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CITIZENS' PARCEL TAX OVERSIGHT COMMITTEE

CUPERTINO UNION SCHOOL DISTRICT

PARCEL TAX REPORT
Fiscal Year 2015 - 2016

About the Cupertino Union School District

The Cupertino Union School District performs in the top 2% of all school districts in the state of California. The District is made up of 20 elementary schools and 5 middle schools. It serves approximately 19,000 students in a richly diverse community representing 46 different languages in a 26-square mile area that includes the city of Cupertino and portions of San Jose, Sunnyvale, Saratoga, Los Altos and Santa Clara.

Background

On May 6, 2014, voters of the Cupertino Union School DIstrict approved Measure A, renewing and consolidating the Measure B and C parcel taxes. Measure A maintains the same rate previously approved by both Measure B and C. Measure A is an eight-year parcel tax of $250 per year, effective July 1, 2015 and expiring June 30, 2023, and continues to offer the same exemptions as previous measures.

A parcel is defined as any unit of land in the District that receives a tax bill from the Santa Clara County Tax Collector's Office. Additional information regarding the oversight committee and the parcel tax measure is available at: www.cusdk8.org.

INTRODUCTION TO THE COMMITTEE

One element of the voter approved parcel tax measure is the formation of an independent citizens' oversight committee. The purpose of this committee is to provide oversight and accountability to ensure funds collected from the parcel tax are spent in a manner consistent with the provisions of the voter approved measure. The committee meets annually to certify the District's expenditures.

The Cupertino Union School District Board of Education has set the composition of the Citizens' Parcel Tax Oversight Committee as follows:

- Member active in a business organization located within the boundaries of the District
- Member of the senior community
- Member who is a parent/guardian of a child enrolled in the District
- Member who is a parent/guardian of a child enrolled in the District and active in a school parent organization
- Member of the community, At Large
- Member active in a taxpayer organization

CITIZENS' PARCEL TAX OVERSIGHT COMMITTEE FISCAL YEAR 2015-2016

PIU GHOSH
Parent/guardian of a student in the District and active in PTA

DAN HALABE
Member At Large

ROBERTA HOLLIMON
Member At Large

JULIE LIN
Parent/guardian of students in the District

DARCY PAUL
Business Organization

ELEANOR WATANABE
Member of Senior Community

COMMITTEE SUMMARY OPINION

The Citizens' Parcel Tax Oversight Committee met on November 9, 2016 to review Measure A expenditures for fiscal year 2015-2016 and certified the funds collected in 2015-2016 were spent only for purposes approved by voters in 2014.

Specifically, funds were used to:

Preserve

- Class Size in Grades 1 - 3 at 24:1
- Class Size in Grades 6 - 8 at 25:1

Maintain

- Second Counselor
- School Site Instructional Technology Specialists
- Media Clerks

Support

- Elementary Physical Education Program (Teachers and Instructional Assistants)
- Elementary School Music Programs
- Instructional Support Teachers
- Night Custodian Teams and District Groundspersons
- Technology Grants

Full ballot language for Measure A is available at www.cusdk8.org.

The Committee recognizes the positive impact Measure A has had in supporting student achievement. The parcel tax represents a significant investment by the community in supporting the District's culture of success.

Parcel tax funds represent 4.8 percent of the District's total budget. These funds help protect core academic programs; attract and retain highly qualified teachers; support libraries, music, art and physical education programs; keep schools safe and clean; and provide updated technology for all students.

BY THE NUMBERS

Other Information:

- Length of Measure A: Eight years
- First Year Collected: 2015-2016
- Amount Per Parcel: $250
- Exemptions Granted: 3,937
- Positions Funded for Teaching & Support Staff: 92.3
- Percentage of District's General Fund Budget: 4.8%
- Total Funds Received in 2015 - 2016: $8,520,765

PARCEL TAX EXEMPTIONS

The Cupertino Union School District offers the following exemptions:

SENIOR CITIZEN EXEMPTION

Community members qualify for this exemption if they are 65 years of age or older on or before June 30 of the current tax year. In addition, the parcel must be located within District boundaries and serve as their primary residence. (The senior must live in the home.)

CONTIGUOUS PARCEL EXEMPTION

The contiguous parcel exemption allows a property owner to combine adjacent parcels (parcels that share a common border) into one taxable unit. These combined parcels must also be used solely for owner-occupied, single-family residential purposes.

SUPPLEMENTAL SECURITY INCOME (SSI) FOR A DISABILITY

Community members qualify for an exemption if they receive Supplemental Security Income (SSI) for a disability, and the parcel is their primary residence. The community member must own and live in the home as of July 1 of the year the tax is due.

Cupertino Union School District
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