Los Gatos – Saratoga Union High School District

Annual Report of the Parcel Tax Oversight Committee 2015-2016
December 13, 2016

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 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 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 March 30, 2015, August 19, 2015, October 21, 2015, March 23, 2016 and October 24, 2016. A quorum was established at all meetings. At the October 24th meeting the formation of an Ad Hoc committee to draft the PTOC 2015-2016 Annual Report was approved. The Ad Hoc committee met on November 4, 2016.

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

- Shirley Cantu: Senior Citizen Group: Term exp. June 2017
- Bill Hult: Senior Citizen Group: Term exp. June 2018
- Roger Mason: Chamber of Commerce- Business Organization: Term exp. June 2017
- Carol Musser: At Large Community Member: Term exp. 2018
- Denise Ramon Herrera: Chamber of Commerce/LG Lions – Business Organization: Term exp. 2018
- Mark Weiner: At Large Community Member/Parent: Term exp. June 2017

The following officers were elected at the October 24th meeting and will serve during the 2016-2017 school year:

- Chair: Roger Mason
- Vice-Chair: Denise Ramon Herrera
- Secretary: Mark Weiner

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

At the March 30, 2015 meeting the committee was able to review the proposed expenditures of Measure A being recommended for funding by the Board of Trustees. The 2015-2016 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 October 24, 2016, met on November 4, 2016 at the district office. Committee members are Carol Musser, Denise Ramon Herrera and Mark Weiner. Their draft report was submitted to the full Committee on December 5, 2016. The final version of the Annual Report was approved at that meeting for submission to the Board of Trustees on December 13, 2016.
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 2015-16 Parcel Tax revenues presented to the Board of Trustees in the September 6, 2016, “Unaudited Actuals” Report, were $956,531. 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: 2015-2016 parcel tax staffing allocation funded a total of 7.8 certificated FTE (Full Time Employees). This includes 2.4 FTE for 9th grade sections.
  • Total LGHS FTE = 5.0
    ○ 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 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 2015-2016 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted:

The Members of Parcel Tax Oversight Committee

Ms. Shirley Cantu
Mr. Bill Hult
Mr. Roger Mason
Ms. Carol Musser
Ms. Denise Ramon Herrera
Mr. Mark Weiner