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”.

**Impact of the 2020-2021 Parcel Tax Funding**

The majority of parcel tax funds was used for classroom teacher compensation, with the remainder used for classroom technology, instructional materials, and Maker Space supplies 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 1.6 full-time equivalent elementary teacher positions.
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, 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 uneven: 22.5% to Argonaut, 21% to Foothill, and 13.5% to Saratoga; this difference is not explained by differences in student populations and was seen in both Curriculum Development and Site-Based Classroom Funds.

**Financial Summary**

The objective of the Committee is to ensure parcel tax revenues were used in accordance with the allowable purposes of Measure A, as outlined above. Parcels within the District’s boundaries are assessed at a rate of $68 per year. The tax expires after 8 years, with the last collection occurring during the 2027-2028 school year.

The total amount collected by the Santa Clara County Tax Collector’s Office for 2020-2021 was $478,924. The Tax Collector’s Office charges a fee of one percent (1%) of the levied amount, resulting in the District receiving $474,135. Owners of parcels that qualify for an exemption to the parcel tax may provide a written request to the District requesting such an exemption. A timely and valid exemption request will result in the Santa Clara County Tax Collector’s Office issuing a secured property tax bill without assessing the parcel tax. If an exemption request is not received by the District in a timely manner a refund of the parcel tax paid may be requested of the
District. Exemptions were authorized for 410 parcels and no refund of the annual parcel tax was issued during the 2020-2021 school year.

With no carryover from 2019-2020, the total available funds for the 2020-2021 year was $474,135.

Figure 1 shows the 2020-2021 parcel tax expenses, as categorized by the District.

Parcel tax expenditures and the Measure B stated purposes are shown in Table 1.

**Figure 1. Parcel Tax Expenditures**

![2020-21 Parcel Tax Expenditures Chart]
Table 1. 2021-2022 Parcel Tax Expenditures

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Measure B Purpose</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Teachers</td>
<td>Retain highly qualified teachers</td>
<td>$281,873</td>
<td>68.5%</td>
</tr>
<tr>
<td>Teacher Leadership Compensation</td>
<td>Retain highly qualified teachers</td>
<td>$40,448</td>
<td>9.8%</td>
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<tr>
<td>Maker Space Curriculum</td>
<td>Support hands-on science classes for all grades</td>
<td>$36,022</td>
<td>8.8%</td>
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<td>Classroom Technology</td>
<td>Provide books and instructional materials, including classroom technology</td>
<td>$52,882</td>
<td>12.9%</td>
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<tr>
<td><strong>Total Parcel Tax Expenses</strong></td>
<td></td>
<td><strong>$411,225</strong></td>
<td><strong>100%</strong></td>
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</table>

Note: A surplus of $62,910 (13.3% of overall funds) will be carried over into 2021-2022 school year.

A comparison of expenditures for the prior parcel tax expenditure periods through the 2019-2020 period is provided in Figure 2.
Committee Findings

The Committee finds the District’s 2020-2021 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.

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.
All six members were added to the Committee in 2021.

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 six members.

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<tr>
<td>Cathy Smith</td>
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<td>Dai Truong</td>
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<td>Mahesh Baxi</td>
<td>2022</td>
</tr>
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<td>Shi Guang</td>
<td>2022</td>
</tr>
<tr>
<td>Deirdre O’Brien Robinson</td>
<td>2023</td>
</tr>
<tr>
<td>Jingyuan Huang</td>
<td>2023</td>
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**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 January 28, 2022. All 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 February 25, 2022. All Committee members were present except for Shi Guang. The following Committee members were elected to office positions by a vote of 5-0:

- Chair: Cathy Smith
- Vice-Chair: Dai Truong
- Secretary: Mahesh Baxi

The Committee held a meeting on March 18, 2022. All Committee members were present except for Shi Guang. The committee reviewed and approved this final report.

The 2020-2021 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted.

The Members of the Parcel Tax Oversight Committee

Cathy Smith 03/27/2022

Dai Truong 03/29/2022

Mahesh Baxi 03/27/2022

Shi Guang 03/27/2022

Deirdre O’Brien Robinson 03/30/2022

Jingyuan Huang 03/27/2022
Sent for signature to Cathy Smith (cathy.smith@elrepco.com), Mahesh Baxi (maheshbaxi@gmail.com), Dai Truong (dai.truong@gmail.com), Jingyuan Huang (jingyuan.huang@gmail.com), Deirdre O'Brien Robinson (dbobrien@gmail.com) and Shi Guang (windscarshi@gmail.com) from maheshbaxi@gmail.com
IP: 69.181.217.3

Viewed by Mahesh Baxi (maheshbaxi@gmail.com)
IP: 69.181.217.3

Signed by Mahesh Baxi (maheshbaxi@gmail.com)
IP: 69.181.217.3

Viewed by Cathy Smith (cathy.smith@elrepco.com)
IP: 73.63.193.36
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