

San Rafael City Schools Parcel Tax Citizens' Advisory Committee 2007-2014 Final Report 2005 Measure A and B Parcel Tax

Introduction

The San Rafael City Schools Parcel Tax Citizens Advisory Committee (Committee) was formed by the 2005 voter-approved Ballot Measures A and B to provide public oversight, review financial audits, and ensure accountability. The Committee confirms that San Rafael City Schools has received positive financial audits and is spending these tax dollars in accordance with the voter-approved ballot measures. The committee wishes to highlight to the Board of Education, its recognition of the importance and value of these funds, especially during the all too frequent state budget deficits which have resulted in reduction of funds to support high quality education in our schools. Without the parcel taxes, the students would have suffered from higher class sizes, lack of library and counseling services and less technology in the classrooms.

The Committee commends the Board of Education and District Administration for recognizing the critical need for these essential funds and maximizing the benefits for our public school children in the allocation and spending of these dollars. Further, the committee recommends the continuance of these parcel taxes to provide security, in good budget times and bad, to assure the students of San Rafael City Schools receive the quality education they deserve. It is clear that our community supports our schools and should be thanked for their continued support.

Background

On August 30, 2005, the voters approved the Special Taxes for Educational Programs and Services in Measure A (San Rafael City High School District) and Measure B (San Rafael Elementary School District) in an all-mail special election. These measures renewed and extended for eight years a parcel tax structure that was approved by voters on April 14, 1998 and scheduled to end on June 30, 2006 by eight years, effective from July 1, 2006 to June 30, 2014. On May 7, 2013, the voters renewed and extended these measures again for eight years a parcel tax structure that was scheduled to end on June 30, 2014 by eight years, effective from July 1, 2014 to June 30, 2022. The extended parcel included the existing 5% cost of living adjustment.

The Citizens' Advisory Committee was formed in the 2007- 2008 school year and has met twice a year since that time to review district financial reports and independent financial audits prepared by Nigro & Nigro (formerly Nigro, Nigro & White.)

The Parcel Tax rates from July 1, 2006 to present are listed below:

	<u>High School District</u>	<u>Elementary School District</u>
2006-07	\$98.90	\$144.76
2007-08	\$103.85	\$152.00
2008-09	\$109.04	\$159.60
2009-10	\$114.49	\$167.58

2010-11	\$120.22	\$175.96
2011-12	\$126.22	\$184.76
2012-13	\$132.50	\$194.00
2013-14	\$139.14	\$203.70
2014-15	\$146.08	\$213.90

* The annual amount collected over the past 8 years is noted below:

	<u>High School District</u>	<u>Elementary School District</u>
2006-07	\$1,755,764	\$1,782,457
2007-08	\$1,839,968	\$1,865,639
2008-09	\$2,128,287	\$2,086,408
2009-10	\$2,188,819	\$2,151,278
2010-11	\$2,277,912	\$2,243,412
2011-12	\$2,391,030	\$2,361,825
2012-13	\$2,423,966	\$2,449,693
2013-14	\$2,567,375	\$2,551,141

The projected annual amount expected for the new parcel tax, renewed in May 2013 and expiring on June 30, 2022:

2014-15 (projected)	\$2,730,000	\$2,667,000
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* The current A&B Parcel Tax will expire 06/30/2022. Parcel taxes are based on the number of parcels and the rate of tax; this fluctuates with the number of exemptions.

Voter Approved Authorization of Parcel Tax Proceeds:

Measure A: San Rafael High School District, Special Tax for Educational Programs and Services:

“To maintain and improve quality education at San Rafael and Terra Linda High Schools, improve reading and mathematics, technology and science programs, preserve small class sizes, and attract and retain quality teachers.”

Furthermore, “A Citizens’ Advisory Committee will be established to provide public oversight, review financial audits and ensure accountability.”

- Improve reading and math achievement;
- Enhance science and technology programs;
- Attract and retain quality teachers and staff;
- Maintain small class sizes;
- Improve school library programs;
- Provide services to support safe, healthy and successful student learning.

Measure B: San Rafael Elementary School District, Special Tax for Educational Programs and Services:

“To maintain and improve quality K-8 education, improve reading and mathematics programs, enhance technology and science programs, preserve small class sizes, and attract and retain quality teachers and staff.”

Furthermore, “A Citizens’ Advisory Committee will be established to provide public oversight, review financial audits and ensure accountability.”

- Improve reading and math achievement;
- Enhance science and technology programs;
- Attract and retain quality teachers and staff;
- Maintain small class sizes;
- Improve school library programs;
- Provide services to support safe, healthy and successful student learning.

Allocation of Parcel Tax

Measure A: San Rafael High School District, Special Tax for Educational Programs and Services: **

Beginning in the school year 2006-2007 and continuing to present, the San Rafael High School District has allocated the parcel taxes to support essential high-quality educational programs and services. The funds have been primarily used to maintain small class size and retain quality staff; provide academic counseling services; support a comprehensive library program; and provide professional development in technology, hardware, and technology support services for students and staff.

Measure B: San Rafael Elementary School District, Special Tax for Educational Programs and Services: **

Beginning in the school year 2006-2007 and continuing to present, the San Rafael Elementary District has allocated the parcel tax to support essential high-quality educational programs and services. The funds have been primarily used to maintain small class size and retain quality staff; support library services; provide professional development in technology, hardware, and technology support services for students and staff; and supply middle school counseling services.

** See Annual Summary of Revenues and Expenditures attached for each year

Citizens’ Advisory Committee Review and Findings:

The Citizens’ Advisory Committee reviewed district financial reports, annual independent district financial audits and met with the Chief Business Official Chris Thomas and confirmed the district allocations were consistent with the voter-approved ballot measures. Likewise, the Committee confirmed these allocations were expended as authorized.

On May 7, 2013, the voters approved the Special Taxes for Educational Programs and Services in Measure A (San Rafael City Elementary School District) and Measure B (San Rafael City High School District) in an all-mail special election. These measures renewed and extended for eight years a parcel tax structure that was approved by voters on August 30, 2005 and scheduled to end on June 30, 2014 by eight years, effective from

July 1, 2014 to June 30, 2022. The extended parcel included the existing 5% cost of living adjustment.

*** Citizens' Advisory Committee agendas and minutes attached.