

Saratoga Union School District

Annual Report of the Parcel Tax Oversight Committee, 2021-2022

May 7, 2023

On May 7, 2019 voters residing in the Saratoga Union School District (District) passed Measure A, a renewal of Measure B which was passed on May 8, 2012, imposing a core academic instruction parcel tax upon parcels within the District. The stated purposes of the Measure A parcel tax are:

- Protect neighborhood schools' academic excellence;
- Enhance student success;
- Attract and retain highly qualified teachers;
- Maintain and protect strong core academic programs, including math and science;
- Provide up-to-date instructional materials for students;
- Protect art and music programs;
- Keep school libraries open and up-to-date;
- Provide hands-on science labs;
- Protect and maintain class sizes; and
- Provide classroom technology and updated infrastructure.

An annual report by the Parcel Tax Oversight Committee (Committee) is required by law in the language of Measure A. Per Measure A, "an annual report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the high quality education renewal parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above".

2021-2022 Revenue

The total amount collected by the County Tax Collector's Office for 2021-2022 was \$477,972 (= \$68/parcel * 7029 parcels¹). After the County Tax Collector's Office charged one percent (1%) of the levied amount for collection fees and refunds of one parcel for \$68 for the Midpeninsula Regional Open Space Reserve, the District received \$473,127(= \$477,972 - \$4,777 - \$68).

¹ There are 7,460 parcels in the district, out of which 431 parcels are exempted (SSI: 1, Contiguous: 19, Senior: 411).

The District received the funds from the County in two installments with the first payment in January 2022 and the second payment in June 2022.

The district also had carryover funds of \$62,909 that occurred due to lower expenses during COVID-19. Total funds available for expenditures in the 2021-2022 fiscal year were \$536,036 (= \$473,127 + \$62,909).

Impact of the 2021-2022 Parcel Tax Funding

The majority of parcel tax funds was used for classroom teacher compensation, with the remainder used for Curriculum Development, and Site-Based Classroom technology at all four schools in the District.

Funds spent on classroom teacher compensation are divided into two categories:

- 1) Salary and benefits expenses, equivalent to 3.0 full-time equivalent (FTE) elementary teacher positions (increasing from 1.6 FTE in 2020-2021). The teacher salaries were used to support Kindergarten and 2nd grades at Argonaut Elementary, for achieving similar class sizes across the school district.
- 2) Leadership compensation, to recognize teachers who take on additional school- or District-wide responsibilities beyond their time spent in the classroom.

Per the District, all SUSD teachers are “highly qualified” teachers; an industry term referring to a fully-credentialed teacher within the state of California.

Of the Curriculum Development and Site-Based Classroom funds, 42.43% went to Redwood Middle School mapping closely to the percentage of district student population attending the school. The breakdown across the elementary schools was slightly uneven; the difference is not explained by differences in student populations and was seen in both Curriculum Development and Site-Based Classroom Funds.

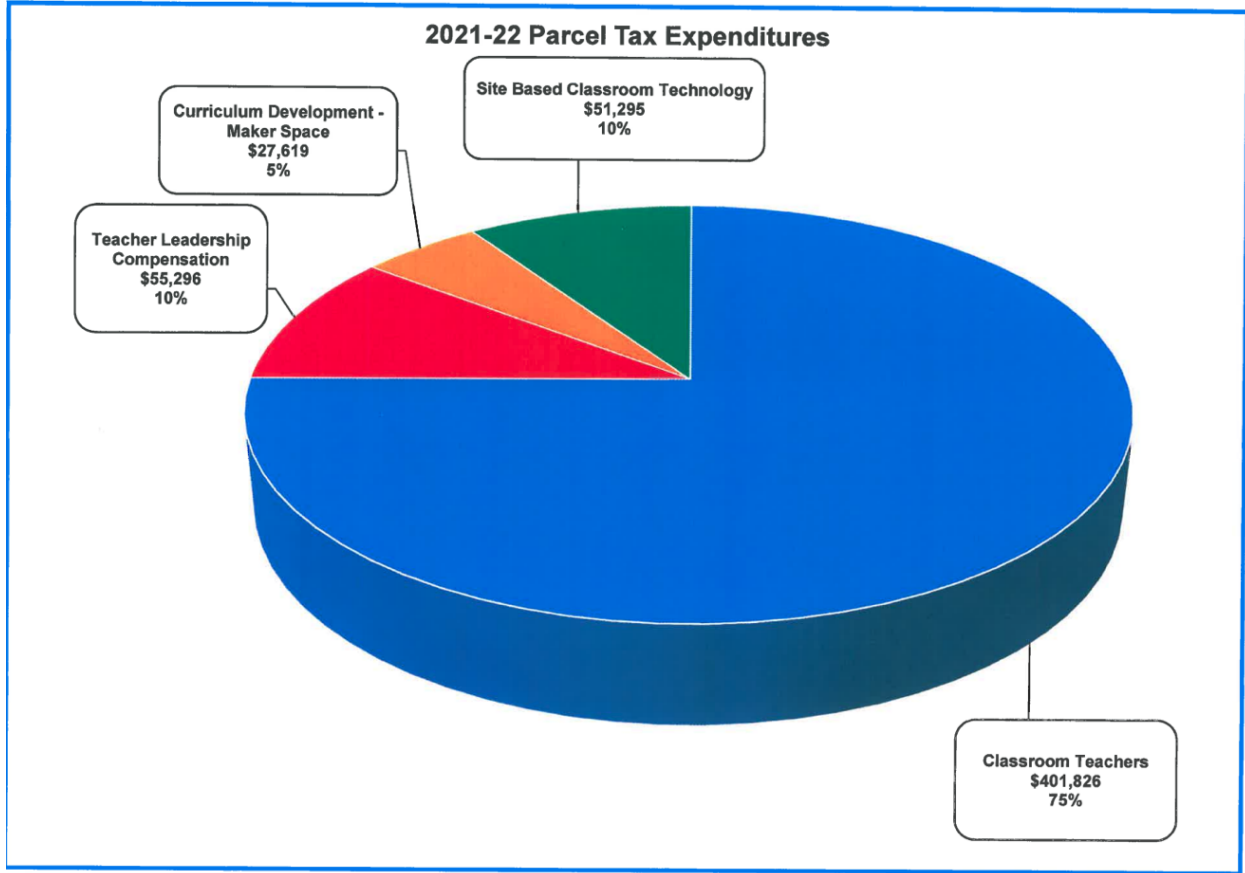


Figure 1: Parcel Tax Expenditures in 2021-2022.

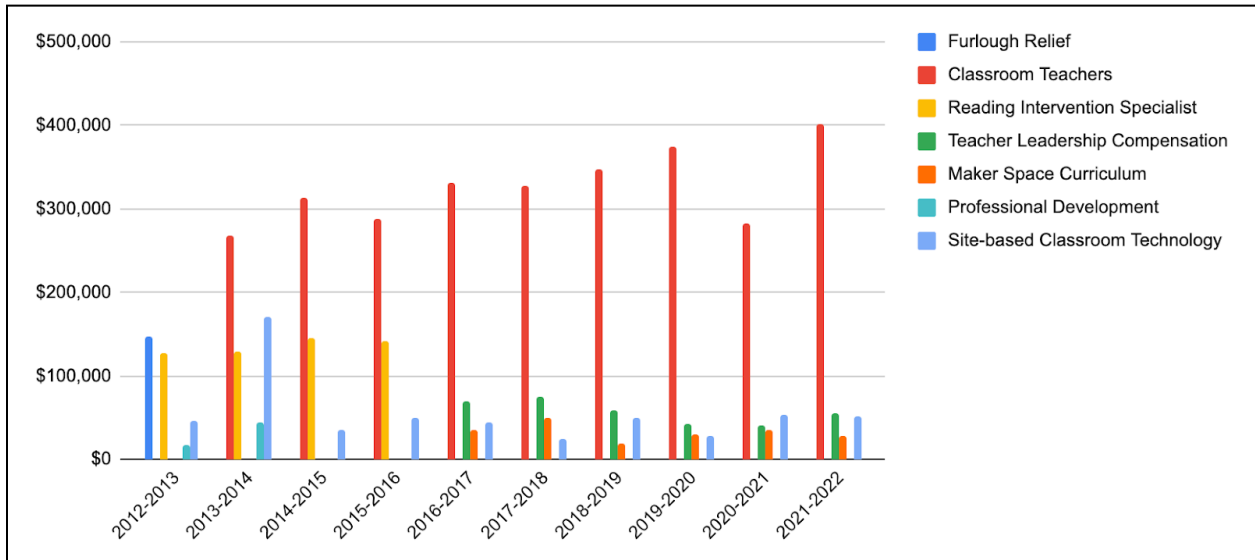


Figure 2: Parcel Tax Expenditures over Years.

2021-2022 Parcel Tax Expenditures			
Expenditure	Measure B Purpose	Amount	Percentage
Classroom Teachers	Retain highly qualified teachers	\$401,826	74.9%
Teacher Leadership Compensation	Retain highly qualified teachers	\$55,296	10.3%
Maker Space Curriculum	Support hands-on science classes for all grades	\$27,619	5.2%
Classroom Technology	Provide books and instructional materials, including classroom technology	\$51,295	9.6%
Total Parcel Tax Expenses		\$536,036	100%

Table 1.0: 2021-2022 Parcel Tax Expenditures

Note: A surplus of \$62,910 was carried over into 2021-2022 school year from 2020-2021. For this time period there was no surplus carryover.

School Size			
	Student Enrollment 2021-2022	Teachers 2020-2021	% of Students of Total
Argonaut (K-Grade 5)	343	15.00	21.56%
Foothill (K-Grade 5)	297	16.90	18.67%
Saratoga (K-Grade 5)	276	15.00	17.35%
Redwood (Grade 6-8)	675	39.10	42.43%
TOTAL	1591	86.00	

Table 1.1: School Sizes

Source: School Accountability Report Card 2022

(<https://www.saratogausd.org/site/Default.aspx?PageID=1972>)

Teacher Leadership expenditure by School			
	\$ Expenditure	Expenditure % of Total	Students % of Total in District
Argonaut	\$11,500.00	26.17%	21.56%
Foothill	\$6,500.00	14.79%	18.67%
Saratoga	\$7,500.00	17.07%	17.35%
Redwood	\$18,250.00	41.53%	42.43%
District	\$199.20	0.45%	
SUB TOTAL 1XXX	\$45,949.20	100.00%	
3XXX	\$9,346.79		
TOTAL	\$55,295.99		

Table 1.2: Teacher Leadership expenditure by School

Note: Expense 3XXX in Table 1.2 above are mandatory employer payroll costs such as Medicare, Social Security, PERS/STRS, Unemployment Insurance, Workers Comp etc.

Classroom Technology Expenditure by School			
	\$ Expenditure	% of Total	Students % of Total in District
Argonaut	\$11,274.37	21.98%	21.56%
Foothill	\$12,679.59	24.72%	18.67%
Saratoga	\$8,389.32	16.36%	17.35%
Redwood	\$18,951.53	36.95%	42.43%
TOTAL	\$51,294.81		

Table 1.3: Classroom Technology Expenditure by School

Maker Space Expenditure by School			
	\$ Expenditure	% of Total	Students % of Total in District
Argonaut	\$7,500.00	27.15%	21.56%
Foothill	\$6,721.05	24.33%	18.67%
Saratoga	\$6,442.77	23.33%	17.35%
Redwood	\$6,955.69	25.18%	42.43%
TOTAL	\$27,619.51	100.00%	

Table 1.4: Classroom Technology Expenditure by School

Committee Findings

The Committee finds the District's 2021-2022 parcel tax expenditures were in accordance with the stated purposes of Measure A.

The Committee would like to thank the District for its transparent participation in providing the necessary and requested information, enabling the Committee to review the parcel tax expenditures. The Committee would like to specifically thank Jean Aldrete, Chief Business Official, for her participation and for answering clarification questions.

Parcel Tax Oversight Committee Composition

Per bylaws established by the District's Board of Trustees, the Parcel Tax Oversight Committee shall be composed of a minimum of three and a maximum of seven members. Members must reside within the boundaries of the District, may not be an employee, official, vendor, contractor, or consultant of the District and shall be subject to prohibitions regarding the incompatibility of office pursuant to Government Code sections 1125-1129 and financial interest in contracts pursuant to Government Code sections 1090-1099.

The 7 members started at different years and their term end date is shown in the table below.

Members will complete their two-year terms in 2023. The terms of two members of the Committee shall end in even numbered years, and the terms of the other members shall

end in odd numbered years. After the completion of a term, members who wish to be appointed for an additional term shall reapply to the Board for consideration.

The Committee is composed of the following seven members.

MEMBER	TERM ENDS
Deirdre O'Brien Robinson	2023
Jingyuan Huang	2023
Jason Mount	2024
Srivats Iyer	2024
Dai Truong	2023
Li Zhang	2024
Mangat Gupta	2024

Table 2.0: Parcel Committee Members and term end dates

Committee Proceedings & Duties

All Committee meetings subject to the Brown Act will be held in a fully-accessible District facility. The Committee shall meet at least two times per year. Committee members shall be available to attend the Board of Trustees meetings when reports relating to the parcel tax measure are presented.

Specific duties of the Committee are to

- Receive and review expenditure reports produced by the District to ensure that parcel tax revenue was spent in accordance with the purposes set forth in Measure A;
- Prepare and present to the Board, in open session, an annual written report which will include:
 - A statement indicating whether the expenditures were in accordance with the stated purposes;
 - A summary of the Committee's proceedings for the preceding year.


The Committee held a meeting on February 10th, 2023. 7 out of 7 committee members were present. Jean Aldrete, Chief Business Official for Saratoga Union School District, presented the 2020-2021 parcel tax expenses to the Committee.

The Committee held a meeting on March 31st, 2023. 4 out of 7 Committee members were present (Jingyuan, Deirdre, Jason, Srivats). The following Committee members were elected to office positions by a vote of 4-0:

- Chair: Jingyuan Huang
- Vice-Chair: Srivats Iyer
- Secretary: Deirdre O'Brien Robinson

The 2021-2022 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted.

The Members of the Parcel Tax Oversight Committee


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Deirdre O'Brien Robinson

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Jingyuan Huang

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Srivats Iyer

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Li Zhang

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Jason Mount

Dai Truong