

## MEASURE K

### COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE K

A school district, following notice and a public hearing, has authority to levy a qualified special tax upon approval by two-thirds of the votes cast on a proposal pursuant to section 4 of Article XIII A of the California Constitution and Sections 50075 et seq. of the California Government Code.

On November 4, 2008, the voters within the Berryessa Union School District (District) adopted a qualified special tax on parcels within the District, in the amount of \$79 per parcel. This parcel tax will expire on June 30, 2014. The Board of Trustees (Board) of the District proposes renewing this qualified special tax for an additional eight years, commencing on July 1, 2014. The proposed tax includes an exemption for any parcel that is a principal residence of, and owned by, one or more persons 65 years of age or older, and for persons receiving supplemental security income, regardless of age. The exemption would be made available by application to the District.

The stated purposes of the tax proposed by Measure K are to (1) maintain academic programs in reading, writing, math and science programs; (2) help schools stay safe and drug-free; (3) attract and retain qualified teachers; and (4) provide updated classroom technology and hands-on science instruction; and (5) keep libraries open. The proceeds of the tax could only be spent for these specific purposes.

The District is required to provide accountability measures for the proceeds of the tax. These measures include depositing the proceeds of the tax into a fund that is separate and apart from other funds of the District. Additionally, an annual written report is to be made to the Board, no later than January 1st of each year the tax is in effect, detailing the amount of funds collected and expended, and the status of any project authorized to be funded from the tax. In addition, an advisory committee of citizens will be appointed by the Board to review the proper spending of the tax proceeds, and to report annually to the Board and the public regarding the expenditures of these proceeds.

A "yes" vote is a vote to renew a qualified special tax of \$79 per parcel on parcels within the District for an eight-year period of time.

A "no" vote is a vote not to renew a qualified special tax of \$79 per parcel on parcels within the District for an eight-year period of time.

Lori E. Pegg  
Acting County Counsel

By: /s/ Susan Swain  
Lead Deputy County Counsel

## COMPLETE TEXT OF MEASURE K

### BERRYESSA UNION SCHOOL DISTRICT Core Academic Programs Parcel Tax Measure K

#### INTRODUCTION AND PURPOSE

To provide local reliable funding for local schools, without increasing taxes and that cannot be taken by the State, **maintain core academic programs in reading, writing, math and science, help schools stay safe and drug-free, attract and retain qualified teachers, keep school libraries open, provide updated classroom technology, with no proceeds used for administrative salaries and benefits**, the Berryessa Union School District ("District") proposes to renew its existing core academic programs parcel tax of \$79 per parcel for a period of eight years from its current expiration date (June 30, 2014), with an **exemption available for senior citizens** and recipients of SSI for a disability, and to implement strict accountability measures, to ensure the funds are used to:

- Maintain strong core academic programs in reading, writing, math and science programs;
- Help schools stay safe and drug-free;
- Attract and retain qualified teachers;
- Provide updated classroom technology and hands-on science instruction; and.
- Keep school libraries open.

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 Berryessa Union School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara 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 owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting an application of the owners thereof by June 30 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 30 of each year, to the District.

## COMPLETE TEXT OF MEASURE K - Continued

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Assessor/Tax Collector, 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.

## ARGUMENTS IN FAVOR OF MEASURE K

Vote YES on K to protect strong academic programs in math, science, reading and writing, and retain qualified teachers in our neighborhood elementary and middle schools, without increasing tax rates by a single penny.

In 2008, Berryessa voters overwhelmingly approved a measure to provide stable, local funding to support educational programs and classroom instruction in our neighborhood schools.

Now, this critical Berryessa school funding will expire unless voters choose to renew it.

Without increasing taxes, your YES vote will protect the keys to academic success in our neighborhood schools.

Berryessa Union School District provides a great education for our children. Berryessa's student test scores on statewide exams continue to rise and all schools exceed the State's benchmark goal for achievement in core academic subjects.

Yet, the State has cut \$9 million in annual funding from our local schools' budget in the past 5 years. Our schools face even more in potential cuts next year. We simply can't rely on the State to provide the stable funding that our schools need and our students deserve.

Vote YES to renew existing funding for Berryessa schools that cannot be taken by the State.

- Maintain strong core academic programs in reading, writing, math and science
- Keep schools safe and drug free
- Attract and retain qualified teachers
- Provide updated classroom technology
- Keep school libraries open

Measure K requires citizen oversight and financial accountability.

- Not one penny of Measure K can be taken away by the State
- Independent citizen oversight ensures all funds are spent as promised
- No funds can be used for administrators' salaries, benefits or pensions
- Homeowners age 65 or older can receive an exemption

Our great local schools are part of what make Berryessa desirable, keeping property values strong for all of us.



## ARGUMENT IN FAVOR OF MEASURE K - Continued

Join parents, teachers, retirees and community leaders—vote YES on K.

/s/ Kansen Chu  
Councilmember, District 4

/s/ Ty Greaves  
President, Berryessa Citizens Advisory Council and 2011 Berryessa  
Citizen of the Year

/s/ Robin Wang  
Principal, Berryessa Chinese School

/s/ Bobbie J. Evans  
Berryessa School District Parent

/s/ Linda Verna Locke  
President, Berryessa Education Foundation-Retiree

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE K

When school boards put parcel measures like Measure K before the voters, what are they saying? They are admitting that everything they are spending your tax dollars on now, is more important than the projects for which this tax extension is being sought. Budgets set priorities. Berryessa Union School District is saying that every educational dollar spent today is going to something they consider a higher priority than "Attracting and retaining quality teachers" and "Providing updated classroom technology."

### Do you agree?

Education Data Partnership ([www.Ed-Data.K12.ca.us](http://www.Ed-Data.K12.ca.us)) shows the District's enrollment declining from 8,327 students during the 2009-10 school year, to 8,224 during 2010-11. And the number of teachers has declined from 384 full-time-equivalent teachers, down to 339.

Since the numbers of both students and teachers are down, expenses should be down, too. That should allow more funds from the current budget to be applied to "keeping libraries open." In fact, you and I take care of our homes, our condos, and even our apartments out of our yearly budgets. Why can't Berryessa Union School District do the same?

The Reason Foundation did a study of government run schools and found "In most states at least 40 percent of every dollar spent on education never makes it into the classroom".

Is this the best use of your tax dollars?

If your answer is "no," please vote NO on Measure K.

You can be for schools, for students, for teachers, and against Measure K.

For more information: [www.SVTaxpayers.org/berryessa](http://www.SVTaxpayers.org/berryessa)

/s/ John W.S. Roeder  
President, Silicon Valley Taxpayers Association

/s/ Edward Leo Wimmers  
Chair, Libertarian Party of Santa Clara County

## ARGUMENT AGAINST MEASURE K

This latest special parcel tax from Berryessa Union School District tries to exploit the state budget crisis and grab unearned money. The district wants to extend the 2008 parcel tax of \$79 per year for another 8 years—when enrollment is declining.

Homeowners already feel the pinch of difficult financial times. With Santa Clara County's unemployment rate "officially" at 8.8% (the national average = 8.3%) and the *real* rate, which includes people who have stopped looking for work, much higher, Measure K will hurt all but those who are exempt from the tax.

The district has been getting an extra special tax since 2008 while enrollments are DECLINING.

The number of teachers has declined from 403 in the 2008-9 school year, to 364 in 2010-11.

They want more money, while the numbers of both students and teachers are declining.

If the district has fewer student and fewer teachers, shouldn't expenses be down?

Families' budgets are being slashed throughout the district's homes—why not for this school district?

This parcel tax will also inhibit the recovery of home prices in Silicon Valley.

The measure says that none of the funds will be used for administration. But, funds generated outside this parcel tax can be used for administration expenses without limits. So, that is really an empty promise. Do not be fooled.

Here are the student enrollment figures and average teacher salaries:

2010-11 | Enrollment: 8,224 | Teachers' average salary = \$67,652 | Statewide average? \$67,388

2009-10 | Enrollment: 8,327 | Teachers' average salary = \$67,595 | Statewide average? \$67,531

2008-9 | Enrollment: 8,342 | Teachers' average salary = \$66,806 | Statewide average? \$66,351

Tell the Berryessa School Board to be fiscally responsible: Vote NO on Measure K.

For more information: [www.svtaxpayers.org/berryessa](http://www.svtaxpayers.org/berryessa)

/s/ John W.S. Roeder  
President, Silicon Valley Taxpayers Association

/s/ Edward Leo Wimmers  
Chair, Libertarian Party of Santa Clara County

## REBUTTAL TO ARGUMENT AGAINST MEASURE K

The argument against Measure K is misleading and inaccurate.

Local education, business and community leaders are voting YES on Measure K because they know the facts.

Fact: Measure K does NOT increase current taxes by a single penny.

Fact: Due to State budget cuts, per-student funding for our schools has declined by \$545 in the last 5 years.

That's why Measure K is essential. Our schools are not asking for more, but instead to continue protecting academic programs in math, science, reading and writing and to retain qualified teachers—the basics for great education.

Fact: A Citizen Oversight Committee of local Berryessa community residents annually reviews existing school revenues. View the most recent annual report at [www.berryessa.k12.ca.us](http://www.berryessa.k12.ca.us). You will see that all funds were spent wisely to support student learning in the classroom for voter-approved purposes.

Fact: Measure K is targeted to academic essentials—no funds can be spent on administrators' salaries, benefits or pensions.

Fact: Our local schools cannot rely on State funding alone to protect student achievement. That is why every penny of Measure K will continue to go directly to neighborhood schools and cannot be taken away by the State.

Fact: Our local schools all score above the statewide benchmark for academic excellence. We know that strong schools keep neighborhoods desirable and protect property values.

Measure K will continue the quality education students need to become future Silicon Valley leaders.

Join us, Vote YES on Measure K.

For more info visit <http://friendsofberryessaschools.com>

/s/ Manny Barbara  
Vice President, Silicon Valley Education Foundation

/s/ Frank Cancilla  
Business Owner

/s/ La Toya Brown  
Member, Berryessa Union School District Oversight Committee

/s/ Robert M. Stewart  
Realtor

/s/ Derek Fujikawa  
CPA