

For a Listing of Upcoming Board Meetings See Page vi of this Table of Contents
Santa Monica-Malibu Unified School District
Board of Education Meeting
MINUTES

February 1, 2010

A special meeting of the Santa Monica-Malibu Unified School District Board of Education was held on Monday, February 1, 2010, in the District Administrative Offices: 1651 16th Street, Santa Monica, CA. The Board of Education called the meeting to order at 5:45 p.m. in the Board Conference Room at the District Offices. At 5:46 p.m., the Board of Education moved to Closed Session regarding the items listed below. The public meeting reconvened at 7:19 p.m. in the Board Room.

I. CALL TO ORDER

- A. Roll Call
- B. Pledge of Allegiance

II. PUBLIC COMMENTS FOR CLOSED SESSION ITEMS ONLY

III. CLOSED SESSION *(90)*

- Conference with Superintendent regarding 2008-2009 Strategies for Negotiations with S.E.I.U. pursuant to GC §54957.6 as cited in the Brown Act. *(15)*
- Conference with Superintendent regarding 2008-2009 Strategies for Negotiations with S.M.M.C.T.A. pursuant to GC §54957.6 as cited in the Brown Act. *(15)*
- Public Employee, to consider appointment, employment, performance evaluation, or dismissal of employee pursuant to GC§54957, as cited in the Brown Act (Asst. Superintendent for HR, Asst. Superintendent for Business and Fiscal, Chief Academic Officer, Principals) *(55)*
- Closed Session, Superintendent's performance evaluation pursuant to GC §54954.5 as cited in the Brown Act. *(5)*

IV. PUBLIC COMMENTS

Public Comments is the time when members of the audience may address the Board of Education on items not scheduled on the meeting's agenda. All speakers are limited to three (3) minutes. When there is a large number of speakers, the Board may reduce the allotted time to two (2) minutes per speaker. The Brown Act (Government Code) states that Board members may not engage in discussion of issues raised during "VIII. Public Comments" except to ask clarifying questions, make a brief announcement, make a brief report on his or her own activities, or to refer the matter to staff. This Public Comment section is limited to twenty (20) minutes. If the number of persons wishing to address the Board of Education exceeds the time limit, additional time will be provided in **Section XVI. CONTINUATION OF PUBLIC COMMENTS.**

- *There were no public comments.*

MAJOR and DISCUSSION Items

As a general rule, items under MAJOR and DISCUSSION will be listed in order of importance as determined by the President, Vice President, and Superintendent. Individual Board members may move to request a change in the order prior to consideration of any Major item. The Board may also move any of these items out of order to be heard immediately following PUBLIC COMMENTS if it appears that there is special interest by the public or as a courtesy to staff members making presentations to the Board.

V. MAJOR ITEMS (60)

These items are considered to be of major interest and/or importance and are presented for **ACTION (A)** or **INFORMATION (I)** at this time. Many have been reviewed by the Board at a previous meeting under Section XII (Discussion Items) of the agenda.

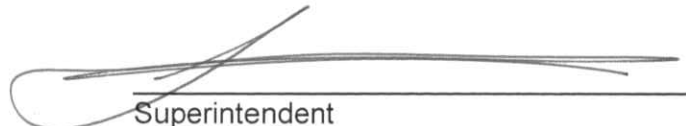
- A.01 Adopt Resolution No. 09-19 – A Special Emergency, Temporary Parcel Tax Measure be Submitted for Approval by Voters in the Cities of Santa Monica and Malibu at a Special Mail-In Ballot Election on May 25, 2010..... 1-10

VI. ADJOURNMENT

It was moved by Mr. Allen, seconded by Ms. Pye, and voted 6/0 (Mr. de la Torre was absent) to return to closed session at 8:43 p.m. in memory of Gerardo Le Chevallier, Mr. Allen's former boss at the National Democratic Institute and Head of the UN Electoral Mission in Haiti, who passed away when the UN building collapsed during the recent earthquake in Haiti. The board reconvened open session to reconsider a change of vote at 8:55 p.m. The board moved to closed session at Closed Session adjourned at 9:05 p.m. The next regularly scheduled meeting will be held on **Thursday, February 4, 2010, at 5:30 p.m.** in the **Malibu City Council Chambers: 23815 Stuart Ranch Road, Malibu, CA.**

Approved: 2/18/10


President


Superintendent

SMMUSD Board of Education Meeting Schedule 2009-2010

Closed Session begins at 4:00pm
Public Meetings begin at 5:30pm

July through December 2009					
Month	1 st Thursday	2 nd Thursday	3 rd Thursday	4 th Thursday	Special Note:
July	7/1* DO		7/16 DO		*7/1: Special Meeting
August	8/4* DO		8/20 8/19 DO		*8/4: Special Closed Session
September	9/3 DO		9/17 DO	9/21* DO	First day of school: 9/9 *9/21: Special Closed Session
October	10/1 M		10/15 DO	10/26* DO	*10/26: Special Meeting
November	11/5 M		11/19 DO	11/21* DO	*11/21: Special Meeting Thanksgiving: 11/26-27
December		12/10 DO		winter break	
December 20 – 31: Winter Break					
January through June 2010					
January 1 – 2: Winter Break					
January	1/4* DO	1/14 DO		1/30* DO	*1/4: Special Meeting *1/30: Special Meeting
February	2/1* DO 2/4 M		2/18 DO		*2/1: Special Meeting
March	3/4 DO		3/18 DO		*Stairway: 3/25 & 3/26
March 29 – April 9: Spring Break					
April	spring break	spring break		4/22 DO	
May	5/6 M		5/20 DO		
June	6/3 DO		6/17 DO		Last day of school: 6/25

District Office (DO): 1651 16th Street, Santa Monica.
 Malibu City Council Chambers (M): 23815 Stuart Ranch Road, Malibu, CA

**Santa Monica-Malibu Unified School District
Board of Education
February 1, 2010**

I. CALL TO ORDER

A. Roll Call

Barry Snell – President
Kelly Pye – Vice President
Ben Allen
Oscar de la Torre – *excused absence*
Jose Escarce
Maria Leon-Vazquez
Ralph Mechur

5:45pm
5:46pm
7:19pm

Student Board Members

Because this was a special meeting, no student board members were present.

B. Pledge of Allegiance

Led by Ms. Leon-Vazquez

II. CLOSED SESSION

There was no action to report out of closed session.

MAJOR ITEMS

TO: BOARD OF EDUCATION

ACTION/MAJOR

02/01/10

FROM: TIM CUNEO / EMERGENCY/TEMPORARY PARCEL TAX FEASIBILITY COMMITTEE

RE: ADOPT RESOLUTION NO. 09-19 – A SPECIAL EMERGENCY, TEMPORARY PARCEL TAX MEASURE BE SUBMITTED FOR APPROVAL BY VOTERS IN THE CITIES OF SANTA MONICA AND MALIBU AT A SPECIAL MAIL-IN BALLOT ELECTION ON MAY 25, 2010

RECOMMENDATION NO. A.01

It is recommended that the Board of Education adopt Resolution No. 09-19 – A Special Emergency, Temporary Parcel Tax Measure be Submitted for Approval by Voters in the Cities of Santa Monica and Malibu at Special Mail-In Ballot on May 25, 2010.

COMMENT: The board established the Emergency/Temporary Parcel Tax Renewal Feasibility Committee on August 19, 2009. The purpose of the committee was to examine the feasibility of an emergency and temporary parcel tax to offset all or a portion of the budget deficit due to the state budget crisis.

At its January 14, 2010, meeting, the Board of Education accepted the recommendations from the Emergency/Temporary Parcel Tax Feasibility Committee to take action to notify Los Angeles County that the district will place a parcel tax on the ballot for a special all-mail election on May 25, 2010, and directed staff to present a final recommendation for the particulars of that parcel tax at the special meeting on February 1, 2010, board meeting.

Attached is the resolution.

Public Comment:

- *Zina Josephs, a member of the community, addressed elementary music and closing the achievement gap.*

Mr. Cuneo summarized the resolution and informed the board that the pollster and members of the Emergency/Temporary Parcel Tax Feasibility Committee were in the audience.

Neil Carrey, Chair of the committee, summarized the committee’s work. Mr. Snell asked why the committee recommended a five-year duration for the tax. Mr. Carrey answered that during polling, there did not appear to be a large difference of people’s views on regarding a time period. He added that the state’s and district’s budget deficit are projected out approximately five years – fewer years for a parcel tax might not carry the district to healthier economic times, while more than five would contradict the acute and temporary nature of the budget crisis. Mr. Snell asked why there was no recommended adjustment for inflation. Mr. Carrey said it had to do with the price sensitivity that was ascertained during polling.

Paul Goodwin, whose company conducted the polling, emphasized that the district benefits greatly from being located in the cities of Santa Monica and Malibu – the residents have a strong tradition of supporting local schools. He stated that polling suggested a price sensitivity of a maximum of \$225 per parcel, per year. He suggested the guiding principal for the board’s decision tonight should be to determine an amount that will address the problem in an adequate way, but is also most respectful of the economy and the taxpayers’ situation.

Ms. Maez clarified for Mr. Mechur that the first interim reflected a reduction plan of \$8.7 million beginning in 2010-11 to have three-year balanced budget. Mr. Mechur added that an annual

parcel tax of \$225 would bring in \$6.5 million, while \$198 brings in \$5.7 million, neither of which addresses the entire deficit, so cuts would still have to be made. Ms. Maez outlined two major changes that have occurred since the First Interim as approved in December: 1) projections from governor's proposed budget for next year show an additional \$2.5M reduction in revenue, and 2) furlough days are being considered for all district employees. Mr. Mechur asked if the five furlough days would offset the \$2.5 million reduction. Ms. Maez said they would help. She added that furloughs are only being considered for 2009-10 and 2010-11.

Mr. Snell commented that he researched parcel tax measures from November 2009 across the state. He wondered if any similarities from these elections could be compared to SMMUSD. Paul Silvern, Co-Chair of the FOC, answered that all the particulars from those elections were specific to those districts and therefore would not be that helpful for the board to make a decision for SMMUSD.

Ms. Leon-Vazquez commented that SMMUSD has preserved as much as it could from 1990 forward. The City of Santa Monica has helped in the past as well. The district's funding situation from Sacramento is so unstable and the projected reductions keep moving further out. In response to Ms. Leon-Vazquez's questions, Ms. Maez clarified the impact various parcel tax amounts would have on the budget.

Dr. Escarce said he supported \$198 per parcel, per year. He observed that the quality of public education in California has eroded over the last thirty years. SMMUSD has been spared some of this erosion due, in part, to the support of the local communities and city governments. He stated a \$198 per parcel, per year has the best chance of preserving the most possible, even though the district will still have to make reductions. After reviewing the committee's recommendations, Dr. Escarce claimed the price sensitivity between \$198 and \$175 seems minimal. Mr. Snell worried about the ramifications if the measure failed to pass. He wondered if \$175 would be better. Dr. Escarce responded that polling data did not reveal how much more likely it would be for a measure to pass at \$175 than at \$198, but the budget reductions necessary with a lower parcel tax is dramatic. He stressed the need to base this decision on what the district needs to preserve. He added that any number under \$200 will not have been included in polling data.

Ms. Leon-Vazquez said that if the voters pass a lower amount, it at least would give the district an extra year to get other revenue enhancement pieces in place. She expressed her support for \$175 per parcel, per year.

Mr. Mechur, who was examining the chart handouts, asked if the \$5.8 million in reductions was already included in the fund balance summary showing a parcel tax of \$198. Ms. Maez answered yes. He also observed that a parcel tax of \$198 helps to balance the budget for 2010-11 and 2011-12, but the district would still need further reductions in 2012-13. He surmised that the lower the parcel tax amount, the more the district will have to make up with reductions. If the board approves a parcel tax of \$175, that represents another \$4 million or so to cut. He supports \$198 per parcel per year.

Mr. Allen said he was leaning toward \$198, or a little lower. He agreed with Dr. Escarce that lowering the amount below \$198 may not guarantee that many more votes. He wondered where the \$198 suggestion came from. Mr. Snell answered that the Superintendent recommended \$198 because it was the other amount the survey tested and had greater acceptance by the community than the ceiling amount of \$225. At \$198, more programs could be preserved and fewer reductions would need to be made than at a lower amount.

Ms. Pye said she supported \$198 per parcel, per year. She agreed with Ms. Leon-Vazquez that the district needs to continue to focus on revenue enhancement projects, in addition to a parcel tax. She commended the Superintendent for going out into the community and presenting the district's budget situation.

Mr. Snell said he originally supported an amount lower than \$198, but price sensitivity below \$200 does not appear to be greater than the amount of reductions still required with a parcel tax under \$198. He expressed his reluctance at a \$198 level, but said it was a good split between the ceiling of \$225 and a lower amount of \$175.

Mr. Allen asked Mr. Goodwin about price sensitivity between \$198 and \$194. Mr. Goodwin replied that it was hard to know, but guessed it was a small increment.

Ms. Leon-Vazquez requested an update on revenue enhancements. Mr. Cuneo said it would take about 30 days.

Ms. Leon-Vazquez MOVED to pass the resolution with \$175 per parcel per year. There was no second.

MOTION MADE BY: Ms. Pye for a \$198 per parcel, per year amount

SECONDED BY: Mr. Mechur

STUDENT ADVISORY VOTE: N/A

AYES: Five (5: Mr. Allen, Dr. Escarce, Mr. Mechur, Ms. Pye, Mr. Snell)

NOES: One (1: Ms. Leon-Vazquez)

ABSENT: One (1: Mr. de la Torre)

It was requested to reconsider the vote to Ms. Pye's motion, to which there was no objection by board members. A new roll call was taken.

AYES: Six (6: Mr. Allen, Dr. Escarce, Ms. Leon-Vazquez, Mr. Mechur, Ms. Pye, Mr. Snell)

NOES: None (0)

ABSENT: One (1: Mr. de la Torre)

**BOARD OF EDUCATION OF THE
SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
COUNTY OF LOS ANGELES
STATE OF CALIFORNIA**

RESOLUTION NO. 09-19



RESOLUTION ORDERING THAT A SPECIAL EMERGENCY, TEMPORARY PARCEL TAX MEASURE BE SUBMITTED FOR APPROVAL BY VOTERS IN THE CITIES OF SANTA MONICA AND MALIBU AT A SPECIAL MAIL-IN BALLOT ELECTION ON MAY 25, 2010

WHEREAS, the Santa Monica-Malibu Unified School District (“District”) is committed to continuing to offer a high quality educational program to all students in the District and to securing adequate funding to meet that purpose; and

WHEREAS, quality public schools provide benefits and advantages to all residents of our community by helping maintain property values, keeping students in school, and helping keep our community a safe and desirable place to live; and

WHEREAS, 75% of the District’s general fund is determined by the condition of the State of California’s general fund budget, and the State’s budget crisis has already reduced State funding to the District by \$10 million over the last two fiscal years, forcing the District to implement budget cuts of \$4.5 million in the 2009 – 2010 year that resulted in increases in class sizes at the elementary and secondary levels, reductions in support services for schools, the elimination of one of six small learning communities that constitute the organizational structure at Santa Monica High School, reductions in textbook purchases, professional development for teachers, and Gifted and Talented Education funding, and other program reductions; and

WHEREAS, the State projects a \$21 billion deficit in fiscal year 2010 – 2011, which will likely result in a continued shortage of adequate funding to our District for at least five years; and

WHEREAS, due to inadequate funding from the State, the District projects that without additional sources of revenue, it will experience a \$14 million annual operating deficit beginning in 2010 – 2011, which would exhaust all remaining reserve funds; and

WHEREAS, in order to provide a balanced budget in the face of these severe cuts, District staff, working with the District’s Financial Oversight Committee has identified spending cuts totaling approximately \$ 8.7 million that will need to be made in order to provide the most minimal positive budget balance required by law; and

WHEREAS, these spending cuts will necessarily result in the loss of up to 113 District teachers, staff and administrative personnel, further increases in average class sizes at all grade levels, a reduction in the number of school instructional days, elimination of the elementary level music program, a reduction in summer school offerings, and program reductions affecting libraries, school nurses, campus security, facility maintenance, and other reductions; and

WHEREAS, the District has and will continue to engage in a variety of efforts to generate additional funds for its educational program, including advocating in the State Legislature, the creative use of surplus District real estate, local fundraising efforts and continuing funding agreements with the cities of Santa Monica and Malibu; and

WHEREAS, an emergency parcel tax is the only new revenue source that has the potential to provide immediate budget relief on a scale that would prevent serious harm to local public education; and

WHEREAS, these new revenues are critically necessary to help protect the high quality of our local schools and the strong academics that have resulted in rising test scores; and

WHEREAS, the Santa Monica-Malibu Board of Education (“Board”) finds that a special tax equaling \$198 per parcel per year is necessary in order to offset a portion of the State funding loss and provide a minimum amount of stable financial support over the next five years, enabling the District to prevent a serious decline in the quality of our schools caused by unprecedented State budget cuts and projected continued inadequate State funding over the next five years; and

WHEREAS, the Board has determined that there is an urgent need for the local revenues which will be generated by this parcel tax; and

WHEREAS, despite the fact that this local funding measure will not alleviate the need to make some budget cuts for 2010-2011, these revenues are critically necessary to protect our community’s excellent schools, prevent widespread layoffs of teachers and other personnel, maintain reasonable class size, protect academic achievement in math, science, technology, arts, music, and reading programs, and sustain school libraries; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Section 50075 *et. seq.* authorize a school district, following notice and public hearing, to levy a special tax for specified purposes upon approval of at least two-thirds of the electorate voting on the measure; and

WHEREAS, Elections Code Sections 1003, 4000, 4108 and 5322 authorize a District to place a parcel tax on a special mail-in election ballot and to request that the Los Angeles County Registrar/Recorder perform certain election services for the District; and

WHEREAS, by law, every cent of these local revenues must be spent in Santa Monica and Malibu schools, and none of these funds can be taken away by the State;

THEREFORE, BE IT RESOLVED, that:

1. The Board hereby proposes to levy a special tax for the specific purposes enumerated in the condensed version of the ballot measure and in the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B, respectively, and incorporated by reference herein;
2. Said special tax shall be levied on each parcel of real property at the maximum rate of \$198 per year, for five years, beginning with the fiscal year commencing on July 1, 2010;
3. An exemption to the qualified special tax is available for a person 65 years or older who owns and occupies a parcel as a principal residence and applies for an exemption in accordance with the guidelines established by the Board;
4. Prior to levying of the special tax each fiscal year, the Board shall conduct a public hearing to assess the continuing need for such tax revenues. Notice of the time, date and place of hearing shall be published in accordance with applicable laws, posted at

least twice in a newspaper of general circulation in the District, and posting shall commence at least fifteen (15) days prior to the hearing;

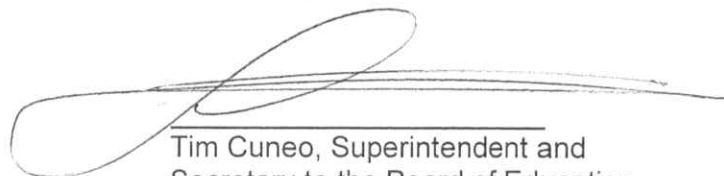
5. Subject to voter approval as set forth below, the special tax shall be levied commencing July 1, 2010, and shall be collected by the Los Angeles County Tax Collector at the same time as and along with the general ad valorem taxes collected by said Tax Collector. The tax shall be subject to the same interest and penalty as general ad valorem taxes. The tax penalty shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid;
6. It is not intended that the collection of the special tax provided for herein shall decrease the funds available from other government sources for the District after July 1, 2010. In the event that it does, the District shall, as soon as is reasonably practicable, place a measure to modify, reduce, or eliminate the special tax before the electorate;
7. The expenditure of all revenues from the special tax shall be subject to an annual independent audit and review by an Independent Citizens Oversight Committee, which shall report on how these funds are spent. The annual audit report shall be made public on the District website and at an annual public meeting noticed in advance by the Board;
8. If any section, sub-section, phrase or clause of this resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion/portions of this resolution. This Board declares that it would have adopted this resolution and each section, sub-section, phrase or clause thereof irrespective of the fact that any one or more sections, sub-sections, sentences, phrases, or clauses be declared invalid;
9. The Board hereby requests that the Los Angeles County Registrar/Recorder submit a ballot measure to the voters of the District in a special mail-in election to be held May 25, 2010. A copy of the condensed version of the ballot measure for the voting machine and sample ballot is attached hereto as Exhibit A and a copy of the full text of the measure is attached hereto as Exhibit B. Both exhibits are directed to be printed in the voter pamphlet;
10. The purpose of the election shall be for the voters in the District to vote on the question of whether the District shall levy a special tax for the specific purposes enumerated in the condensed version of the ballot measure and in the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B and incorporated by reference herein;
11. The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and Government Code Section 50075 *et. seq.*;
12. The authority for the specifications of this election order is contained in Education Code Section 5322;
13. Pursuant to Education Code Section 5303 and Elections Code Section 10002, the Los Angeles County Registrar/Recorder and the Los Angeles County Superintendent of Schools are hereby requested to render all services specified by Education Code Sections 5360 *et seq.* and Elections Code Sections 12112 relating to the election and take all steps necessary to hold the mail-in election in accordance with law and these specifications. These services include the publication of a Formal Notice of Parcel Tax Election, the calling of the election by causing the Notice to be published in a newspaper of general circulation published in the District, and the mailing of the sample ballot, the printing of the ballot measure and the full text of the ballot measure

in the voter pamphlet, for which services the District agrees to reimburse Los Angeles County. The Board also requests that a copy of the published Notice be delivered to the President of the Board, pursuant to Elections Code Section 12113;

14. The Secretary of the Board is hereby directed to immediately send a certified copy of this Resolution and the condensed version of the ballot measure and the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B and incorporated by reference herein, to the Los Angeles County Registrar/Recorder, the Los Angeles County Superintendent of Schools, and the Clerk of the Board of Supervisors of Los Angeles County;
15. The Los Angeles County Board of Supervisors is authorized to canvass the returns of the election pursuant to Elections Code section 10411;
16. The President of the Board and/or his designees is hereby authorized to prepare and file with the Los Angeles County Registrar/Recorder any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Los Angeles County Registrar/Recorder, which shall be considered the official ballot arguments of the Board as sponsor of the measure; and
17. The Superintendent, President of the Board, or their designees, are hereby authorized and directed to execute any other document and to perform all acts necessary to place the measure on the ballot, including making any changes to the condensed version of the ballot measure or the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B and incorporated by reference herein, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

PASSED AND ADOPTED by the Board of Education of the Santa Monica-Malibu Unified School District, Los Angeles County, State of California.

I hereby certify that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Education of the Santa Monica-Malibu Unified School District at a duly noticed special meeting thereof held on the 1st day of February 2010.



Tim Cuneo, Superintendent and
Secretary to the Board of Education

EXHIBIT A

Santa Monica-Malibu Unified School District
Emergency Funding Act

To protect our high quality local schools against severe State funding reductions; prevent widespread teacher layoffs; maintain academic excellence in reading, math, and science; and preserve elementary school music and libraries; shall the Santa Monica-Malibu Unified School District levy an emergency parcel tax of \$198/year for five years, with senior homeowner exemptions; mandatory annual audits; independent citizen oversight; no funds used for administrator salaries; and all funds supporting our local schools?

Yes _____ No _____

EXHIBIT B

1. TITLE AND PURPOSE

The revenues raised by the "Santa Monica-Malibu Unified School District Emergency Funding Act" (the "Emergency Funding Act") shall be used to address the emergency arising from severe cuts in State funding for public schools to prevent serious deterioration in the quality of public education in Santa Monica and Malibu and to promote continued student achievement in the core curriculum.

2. SPECIFIC PURPOSES

The revenues raised by this Emergency Funding Act shall be used by the Santa Monica-Malibu Unified School District (the "District") exclusively for the following purposes:

- A. To preserve programs and replace funds lost or reduced due to inadequate State funding (including State budget reductions that are the result of reduced federal funding of State programs);
- B. To sustain achievement in reading, writing, and mathematics for all students at all grade levels and to fulfill the District's core curriculum which also includes music, arts, and athletics;
- C. To retain highly qualified teachers and staff, but not for administrator salaries;
- D. To protect the taxpayers' investment in local public education and ensure District accountability by requiring independent citizen oversight and independent annual audits, and public reporting of revenues and expenditures; and
- E. To direct all revenues from this Act exclusively to local schools.

3. SEPARATE ACCOUNT

The revenues raised by this Emergency Funding Act shall be deposited in a separate account in accordance with Government Code section 50075.1 (or applicable successor law) and shall be expended solely for the specific purposes identified above.

4. THE TAX LEVY

- A. Amount of Tax. The special tax to be levied by the District annually against each parcel of land within the boundaries of the District shall be in an amount not to exceed \$198 per parcel per year.
- B. Definition of Parcel. A "parcel" shall be defined as any parcel of land, developed or undeveloped, wholly or partially located within the District, for which the County Assessor of Los Angeles County has assigned an assessor's identification number.
- C. Senior Exemption. An exemption to the qualified special tax applicable to a parcel is available for a person sixty-five (65) years or older who owns and occupies that parcel as a principal residence and applies for an exemption in accordance with guidelines established by the Board of Education of the District (the "Board").

- D. Effective Date. The effective date of this measure shall be July 1, 2010.
- E. Public Review Requirement. The Board shall annually conduct a noticed public hearing to assess the continuing need for the tax revenues resulting from the Emergency Funding Act. This evaluation will include, but not necessarily be limited to, consideration of the costs of programs to which these revenues have been dedicated, the general condition of the District's finances, the District's enrollment, the structure of public financing of public education in California, and the regulations by which the District qualifies for State and federal funding.
- F. Constitutional Apportionment Limit. Pursuant to Section 4 of Article XIII B of the California Constitution, the apportionment limit of the District is hereby increased commencing with the date of approval of this Emergency Funding Act by the levy of this qualified special tax, and the Board shall increase the District's appropriations limit as necessary in each year during which proceeds of this qualified special tax are available, to ensure that the proceeds of this qualified special tax may be spent for the authorized purposes, pursuant to Section 7902.1 of the Government Code (or applicable successor law).
- G. Collection. The District may request that the qualified special tax be collected by the County of Los Angeles, or other lawfully designated agency. The collection of taxes under this Emergency Funding Act, including the imposition of penalties, additional fees, and interest upon persons who fail to remit the qualified special tax imposed by this Act, or who fail to remit any delinquent remittance, shall be subject to and governed by the rules, regulations, and procedures authorized by law. Every penalty imposed and such interest as accrues under the provisions of this Emergency Funding Act shall become a part of the tax herein required to be paid.
- H. Savings Clause. The provisions of this Emergency Funding Act shall not apply to any person, association, or corporation or to any property as to whom or which it is beyond the power of the District to impose a qualified special tax. If any part of this Emergency Funding Act, as written or as applied to any person, is finally determined by a court of competent jurisdiction to be unconstitutional, illegal, or invalid, such determination shall affect only such part of this Emergency Funding Act and shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or other parts of this Emergency Funding Act. It is hereby declared to be the intention of the Board and of the electorate that this Emergency Funding Act would have been adopted had such part thereof not been included.

5. ACCOUNTABILITY, PLANNING, PUBLIC INFORMATION, AND COMPLIANCE REVIEW PROVISIONS

- A. Citizen Oversight. The Board shall appoint a special citizens oversight committee that is charged to review the District's administration of and compliance with the terms of this Act. The committee so charged by the Board is referred to in this Emergency Funding Act as the "Independent Citizens Oversight Committee." The Independent Citizens Oversight Committee may, but need not, be the existing Financial Oversight Committee created by the District.

- B. Annual Plan. An expenditure plan (the "Proposed Annual Plan") shall be developed annually for the succeeding fiscal year by the District staff in consultation with the Independent Citizens Oversight Committee. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Emergency Funding Act. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review ninety (90) days prior to Board adoption of its annual budget. The Proposed Annual Plan together with regular financial and audit reports shall be promptly distributed to the Independent Citizens Oversight Committee.
- C. Public Comment Process. Not less than 60 calendar days before the Board acts on the annual budget for the subsequent fiscal year, the Board shall hold a noticed public hearing on the Proposed Annual Plan in order to allow for public input on whether the priority programs to be supported by Emergency Funding Act revenues should be modified. Not less than 30 calendar days before the Board acts on the annual budget for the subsequent fiscal year, the Proposed Annual Plan and the findings from the public hearing shall be reviewed by the Independent Citizens Oversight Committee which shall forward its recommendation to the Board. In adopting the District budget each year, the Board will approve an Adopted Annual Plan for Emergency Funding Act revenues, taking into account comments from the public hearing and the recommendation of the Independent Citizens Oversight Committee. Members of the public may comment on the plans, reports, and conditions of the Emergency Funding Act during the public comment period of any meeting of the Independent Citizens Oversight Committee or any meeting of the Board.
- D. Financial Reports. The District shall make available to the public through its website and to the Independent Citizens Oversight Committee updated budget and financial expenditure reports concerning the special account holding the proceeds of this qualified special tax in conjunction with the regular interim budget reporting required by the State. As part of this reporting, at least once per fiscal year, the chief fiscal officer of the District shall file a report with the Board and the Independent Citizens Oversight Committee identifying the amount of the funds collected and expended pursuant to this Emergency Funding Act, together with the status of any project required or authorized to be funded hereunder. All of the foregoing reports shall be organized to display clearly how the expenditures relate to the Adopted Annual Plan approved by the Board.
- E. Independent Auditors' Annual Report. Each year, an independent auditor retained by the District shall review District records to determine that funds generated by this Emergency Funding Act have been maintained and expended in compliance with the Adopted Annual Plan and that other conditions of this Emergency Funding Act have been satisfied. Said audit shall be conducted in accordance with generally accepted accounting principles, the Standards and Procedures for Audits of K-12 Local Educational Agencies, and this Emergency Funding Act. The independent auditor shall transmit a "Finding of Violation" to the Board if: (1) the funds raised by this Emergency Funding Act have been spent for purposes other than those specified in section 2; or (2) other conditions of this Emergency Funding Act have not been satisfied.

- F. Civil Remedies Available At Law. The provisions of this section are in addition to civil remedies available at law for assuring compliance with the terms of this Emergency Funding Act.

Final Parcel Tax Resolution from Executive Committee.Jan28