

# Memo

TO: NUSD Board of Trustees  
FROM: Robin Rodi, Parcel Tax Oversight Committee Chair  
DATE: November 18, 2014  
RE: **2013-2014 Annual Parcel Tax Report**

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1. Introduction

2. Terms of Current Parcel Tax

- a. Passed in June 2009—was an increase of \$96 over previous tax.
- b. \$251 for six years (through June 2015), paid for by Novato homeowners
- c. Ballot outlined specific uses for the generated funds
- d. As in the past, the ballot calls for an independent oversight committee to ensure that funds are spent according to voter wishes. It is important to note that the committee does not decide how to spend the funds.

3. Committee Role and Members

- a. Duties of Oversight Committee: Review and report on expenditures of parcel tax monies. Review actuals vs. budget for current year and projections through 2015.
- b. Current Members
  - i. Jeff Whitman-Parent
  - ii. Dale Kline-Community Member
  - iii. Diane Gasson-Parent
  - iv. Denise Macintyre-Parent
  - v. Jeffrey Vaillant-Community Member
  - vi. Robin Rodi-Parent
  - vii. Ross Ingles-Parent
  - viii. Cindi Clinton—Board of Trustees
  - ix. Shelly Scott—Board of Trustees
- c. Met quarterly with Assistant Superintendent Karen Maloney.

#### 4. Authorized Purposes of Parcel Tax Expenditures

- a. Attract and retain qualified and experienced teachers.
- b. Maintain low class size in all grades.
  - i. Allowed to staff up to 22:1 in K-3. Current average is 20.5:1.
  - ii. Allowed to staff up to 30:1 in 4/5. Current average 28.5:1.
  - iii. Secondary: Allows for 155 teacher contacts/day or less. In grades 6-8, the current ratio is 25:1 and in grades 9-12 it is 23:1.
- c. Maintain outstanding instructional programs that help students succeed, such as competitive science and math programs.
- d. Maintain computers and classroom technology.
- e. Keep school libraries open and staffed. Currently, all libraries are staffed with library technicians (classified staff).
- f. Maintain programs and services that help students qualify for college and prepare students for good jobs.
- g. Maintain music, arts, and athletic programs that provide a well-rounded education.
- h. Keep school counselors.

#### 5. Highlights and Notes of Interest

- a. Parcel tax generated \$4,247,677 in 2013-2014.
- b. Revenue was lower than last year's income by only \$5,824.
- c. There were excess revenues over expenditures in the amount of \$2,818. In contrast, last year's revenues were \$217,164 under expenditures. This year, Prop 30 increased funding to the General Fund so that less money needed to be drawn from the Parcel Tax for salaries. This also made it possible to stop deficit spending parcel tax dollars which has occurred the last four out of five years.
- d. There are currently 20,653 taxable parcels in Novato, with 3,597 valid applications for exemption. Approximately 83% are paying the parcel tax.
- e. There were 17,856 parcels collected on in 2008-2009, 17,053 parcels in 2009-2010, and 17,165 in 2010-2011, 17,027 in 2011-2012, 16,907 in 2012-2013 and 16,923 for 2013-2014.
- f. In prior years, we saw a gradual decrease in the number of collected parcels. This was due to the aging population in Novato and the struggling economy. It appears that the number may be trending back up. Seniors are no longer opting out at the same rates as they were and younger families are moving into certain neighborhoods. The numbers in 2014-2015 will help us see if we will continue trending in this direction.

- g. Interest earnings were \$7,193.
- h. Funded 53.5 FTE for the District, not counting 88 coaches. This was a decrease of approximately 5 FTE from last year.  
  
Note: The decrease was not due to positions being cut, Prop 30 increased funding to the General Fund; therefore, less money needed to be drawn from the parcel tax for salaries.
- i. Of the total FTE, 21.9 FTE were to support elementary staffing.
- j. Funded all Library Techs.
- k. \$606,520 contributed towards music and performing arts. The \$28,020 increase over last year was due to step and column (1-1.5%) and the 3% salary increase.
- l. Funded 2/3 of the high school counselor step and column and salary increase.
- m. Paid for 88 coaches, league fees and a percentage of officials. Increase due to longevity step. Includes ADs, expenses for field maintenance, fees, and officials. Prior to passage of 2009 parcel tax, this was part of unrestricted general fund.
- n. Since 2005, has contributed \$235,000 annually towards attracting and retaining staff by enhancing the teachers' salary schedule.

6. CONCLUSION:

- a. The 2013-2014 Parcel Tax Oversight Committee is happy to report that parcel tax funds are being used according to those purposes specified in the ballot language.
- b. The committee extends sincere thanks to the community for passing this measure in 2009 and renewing it in 2014. The parcel tax contributes significant financial support to our schools--approximately 5% of the district budget (over four million dollars) each year. State funding has increased but funding levels are still not back to where they were in 2007-2008 and California is still at the very bottom of the list for per/pupil spending. Going forward, the parcel tax remains as important as ever.