

Saratoga Union School District

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

May 8, 2025

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 2023-2024 was \$474,572 (= \$68/parcel * 6,979 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 Mid-Peninsula Regional Open Space Reserve, the District received \$469,826 (= \$474,572 - \$4,746).

¹ There are 7,453 parcels in the district, of which 474 parcels are exempted (SSI: 1, Contiguous: 22, Senior: 451).

The District received the funds from the County in two installments with the first payment in January 2024 and the second payment in June 2024.

The district had no carryover funds, however overlooked expenses exceeded revenues by \$57 in the 2022-23 school year and will be captured in the 2024-2025 school year. For 2023-24, all revenues received were fully expended.

Therefore, the Total funds available for expenditures in the 2023-2024 fiscal year was \$469,826.

Impact of the 2023-2024 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 four categories:

1) Classroom Teachers: \$326,855

Salary and benefits expenses, equivalent to 1.69227 full-time equivalent (FTE) elementary teacher positions (decreasing from 3.0 FTE in 2021-2022 and 2.29785 FTE in 2022-2023). The teacher salaries were used to support Elementary School TK Teachers.

2) Teacher Leadership Compensation: \$57,633

to recognize teachers who take on additional school- or district-wide responsibilities beyond their time spent in the classroom.

3) Curriculum Development - Makerspace: \$25,744

4) Site Based Classroom Supplies & Technology: 59,594

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

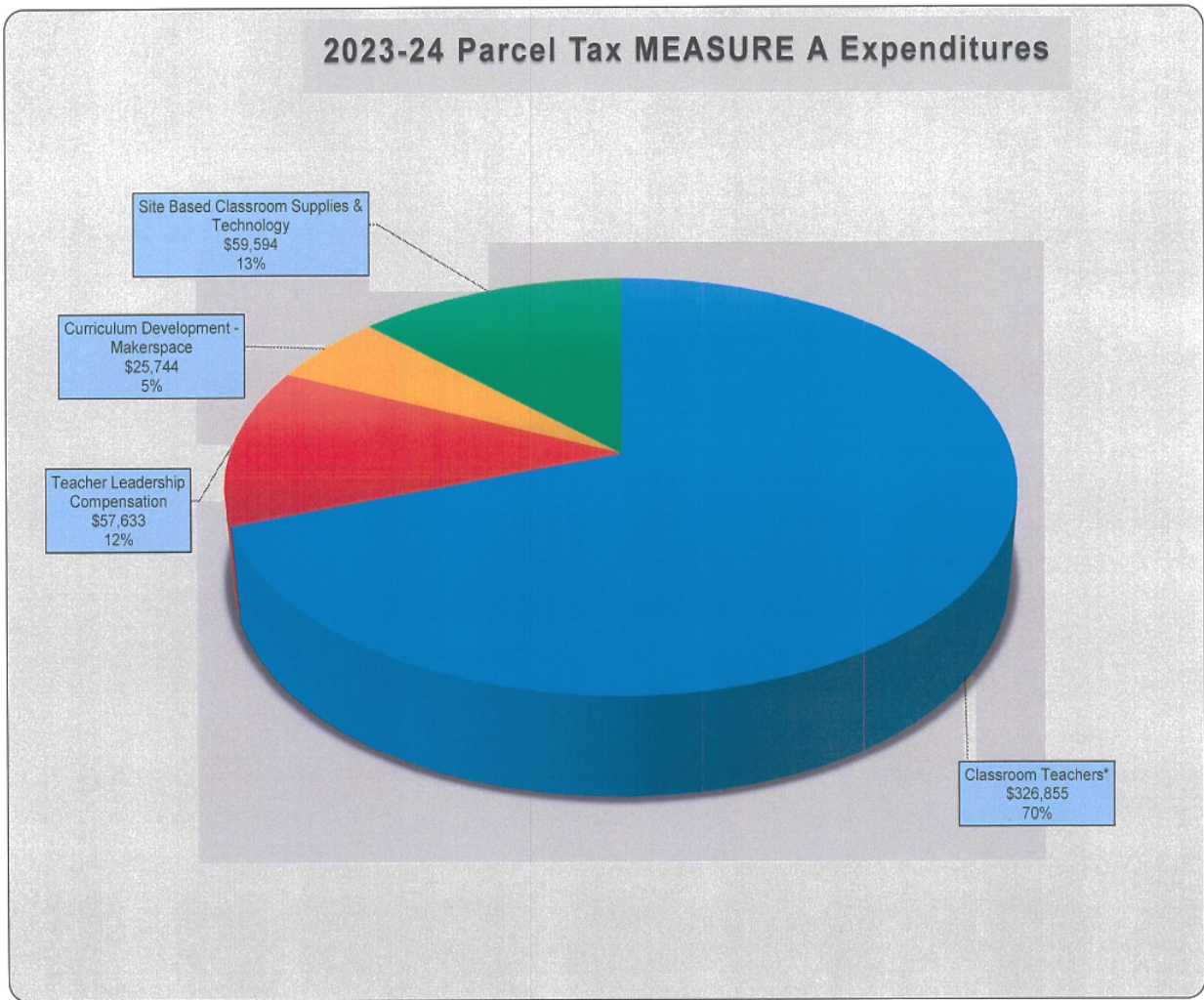


Figure 1: Parcel Tax Expenditures in 2023-2024.

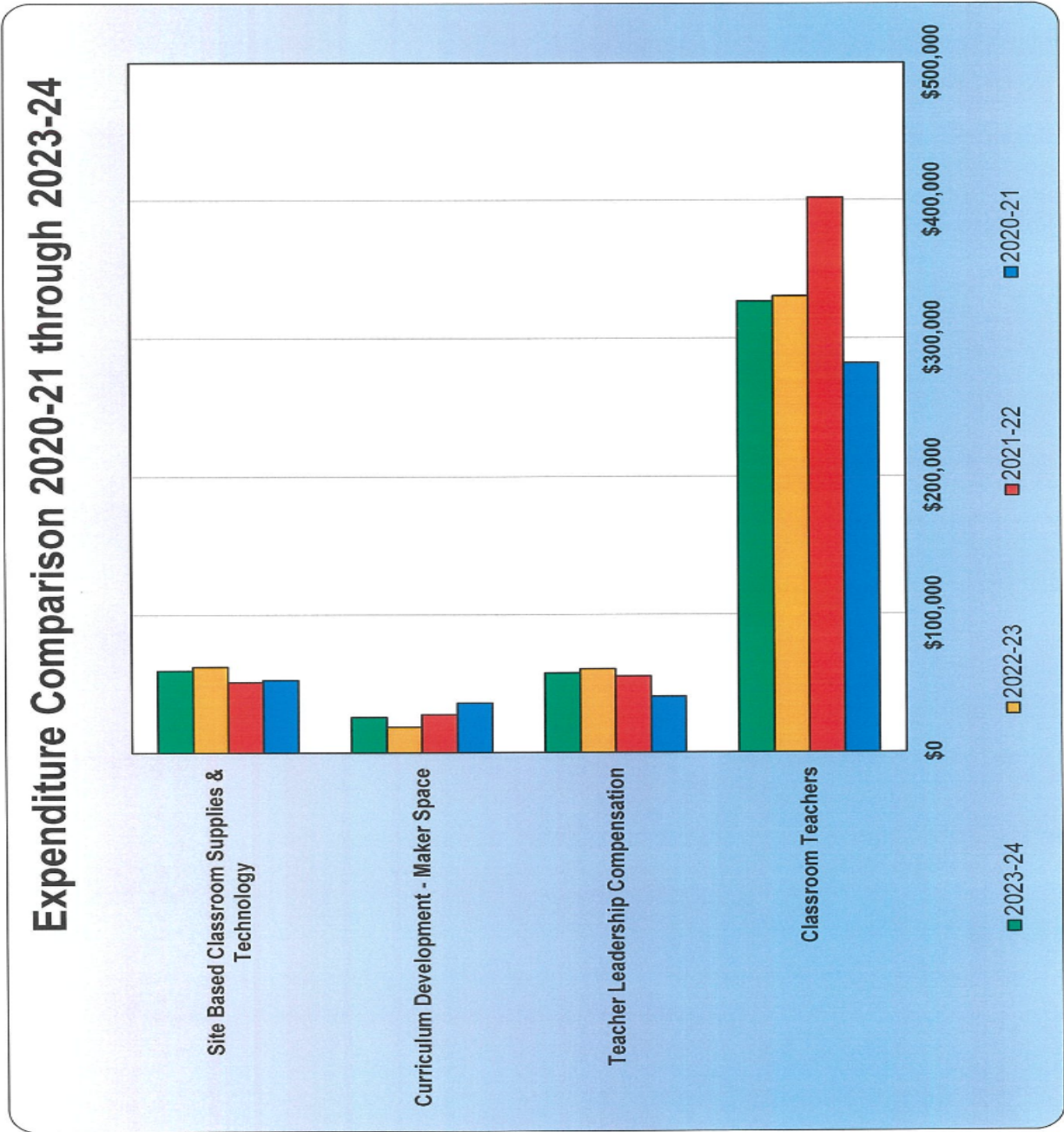


Figure 2: Parcel Tax Expenditures over previous years.

2023-2024 Parcel Tax Expenditures			
Expenditure	Measure B Purpose	Amount \$	Percentage %
Classroom Teachers	Retain highly qualified teachers	326,855	70
Teacher Leadership Compensation	Retain highly qualified teachers	57,633	12
Curriculum Development - Maker Space	Support hands-on science classes for all grades	25,744	5
Site Based Classroom Supplies & Technology	Provide books and instructional materials, including classroom technology	59,594	13
Total Parcel Tax Expenses		\$469,826	100.00%

Table 1.0: 2023-2024 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 in 2022-23 and this will be carried over to 2024-2025.

School Size				
SCHOOL	Student Enrollment 2023-2024	Teachers 2023-2024	% of Students of Total	% of Teachers of Total
Argonaut (K-Grade 5)	354	15	22.05	17.96
Foothill (K-Grade 5)	293	17	18.25	20.35
Saratoga (K-Grade 5)	311	14	19.38	16.77
Redwood (Grade 6-8)	647	37.5	40.31	44.91
TOTAL	1605	83.5	100.00	100.00

Table 1.1: School Sizes

Source: [School Accountability Report Card 2023-2024](#)

Teacher Leadership Expenditure by School			
	\$ Expenditure	% of Total	Students % of District
Argonaut	9,500.00	16.48	22.05
Foothill	9,000.00	15.62	18.25
Saratoga	9,900.00	17.18	19.38
Redwood	14,000.00	24.29	40.31
District	4,000.00	6.94	
EL Coordination	2,000.00	3.47	
Mand Benefits	9,232.72	16.02	
TOTAL	\$57,632.72	100.00%	100.00%

Table 1.2: Teacher Leadership expenditure by School

Note: Mand Benefits 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 District
Argonaut	12,513.99	21.00	22.05
Foothill	12,410.97	20.83	18.25
Saratoga	13,486.68	22.63	19.38
Redwood	21,183.03	35.55	40.31
TOTAL	\$59,594.67	100.00%	100.00%

Table 1.3: Classroom Technology Expenditure by School

Makerspace Expenditure by School			
	\$ Expenditure	% of Total	Students % of District
Argonaut	3,986.01	15.48	22.05
Foothill	4,089.03	15.88	18.25
Saratoga	3,013.32	11.71	19.38
Redwood	14,655.95	56.93	40.31
TOTAL	\$25,744.31	100.00%	100.00%

Table 1.4: Classroom Maker Space Expenditure by School

Committee Findings

The Committee finds the District's 2023-2024 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 5 members started at different years and their term end date is shown in the table below.

Three members will complete their two-year terms in 2025. 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 five members.

<i>MEMBER</i>	<i>TERM ENDS</i>
<i>Shiying Lee</i>	<i>2025</i>
<i>Michael S. Chiang</i>	<i>2025</i>
<i>Charlie Lawson</i>	<i>2025</i>
<i>Russ Gavin</i>	<i>2026</i>
<i>Chaitanya Kuppireddy</i>	<i>2026</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 31, 2025. 3 out of 5 committee members were present. Jean Aldrete, Chief Business Official for Saratoga Union School District, presented the 2023-2024 parcel tax expenses to the Committee.

The Committee held a meeting on April 15, 2025. 3 out of 5 Committee members were present (Charlie Lawson, Russ Gavin, and Chaitanya Kuppireddy). The following Committee members were elected to office positions by a vote of 5-0:

- Chair: Charlie Lawson
- Vice-Chair: Russ Gavin
- Secretary: Chaitanya Kuppireddy

The 2023-2024 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted.

The Members of the Parcel Tax Oversight Committee:

Shiying Lee

Michael Chiang

Charlie Lawson

Russ Gavin

Chaitanya Kuppireddy