

Saratoga Union School District

Annual Report of the Parcel Tax Oversight Committee, 2024-2025

May 2026

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".

2024-2025 Revenue

The total amount collected by the County Tax Collector's Office for 2024-2025 was \$474,368 (= \$68/parcel × 6,976 parcels¹). After the County Tax Collector's Office charged one percent (1%) of the levied amount for collection fees, the District received \$469,624 (= \$474,368 – \$4,744).

There are 7,467 parcels in the district, of which 491 parcels are exempted (SSI: 1, Contiguous: 30, Senior: 460).

The District received the funds from the County in two installments with the first payment in January 2025 and the second payment in June 2025.

A negative carryover balance of \$57 was carried over from the prior year. During the 2024-2025 school year, revenues exceeded expenditures by \$31, which partially covered the negative carryover balance. The remaining negative carryover balance of \$26 will be carried forward to the 2025-2026 school year and reduce expenses to adjust the balance.

Therefore, the total funds available for expenditures in the 2024-2025 fiscal year was \$469,624.

2024-2025 PARCEL TAX MEASURE A REVENUES

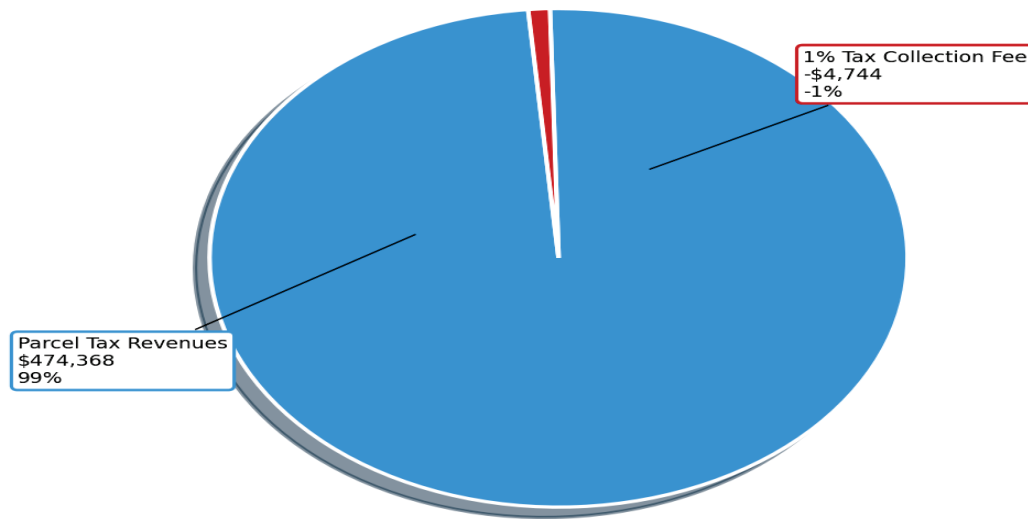


Figure 1: 2024-2025 Parcel Tax Measure A Revenues.

Parcel Tax – Measure A Parcel History

Table A: Paid Parcels and Exemptions by Year

Year	Paid Parcels	SSI	Contiguous	Senior	Total
2021-2022	7,029	1	19	411	7,460
2022-2023	7,013	1	20	421	7,455
2023-2024	6,979	1	22	451	7,453
2024-2025	6,976	1	30	460	7,467

Impact of the 2024-2025 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. Following similar spending patterns from previous years, the Board approved an expenditure plan for 2024-2025 during the budget adoption process in June 2024.

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

1) Classroom Teachers: \$330,541

Salary and benefits expenses, equivalent to 1.95 full-time equivalent (FTE) elementary teacher positions (increasing from 1.69227 FTE in 2023-2024). The teacher salaries were used to support Elementary School TK Teachers.

2) Teacher Leadership Compensation: \$60,541

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

3) Curriculum & Site Based Classroom Supplies, Makerspace & Technology: \$78,511

Supports hands-on science classes for all grades; provides books and instructional materials including classroom technology at all four schools.

The total spent was \$469,593, which was \$31 less than the total revenues received. Per the District, all SUSD teachers are “highly qualified” teachers; an industry term referring to a fully-credentialed teacher within the state of California.

2024-2025 Parcel Tax MEASURE A Expenditures

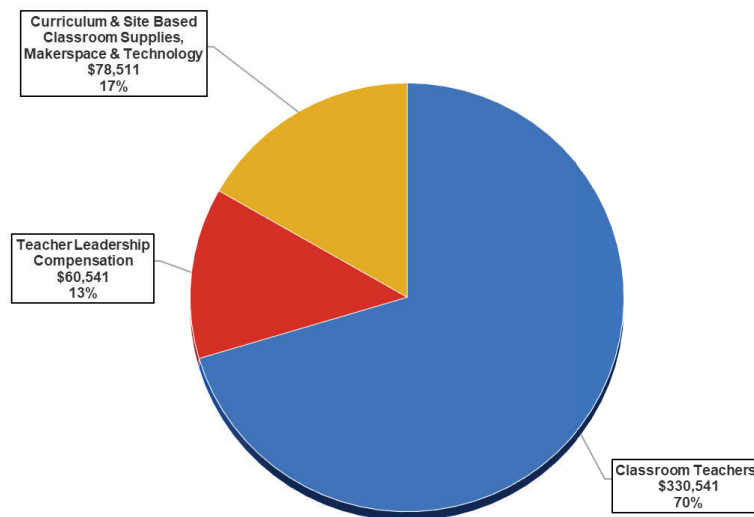


Figure 2: Parcel Tax Expenditures in 2024-2025.

2024-2025 Parcel Tax Expenditures

Table 1.0: 2024-2025 Parcel Tax Expenditures

Expenditure	Measure B Purpose	Amount \$	Percentage %
Classroom Teachers	Retain highly qualified teachers	330,541	70
Teacher Leadership Compensation	Retain highly qualified teachers	60,541	13
Curriculum & Site Based Classroom Supplies, Makerspace & Technology	Support hands-on science classes for all grades; provide books and instructional materials, including classroom technology	78,511	17
Total Parcel Tax Expenses		\$469,593	100%

Note: Revenues exceeded expenditures by \$31 in 2024-2025. A residual negative carryover of \$26 (from prior year) will be adjusted in 2025-2026.

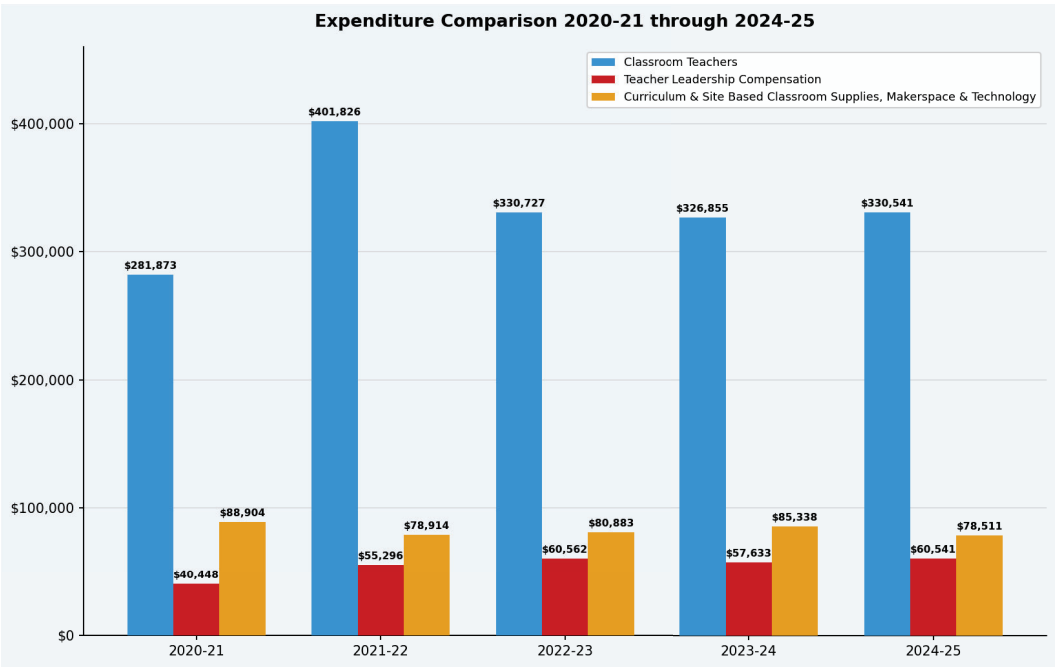


Figure 3: Parcel Tax Expenditures Comparison 2020-21 through 2024-25.

Multi-Year Financial Summary

Table 1.1: Income and Expenditures 2020-21 through 2024-25

Income	2020-21	2021-22	2022-23	2023-24	2024-25
Carryover	\$0	\$62,909	\$0	-\$57	-\$57
Amount Collected	\$478,924	\$477,972	\$476,884	\$474,572	\$474,368
1% Tax Collection Fee	-\$4,789	-\$4,777	-\$4,769	-\$4,746	-\$4,744
Refund Issued	\$0	-\$68	\$0	\$0	\$0
Total Amount Received:	\$474,135	\$536,036	\$472,115	\$469,769	\$469,567
Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25
Classroom Teachers	\$281,873	\$401,826	\$330,727	\$326,855	\$330,541
Teacher Leadership Compensation	\$40,448	\$55,296	\$60,562	\$57,633	\$60,541
Curriculum & Site Based Classroom Supplies, Makerspace & Technology	\$88,904	\$78,914	\$80,883	\$85,338	\$78,511
Total:	\$411,225	\$536,036	\$472,173	\$469,826	\$469,593
Carryover	\$62,910	\$0	-\$57	-\$57	-\$26

Committee Findings

The Committee finds the District’s 2024-2025 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 2027. 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.

Table 2.0: 2024-2025 Parcel Committee Members and Term End Dates

MEMBER	TERM ENDS
Alli Santhanakrishnan	2027
Chris Wiseman	2026
Balaji Venkataraman	2027
Russ Gavin	2026
Chaitanya Kuppireddy	2026

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 23, 2026. 3 out of 5 committee members were present. Jean Aldrete, Chief Business Official for Saratoga Union School District, presented the 2024-2025 parcel tax expenses to the Committee. The Committee held an additional meeting in April 2026.