

Los Gatos – Saratoga Union High School District

Annual Report of the Parcel Tax Oversight Committee 2014-2015 November 17, 2015

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. "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 5 and maximum of 7 with the following community representation: one member from a business organization, one active in a senior citizens organization, one a member of the League of Woman Voters, one a parent or guardian of a child enrolled in the District and 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. 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

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

Committee Proceedings:

The Committee held regular meetings on October 9, 2014, March 30, 2015, August 19, 2015 and October 21, 2015. A quorum was established at all meetings. At the March 30th meeting the formation of an Ad Hoc committee to draft the PTOC 2014-2015 Annual Report was approved. The Ad Hoc committee met on September 21, 2015.

The Committee consists of seven members and their term status and expiration dates are noted below:

- Stephen Beck: At Large Community Member/Parent: Term exp. June 2016
- Shirley Cantu: Senior Citizen Group: Term exp. June 2017
- Roger Mason: Chamber of Commerce- Business Organization: Term exp. June 2017
- Joanie Silberstein: At Large Community Member: Term exp. 2016
- Mark Weiner: At Large Community Member/Parent: Term exp. June 2017
- Dr. Terry Zaccone: League of Woman Voters: Term exp. June 2016

The following officers were elected at the August 19, 2015 meeting and will serve during the 2015-2016 school year:

- Chair: Roger Mason
- Vice-Chair: Joanie Silberstein
- Secretary: Mark Weiner

Shirley Cantu was identified as the member who will attend the meetings of the District's Budget Advisory Committee.

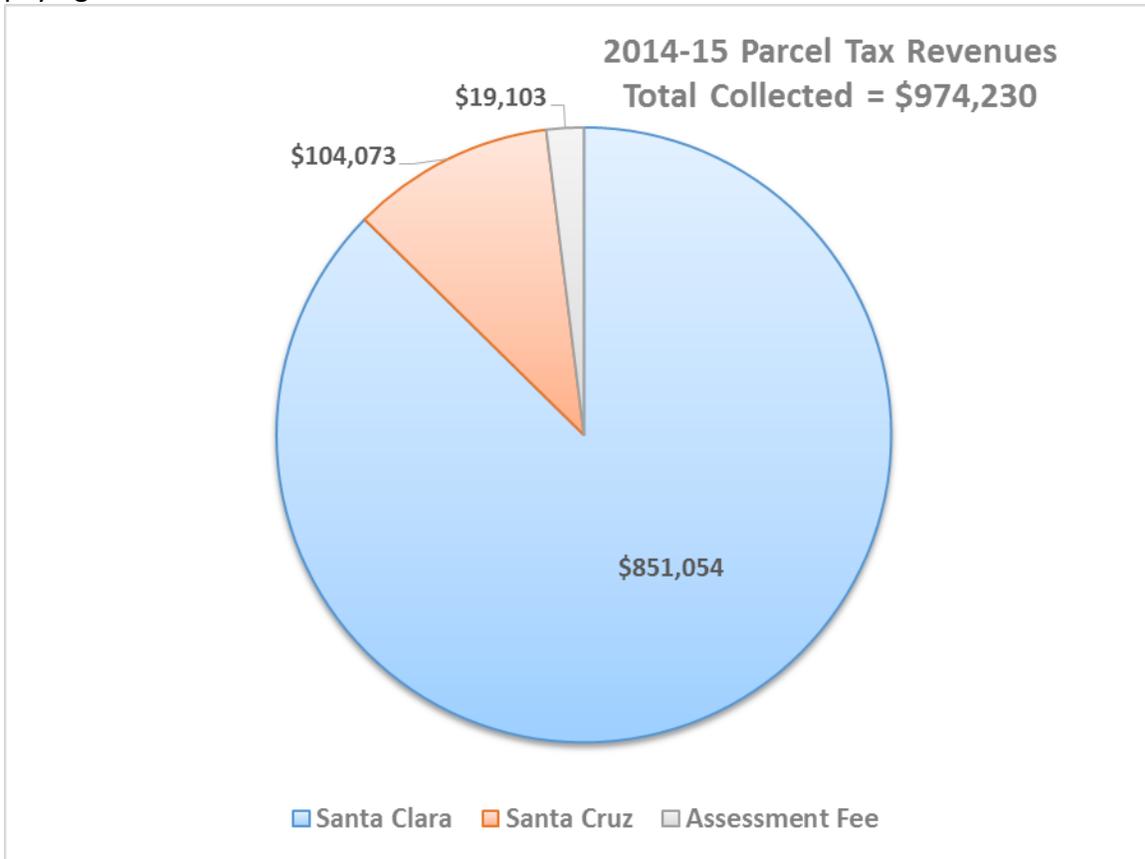
At the April meeting the committee was able to review the proposed expenditures of Measure A being recommended for funding by the Board of Trustees. The 2014-2015 emphasis is on support for core academic programs by maintaining lower class sizes and attracting and maintaining highly qualified teachers.

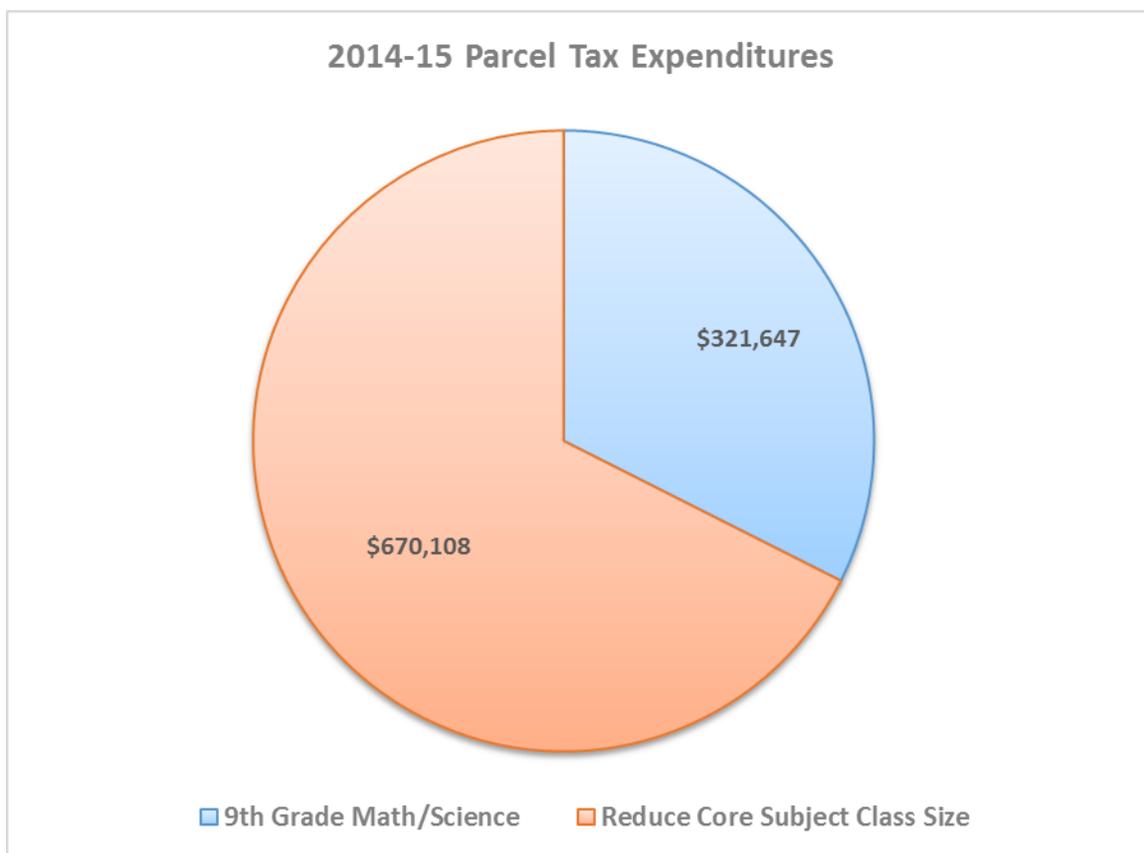
The Ad Hoc Annual Report Committee, established on March 30, 2015, met on September 21, 2015 at the district office. Committee members are Stephen Beck, Shirley Cantu and Joanie Silberstein. Their draft report was submitted to the full Committee on October 21, 2015. The final version of the Annual Report was approved at that meeting for submission to the Board of Trustees on November 17, 2015.

Vavrinek, Trine, Day & Co., LLP, the district's independent auditor, will certify the parcel tax expenditures during the annual district's independent audit. This audit report will be available for public review.

Financial Summary

Income: The following chart displays Parcel Tax revenues. The final, net 2014-15 Parcel Tax revenues, presented to the Board of Trustees in the June 30, 2015, "Unaudited Actuals" Report, were \$955,127. 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 reimbursements issued to eligible property owners who are exempt from paying the Parcel Tax.





*** Note: 2014-2015 parcel tax staffing allocation funded a total of 9.6 Certificated FTE (Full Time Employees). This includes 4.2 FTE for 9th grade sections including English and math.**

- **Total LGHS FTE = 5.2**
 - **LGHS 9th Grade English and Math FTE = 2.0****
- **Total SHS FTE = 4.4**
 - **SHS 9th Grade English and Math FTE = 2.2****

**5.4 additional FTE were distributed amongst teachers of: Science, the Arts, English, and foreign languages.

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 would like to thank Board Representatives Ms. Robin Mano and Ms. Rosemary Rossi for their participation. The Committee Chair would like to thank the all-volunteer members for their expertise and thoughtful involvement.

The 2014-2015 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted:

The Members of Parcel Tax Oversight Committee

Mr. Stephen Beck

Ms. Shirley Cantu

Mr. Roger Mason

Ms. Joanie Silberstein

Mr. Mark Weiner

Dr. Terry Zaccone
