



**Santa Cruz County Civil Grand Jury**

**2014-2015 Response Packet**

**Parcel Tax Oversight Committee - Oversight or Overlook**

Accountability in Santa Cruz City School District

Santa Cruz City Schools, Board of Education

**Due date: 90 Days (by Aug. 16, 2015)**

When finished, email the completed response packet as a file attachment to:

[grandjury@co.santa-cruz.ca.us](mailto:grandjury@co.santa-cruz.ca.us)

## **Instructions for Respondents**

California law PC § 933.05 requires that those responding to a Grand Jury report must provide a response for each individual finding and recommendation within a report, not a generalized response to the entire report. Explanations for disagreements and timeframes for further implementation or analysis must be provided.

Please follow the format below when preparing your response.

### **Response Format**

1. Find the Responses Required table that appears near the end of the report. Look for the row with the name of the entity you represent and then respond to the Findings and/or Recommendations listed in that row using the custom packet provided to you.
2. For Findings, indicate one of the following responses and provide the required additional information:
  - a. AGREE with the Finding,
  - b. PARTIALLY DISAGREE with the Finding and specify the portion of the Finding that is disputed and include an explanation of the reasons therefor, or
  - c. DISAGREE with the Finding and provide an explanation of the reasons therefor.
3. For Recommendations, select one of the following actions and provide the required additional information:
  - a. HAS BEEN IMPLEMENTED, with a summary regarding the implemented action,
  - b. HAS NOT YET BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE, with a timeframe or expected date for implementation,
  - c. REQUIRES FURTHER ANALYSIS, with an explanation and the scope and parameters of an analysis or study, and a timeframe for that analysis or study; this timeframe shall not exceed six months from the date of publication of the grand jury report,
  - d. WILL NOT BE IMPLEMENTED because it is not warranted or is not reasonable, with an explanation therefor.

If you have questions about the response report please contact the Grand Jury by calling 831-454-2099 or by sending an e-mail to [grandjury@co.santa-cruz.ca.us](mailto:grandjury@co.santa-cruz.ca.us).

## **How and Where to Respond**

1. Please download and fill out the Response Packet provided to you for your responses. Please respond to each finding and recommendation. Be sure to save any changes you make to the packet.
2. Print and send a hard copy of the Response Packet to:  
The Honorable Judge Rebecca Connelly  
Santa Cruz Superior Court  
701 Ocean Street  
Santa Cruz, Ca 95060
3. Email the completed Response Packet, as an attachment, to the Grand Jury at [grandjury@co.santa-cruz.ca.us](mailto:grandjury@co.santa-cruz.ca.us).

## **Due Dates**

Elected officials or administrators are required to respond within 60 days of the Grand Jury report's publication. Responses by the governing body of any public entity are required within 90 days.

## Penal Code § 933.05

1. For Purposes of subdivision (b) of § 933, as to each Grand Jury finding, the responding person or entity shall indicate one of the following:
  - a. the respondent agrees with the finding,
  - b. the respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefor.
2. For purpose of subdivision (b) of § 933, as to each Grand Jury recommendation, the responding person shall report one of the following actions:
  - a. the recommendation has been implemented, with a summary regarding the implemented action,
  - b. the recommendation has not yet been implemented but will be implemented in the future, with a timeframe for implementation,
  - c. the recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of the publication of the Grand Jury report, or
  - d. the recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefor.
3. However, if a finding or recommendation of the Grand Jury addresses budgetary or personnel matters of a County department headed by an elected officer, both the department head and the Board of Supervisors shall respond if requested by the Grand Jury, but the response of the Board of Supervisors shall address only those budgetary or personnel matters over which it has some decision-making authority. The response of the elected department head shall address all aspects of the findings or recommendations affecting his or her department.
4. A Grand Jury may request a subject person or entity to come before the Grand Jury for the purpose of reading and discussing the findings of the Grand Jury report that relates to that person or entity in order to verify the accuracy of the findings prior to their release.
5. During an investigation, the Grand Jury shall meet with the subject of that investigation regarding that investigation unless the court, either on its own determination or upon request of the foreperson of the Grand Jury, determines that such a meeting would be detrimental.
6. A Grand Jury shall provide to the affected agency a copy of the portion of the Grand Jury report relating to that person or entity two working days prior to its public release and after the approval of the presiding judge. No officer, agency, department or governing body of a public agency shall disclose any contents of the report prior to the public release of the final report.

## Findings

**Finding 1:** The operations and activities of the Santa Cruz City Schools Parcel Tax Oversight Committee lack the transparency required for public oversight committees, including a website with posted meeting times and locations, agendas, minutes, and membership for the current year and prior historical records.

**AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

**Finding 2:** The Parcel Tax Oversight Committee has not complied with operating rules defined by the Board of Education with respect to quorum or length of term.

**AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

**Finding 3:** The Parcel Tax Oversight Committee has not consistently tracked the attendance or responded to continued absences of its appointed members.

**AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

**Finding 4:** The Parcel Tax Oversight Committee has not provided annual oversight reports in any consistent or predictable format accessible to the general public.

**AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

**Finding 5:** The lack of publicly available information regarding open positions on the Parcel Tax Oversight Committee leaves taxpayers who are not associated with Santa Cruz City Schools unaware of opportunities to serve on the Parcel Tax Oversight Committee.

**AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

**Finding 6:** For the 2013-14 school year (the first year of the new Measures I and J) the Parcel Tax Oversight Committee failed to meet, monitor expenditures and report to the community.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

**Finding 7:** Neither the Parcel Tax Oversight Committee nor Santa Cruz City Schools has been able to verify that the Parcel Tax Oversight Committee has met its responsibility to monitor expenditures and report annually to the community.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

With the exception of 2013-2014, the Parcel Tax Oversight Committee has met annually since its formation to review and monitor parcel tax expenditures and has reported its findings to the Board. However, the reports have not had a consistent format or timeline.

**Finding 8:** Santa Cruz City Schools Board of Education has not defined the form that the annual report should take.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

**Finding 9:** Administrative and clerical duties have been assigned to the counselors, counseling secretaries, and library staff, who are funded by parcel tax money. The use of parcel tax money to pay for administrative and clerical costs is contrary to the intent of the measure language.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than “Agree”):**

The ballot language of the parcel taxes currently supporting District library services and counseling programs prohibits the use of parcel tax revenues for administrator salaries or benefits. (See Exhibits A, B, and C.) In accordance with these restrictions, parcel tax funds have been used to support school library services, which include credentialed librarians and

other resources, and counseling services, which include credentialed counselors and other resources. No parcel tax revenue has been expended for administrators' salaries or benefits and no "administrative duties" have been assigned to classified staff supporting those programs.

The District further notes that funding of "clerical duties" in support of programs and services funded by parcel tax revenues is not contrary to the language of the parcel tax measures. Classified staff providing library and counseling services to students may perform clerical duties directly related to support of those programs. Such expenditures are wholly appropriate and within the parameters set forth in the parcel tax language.

**Finding 10:** Santa Cruz City Schools failed in its obligation to provide annual information regarding the allocation of parcel tax funds.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than "Agree"):**

Santa Cruz City Schools provides updates on all expenditures, including parcel taxes, at a minimum of three times each year through the Interim Budget Reports to the Board. Further, the Parcel Tax Oversight Committee receives regular updates from District staff on parcel tax expenditures. Parcel Tax Budget Summaries provided to the Committee through March 2, 2015 are available on the District website at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>. In addition, the District is subject to annual external audits of all expenditures and these audit findings are reported to the Board.

**Finding 11:** The Board of Education has failed to follow its own explicit commitments for the proportional allocation of parcel tax funds.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than "Agree"):**

The Board has allocated all parcel tax revenue in accordance with the requirements of each voter-approved parcel tax measure. In October 2005, the Board approved proposed funding percentages for revenue received from Measures A and B. However, Measures A and B have now expired. Moreover, the text of current parcel tax Measures I, J, and P does not contain language requiring the Board to allocate funding percentages to programs and services supported by the measures. (See Exhibits A, B, and C.) Accordingly, the Board has not taken action to allocate specific funding percentages for services and programs supported by Measures I, J and P.

**Finding 12:** The Parcel Tax Oversight Committee, Board of Education Trustees, and Santa Cruz City Schools staff disagree concerning the Parcel Tax Oversight

Committee's role in making expenditure recommendations.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than "Agree"):**

**Finding 13:** The Board of Education has failed to provide a formal charge to the members of the Parcel Tax Oversight Committee.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than "Agree"):**

**Finding 14:** The Board of Education has failed to require the Parcel Tax Oversight Committee to comply with the Brown Act.

- AGREE**  
 **PARTIALLY DISAGREE** - explain disputed portion below  
 **DISAGREE** - explain below

**Response explanation (required for responses other than "Agree"):**



## Recommendations

**Recommendation 1:** Santa Cruz City Schools District should reconstruct and make available on its website an institutional historical record of the Parcel Tax Oversight Committee's activities. This record should include but not be limited to the official committee charge, membership, and annual reports for the entire span of the committee's existence, 2003 to the present. Where these records are unavailable, the website should note that absence.

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

### Response summary, timeframe or explanation:

This recommendation has been implemented to the extent that records are available. The District updated the website for the Parcel Tax Oversight Committee before the Grand Jury Report was issued. The updated website now includes, among other elements: the Committee's charge; a description of current parcel tax measures; its current membership; meeting dates, times, and locations; downloadable agendas and minutes; Parcel Tax Budget Summaries; information regarding applicability of the Brown Act; and to the extent feasible, past records and reports of the Committee. Where records are not available, the website notes their unavailability. The District has also added a link to the new Parcel Tax Oversight Committee Bylaws adopted by the District's Board of Education at its May 20, 2015 meeting. (See link to Bylaws at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

**Recommendation 2:** The Santa Cruz City Schools website for the Parcel Tax Oversight Committee should include the Brown Act requirement, posted meeting times and locations, agendas, minutes, and membership, both for past and upcoming meetings. (F1, F14)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

### Response summary, timeframe or explanation:

This recommendation has been implemented to the extent records are available. As noted above in the District's response to Recommendation 1, the District's website has been updated to include, among other elements, all Parcel Tax Oversight Committee meeting dates, times, and locations for the current year, a reference to the applicability of the Brown Act to the Committee, and current Committee membership. Meeting and membership information will continue to be posted and updated going forward. Minutes, agendas, and membership information for years prior to 2014 are not available. (See <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>).

**Recommendation 3:** The Parcel Tax Oversight Committee should ensure that all its members are apprised of the rules and regulations governing their activity, and its officers must require compliance with those rules. Rules should be established for addressing the issue of persistent non-attendance. (F2, F3, F6, F7)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

Following the appointment of new members to the Parcel Tax Oversight Committee (PTOC), Assistant Superintendent of Business Services, Jim Monreal, provided an overview of the Committee's role and responsibilities to the PTOC at the Committee's March 2<sup>nd</sup> 2015 meeting. At the Committee's April 20, 2015 meeting, Mr. Monreal also reviewed the requirements of the Ralph M. Brown Act as applicable to the Committee. (See PTOC Minutes, available at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

At the March 25, 2015 Board meeting, before the Grand Jury Report was released, SCCS Administration brought forward draft PTOC Bylaws for first reading by the Board. These Bylaws were then reviewed by the PTOC for their input at the April 20, 2015 PTOC meeting. A final version of the Bylaws was approved and adopted by the Board at its May 20, 2015 meeting. Among other matters, the Bylaws address the issue of persistent non-attendance by Committee members at Section 5.8. A link to the PTOC Bylaws has been posted on the District website. (See link to Bylaws at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

**Recommendation 4:** The Santa Cruz City Schools Board of Education should clarify its position on the percentages for funding priorities to which it committed in 2006, and either explicitly revise those percentages or instruct the District business office to comply with those percentages in its budget. (F11)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

This recommendation will be partially implemented. As discussed in Finding 11, the District's Board has allocated all parcel tax revenue in accordance with the requirements of each voter-approved parcel tax measure. (See Exhibits A, B, and C.) In October 2005, the Board approved proposed funding percentages for revenue received from Measures A and B. However, Measures A and B have now expired. Therefore, the Board clarifies its position that current parcel tax Measures I, J, and P do not require the Board to allocate funding percentages to programs and services supported by the measures and that, accordingly, its Board has not taken action to allocate specific funding percentages for programs supported by Measures I, J and P. Pursuant to this clarification, the District will not "explicitly revise those percentages or instruct the District business office to comply with those percentages in its budget."

**Recommendation 5:** Santa Cruz City Schools business office should reconstruct from its financial records the parcel tax expenditures for all the years since the parcel tax was collected and post these on its website. (F10)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

The District has implemented this recommendation. Parcel tax expenditures for the years 2002-2003 to March 2015 are posted on the District's website. (See <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

**Recommendation 6:** The required Parcel Tax Oversight Committee annual report at the end of the fiscal year should be prepared in advance and included in the Board book, presented orally at a Board meeting, distributed to local media, and published on the Santa Cruz City Schools website. (F8)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

Guidelines for the PTOC Committee Annual Report are outlined in the Bylaws adopted by the Board at its May 20, 2015 meeting. Specifically, the Bylaws provide, at Section 3.3(C), that the Committee shall “[p]repare and present to the Board, in open session, an annual written report (“Annual Report”) which will include: (1) a statement indicating whether the District’s parcel tax revenue expenditures for the preceding year were made in accordance with the stated purpose of each parcel tax measure; and (2) a summary of the Committee’s proceedings for the preceding year.” The Bylaws further provide that the Annual Report “shall be made available to local media and the public and shall be posted on the District’s website.” (See link to Bylaws at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.) When the PTOC presents their Annual Report to the Board on June 17, 2015, it will be presented both orally and in writing, made available to local media and the public and posted on the District website.

**Recommendation 7:** The Santa Cruz City Schools Board of Education should solicit applications from the public at large whenever vacancies occur or terms expire among Board appointed seats. (F5)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

As set forth in Section 3.3 of the Bylaws adopted by the Board on May 20, 2015, “the Board of Education will solicit applications from the public at large for Board-appointed seats as vacancies occur. Notice of such vacancies and information regarding the application process will be advertised in the local media and published on the District’s website. Applications will be made available in the District Office and on the District website.” (See link to Bylaws at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

**Recommendation 8:** Future parcel tax language should be more precise about the specific responsibilities of the Parcel Tax Oversight Committee, especially regarding the advisory nature of their oversight, required public reporting, and Brown Act compliance. (F8, F12, F13, F14)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE**

- indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

The limited space allocated to a proposed ballot measure is inadequate to cover the purposes and specific responsibilities of the PTOC. Thus, the Board-adopted PTOC Bylaws address these issues. (See link to Bylaws at <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

**Recommendation 9:** Future parcel tax language should more accurately reflect the intent and priorities of the SCCS regarding spending priorities by including funding percentages where appropriate. (F9, F11)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE**

- indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

This recommendation will not be implemented. The current parcel tax language set forth in the text of Measures I, J, and P clearly states the intended purpose and priorities of each measure with regard to support of specific District programs and services. (See Exhibits A, B, and C.) As discussed in the District's response to Finding 11, Measures I, J, and P do not require the District to allocate specific percentages of funding to supported programs and services. This provides the District with the flexibility needed to make funding decisions within the parameters outlined by each measure that are responsive to changing budgetary and staffing priorities. For example, the amount a program costs varies based on the costs of individual employees. Newer employees will cost less and more experienced employees will cost more. As the majority of the cost of programs funded by the parcel taxes is salaries of individuals that support student programs, the amounts for each program will vary based on the individual employee's experience, which will vary from year to year. For example, if two librarians who are at the top of the pay scale with longevity choose to retire, librarians hired to replace the retirees may not be at the top of the pay scale, thus significantly shifting percentages of expenditures without any impact to the programs or services offered to students. Assigning specific funding percentages does not give the District the flexibility it needs to adjust funding to address shifting budgetary priorities over the course of each school year.

**Recommendation 10:** The Santa Cruz City Schools Board of Education should provide

the Parcel Tax Oversight Committee with a formal charge. (F13)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

At Section 2.2, the Board-adopted PTOC Bylaws provide, in part: "The Committee's charge is to review and report on the expenditure of parcel tax revenues and to ensure said revenue is expended in accordance with the stated purposes of each parcel tax measure." The Committee's charge is also posted on the District website. (See <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

**Recommendation 11:** The Santa Cruz City Schools Board of Education should require the Parcel Tax Oversight Committee to comply with the Brown Act. (F14)

**HAS BEEN IMPLEMENTED**

**HAS NOT BEEN IMPLEMENTED BUT WILL BE IMPLEMENTED IN THE FUTURE** - indicate timeframe below

**REQUIRES FURTHER ANALYSIS** - explain scope and timeframe below (not to exceed six months)

**WILL NOT BE IMPLEMENTED** - explain below

**Response summary, timeframe or explanation:**

At Section 2.3, the Board-adopted PTOC Bylaws require the Committee to, among other things, "abide by the provisions of the Ralph M. Brown Act (the "Brown Act") (Gov. Code § 54950 *et seq.*) and all rules of conduct established in these Bylaws." (See link to Bylaws at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

At the April 20, 2015 PTOC Meeting, Assistant Superintendent Jim Monreal, provided training for the Committee on the Brown Act requirements as applicable to the PTOC. This training will be renewed whenever new members are added to the PTOC Committee and will be reviewed annually at the first meeting of each new fiscal year. (See PTOC Minutes, available at: <http://www.sccs.santacruz.k12.ca.us/community/parcel-tax-oversight-committee-ptoc.html>.)

# **EXHIBIT A**

**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**SANTA CRUZ CITY HIGH SCHOOL DISTRICT**

To continue expiring funding to retain highly qualified teachers and librarians, prepare students for college/careers, provide academic counseling for at-risk youth, and continue improving classroom academics, shall the Santa Cruz City High School District renew its expiring parcel tax at \$38 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in local high schools to preserve quality education?

**FULL TEXT OF BALLOT MEASURE I**

**Santa Cruz City High School District  
Protection of Quality Education Act**

To continue expiring funding to retain highly qualified teachers and librarians, prepare students for college/careers, provide academic counseling for at-risk youth, and continue improving classroom academics, shall the Santa Cruz City High School District renew its expiring parcel tax at \$38 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in local high schools to preserve quality education?

In order to retain qualified and experienced teachers, librarians and counselors, the following educational programs and services for students in grades 9 through 12 shall be supported by this assessment:

School libraries: Credentialed librarians and other resources to support the development of independent research skills and the study of literature by all students.

Counseling Services: Credentialed counselors and other resources to support academic and career counseling for all students as well as counseling for at-risk youth.

The High School District's expiring parcel tax for high school education began in 2006 and has been collected at the flat rate of \$28 per parcel per year since then. This Measure will extend the expiring parcel tax for eight years, beginning July 1, 2013, at the flat rate of \$38 per year, for each assessor's parcel within the High School District (grades 9-12). A parcel is defined as any unit of land in the High School District that now receives a separate real property tax bill from Santa Cruz County. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of said qualified special tax.

An exemption from the assessment will be made available to each individual in the High School District who will attain 65 years of age prior to July 1 of the assessment year, and who owns a beneficial interest in the parcel, and who uses that parcel as his or her principal place of residence, and who applies to the Schools on or before July 1, 2013, or July 1 of any succeeding assessment year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the assessment so long as such applicant continues to own and use the parcel as his or her principal residence.

In addition to the accountability measures required by law, an independent community oversight committee shall be appointed by the Governing Board to oversee all expenditures funded by the measure in order to ensure that said funds are spent wisely and used only for the purposes approved by the voters. The oversight committee shall monitor the expenditures of these funds by the High School District and shall report on an annual basis to the community on how these funds have been spent.

None of the funds raised by the parcel tax will be used for administrator salaries or benefits.

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE I**

If this measure is approved by at least two-thirds of those voting on it, the Santa Cruz City High School District ("the School District") will be authorized to levy a special tax on real property. The tax would be imposed for eight years beginning July 1, 2013, at the rate of \$38 per year on each parcel within the School District. It would commence on the expiration of the District's existing \$28 per year voter-approved parcel tax.

The proceeds of the special tax, if approved, may be applied only to the purposes set out in the full text of Measure I which is printed in this pamphlet. It may not be used for administrators' salaries or benefits.

In accordance with State law, the School District Board would implement accountability measures if the tax is approved. It would create a separate account into which the proceeds of the special tax shall be deposited. An annual written report would show the amount of the special taxes which have been collected and expended, and the status of projects to be funded from those proceeds. In addition, an independent community oversight committee would be appointed to monitor expenditures funded by this tax.

The special parcel tax is to be collected in the same manner as those property taxes which are based upon property value.

A property owner who is 65 years of age or older before July 1 of the tax year may apply for an exemption from the tax if the property is used as his or her principal place of residence. Once granted, the exemption will continue for the term of the tax so long as the applicant remains eligible.

A "yes" vote is to approve imposition of the special parcel tax.

A "no" vote is against imposition of the special parcel tax.

DANA McRAE, COUNTY COUNSEL  
By Jane M. Scott, Assistant County Counsel



**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**ARGUMENT IN FAVOR OF MEASURE I**

Santa Cruz City School District—High School Measure  
(Harbor, Santa Cruz, Soquel, and Costanoa High Schools)

Vote YES on Measure I to renew local funding that protects outstanding programs at Harbor, Santa Cruz and Soquel high schools, as well as Costanoa, Ark and AFE alternative school programs.

Excellent teachers, abundant choices and strong educational programs provide our students with 21st-century skills and enriched academics including exceptional English, writing, math, vocational, arts and science courses. Our high school graduates are accepted at the nation's best colleges and universities.

Since 2002 our high schools have relied on local funding to keep great teachers and maintain high quality programs, even with deep annual state budget cuts.

This local funding is set to expire next year, so your YES vote is essential. Measure I will help shield our high schools from state budget cuts.

Voting YES will protect our high schools by:

- Retaining high-quality teachers
- Providing academic counseling that prepares students for college
- Helping at-risk students stay on the right track
- Keeping school libraries open, served by certificated teacher librarians

Every penny will be spent locally to support our high schools:

- No funds will be spent on administrators' salaries or benefits
- An independent citizens' oversight committee ensures funds are spent as promised
- Seniors will continue to be eligible for an exemption
- These funds cannot be taken away by the state

Without Measure I, our schools will be forced to cut millions, resulting in devastating cuts to academics, electives, libraries, counseling and teachers.

Measure I strengthens our local economy by ensuring our schools provide a high quality, skilled workforce. Great local schools enhance property values and make our community a great place to live for us all.

Join parents, teachers, business owners, seniors and community leaders in voting YES on Measure I.

s/ Bill Monning  
Assemblymember

s/ Bruce McPherson  
Former Secretary of State

s/ Susan True  
Cabrillo College Trustee

s/ Phil Wowak  
Sheriff-Coroner

s/ Cynthia Mathews  
Former Mayor, City of Santa Cruz

**NO ARGUMENT AGAINST MEASURE I WAS FILED**

# **EXHIBIT B**

**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**SANTA CRUZ ELEMENTARY SCHOOL DISTRICT**

**J** To continue expiring funding to retain highly qualified teachers and librarians, protect school art and music instruction, provide academic counseling and continue improving classroom academics, shall the Santa Cruz City Elementary School District renew its expiring parcel tax at \$85 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in Santa Cruz elementary and middle schools to preserve quality education?

**FULL TEXT OF BALLOT MEASURE J**

**Santa Cruz City Elementary School District  
Protection of Quality Education Act**

To continue expiring funding to retain highly qualified teachers and librarians, protect school art and music instruction, provide academic counseling and continue improving classroom academics, shall the Santa Cruz City Elementary School District renew its expiring parcel tax at \$85 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in Santa Cruz elementary and middle schools to preserve quality education?

To this end, funds raised by this parcel tax shall be used to strengthen and enrich elementary academic programs by means such as:

- a. Retaining high quality teachers;
- b. Retaining art and music teachers in our elementary schools;
- c. Keeping school libraries open and served by credentialed librarians, library assistants, and teachers; and
- d. Providing academic counseling and continuing to improve classroom academics.

The Elementary School District's expiring parcel tax for elementary education began in 2006 and has been collected at the flat rate of \$70 per parcel per year since then. This Measure will extend the expiring parcel tax for eight years, beginning July 1, 2013, at the flat rate of \$85 per year, for each assessor's parcel within the Elementary School District (grades K-8). A parcel is defined as any unit of land in the Elementary District that now receives a separate real property tax bill from Santa Cruz County. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of said qualified special tax.

An exemption from the tax will be made available to each individual in the Elementary District who will attain 65 years of age prior to July 1 of the tax year, owns a beneficial interest in the parcel, and uses that parcel as his or her principal place of residence. Applications for such senior exemptions shall be made to the Elementary District on or before July 1, 2013, or July 1 of any succeeding tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence.

In addition to the accountability measures required by law, the independent community oversight committee that has been appointed by the Governing Board to oversee all expenditures funded by the existing parcel tax will continue to audit all funds in order to ensure that said funds are spent wisely and used only for the purposes approved by the voters. The oversight committee shall monitor the expenditures of these funds by the Elementary District and shall report on an annual basis to the community on how these funds have been spent.

None of the funds raised by the parcel tax will be used for administrator salaries or benefits.

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE J**

If this measure is approved by at least two-thirds of those voting on it, the Santa Cruz City Elementary School District ("the School District") will be authorized to levy a special tax on real property. The tax would be imposed for eight years beginning July 1, 2013, at the rate of \$85 per year on each parcel within the School District. It would commence on the expiration of an existing voter-approved parcel tax which is at the rate of \$70 per year.

Previously voters of the School District approved a nine-year parcel tax (Measure P) on parcels within the District at the rate of \$105 per year, ending June 2017. The measure presently before the voters would overlap with that tax for a period of time in which both parcel taxes would be owing; that is, the new tax would be in addition to the existing tax during the four-year period of 2013 to 2017.

The proceeds of the special tax, if approved, may be applied only to the purposes set out in the full text of Measure J which is printed in this pamphlet. It may not be used for administrators' salaries or benefits.

In accordance with State law, the School District Board would implement accountability measures if the tax is approved. It would create a separate account into which the proceeds of the special tax shall be deposited. An annual written report would show the amount of the special taxes which have been collected and expended, and the status of projects to be funded from those proceeds.

An independent community oversight committee would also be appointed to monitor expenditures funded by this tax.

The special parcel tax is to be collected in the same manner as those property taxes which are based upon property value.

A property owner who is 65 years of age or older before July 1 of the tax year may apply for an exemption from the tax if the property is used as his or her principal place of residence. Once granted, the exemption will continue for the term of the tax so long as the applicant remains eligible.

A "yes" vote is to approve imposition of the special parcel tax.

A "no" vote is against imposition of the special parcel tax.

DANA McRAE, COUNTY COUNSEL  
By Jane M. Scott, Assistant County Counsel

**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**ARGUMENT IN FAVOR OF MEASURE J**

Santa Cruz City School District—Elementary Measure

Our elementary and middle school students are counting on your YES vote for Measure J.

Measure J funds great teachers and strong programs at our neighborhood elementary and middle schools. Measure J ensures that all students in Santa Cruz City Schools continue to receive a top quality education, preparing them for success in the 21st century.

Santa Cruz K-8 students continue to benefit from outstanding academic and enrichment programs, thanks to local voters who have consistently approved and renewed local funding that protects our schools from the worst of state budget cuts. Since 2002, our neighborhood schools have relied on voter-approved local funding, which must be renewed.

Your YES vote on Measure J renews critical local funds for students attending elementary schools including Bay View, DeLaveaga, Gault, Monarch and Westlake, as well as Branciforte and Mission Hill middle schools.

Measure J will protect student achievement by:

- Retaining high-quality teachers
- Preserving art and music programs
- Providing academic counseling that keeps at-risk students on the right track
- Keeping school libraries open, served by certificated teacher librarians

Every penny will be spent locally to support Santa Cruz elementary and middle schools:

- No funds will be spent on administrators' salaries or benefits
- An independent citizens' oversight committee ensures funds are spent as promised
- Seniors will continue to be eligible for an exemption
- These funds cannot be taken away by the State

Your YES vote will help protect our excellent elementary and middle schools from the impacts of state budget cuts. Measure J will help provide the quality education that our students deserve and our community expects.

Great schools make Santa Cruz a great place to live. Join us in protecting quality education by voting YES on Measure J.

s/ John Laird  
Former State Assemblymember

s/ Ryan Coonerty  
City Councilmember

s/ Kevin Vogel  
Chief of Police, City of Santa Cruz

s/ Reyna Ruiz  
Community Leader

s/ Patty Zoccoli  
Business Owner

**NO ARGUMENT AGAINST MEASURE J WAS FILED.**

# **EXHIBIT C**

**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**SANTA CRUZ CITY ELEMENTARY SCHOOL DISTRICT**

**P** To reduce class size in all elementary grades, support achievement in science, reading, writing, and the arts, and fund school libraries and literacy instruction, shall Santa Cruz City Elementary School District continue its expiring parcel tax for nine years at an annual rate of \$105/ parcel, exempting parcels owned/ occupied by senior citizens (65+)? An independent oversight committee will audit spending, with every dollar staying in this community to support local elementary schools and no funds used for administrator salaries.

**FULL TEXT OF BALLOT MEASURE P**

Santa Cruz City Elementary School District Small Class Size and Academic Achievement Act

To provide revenue that cannot be taken by the State and will remain in our community to reduce class size in all elementary grades and enhance elementary student achievement in science, reading, writing and the arts, shall the Santa Cruz City Elementary School District continue its expiring education parcel tax for a period of 9 years, beginning July 1, 2008, at a rate of \$105 per year on each assessor's parcel located within the Santa Cruz City Elementary School District?

To this end, funds raised by this parcel tax shall be used to strengthen and enrich elementary academic programs by means such as:

- a. providing the local funding for class size reduction (K-3), which is then matched more than six-fold by the state, and preventing a 60% increase in class size in Kindergarten, First, Second and Third Grades;
- b. providing local funding for class size reductions in grades 4-5, so that classes contain a maximum of 27 students per class on average, rather than 32;
- c. funding elementary school science instruction;
- d. providing early literacy instruction programs for elementary students and funding pre-kindergarten programs; retaining; and
- e. retaining credentialed librarians, library assistants, teachers and other employees; and
- f. providing arts education teachers and supplies, including music, performing and visual arts.

The School District's expiring parcel tax for elementary education began in 2003 and has been collected at the flat rate of \$81 per parcel per year since then. This Measure will extend the expiring parcel tax for nine years, beginning July 1, 2008, at the flat rate of \$105 per year, for each assessor's parcel within the Elementary School District (grades K-6). A parcel is defined as any unit of land in the District that now receives a separate real property tax bill from Santa Cruz County. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of said qualified special tax.

An exemption from the tax will be made available to each individual in the District who will attain 65 years of age prior to July 1 of the tax year, owns a beneficial interest in the parcel, and uses that parcel as his or her principal place of residence. Applications for such senior exemptions shall be made to the District on or before July 1, 2008, or July 1 of any succeeding tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence.

In addition to the accountability measures required by law, the independent community oversight committee that has been appointed by the Board of Education to oversee all expenditures funded by the existing parcel tax will continue to audit all funds in order to ensure that said funds are spent wisely and used only for the purposes approved by the voters. The oversight committee shall monitor the expenditures of these funds by the District and shall report on an annual basis to the community on how these funds have been spent.

None of the funds raised by the parcel tax will be used for administrator salaries.

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL**  
**MEASURE P**

If this measure is approved by at least two-thirds of those voting on it, the Santa Cruz City Elementary School District (the "School District") will be authorized to levy a special tax assessment on real property in the amount of \$105 per year on each assessor's parcel within the School District for a period of nine years. The proceeds of the special tax, if approved, may be used only for the purposes set out in the text of Measure P in this pamphlet and include funding for school libraries and reduced class size in all elementary grades, and support for science, reading, writing, arts and literacy instruction.

In June 2003, the voters approved a special parcel tax on parcels within the Santa Cruz Elementary School District at the rate of \$81 per year for a period of five years, expiring on June 30, 2008. The special tax assessment authorized by this measure, if approved, would begin July 1, 2008 and continue until June of 2017.

In accordance with State law, the School District Board shall deposit the proceeds of the special tax into a designated account. An annual written report shall show the amount of the special tax collected and expended, and the status of projects to be funded from these proceeds. Additionally, the independent community oversight committee appointed by the School District Board for the parcel tax approved by the voters in 2003 will continue to monitor expenditures and report annually.

The special tax shall be collected in the same manner as those property taxes which are based upon property value. An exemption from the tax will be granted for any parcel owned by one or more persons 65 years of age or over who occupy the parcel as a principal residence, if the owner makes a one-time application for exemption.

A "yes" vote is to approve imposition of the special parcel tax.

A "no" vote is against imposition of the special parcel tax.

s/ DANA McRAE, COUNTY COUNSEL

**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**ARGUMENT IN FAVOR OF MEASURE P**

**Small class sizes make all the difference for students in our Santa Cruz City Schools Elementary District.** Individual attention from talented teachers helps students achieve in school. It helps them learn science, reading, writing, mathematics, the arts and other crucial subjects.

State and federal funding alone does not support small classes and the high-quality academic programs we need for our kids.

That's why Santa Cruz voters approved a parcel tax in 2003: to support academic enhancements that give our local students a high-quality education.

**This local funding that protects our schools from state budget cuts will end: unless voters choose to renew it by voting Yes on Measure P.** Measure P supports small classes, science education, early literacy instruction, the arts, libraries and much more.

Without Measure P, local elementary schools will have to cut nearly \$1,250,000 per year needed to maintain high-quality educational programs.

**Without Measure P, class sizes will increase by 50% from Kindergarten through 3rd grade,** meaning crowded classrooms and less individual attention for students.

**Vote Yes on Measure P to:**

- Ensure small classes in Kindergarten through 3rd grade—a maximum of 20 students
- Reduce class sizes from 32 to an average of 27 students in the other elementary grades
- Enhance school science instruction
- Provide early literacy instruction
- Support school library programs
- Provide arts education teachers and supplies

**Every dollar from Measure P will be spent in our local schools to improve elementary education.** Not a single dime will go the state or to administrator salaries.

**Measure P** includes community-based citizen oversight, ensuring all funds are spent wisely to maintain excellent education in our schools, and it allows an exemption for senior citizens.

Help make sure local students get the quality education they need to succeed—**Vote Yes on Measure P.**

s/ John Laird  
State Assemblymember

s/ Sharon Maxwell  
3rd Grade Teacher at DeLaveaga Elementary

s/ George Ow, Jr.  
Businessperson

s/ Patty Zoccoli  
Former Westlake Elementary PTA President, Business Owner

s/ George "Bud" Winslow  
Former School Superintendent, Senior Senator

**NO ARGUMENT AGAINST MEASURE P WAS FILED.**