parcels in the district was 24,485. With exemptions, the district received \$1,149,207.95 for 2015-16 and \$1,160,831.01 for 2016-17. Projections for 2017-18 are based on 24,685 parcels. With exemptions and uncollected parcels, estimated revenue is \$1,106,762.

PARCEL TAX Expenditures for 2017-18

- **Sections allocated to each school site**

Analy High School **21 total sections**

| | |
|--|------------|
| AP Environmental Science | 1 section |
| AP Physics | 1 section |
| AP Studio Art | 1 section |
| Advanced Art | 1 sections |
| Digital Recording | 1 section |
| Drama - Acting | 1 section |
| CTE – Floral | 1 section |
| CTE – Culinary | 1 section |
| French II, III/IV | 2 sections |
| Music – Band (Intermediate, Advanced, Honor) | 3 sections |
| Photography | 1 section |
| Maintain of class sizes in College Prep English, Math, Science, Social Studies | 7 sections |

El Molino High School **19 total sections**

| | |
|--|------------|
| AP Biology | 1 section |
| AP Environmental Science | 1 section |
| Art | 4 sections |
| French I, II/III | 2 sections |
| Music - Band | 1 section |
| Music – Concert Choir | 1 section |
| CTE – Culinary | 1 section |
| CTE - Viticulture | 1 section |
| Maintain of class sizes in College Prep English, Math, Science, Social Studies | 7 sections |

Laguna High School **5 total sections**

| | |
|-------------------|------------|
| Art | 3 sections |
| College Prep Math | 2 sections |

Total Cost \$ 874,262

| | |
|---|---------------------|
| • Outreach crisis counseling – district wide | 155,866 |
| • Guidance Counseling | 107,763 |
| • Librarians - district wide | 95,012 |
| • Audit cost | <u>2,250</u> |

TOTAL PARCEL TAX EXPENDITURES **\$ 1,235,153**

**West Sonoma County Union High School District
3 - Year Parcel Tax Budget Plan
Years 2017-18, 2018-19, 2019-20**

| | 2017-18 | | 2018-19 | | 2019-20 | |
|--|---------|------------------|---------|------------------|---------|------------------|
| | FTE | Amount | FTE | Amount | FTE | Amount |
| Revenue | | | | | | |
| Projected (budgeted) | | \$1,106,762 | | \$1,106,762 | | \$1,106,762 |
| Carryover from previous year | | 209,022 | | 80,631 | | (0) |
| Total Revenue Available | | 1,315,784 | | 1,187,393 | | 1,106,762 |
| Expenditures | | | | | | |
| 1000-Certificated Salary and 3000-Teaching Sections allocated (See detail attachment - 45) | 9.00 | 874,262 | 9.00 | 891,747 | 9.00 | 909,582 |
| Guidance Counseling | 0.97 | 107,763 | 0.97 | 109,918 | 0.97 | 112,117 |
| 2000-Classified Salary | | | | | | |
| Crisis counseling | 1.75 | 155,866 | 1.75 | 158,983 | 1.75 | 162,163 |
| Librarians | 1.46 | 95,012 | 1.46 | 96,912 | 1.46 | 98,850 |
| Total salaries and benefits | | 1,232,903 | | 1,257,561 | | 1,282,712 |
| <i>See Note Below</i> | | | | (72,418) | | (178,200) |
| 5000-Services | | | | | | |
| Audit cost | | 2,250 | | 2,250 | | 2,250 |
| Total Expenditures | | 1,235,153 | | 1,187,393 | | 1,106,762 |
| Excess | | \$ 80,631 | | \$ (0) | | \$ (0) |

Notes:

The excess of revenue over expenditures each year is carried forward as part of the district's parcel tax ending balance. Salaries are projected to increase at the step and column increase rate. Benefits are projected to increase 8%.
 In the 2018-19 fiscal year budget, expenses must be decreased by \$72,418 to balance with parcel tax revenue.
 In the 2019-20 fiscal year budget, expenses must be decreased by a \$178,200 to balance with parcel tax revenue.