



CUPERTINO UNION SCHOOL DISTRICT

Citizens' Measure A Parcel Tax Oversight Committee

CUSD Measure A Parcel Tax
Effective 7.1.15 to 6.30.23 (May 6, 2014 Election)

UNAPPROVED MINUTES: OCTOBER 19, 2021

Remote Meeting

MEMBERS PRESENT

Marc Canabou
Kevin Chiao
Joli Chu
Roberta Holliman
Carol Neill
Herbert Patty
April Vicchrilli

MEMBERS ABSENT

None

DISTRICT STAFF PRESENT

Chris Jew, Chief Business Officer
Tu My Vuong, Director Fiscal Services
Tina Bernal, Administrative Secretary

CALL TO ORDER

Chris Jew called the meeting to order at 6:34 p.m., and a quorum was met.
Chris asked for any comments on tonight's agenda. There were no comments.

APPROVE OCTOBER 20, 2020 MINUTES

April made a motion to approve the minutes as presented; Joli seconded the motion. There were no comments. Minutes as presented were approved unanimously.

PUBLIC COMMENTS: None.

REVIEW MEMBERSHIP & INTRODUCE NEW MEMBERS

Chris introduced himself as the new CBO. Returning to CUSD. Chris asked everyone to introduce themselves. Chris welcomed new member Marc Canabou. Chris also introduced Tu My Vuong, Director of Fiscal Services and Tina Bernal, Administrative Secretary to CBO. Chris reviewed terms on the Roster. Chris reviewed duties and responsibilities as members of the community oversight committee. Purpose: to review expenditures from the Parcel Tax Measure to ensure it aligns with the ballot language as the voters approved Measure A. Expires on June 30, 2023. In addition to Parcel Tax, the District has a general obligation bond that has a separate community oversight committee.

REVIEW & CERTIFY MEASURE A PARCEL TAX EXPENDITURES FOR 2020-2021

Chris presented the expenditure report for the 2020-2021 year in detail. Breakdown of total revenue received (\$8.5M - \$179k in refunds = \$8.36M). Breakdown of expenditures that align with the ballot language for the Parcel Tax.

The committee asked clarifying questions:

- Music programs were funded from other District funds, just not the Parcel Tax funds.
- Technology \$56,113.41 showed up under Ed Spec that should actually be under Projectors for all Schools. **ACTION ITEM: This error will be corrected and resend out the expenditure report.**
- Total income similar to last year but tax refund doubled from last year. More exemptions and more education/awareness. Additional mailing last year to educate the community and seniors about the Parcel Tax.
- Expenses are primarily staffing related with small amounts for equipment/projectors.
- Staffing costs are relatively the same, going into negotiations, the cost of pensions is increasing.
- How are expenses decided to be allocated? We budget for these positions, unless something else comes up, we budget for the same positions. Does 3 schools closing affect the allocations? Parcel Tax will be redistributed to remaining open schools.
- Parcel Tax \$250 approx. 33,000 parcels subjected to tax, what percentage of parcels were subject to exemption? **ACTION ITEM: Will provide a breakdown of contiguous parcel exemptions.** Exemptions stipulated in ballot language of Measure A.
- Breakdown of Middle Schools vs Elementary Schools funding. \$4.8M Middle School - $\frac{2}{3}$ Middle School. Concern: Should there be more equity between the funding of Middle Schools and Elementary Schools?
- Funds used for salaries. Services that are provided to students are provided by staff. 88% of the total general fund budget is salaries for the District overall.
- Bond Measures pay for more tangible items and Parcel Tax used more for people.
- What % goes to the CLIP program? **ACTION ITEM: Will provide more detail on FTE breakdown.**
- Counselors/Ground Personnel - Counselors 8.25 FTE expenditure declined \$40k but Grounds 2 FTE increased 20%. Possible that the FTE counts different people, a counselor that retired at the highest salary and replacement is lower at entry level on salary schedule.
- Added note: Salaries paid for by parcel tax include taxes, benefits, retirement contributions, and any other contractual benefits of employees.
- How do counselors keep schools safe, cleaned and well maintained? The Counselors are focused on safe schools and helping kids feel safe and maintaining healthy environments at schools.
- We need to ensure future allocations align with the ballot measure language. **ACTION ITEM: How is the money allocated for the current fiscal year budget that is already Board approved?**
- **ACTION ITEM: Review detailed expenditure report prior to next meeting.**

It was unanimously agreed upon that the Committee deferred a motion/approval and will meet again on November 2, 2021 630-730pm to review the expenditures in greater detail and then certify the expenditures.

REVIEW & APPROVE THE ANNUAL REPORT TO THE COMMUNITY 2020-2021

A draft of the Annual Report to the Community for Fiscal Year 2020-2021 was reviewed. Funding per student increased from \$8,600 to approximately \$11k. The format of the report, a trifold brochure style, was well received by the committee.

ACTION ITEMS:

- Remove the school logos and move the title of the brochure up to center.
- The Superintendent's message has punctuation issues (i.e. capitalize State, remove commas in intro & closing).
- Add the Cupertino logo to the back? The back is actually the mailer portion of the brochure.
- May need to revise expenditures after detail is reviewed.
- Check the link on the financial reports.
- Space after closed parenthesis in phone number bottom line.
- Change the language in expenditures to match the language on the ballot.

District financial information: <https://www.cusdk8.org/Page/372>

Parcel Tax Language:

<https://www.cusdk8.org/cms/lib/CA02218495/Centricity/Domain/70/Measure%20A%20Parcel%20Tax%20Renewal%207.1.15.pdf>

It was agreed that the Committee stay focused on how the Parcel Tax \$8.3M is expended and does it align with the ballot language.

The brochure will be sent to the Committee for further feedback before the next meeting on Nov. 2nd.

It was unanimously agreed upon that the Committee deferred a motion/approval and will meet again on November 2, 2021 630-730pm to approve the annual report.

DISCUSS REPORT TO THE BOARD ON NOVEMBER 4, 2021

It was unanimously agreed upon that the Committee deferred a motion/approval and will meet again on November 2, 2021 630-730pm to approve the annual report and then decide who will present it to the Board on November 30 or December 9.

ADJOURNMENT:

Roberta made a motion to adjourn the meeting; Marc seconded the motion. Meeting adjourned at 7:57p.m.