MEASURE A

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

A school district, following notice and a public hearing, has authority to levy a special tax upon approval by two-thirds of the votes cast on the special tax proposal pursuant to section 4 of Article XIIIA of the California Constitution and sections 50075-50077, 50079, and 53722 of the California Government Code.

The Board of Trustees of the Los Gatos-Saratoga Joint Union High School District ("District") proposes levying a qualified special tax on each parcel within the District. The owner(s) of each taxable parcel in the District would annually pay \$49 per parcel for a period of 6 years, commencing July 1, 2011. Parcels which are: 1) contiguous; 2) used solely for owner-occupied, single-family residential purposes; and 3) held under identical ownership, may be treated as a single parcel by submitting an annual application by June 15th of any year to the Board of Trustees.

The purpose of the tax proposed by Measure A is, to provide support for core academic programs, such as math, science and English; attract and retain highly qualified teachers; maintain college and career preparation programs; and provide classroom materials such as books and science laboratory equipment. No proceeds could be used for administrators' salaries and benefits.

Any parcels owned and occupied by persons age 65 or older, or persons receiving Supplemental Security Income, regardless of age, may be exempt from this tax. An exemption for qualifying persons may be obtained by submitting an application to the District no later than June 15th each year.

The proceeds of the special tax would be deposited into a separate fund. These proceeds would only be applied to the purposes identified above and an annual written report would be made to the Board of Trustees showing the amount of funds collected and expended from the proceeds of this tax, as well as the status of any projects, programs or purposes authorized to be funded by the District. By law, this report would be filed no later than January 1st each year. Additionally, if the special tax is approved, the Board of Trustees would appoint an independent Citizens' Oversight Committee to ensure the tax funds are used for the specific purposes approved by the voters. The Citizens' Oversight Committee would report annually to the Board and community regarding the expenditure of these funds.

If the special tax is approved, the District's appropriations limit would be increased by an amount equal to the special tax collected for each year the special tax is authorized.

A "yes" vote is a vote to approve a qualified special tax of \$49 per parcel per year within the District for a period of six years to be used for core academic programs.

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A - Continued

A "no" vote is a vote not to approve a qualified special tax of \$49 per parcel per year within the District for a period of six years.

Miguel Marquez County Counsel

By: /s/ Susan Swain Senior Lead Deputy County Counsel

COMPLETE TEXT OF MEASURE A

LOS GATOS-SARATOGA JOINT UNION HIGH SCHOOL DISTRICT Support Core Academic Programs Measure A

INTRODUCTION AND PURPOSE

To ensure reliable funding for Los Gatos and Saratoga High Schools that cannot be taken by the State, support for core academic programs such as math, science and English, attract and retain highly qualified teachers, to maintain programs to prepare students for college and careers in demand, and to provide classroom materials such as books and laboratory equipment, with no proceeds used for administrative salaries and benefits, the Los Gatos-Saratoga Joint Union High School District ("District") proposes to establish a core academic programs parcel tax for a period of six years, beginning July 1, 2011, at the rate of \$49 per year, on each assessor's parcel located within the Los Gatos-Saratoga Joint Union High School District, with an exemption available for senior citizens and recipients of SSI for a disability, and to implement strict accountability measures, including independent citizen oversight, to ensure the funds are used to:

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

AMOUNT OF CORE ACADEMIC PROGRAMS PARCEL TAX; PERIOD OF ASSESSMENT

The core academic programs parcel tax shall be \$49 (or less as provided below) per year for six (6) full years assessed against each Parcel.

The proceeds of the core academic programs parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the core academic programs parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Los Gatos-Saratoga Joint Union High School District, that receives a separate tax bill for ad valorem property taxes from either the Santa Clara County Assessor/Tax Collector or the Santa Cruz County Assessor/Tax Collector. All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall also be exempt from the core academic programs parcel tax in such year.

For purposes of this core academic programs parcel tax, any such "Parcels" which are (i) contiguous, and (ii) used solely for owneroccupied, single-family residential purposes, and (iii) held under

COMPLETE TEXT OF MEASURE A - Continued

identical ownership may, by submitting an application of the owners thereof by June 15 of each year to the District, be treated as a single "parcel" for purposes of the levy of the core academic programs parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the core academic programs parcel tax by annually submitting an application therefore, by June 15 of each year, to the District.

With respect to all general property tax matters within its jurisdiction, the Santa Clara and Santa Cruz County Assessor/Tax Collectors, respectively, or other appropriate county tax officials shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the core academic programs parcel tax, including the Senior Citizen Exemption and the SSI Exemption and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the core academic programs parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the core academic programs parcel tax. In the event that the levy and collection does have such an effect, the District shall cease the levy or shall reduce the core academic programs parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the core academic programs parcel tax levied in accordance with this Measure: (a) the specific purposes of the core academic programs parcel tax shall be those purposes identified above; (b) the proceeds of the core academic programs parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the core academic programs parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the core academic programs parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above. Further, the Board of Education will establish a process for independent citizen oversight.

ARGUMENT IN FAVOR OF MEASURE A

Known for rigorous academic programs and excellent test scores, Los Gatos and Saratoga high schools are among the top in the state. With a strong foundation in science, math and English, 97% of our graduates go on to college and compete for 21st-century careers.

Measure A provides stable local funding to continue the strong student achievement that makes Los Gatos and Saratoga high schools a source of community pride.

Measure A funds are targeted to the classroom to support student achievement. Not one penny can be taken away by the state or be used for administrators' salaries.

We simply can't rely on Sacramento to fund the academic excellence we expect from our high schools. Unstable funding for local high schools has forced \$4.2 million in budget cuts in the past two years, with another \$1 million in cuts next school year.

Measure A protects our local tradition of academic excellence by:

- Protecting core academic programs in math, science and English
- Attracting and retaining highly qualified teachers
- Preserving programs that prepare students for college and 21st-century careers
- Providing classroom materials, like books and science equipment

Measure A is fiscally sound

- All funds stay in local high schools and cannot be taken away by the state
- Independent oversight is required
- No funds can be used for administrators' salaries
- Expires in 6 years and cannot be renewed without voter approval
- Seniors over age 65 can receive an exemption

Families move to our communities for the top quality high schools, keeping property values strong for all of us, even if we don't have children in school.

Saratoga and Los Gatos high schools have offered generations of students an unparalleled education. Measure A will continue this tradition by providing local students with the skills they need to succeed.

ARGUMENT IN FAVOR OF MEASURE A - Continued

Join us-vote YES on Measure A.

- /s/ Willys I. Peck 87 year Saratoga Resident, Saratoga Historian
- /s/ Robin Mano
 President, Los Gatos High School Home and School Club
- /s/ Jiing-Lin K Tseng
 Co-President, Saratoga High School Parent Teacher Student
 Organization
- /s/ Frederick S. Armstrong
 Saratoga Community Leader, Past President California Medical
 Association
- /s/ Dave Flick Local Business Owner

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE A

The Argument in Opposition to Measure A was filed on February 8, 2011, the last day for filing. After the close of business on February 8, 2011, the newly elected Los Gatos Saratoga Union High School District School Board met.

- The new School Board did not adopt the former School Board's fiscally irresponsible budget. The budget is a work in progress.
- The new School Board initiated the process to review the Grand Jury's 2009 and 2010 recommendations.

Going forward, the School Board has the opportunity to demonstrate its commitment to fiscal responsibility and accountability. Before there are teacher lay-offs, increased class size or reduced programs, LGSUHSD should move forward with the Grand Jury recommendations and wage rollbacks. You should follow the School Board's actions. The meeting schedule, agendas, meeting materials and minutes are posted at http://www.lgsuhsd.org/1011agendaminutes.

If the School Board fails to end the wasteful practices of the past and does not demonstrate meaningful oversight then you should Vote NO on Measure A. Learn more at www.DontFundWaste.com.

/s/ Robert Zager voter

ARGUMENT AGAINST MEASURE A

This measure is not about high quality schools. This measure is about raising taxes instead of implementing financial accountability.

The Civil Grand Jury issued two reports describing the District's administrative waste. "Who Really Benefits from Education Dollars? (Hint: It's Not The Students)", issued June 2009, described excessive administrative compensation and other wasteful practices. "Achieving School District Efficiency Through Consolidation", issued June 2010, called upon the District to save money by consolidating functions with its feeder schools. The Grand Jury described millions of dollars in potential savings. The District should implement the Grand Jury recommendations before seeking new taxes.

Does the District risk teacher competency and retention because of low pay or insufficient funds? The facts say no. According to data published by the State (http://www.cde.ca.gov/ds/fd/cs/), on average, this District's teachers are the 6th highest paid in the state, with base salary and medical benefits of \$105,784. The state average is \$77,488. Acalanes, mentioned in the Superintendent's recent mailing as a high performing district, pays \$89,682. Of the 286,666 teachers reported by the State, only 513 (0.18%) make more than the District's teachers. Before there are teacher lay-offs, increased class size or reduced programs, LGSUHSD should move forward with the Grand Jury recommendations and should consider wage rollbacks. The Superintendent has calculated that each 1% rollback in wages will save the District \$350,000. If the District rolled-back the 2008-2009 3% pay increase, it would balance the budget and remain the 6th highest paid district in the state.

Vote for financial accountability; vote against raising taxes. Vote NO on Measure A. Learn more at www.DontFundWaste.com.

/s/Robert Zager voter

REBUTTAL TO ARGUMENT AGAINST MEASURE A

We've looked at the facts and we're voting YES on Measure A.

The argument against Measure A implies that local high school students don't benefit from excellent academic programs and highly qualified teachers. This is not the case.

Our high schools are among the best because our communities value education and excellent classroom instruction.

Our high schools have outstanding, experienced teachers who help our students achieve great results. In fact, Los Gatos High School has twice been named a "National School for Excellence." Saratoga High School is among the top 6% in the nation according to Newsweek's 2010 "America's Best High Schools" list.

Fact: This year, salaries were reduced or frozen for <u>ALL</u> Saratoga and Los Gatos High School employees, including teachers.

Fact: Our schools face \$2.3 million in budget cuts over the next two years. Consolidation is a lengthy process that cannot fix this immediate problem. Measure A is the only solution.

Fact: Measure A costs only \$49 per year. It will not prevent all cuts, but it will prevent the worst cuts to academic programs.

Fact: All Measure A funds support classroom instruction—not one penny can pay for administrator salaries.

Fact: Fiscal accountability is required. Independent citizen oversight ensures all funds protect student achievement. Measure A expires in 6 years.

Measure A provides stable funding—that the state can't take—to protect quality education and local property values.

Join local elected officials, senior citizens, business owners, parents and community leaders—Vote Yes on Measure A.

Visit www.VoteYesGreatSchools.org for information.

/s/ David Wilde Budget Advisory Committee Member, Los Gatos-Saratoga Union High School District

/s/ Scott Kriens Board Chairman, Juniper Networks

/s/ Cathie Thermond
Former Treasurer, Saratoga High School Foundation and Former
Board President, Saratoga Union School District

/s/ Kristen A. Lamson
Chair, New Millenium Foundation

/s/ Varun Sivaram Saratoga High School Graduate and 2011 Rhodes Scholar