

# **Saratoga Union School District**

## **Annual Report of the Parcel Tax Oversight Committee, 2023-2024**

**31st March 2024**

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".

### **2023-2024 Revenue**

The total amount collected by the County Tax Collector's Office for 2022-2023 was \$476,884 (= \$68/parcel \* 7013 parcels<sup>1</sup>). 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 \$472,115.16 (= \$476,884 - \$4,768.84).

---

<sup>1</sup> There are 7,455 parcels in the district, out of which 442 parcels are exempted (SSI: 1, Contiguous: 20, Senior: 421).

The District received the funds from the County in two installments with the first payment in January 2023 and the second payment in June 2023.

Unlike the previous year, the district had no carryover funds. Therefore, the Total funds available for expenditures in the 2022-2023 fiscal year was \$472,115.

### **Impact of the 2022-2023 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 2.29785 full-time equivalent (FTE) elementary teacher positions (decreasing from 3.0 FTE in 2021-2022). The teacher salaries were used to support TK, K, and 2nd grade 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.

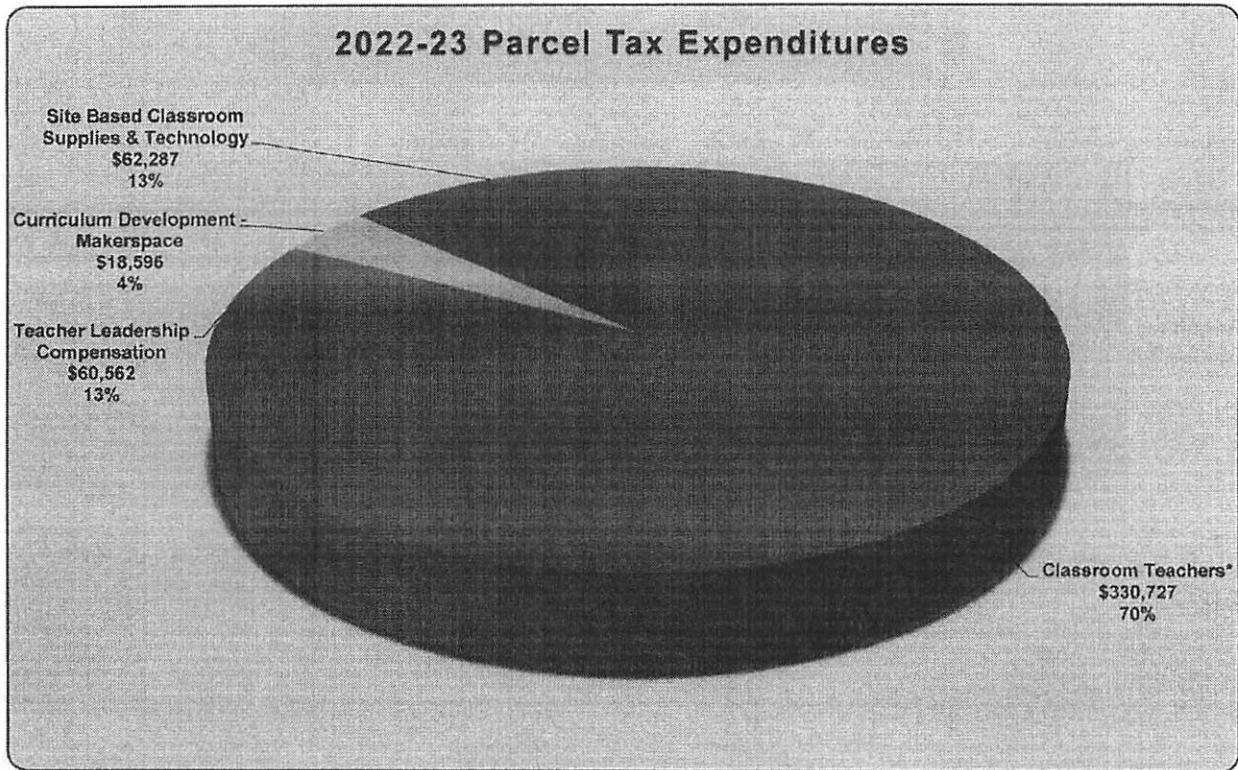


Figure 1: Parcel Tax Expenditures in 2021-2023.

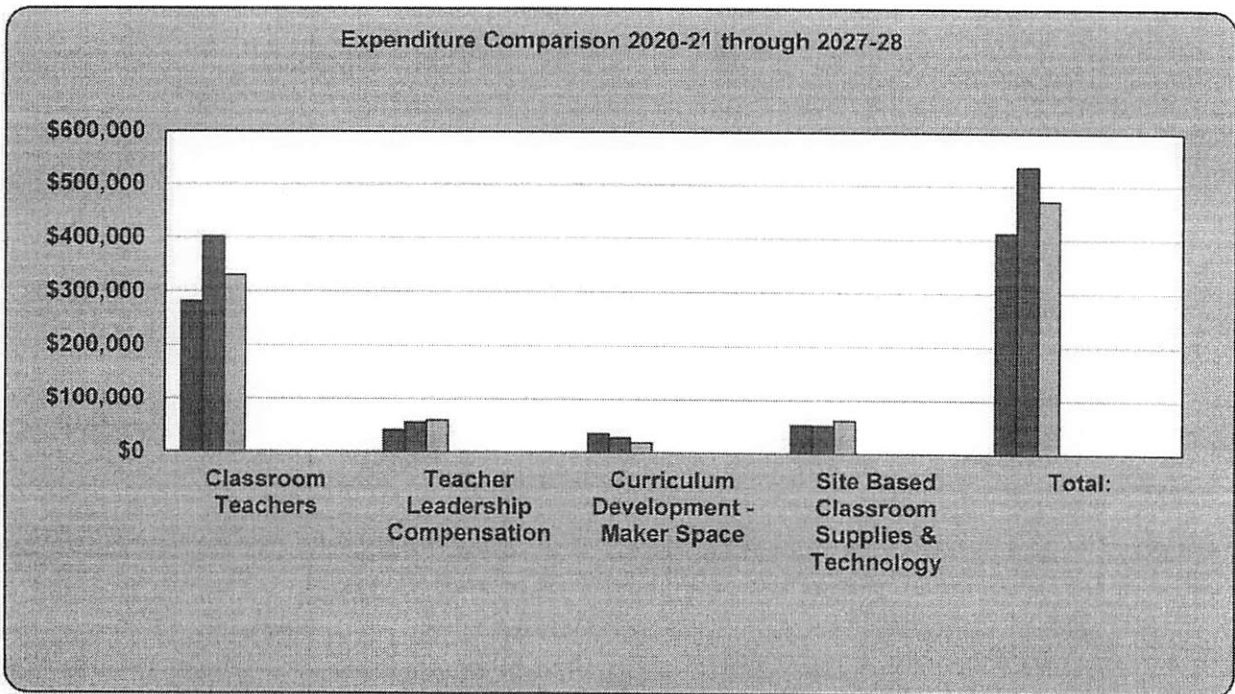


Figure 2: Parcel Tax Expenditures over Years.

2021-2022 Parcel Tax Expenditures			
Expenditure	Measure B Purpose	Amount	Percentage
Classroom Teachers	Retain highly qualified teachers	\$330,727	70.04%
Teacher Leadership Compensation	Retain highly qualified teachers	\$60,562	12.83%
Curriculum Development - Maker Space	Support hands-on science classes for all grades	\$18,596	3.94%
Site Based Classroom Supplies & Technology	Provide books and instructional materials, including classroom technology	\$62,287	13.19%
Total Parcel Tax Expenses		\$472,173	100.00%

Table 1.0: 2022-2023 Parcel Tax Expenditures

Note: Unlike the previous year for this time period there was no surplus carryover from the previous year. In addition expenditures exceeded revenues by \$57 and this will be carried over to 2023-2024.

School Size				
SCHOOL	Student Enrollment 2022-2023	Teachers 2022-2023	% of Students of Total	% of Teachers of Total
Argonaut (K-Grade 5)	342	15	21.05%	17.44%
Foothill (K-Grade 5)	302	16.9	18.58%	19.65%
Saratoga (K-Grade 5)	296	15	18.22%	17.44%
Redwood (Grade 6-8)	685	39.1	42.15%	45.47%
TOTAL	1625	86	100.00%	100.00%

Table 1.1: School Sizes

Source: School Accountability Report Card 2023-2024

**Teacher Leadership expenditure by School**

	<b>\$ Expenditure</b>	<b>% of Total</b>	<b>Students % of District</b>
Argonaut	\$8,500.00	14.04%	21.05%
Foothill	\$8,500.00	14.04%	18.58%
Saratoga	\$9,500.00	15.69%	18.22%
Redwood	\$17,000.00	28.07%	42.15%
District	\$3,860.16	6.37%	
EL Coordination	\$2,000.00	3.30%	
Mand Benefits	\$11,202.05	18.50%	
<b>TOTAL</b>	<b>\$60,562.21</b>	<b>100.00%</b>	<b>100.00%</b>

*Table 1.2: Teacher Leadership expenditure by School*

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

<b>Classroom Technology Expenditure by School</b>			
	<b>\$ Expenditure</b>	<b>% of Total</b>	<b>Students % of District</b>
Argonaut	\$11,878.04	19.07%	21.05%
Foothill	\$15,934.18	25.58%	18.58%
Saratoga	\$6,420.39	10.31%	18.22%
Redwood	\$28,054.54	45.04%	42.15%
<b>TOTAL</b>	<b>\$62,287.15</b>	<b>100.00%</b>	<b>100.00%</b>

*Table 1.3: Classroom Technology Expenditure by School*

<b>Maker Space Expenditure by School</b>			
	<b>\$ Expenditure</b>	<b>% of Total</b>	<b>Students % of District</b>
Argonaut	\$5,999.90	32.26%	21.05%
Foothill	\$4,754.37	25.57%	18.58%
Saratoga	\$5,446.68	29.29%	18.22%
Redwood	\$2,395.21	12.88%	42.15%
<b>TOTAL</b>	<b>\$18,596.16</b>	<b>100.00%</b>	<b>100.00%</b>

*Table 1.4: Classroom Maker Space Expenditure by School*

## Committee Findings

The Committee finds the District's 2022-2023 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 2024. 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.

<i>MEMBER</i>	<i>TERM ENDS</i>
<i>Shiyong Lee</i>	<i>2025</i>
<i>Michael S. Chiang</i>	<i>2025</i>
<i>Jason Mount</i>	<i>2024</i>
<i>Srivats Iyer</i>	<i>2024</i>
<i>Li Zhang</i>	<i>2024</i>
<i>Mangat Gupta</i>	<i>2024</i>

*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 January 26th, 2024. 3 out of 7 committee members were present. Jean Aldrete, Chief Business Official for Saratoga Union School District, presented the 2022-2023 parcel tax expenses to the Committee.

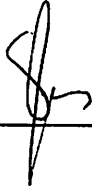
The Committee held a meeting on 29 March 2024. 7 out of 7 Committee members were present (Li Zhang, Mangat Gupta, Srivats Iyer, Michael Chiang, Charlie Lawson, Shiyong Lee, Jason Mount). The following Committee members were elected to office positions by a vote of 7-0:

- Chair: Li Zhang
- Vice-Chair: Mangat Gupta
- Secretary: Srivats Iyer

The 2022-2023 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted.

The Members of the Parcel Tax Oversight Committee

Shiying Lee



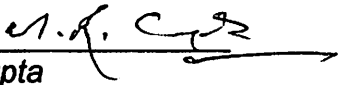
Michael Chiang



Srivats Iyer

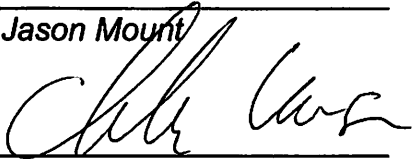


Li Zhang



Mangat Gupta

Jason Mount



Charlie Lawson