

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
MEASURE G**

G “To expand successful programs that provide early intervention and tutoring services for students at risk of falling behind or dropping out, to support academic and arts enrichment, to provide specialized training for teachers, counselors and other school personnel, shall the Sacramento City Unified School District implement a \$75 parcel tax for six years, with an exemption for seniors, and create a Citizens Oversight Committee to ensure all funds benefit children most in need?”

**IMPARTIAL ANALYSIS OF MEASURE G
Sacramento City Unified School District Parcel Tax**

Prepared by County Counsel

Measure G, if approved by the voters, would impose a special tax in the amount of \$75 per year on each parcel of land within the boundaries of the Sacramento City Unified School District. The tax would be in effect for six years, beginning July 1, 2017. An exemption from the proposed tax will be granted on any parcel owned by one or more persons who are aged 65 years or older and who occupy the parcel as a principal residence, upon application for exemption.

The proceeds of the special tax are intended to be used for educational programs and support services, as set forth in the full text of the Measure printed in the Sample Ballot.

The special tax will be collected by the Sacramento County Tax Collector at the same time as, and along with, the *ad valorem* property tax, and will be subject to the same penalties and interest that apply to *ad valorem* property taxes if not paid when due.

The District is required by law to provide additional accountability measures for the proceeds. These measures include: (1) depositing the proceeds into a fund that is separate and apart from other District funds and shall be applied only as set forth in the Measure; and (2) providing an annual written report to the Board stating the amount of funds collected and expended, and the status of any project authorized to be funded from the tax proceeds. The District Board will appoint or designate an independent Citizens’ Oversight Committee to provide oversight as to expenditures of parcel tax revenues.

Passage of Measure G requires approval by two-thirds of the voters voting thereon.

A “YES” vote on Measure G means you wish to enact the special tax.

A “NO” vote on Measure G means you do not wish to enact the special tax.

FULL TEXT OF SPECIAL TAX MEASURE

TO PROVIDE EDUCATIONAL PROGRAMS AND SUPPORT SERVICES
FOR STUDENTS WITHIN SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

INTRODUCTION

This measure provides needed funding to provide educational programs and support services for students within the Sacramento City Unified School District.

PURPOSE

The Sacramento City Unified School District is determined to provide excellent educational programs to all its students. Improving support services for students in SCUSD -- and those transitioning to college and careers -- is an essential element of the District’s initiative to deliver educational excellence. Early intervention strategies such as counseling, tutoring, mentoring and other intensive support services can reduce the drop-out rate and help students who are struggling. In addition, years of research show that a high-quality arts and music education is critical to the development

of the “whole child” and contribute significantly to raising student achievement. Every school, especially those with historically underserved student populations, would benefit from high-quality arts and music education. Every student should have access to support staff that reflects the diversity of the community.

SCUSD has many needs that must be met for the district to achieve its goals. Currently, only 22 out of 76 schools offer intensive on-site student supports. Expulsion and suspension rates need to be reduced for all students and particularly for African American, Latino, AANHPI (Asian American, Native Hawaiian, Pacific Islander) and low-income students. The district has a need to provide school staff that is bilingual to communicate effectively with students and parents. Highly qualified and well-trained teachers, counselors and school staff are also crucial for improving school climate and parental engagement. Data shows that innovative programs such as restorative justice, social-emotional learning and positive behavior supports can have a significant and positive impact on student success.

RATE AND PROCEDURE

Subject to two-thirds approval of the voters, this local funding measure and its parcel tax (a “qualified special tax” under Government Code section 50079) will become effective as of July 1, 2017. The tax will be levied at the rate of \$75 per parcel of taxable real property per year for 6 years. The tax will be collected by the Sacramento County Tax Collector (the “Tax Collector”) at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Sacramento County Tax Assessor or other appropriate County tax official (the “County”) will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizen Exemption, the decisions of the District will be final and binding. The procedures described herein, and any additional procedures established by the Board of Education, will be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County will be determined by the District, in co-ordination with the County as necessary.

The Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

A “parcel of taxable real property” is defined as any unit of real property within the District’s boundaries that receives a separate tax bill for ad valorem property taxes from the County Tax Collector. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year will also be exempt from the special tax in such year.

EXEMPTION FOR SENIOR CITIZENS

An exemption will be granted on any parcel owned by one or more persons who are aged sixty-five (65) years or older and who occupy said parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made to the District on or before July 1, 2017, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

The District will annually provide to the Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption.

ACCOUNTABILITY AND COMPLIANCE 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 special taxes levied in accordance with this Measure:

- (a) Proceeds of this special tax shall be deposited into a fund which shall be kept separate and apart from other funds in the District and shall be applied only as set forth in this Measure.
- (b) An annual report, including the revenues generated by this special tax and the expenditures of these monies and the status of any projects funded by these monies, shall be filed by the chief fiscal officer of the District with the Board no later than January 1 of the year following the fiscal year during which the monies were expended.
- (c) In addition, an oversight committee of citizens will be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such proceeds.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

ARGUMENT IN FAVOR OF MEASURE G

Measure G is about growing future opportunities for our children. The great recession hurt our communities and our schools. Here in Sacramento, we experienced teacher and staff layoffs, along with deep cuts to programs and services that helped our kids learn and succeed.

As the economy improves, it's time to rebuild our schools. Our children deserve it. Measure G will generate essential funding for programs to keep our students engaged and to prevent them from falling behind. For students who are struggling, Measure G will provide early intervention and tutoring programs. We know that by helping our at-risk youth early we can keep them from dropping out, make sure they stay on track, and complete their education.

Our kids must have the skills to compete in today's job market if they are to achieve in college and their careers. Measure G funds academic support for programs including math, science, engineering and technology. Measure G brings back funding for arts and music classes, which were slashed during the recession. It also provides support and training for quality teachers, counselors and school employees who can best prepare our children for the future.

All funds from Measure G would stay in *our* school district to help *our* children. Money cannot be taken away by the state or used for other purposes. None of the money from Measure G can be spent on administrators' salaries. Measure G allows seniors 65 years or older to avoid any rate increases. An independent citizens oversight committee will oversee the Measure G funding, ensuring that monies are spent in the classroom on teachers and programs that benefit our students.

The most important goal for our local schools is to help students succeed. That's why parents, teachers and community leaders support Measure G.

Join us. Vote Yes on Measure G.

s/Darrell Steinberg
Mayor-Elect, Sacramento

s/Jessie Ryan
School Board Member

s/Pia Wong
Sacramento Parent

s/Stephanie Smith
Sacramento Teacher

s/David Rodriguez
High School Principal

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE G

Measure G proponents don't want you to know SCUSD has received rapid state funding gains. Federal money to schools has also increased significantly. Other Sacramento districts are using the federal money for these exact projects.

Yet the SCUSD school board is asking YOU for another \$75 tax for six years on top of what YOU are already paying, by putting Measure G tax on the ballot.

Sacramento City Unified School District has more than \$427 million in General Obligation Bonds, and \$11,017,678 in Capital Appreciation bonds. And recently, *Measure Q* and *Measure R* school bonds were passed in 2012, totaling another \$414 million.

Where is that money? How is it being spent?

Measure G money will actually be going to pay for the more than \$700 million in unfunded retirement and health benefits for SCUSD employees – not to “expand programs for early intervention, tutoring services for students at risk of

falling behind or dropping out; or to support academic and arts enrichment, to provide specialized training for teachers, counselors and other school personnel.” These are superficial and deliberately vague sounding projects.

Don't fund more financial mismanagement. *Vote NO on Measure G.*

s/Debra Desrosiers
Executive Director Sacramento Taxpayers Association

ARGUMENT AGAINST MEASURE G

Vote NO until Sacramento City Unified School District proposes a measure with a prioritized Project List; guaranteeing specific projects at specific sites with achievable budgets for each. The promised citizens' oversight committee can't ensure accountability without it.

SCUSD has a management problem; Not a money problem. SCUSD is proposing another tax because they can; because it's an election year.

Federal money to schools increased, as did state funding in total resources. The district is benefitting from rapid state funding gains.

This is a \$75 tax for six years, on top of what taxpayers already are paying: from the 2012 SCUSD Measure Q, a \$346 million school bond, and Measure R, a \$68 million school bond, for a total of \$414 million.

SCUSD already has more than \$427 million in General Obligation Bonds, and \$11,017,678 in Capital Appreciation Bonds outstanding.

SCUSD District officials estimate that Sacramento City Unified needs more than \$700 million to fully pay for the health benefits promised to its workers and retirees, based on the latest actuarial data. This is where the Measure G money will actually be going.

This is snake oil crafted by an unscrupulous alliance of Wall Street bond sellers, financial advisors, school and bond attorneys, architects, construction contractors and other “consultants” who will profit at your expense. Google: Orange County Register's Bankers Push School Bonds C.A.S.H.

Look who's financing the “Yes” campaign. There's historical correlation between campaign contributors and who profits. Google: Local School Bonds Big Donors Win Big Contracts.

Reject “Pay To Play”! Google: Centinella school corruption.

Because Measure G says ‘as needed,’ SCUSD can spend your bond dollars on pet projects while important ‘projects’ are left incomplete. Google: Alpine High School Grossmont.

We all love school kids but think with your head and wallet.

s/Debra Desrosiers
Executive Director Sacramento Taxpayers Association

REBUTTAL TO ARGUMENT AGAINST MEASURE G

The language in Measure G is specific. It asks voters to approve a measure “to expand successful programs that provide early intervention and tutoring services for students at risk of falling behind or dropping out, to support academic and arts enrichment, to provide specialized training for teachers, counselors and other school personnel.”

Despite progress made in the past four years, California still ranks 42nd nationally in per student spending. Sacramento schools are barely inching back to pre-recession funding levels.

While opponents attempt to scare voters with Google search results that have nothing to do with Measure G or our Sacramento community, they fail to mention that SCUSD has already been delivering on the promises of 2012 Bond Measures. Schools in Sacramento have seen major renovations, improvements and much-needed repairs.

Furthermore, Measure G will create a Citizens Oversight Committee to ensure that monies are spent in the classroom on teachers and high-impact programs that benefit our students most. All funds from Measure G will stay in *our* school district. None of the money from Measure G can be spent on administrators' salaries or pensions.

Arts and music programs in Sacramento City schools have been decimated. Measure G will provide critical funding to expand arts and music education, in addition to specialized training for teachers and staff and programs designed to keep students engaged in school and prevent them from falling behind or dropping out.

It's time to put our kids on a path to success and invest in their futures. Vote Yes on Measure G.

s/Darrell Steinberg
Mayor-Elect, Sacramento

s/Jessie Ryan
School Board Member

s/Pia Wong
Sacramento Parent

s/Stephanie Smith
Sacramento Teacher

s/David Rodriguez
High School Principal