

Los Gatos – Saratoga Union High School District

Annual Report of the Parcel Tax Oversight Committee 2020-21 April 19, 2022

The Annual Report of the Parcel Tax Oversight Committee (PTOC) to the citizens of the Los Gatos - Saratoga Union High School District is required by law in the language of Measure A, passed by the voters on May 3, 2011 and renewed, through 2025, by voters on May 3, 2016. "The Committee's charge is to review and report on the expenditure of Measure A Parcel Tax revenue and to ensure said revenue is expended in accordance with the stated purposes of the Measure A Parcel Tax:

1. Provide support for core academic programs, such as math, science and English;
2. Attract and retain highly qualified teachers;
3. Maintain college and career preparation programs;
4. Provide classroom materials such as books and science laboratory equipment."

The Committee shall be composed of a minimum of five and maximum of seven with the following community representation: one member from a business organization, one member active in a senior citizens organization, one member from the League of Women Voters, one member a parent or guardian of a child enrolled in the District and one member active in a parent-teacher organization.

A maximum of two members of the Board of Trustees, the Superintendent and the CBO may attend regular meetings but shall not be considered a voting member of the committee. Members must live or work within the boundaries of the District, may not be an employee, official, vendor, contractor or consultant of the District and members shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code sections 1125-1129 and financial interest in contracts pursuant to Government Code Sections 1090-1099.

The Committee was established in May of 2012. All Committee meetings subject to the Brown Act will be held in a fully accessible District facility or via a remote platform, e.g., Zoom, Google Hangout. 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 report which will include a statement indicating whether the expenditures were in accordance with Measure A and provide a summary of the Committee's

proceedings for the preceding year and identify a member to attend meetings of the District’s Budget Advisory Committee.

The Committee currently consists of six* members and their term status and expiration dates are noted below:

Name	Term
Anh Kwa League of Women Voters	July 1, 2020 – June 30, 2022
James Bertonis At Large Community Member; Business Organization - Chamber of Commerce	July 1, 2021 – June 30, 2023
Selin Gurses-Acar At Large Community Member	July 1, 2021 – June 30, 2023
Carol Musser Chamber of Commerce/AARP	July 1, 2020 – June 30, 2022
Charles Endweiss Parent	July 1, 2020 – June 30, 2022
Michael Stirn At Large Community Member	July 1, 2020 – June 30, 2022

* The district has actively recruited in local press and via parent communications and district social media to fill a remaining seat. This seat will be filled once an appropriate candidate is identified.

The following officers were elected at the September 29, 2021 meeting and will serve during the 2021-2022 school year:

- Chair: Carol Musser
- Vice-Chair: James Bertonis
- Clerk: Selin Gurses Acar

Charles Endweiss was identified as the PTOC Liaison to the District’s Budget Advisory Committee. Anh Kwa, Carole Musser and Michael Stirn were identified as the members of the Ad Hoc committee to develop the draft 2021-2021 Annual Report.

Committee Proceedings:

Since the presentation of the last PTOC Annual Report to the Board of Trustees on March 9, 2021, the Committee held regular meetings on May 18, 2021, September 29, 2021, February 2, 202 and March 23, 2022. A quorum was established at all meetings. At the May 18, 2021 meeting, the Committee was provided information regarding

“actual” Parcel Tax expenditures during the 2020-2021 academic year and the planned allocation of Parcel Tax funds, based on the Board approved 2020-2021 district budget. Parcel Tax revenue continues to be used to support core academic programs by maintaining lower class sizes and attracting and maintaining highly qualified teachers. At the September 29, 2021 meeting, new members were introduced and planned Parcel Tax expenditures for the 2021-2022 academic year were reviewed. On February 2, 2022, to provide additional information and context for the Parcel Tax budget, CBO Perley presented a summary of the district’s overall budget.

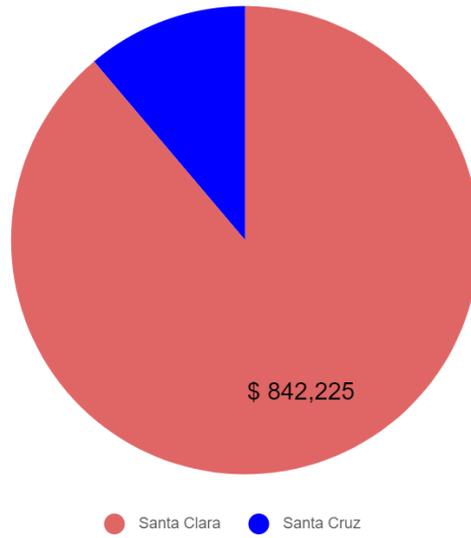
On February 17, 2022, the Ad Hoc Annual Report Sub-Committee met virtually to finalize the draft Annual Report. Their draft report was submitted to the full Committee on March 23, 2022. The final version of the Annual Report was approved at that meeting for submission to the Board of Trustees on April 19, 2022.

Eide Bally, LLP, the District’s independent auditor, certified the Parcel Tax expenditures during the annual District’s independent audit. This audit report is available for public review.

Financial Summary

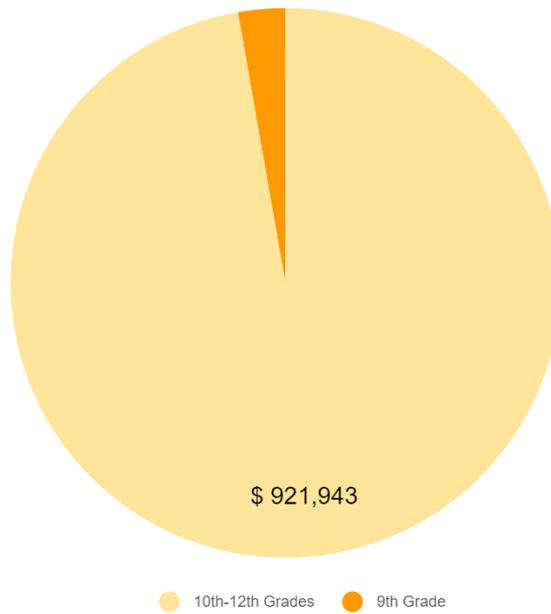
Income: The following chart displays Parcel Tax revenues. The final net 2020-2021 Parcel Tax revenues presented to the Board of Trustees in the September 14, 2021, “Unaudited Actuals” Report, were \$948, 196. This amount available to the District is net of the approximately two percent (2%) of the gross parcel taxes collected by the County that cover the County’s administrative costs related to the collection of the Parcel Tax, as well as exemptions on parcels issued to eligible property owners.

2020-21 Parcel Tax Revenues: Total = \$948,196



*Santa Cruz County Revenue = \$105,971.00

2020-21 Parcel Tax Expenditures: Total = \$948,196



*9th grade expenditures = \$26,253.00

Site staff allocations are assigned based upon student population at each school (In 2020-2021: LGHS = 2124; SHS = 1286). Parcel Tax revenues are used as part of the district's commitment to provide appropriate overall staffing levels at each site. The 2020-2021 Parcel Tax staffing allocation (in conjunction with a General Fund allocation of \$98,930) funded a total of 6.4 certificated FTE (Full Time Employees). This includes 0.2 FTE for 9th grade sections.

- **Total LGHS FTE = 3.6**
 - English, Math, World Languages
- **Total SHS FTE = 2.8**
 - English, Science, Applied Arts

Committee Findings

The Committee finds that the District's Measure A expenditures were in accordance with its stated purposes.

The Committee would like to thank the transparent participation of the District in providing us with the necessary and requested information which allows the Committee to responsibly monitor expenditures. The Committee Chair would like to thank the all-volunteer members for their expertise and thoughtful involvement.

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

The Members of the Parcel Tax Oversight Committee:

Ms. Selin Gurses-Acar	 <u>Selin GursesAcar</u> <small>Selin GursesAcar (May 2, 2022 13:40 PDT)</small>
Mr. Charles Endweiss	 <u>Charles Endweiss</u> <small>Charles Endweiss (May 2, 2022 17:17 PDT)</small>
Mr. James Bertonis	 <u>James Bertonis</u> <small>James Bertonis (May 2, 2022 09:51 PDT)</small>
Ms. Anh Kwa	 <u>Anh Kwa</u>
Ms. Carol Musser	 <u>Carol Musser</u> <small>Carol Musser (May 2, 2022 16:59 PDT)</small>
Mr. Michael Stirn	 <u>Michael Stirn</u> <small>Michael Stirn (May 3, 2022 07:50 PDT)</small>

