



CONSENT CALENDAR

Agenda Item # 4

AGENDA REPORT SUMMARY

Meeting Date: March 9, 2021

Subject: Resolution No. 2021-12 Resolution in Support of Cupertino Union School District Parcel Tax Measure On The May 4, 2021 Ballot

Prepared by: **Andrea Chelemengos, City Clerk**

Reviewed by: Jon Maginot, Deputy City Manager

Approved by: Brad Kilger Interim City Manager

Attachment(s):

1. Resolution No 2021-12
2. Cupertino Union School Board Notice of Measure
3. Cupertino Union School Board Full Text of Measure
4. Cupertino School District Board Presentation

Initiated by:

City Council

Previous Council Consideration:

None

Fiscal Impact:

None

Environmental Review:

Not applicable

Policy Question(s) for Council Consideration:

- Does the City Council want to support the Cupertino Union School District Parcel Tax Measure On The May 4, 2021 Ballot?

City Manager

BK

Reviewed By:

City Attorney

JH

Finance Director

N/A

RESOLUTION NO. 2021-12

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALTOS IN
SUPPORT OF THE CUPERTINO UNION SCHOOL DISTRICT PARCEL TAX
MEASURE ON THE MAY 4, 2021 BALLOT**

WHEREAS, the Cupertino Union School District (“District”), a school district of the County of Santa Clara (“County”), State of California (“State”), provides a high-quality education to more than 15,000 students; and

WHEREAS, a portion of the City of Los Altos lies within the Cupertino Union School District; and

WHEREAS, the District provides this high-quality education despite the fact that the District receives less money per student than surrounding districts; the annual per student funding the District receives is significantly lower than county, state and national averages; and

WHEREAS, District voters have supported the District’s educational program with parcel taxes, most recently through approval of Measure A in 2014; and

WHEREAS, to date, the District has sustained classroom programs by utilizing Measure A proceeds and decreasing operating costs, consolidating jobs through attrition and spending from the District reserve fund; and

WHEREAS, the \$250 parcel tax authorized by Measure A will expire after the 2022 tax year; and

WHEREAS, the Board seeks to increase and extend the current parcel tax with this Measure to continue to support programs funded by Measure A and to help to prevent school closures due to a lack of funding; and

WHEREAS this Measure will replace the current \$250 school parcel tax with a new parcel tax of \$398 per year; and

WHEREAS, this Measure will raise \$14 million per year to provide the District with stable, local funds to retain highly qualified, experienced teachers and maintain the District as one of the highest achieving school districts in the State; and

WHEREAS, this Measure’s proceeds will help the District to support programs funded by Measure A, help to prevent school closures due to a lack of funding; and

WHEREAS, this Measure will provide funds to increase strategies and programs to develop the whole child, including mental health support, enrichment and electives for middle school students, and additional academic and intervention support; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified

special taxes on real property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, the Board of Education of the Cupertino Union School District, following community feedback and public hearings and comment, requested that the Santa Clara County Superintendent of Schools (“County Superintendent”) and Santa Clara County Registrar of Voters (“County Registrar of Voters”) call an election on May 4, 2021 and submit to the voters of the District the question of whether the District shall levy a qualified special tax (“Parcel Tax”) within the District for the purpose of raising additional revenue for the District; and

NOW, THEREFORE, the City Council of the City of Los Altos hereby finds, determines, and resolves as follows:

1. The City Council supports the Cupertino Union School District Parcel Tax Measure on the May 4, 2021 ballot.
2. The City Council encourages all citizens concerned with supporting programs funded by Measure A and helping to prevent school closures due to a lack of funding to vote yes on the Measure; and
- 3 The City Council authorizes the use of its name in support of the Measure.

PASSED AND ADOPTED this 9th day of March, 2021, by the following vote:

vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Neysa Fligor, MAYOR

Attest:

Andrea Chelemengos, MMC, CITY CLERK

EXHIBIT C**FORMAL NOTICE OF SPECIAL TAX ELECTION
[For Use by County Superintendent]**

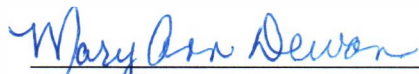
NOTICE IS HEREBY GIVEN to the qualified electors of Cupertino Union School District of Santa Clara County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an all mailed ballot election will be held on May 4, 2021, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To retain our high quality teachers and staff with competitive compensation, help keep schools open, ensure fiscal solvency, and provide programs to support students' social and emotional wellness, shall the Cupertino Union School District measure replacing its current parcel tax with a new \$398 measure raising approximately \$14,000,000 annually for eight years, be adopted, with independent community oversight, no funds for administrator salaries, exemptions for seniors, and all funds benefiting local schools?

By execution of this formal Notice of Election the Santa Clara County Superintendent of Schools orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The Santa Clara County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Cupertino Union School District adopted January 21, 2021, in accordance with the provisions of Education Code sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, January 25th
2021.



County Superintendent of Schools
Santa Clara County, California

FULL BALLOT TEXT****** BEGIN FULL TEXT ********Quality Local Schools and Academic Excellence Funding Measure****Measure ___***[letter designation to be assigned by Santa Clara County Registrar of Voters]*

Due to inadequate State funding, the Cupertino Union School District ("District") receives less money per student than surrounding districts. The annual per student funding the District receives is significantly lower than county, state and national averages. Over the past several years, the District has sustained classroom programs by decreasing operating costs, consolidating jobs through attrition and spending from the District reserve fund.

The current parcel tax has prevented further cuts, but those funds alone are not enough to overcome the challenges the District faces from being low funded. This measure will replace the current tax and provide stable, local funds to retain highly qualified, experienced teachers and maintain the District as one of the highest achieving school districts in the State.

TERMS

To retain our high quality teachers and staff with competitive compensation, help keep schools open, ensure fiscal solvency, and provide programs to support students' social and emotional wellness, shall the Cupertino Union School District measure replacing its current parcel tax with a new \$398 measure raising approximately \$14,000,000 annually for eight years, be adopted, with independent community oversight, no funds for administrator salaries, exemptions for seniors, and all funds benefiting local schools?

The proceeds of this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Retain high quality teachers and staff with competitive compensation
- Prevent school closures due to a lack of funding
- Keep schools safe, clean and well maintained
- Ensure fiscal solvency
- Provide programs to support students' social and emotional wellness
- Protect outstanding core academic programs in reading, writing, math and science
- Keep libraries up-to-date and retain music programs
- Provide updated classroom technology for a 21st Century education

No funds will be spent on administrative salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning July 1, 2021, the Cupertino Union School District ("District") shall be authorized to levy an annual qualified special tax at the rate of \$398 per parcel on all Parcels of Taxable Real Property. The authorization to levy this qualified special tax shall

expire on June 30, 2029. The qualified special tax authorized by voters as "Measure A" in May 2014 shall cease and be replaced by this Measure as of July 1, 2021.

As used herein, the term "Parcel of Taxable Real Property" means any parcel of land which lies wholly or partially within the boundaries of the District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/Tax Collector ("County Tax Collector"). All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the qualified special tax in such year. Multiple assessor's parcels which are contiguous, used solely for owner-occupied, single-family residential purposes, and held under identical ownership, may, pursuant to procedures adopted by and upon application to the District, be treated as a single Parcel of Taxable Real Property for purposes of the special tax.

This qualified special tax is estimated to raise \$14 million of annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

B. Exemptions

Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel used solely for owner-occupied, single-family residential purposes and owned by one or more:

1. Persons who are 65 years of age or older ("Senior Citizen Exemption"); or,
2. Persons receiving Supplemental Security Income for a disability, regardless of age ("SSI Exemption"); or
3. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services ("SSDI Exemption").

Exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

The District shall annually provide to the County Tax Collector or other appropriate County official a list of parcels that the District has approved for an exemption.

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax including any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall 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 a County official shall be determined by the District, in coordination with the County official as necessary.

D. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project or educational service authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Oversight Committee.* The Board shall provide for the creation of an independent oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation. The Board shall have the option to designate any other District created independent oversight committee and its membership to serve as the independent oversight committee for this Measure.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. Severability

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board 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 of the Measure be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure hereof shall remain in full force and effect to the fullest extent allowed by law.

****** END FULL TEXT ******



Cupertino Union School
District

Building Long Term Fiscal Stability

What is the impact of passing a \$398 Parcel Tax for CUSD future:

ATTACHMENT 4

- Retain high quality teachers and staff with competitive compensation
- Prevent School closures due to a lack of funding
- Keep schools safe, clean and well maintained
- Ensure fiscal solvency
- Provide programs to support students' social and emotional wellness
- Protect outstanding core academic programs in reading, writing, math and science
- Keep libraries up-to-date and retain music programs
- Provide updated classroom technology for a 21st Century education

What is the impact of not passing a \$398 Parcel Tax for CUSD future?

- Implement the work of the Citizens Advisory Committee
- No Employee Salary increase for 3 years minimally
- Staff Layoffs
- Board Levers pulled
 - Closure of Schools beginning in 2022-2023
 - Increase Elementary class size
 - Increase MS teacher:student ratio
 - Elimination of Instructional coaches
 - Principal covers two school sites
 - Elimination of SSITS and Librarians
 - Furlough Days
 - Reduction of Staff Learning Days

Board Discussion and Action

