

FULL TEXT OF BALLOT MEASURE EE
SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
ACADEMIC ACHIEVEMENT AND SAFETY ACT OF 2002

To provide academic achievement and safety for school children, shall the Santa Monica-Malibu Unified School District be authorized to levy a special tax limited to \$300 per parcel per annum for a 12 year period, adjusted annually using the CPI-U? Revenues will be used to improve access and raise achievement for all students, attract outstanding teachers, reduce class size, provide materials, equipment, and well-maintained safe schools, with citizens' oversight and annual financial audits.

1. TITLE AND PURPOSE

The revenues raised by this Measure, the "Santa Monica-Malibu Unified School District Academic Achievement and Safety Act of 2002," are to be used to provide programs in promotion of academic achievement, necessary classroom and school-site materials and equipment, and the operation of safe and well-maintained school facilities for the Santa Monica-Malibu Unified School District ("District").

2. DEFINITION OF PURPOSE

- A. The revenues raised by this special tax shall be exclusively used for the following purposes.
- i. To improve student achievement;
 - ii. To attract and retain outstanding teachers and improve teacher skills through professional development;
 - iii. To reduce class size;
 - iv. To provide safe and well-maintained facilities;
 - v. To enhance athletic, music and arts programs;
 - vi. To reduce costs associated with athletic, music, arts and other programs in order to improve accessibility for all students, regardless of their ability to pay;
 - vii. To upgrade computer technology and instruction in classrooms and school libraries;
 - viii. To improve student career and academic counseling services;
 - ix. To improve access for all students to rigorous, challenging course work;
 - x. To provide increased access to early childhood, family support and after-school programs; and

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- xi. To protect the taxpayer's investment in education by providing financial oversight and accountability for District spending.
 - B. The revenues raised by this Measure shall be deposited into a separate account in accordance with Government Code Section 50075.1 (or applicable successor law) and shall be expended according to a plan developed annually by the District staff and adopted as approved by the Board of Education of the District (the "Board").
3. THE TAX LEVY
- A. Tax Base. The special tax shall be levied on each parcel of land within the boundaries of the Santa Monica-Malibu Unified School District. The special tax shall be in the amount of up to \$300 per parcel per annum, subject to adjustment as hereinafter set forth. The Board of Education of the District may periodically set the amount of the special tax at a lesser amount per parcel than is authorized hereunder.
 - B. Cost of Living Adjustment. Prior to levying of the special tax for any given tax year, the Board will conduct a public hearing on the matter on or before January 31 of the prior tax year. 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, posting shall commence at least fifteen (15) days prior to the hearing. Within one month following said hearing each year, the Board shall adopt a resolution establishing the amount of tax to be raised for the following tax year and the rate per parcel, not to exceed \$300 per year for each parcel adjusted annually on a cumulative basis for inflation in accordance with changes to the CPI-U. CPI-U as used in this Measure shall refer to the Consumer Price Index or All Urban Consumers (Los Angeles-Riverside-Orange area), base year 1982-84 = 100, or its equivalent should this Index be revised or cease to exist in its current format. The annual CPI-U adjustment shall be a percentage calculated by reference to the increase in the CPI-U during the full calendar year which precedes the tax year for which the calculation is being made. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectable as herein provided.
 - C. Term. This special tax shall be authorized to be levied each year for twelve years, beginning in the tax year commencing on July 1, 2003.

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- D. Constitutional Apportionment Limit. Pursuant to Section 4 of Article XIII B of the California Constitution, the apportionment limit of the District is hereby increased in each of the four tax years commencing with the date of approval of this Measure by the levy of this special tax, and the Board shall increase the District's appropriations limit as necessary in each year during which proceeds of this special tax are available, to ensure that proceeds of this special tax may be spent for the authorized purposes, pursuant to Section 7902.1 of the Government Code, or any successor thereto.
- E. Collection. The District may request that the special tax be collected by the County of Los Angeles, or other lawfully designated agency. The collection of taxes under this Measure, including the imposition of penalties, additional fees and interest upon persons who fail to remit the special tax imposed by this Measure, 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 Measure shall become a part of the tax herein required to be paid.
- F. Savings Clause. The provisions of this Measure 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 the tax herein provided. If any sentence, clause, section or part of this Measure or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence or part of this Measure and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Measure. It is hereby declared to be the intention of the Board and of the electorate that this Measure would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof, not been included.
4. **PLANNING, PUBLIC INFORMATION AND COMPLIANCE REVIEW PROVISIONS**
- A. Annual Plan. An expenditure plan (the "Annual Plan") shall be developed annually for the succeeding fiscal year by District staff with input from the citizens' Financial Oversight Committee. The Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Measure. The assumptions associated with the recommended expenditures shall be included in the Annual Plan. The Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the following fiscal year.

To facilitate public discussion, the recommended Annual Plan shall be made available for public review two weeks prior to Board action.

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- B. Oversight. The citizens' Financial Oversight Committee was constituted by Board action on August 10, 2000 to evaluate the financial resources and uses of resources by the District; and to monitor the formulation and completion of a strategic plan with long-term action steps as well as recommendations for short-term specific and measurable operational changes and functions in the District. The Committee is further charged with a regular review and evaluation of the District's financial management. The charge of the committee shall be expanded to include review of the District's administration of and compliance with the terms of this Measure. The Annual Plan together with regular Financial and Audit Reports shall be promptly distributed to the citizens' Financial Oversight Committee.
- C. Public Comment Process. Members of the public may comment on the plans, reports and conditions of the Measure during the public comment period of any citizens' Financial Oversight Committee meeting and any Board meeting.
- D. Financial Reports. The District shall make available to the citizens' Financial Oversight Committee and the public, updated budget and financial expenditure reports concerning the separate account holding the proceeds of this special tax in conjunction with the regular interim budget reporting required by the State. As part of this reporting, the chief fiscal officer of the District shall file a report with the Board and the Committee at least once per fiscal year clearly identifying the amount of funds collected and expended pursuant to this Measure, 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 Annual Plan approved by the Board.
- E. Independent Auditors Report. Each year, an independent auditor retained by the School District shall review District records to determine that funds generated by this Measure have been maintained and expended in compliance with the Annual Plan and that other conditions of this Measure have been satisfied. Said audit shall be conducted in accordance with generally accepted accounting principles, the Standard and Procedures for Audits of California K-12 Local Educational Agencies and this Measure.
- The independent auditor shall transmit a "Finding of Violation" to the Board if:
- (1) Funds raised by this Measure have been spent for Purposes other than those specified in Section 2.
 - (2) Other conditions of this Measure have not been satisfied.
- F. Civil Remedies Available at Law. The above provisions are in addition to civil remedies available at law for assuring compliance with the terms of this Measure.