

**VENTURA UNIFIED SCHOOL DISTRICT
IMPARTIAL ANALYSIS BY COUNTY COUNSEL*
MEASURE "Q"**

School districts may levy special taxes, upon approval by two-thirds of the votes cast on a special tax measure, pursuant to section 4 of Article XIII A of the California Constitution and sections 50075-50077, 50079, and 53722 of the Government Code.

The Board of Education (Board) of the Ventura Unified School District (VUSD) proposes levying a qualified, special tax on real property within VUSD. The tax would be set at a rate of \$59 per parcel. As a result of its passage, owners of taxable (non-exempt) real property in VUSD would annually pay an additional tax of \$59 per parcel for four years, commencing July 1, 2013. A parcel is defined as any unit of land in VUSD that receives a separate tax bill from the County Tax Collector; however, for multi-family units, as classified by the County Assessor, parcels would be defined as follows: 2 to 4 units shall constitute 2 parcels; 5 or more units shall constitute 5 parcels.

The stated purpose of the tax is to provide revenue that cannot be taken by the State and to aid in preserving and improving academic programs in VUSD. The proposal includes accountability measures including creation of a Community Oversight Committee. The measures are declared to provide oversight and accountability to ensure that revenues from the tax are used: for core academic programs, such as science, math, technology, reading, writing, arts, and music; to avoid future class size increases; to preserve course offerings and electives that are necessary for students to compete for admission to colleges and universities; to provide instructional support for students struggling with basic courses; and to reduce the impact of State budget cuts by providing a stable local funding source that cannot be taken by the State or other school districts. However, VUSD's governing Board may determine that, in any given school year, changes in student population, fiscal constraints, or changes in state or federal funding make using revenues from this measure for the above-stated purposes infeasible or inadvisable.

Proceeds of this special tax will be deposited into a separate VUSD account. The account's proceeds can only be expended for the purposes identified, as stated and limited above, and an annual written report must be made to VUSD's governing Board showing the amount of funds collected and expended from proceeds of this tax as well as the status of any and all projects, programs, or purposes funded from its proceeds.

Additionally, as stated above, if this measure is approved, the VUSD Board must appoint an independent Community Oversight Committee to ensure that all funds from this special tax measure are used for the specific purposes approved by the voters. This Community Oversight Committee will report annually on how these funds are expended.

A "yes" vote is a vote to approve a \$59 per parcel qualified special tax on parcels within the VUSD for a four-year period of time, as discussed above. A "no" vote is a vote not to approve the \$59 per parcel tax.

* Section 9500 of the California Elections Code requires the County Counsel to prepare an impartial analysis for each school measure appearing on the ballot.

ARGUMENT IN FAVOR OF MEASURE "Q"

Our local public schools are our community's most important asset and have always been our number one priority. From higher achieving students to greater community safety to improved housing values, quality schools make a difference.

Today, without your help, this valuable community resource faces serious financial cutbacks and many essential academic programs are at risk of being eliminated.

Measure Q will provide Ventura's schools with a guaranteed source of critical local funding for academic programs that, by law, must be spent on our local schools and CANNOT BE TAKEN BY THE STATE and spent elsewhere.

Measure Q will improve Ventura's schools in many ways including:

Maintaining and protecting academic programs including science, technology, reading, writing, and math.

Maintaining and protecting school art and music programs.

Helping to prevent further increases in class sizes.

Increasing student access to technology and computers in the classroom.

Recruiting and retaining highly qualified teachers.

Purchasing up-to-date student textbooks and workbooks.

In addition, Measure Q comes with strong TAXPAYER PROTECTIONS including:

Iron-clad restrictions that no funds can be used for administrator salaries, benefits or pensions.

Annual review by an independent citizens' oversight committee of all expenditures.

Legally required annual audits of all spending.

Legal guarantees that all funds be spent locally and cannot be taken by the State and used elsewhere.

Quality schools improve housing values and make for a strong community. Measure Q will allow our community to take the first step towards creating a local source of funding that cannot be taken by the State. It will allow us to create a local solution to maintaining and protecting the quality of education in our schools.

Please join us in voting YES on Measure Q for QUALITY Schools!

s/Mike Tracy
Police Chief, Retired

s/Bart Bleuel
Attorney

s/Marcos Vargas
Executive Director

s/Barbara S. Meister
President, Barber Auto Group

s/Dr. Jim Cowan
Retired Ventura County Superintendent of Schools

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE "Q"

This new tax guarantees higher taxes for Ventura. This new tax guarantees that Ventura Unified School District will continue to pay 100% of employee's health benefits. This new tax guarantees that businesses and larger homes will pay a greater portion of the tax and renters with children will pay almost nothing.

This new tax will not guarantee more academic programs. It will not guarantee smaller classroom sizes. This new tax will not guarantee a reduction in the percentage of administrative personnel staff to teachers in the classroom. This new tax will not guarantee that the state will not reduce their funding further, making the new tax ineffective.

While the Measure would be a locally controlled tax used for local schools, it will only account for about 3% of the total budget. The other 97% of revenue from state taxes or local property taxes can still decline leaving this tax as just another new tax for the taxpayer to bear.

Once passed, the Ventura Unified School District will likely keep this tax forever because VUSD will become dependent on its revenue and guilt voters into renewing it when it expires.

This new tax doesn't address the real issues of increased employee benefits costs, lack of control of school spending at the state level, lack of control at the local school board level and unfunded mandates of schools programs by the state.

Rather than just taxing the citizens more, address the real problems facing our schools.
VOTE NO ON MEASURE Q.

s/Robert J. Alviani
Banker

s/Clifton J. Tingstrom
Former Ventura Mayor

s/James Q. McDermott
Attorney

s/Robert W. Berry
CFO - Retired

s/Glenn J. Dickinson
Attorney

ARGUMENT AGAINST MEASURE "Q"

In 2010, a parcel tax was attempted and failed. It was recommended VUSD address paying 100% medical benefits for employees and run a campaign to raise \$100 from all yes voters. None of this happened.

Instead, the VUSD prefers to tax everyone and not address their budgetary issues first. VUSD prefers to exploit school children to campaign for more funds with an unfair and inequitable tax on property owners.

This parcel tax taxes property owners, whether personal, business or commercial and excludes renters. Properties owners with leases are not able to recover their cost of this tax by increasing rents.

This is a tax to replace State revenues so the schools may continue to pay 100% of their employee's health benefits. The VUSD continues to eliminate teachers and programs before reducing administrative staff. Classrooms first, not benefits.

Ventura Unified pays 100% of employee's health benefits, a cost that is projected to continue to increase. Regardless of how the tax is spent, fewer funds will get into a classroom and more will be paid in benefits.

This tax will become permanent. In 3-4 years, the next campaign will be to renew the tax to avoid layoffs or reduced classes.

The total property taxes paid to the School District continue to increase each year so don't believe claims to the contrary.

Once the tax is passed, an independent citizens oversee committee will be powerless to reverse it regardless of their findings.

This new tax comes at a time when Federal and State taxes are also increasing in 2013.

It is not simple enough to say we need the money. We all need more money. The citizens should not have to pay for more administration, 100% of health benefits and less in the classroom. CLASSROOMS FIRST, VOTE NO on THIS MEASURE.

s/Robert J. Alviani
Banker

s/Clifton J. Tingstrom
Former Ventura Mayor

s/James Q McDermott
Attorney

s/Robert W. Berry
CFO - Retired

s/Glenn J. Dickinson
Attorney

REBUTTAL TO ARGUMENT AGAINST MEASURE "Q"

Everyone's entitled to an opinion but the argument filed against Measure Q is inaccurate and lacking any basis in fact. Here are the real facts about Ventura's public schools.

Fact 1: Ventura Unified School District does NOT pay 100% of employee health benefits. Period. Employees have continued to shoulder more and more of their health benefit costs as the District cuts its budget. These include higher deductibles, higher co-pays and overall reductions in coverage.

Fact 2: The District has cut its budget every year for the past five years. Major staffing reductions have been made at EVERY level, including administrators. In addition, every employee in the District has had his or her days cut to save money. Don't believe it? Ask any friend, relative or neighbor who works for the District.

Fact 3: Measure Q funds will NOT replace State revenues. By law, Measure Q funds MUST be spent on our local schools and CANNOT be taken by the State and spent elsewhere.

Fact 4: An independent citizens' oversight committee will be LEGALLY REQUIRED to ensure that Measure Q funds are spent as promised.

Your yes vote will provide funding for science, technology, reading, writing, math, art and music.

But the benefits of strong public schools go beyond just education. Strong schools help protect housing values, create a stronger local economy and lead to safer neighborhoods. Remember, these are our COMMUNITY'S schools. They benefit all citizens and are a resource that we must protect.

Vote YES on Measure Q for QUALITY Schools!

s/Ken Corney
Ventura Police Activities League

s/David S. Armstrong
Business Advocate

s/Cheryl Heitmann
Executive Director, Arts Organization

s/Thomas F. Golden MD
Orthopedic Surgeon

s/Kay Giles
President, Nonprofit Education Foundation

FULL TEXT OF MEASURE "Q"

INTRODUCTION

To maintain academic programs including science, math, reading, writing, arts and music, fund computer technology, and help avoid increased class sizes with funds that cannot be taken by the State and spent elsewhere, shall Ventura Unified School District levy a \$59 parcel tax for four years, so long as an independent citizens' oversight committee is required, all funds are spent on neighborhood schools, and no money is used for administrative salaries?

PURPOSE

To provide local revenue that cannot be taken by the State and to aid in preserving and improving academic programs in our schools, the Ventura Unified School District proposes to levy and collect a qualified special parcel tax for a period of 4 years, beginning July 1, 2013, in the amount of \$59 per parcel and to implement accountability measures to provide oversight and accountability to ensure that funds are used to:

- Fund core academic programs such as science, math, technology, reading, writing, arts and music;
- Help avoid future class size increases in all grades;
- Help preserve course offerings and electives that are necessary to prepare students for the competitive process of college and university admissions and the workforce, and provide instructional support for those students struggling with the basics;
- Reduce the impact of deep State budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts; and
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

The Board of Education will utilize parcel tax proceeds for the purposes listed above, unless the Board of Education determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the parcel tax revenues will be used only for the lawful educational purposes.

TAX RATE AND DURATION

The qualified special tax shall be levied in an equal amount against each parcel of taxable real property in the District in the amount of \$59 per parcel for four years, commencing July 1, 2013. In no event shall the qualified special tax exceed \$59 per parcel per year.

PROCEDURES

Levy by County. Subject to two-thirds approval of the voters, the special tax of \$59 per parcel shall become effective for a period of four years commencing July 1, 2013 and be collected by the Ventura County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

Definition of Parcel. A parcel is defined as any unit of land in the District that receives a separate tax bill from the Ventura County Tax Collector, however, with respect to any parcel that is classified by the Ventura County Assessor as multi-family residential containing 2 to 4 units shall constitute 2 parcels, and those containing 5 or more units shall constitute 5 parcels, for the purposes of levying and collecting the special tax against such parcels, to the extent permitted by law.

Exemptions. All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the special tax and exemptions, and any additional procedures established by the Board of Education, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary. The District's Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the qualified special tax.

ACCOUNTABILITY MEASURES

Government Code Requirements. 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 parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be those purposes identified above; (b) the proceeds of the special 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 special parcel taxes must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

Community Oversight Committee. In addition to the accountability measures required by State law, an independent Community Oversight Committee shall be appointed by the Board of Education to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Community Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

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 parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

The Board of Education of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause of this measure has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.