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B 8, 2016

by the Board of Education ("Board") of the Berkeley Unified School District ("District"), a school district of the County of Alameda, State of California, that:

A , the California State Legislature fails to provide adequate funding for schools, and as a result of this lack of financial support, California is ranked among the lowest in the nation for state education funding per student, and,

A , the District is committed to offering a high-quality educational program to all students in the District, and due to inadequate state funding, increased local revenues are necessary to meet this goal; and,

A , Berkeley voters have consistently supported necessary education parcel taxes and bonds as an investment in the future of children, as a reflection of the values of the Berkeley community, and as a significant reason that individuals, families, and organizations are attracted to live and work in Berkeley; and,

A , on November 6, 2006 the voters of the District approved Measure A and authorized a parcel tax in support of Berkeley Public Schools, and that measure expires on June 30, 2017; and,

A , the local revenues from Measure A of approximately $25 million per year raise the District from the low funding provided by the State toward the national average for student funding; and,

A , without a renewed and extended authorization by the voters of a parcel tax like Measure A, the District will lose 20% of its budget, with severe and negative effects on students, including layoffs of at least one-third of the teachers, increased class sizes, elimination or drastic reduction of school libraries and music programs and many essential programs and services for our students; and,

A , in the recent court case of *Borikas v. Alameda Unified School District*, the California Court of Appeal ruled for the first time that school district voters lack the legal power to enact parcel tax measures with classification based tax structures like Measure A (which has different rates for residential and commercial parcels), but may continue to levy voter-approved parcel taxes which are levied at a uniform rate; and,

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necessary final determinations, and that decision shall be final and binding. The procedures described herein, and any additional procedures established by the District shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax authorized by the Full Ballot Text. Whether any particular claim is to be resolved by the District, City of Berkeley, or County of Alameda shall be determined by the District.

6. A **.** The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

7. A **.** The authority for the specification of this election order is contained in the Education Code.

8. **.** The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered not later than August 10, 2016, to the County Superintendent, the Alameda County Registrar of Voters ("Registrar"), and the Clerk of the Board of Sf 41 0 0 ( ) Tj ET Q q 0.24 0 0 0.24 2952 cm T Q 0 n Q 6 (s)

(d) *Canvass*

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Exhibit A

ANALYSIS BY THE COUNTY COUNSEL OF A BERKELEY UNIFIED SCHOOL DISTRICT SPECIAL PARCEL TAX MEASURE

Measure E1, a Berkeley Unified School District ("District") special parcel tax measure, seeks voter approval to authorize the District to levy an annual special parcel tax in the amount of $0.37 (thirty-seven cents) per square foot for taxable buildings (as defined in the Berkeley municipal code) for a period of 8 years, with an annual cost of living adjustment, beginning July 1, 2017. The District previously levied a special parcel tax, which will expire on June 30, 2017.

A school district has the authority to levy special taxes upon approval by two-thirds of the votes cast on the special tax proposal. (*See* Cal. Const. Art. XIII A, § 4; Art. XIII C, §2; Cal. Gov't Code §§ 50075-50077, 50079, & 53722.) If two-thirds of the qualified electors voting on this measure vote for approval, a special parcel tax will be imposed annually for 8 years at the rate described above with an annual cost of living adjustment equal to the annual average percentage change in the Bay Area Consumer Price Index. The tax will be collected by the Alameda County Treasurer-Tax Collector at the same time and in the same manner as *ad valorem* property taxes are collected.

Upon application to the District, an exemption from this special tax may be granted annually on any single family residential parcel or multi-family dwelling unit owned and occupied by one or more very low-income senior citizens. The senior citizen must be 65 years of age or older as of July 1 of the relevant taxable year and meet the very low-income qualifications as defined in the Berkeley municipal code.

If two-thirds of the qualified electors voting on this measure vote for approval, the allocation of the funding revenue will be used only for the specific purposes set forth in the full text of the measure printed in this sample ballot. These purposes include, among others: reducing class size; providing school libraries; providing instructional programs in music and the visual and performing arts; and providing counseling and behavioral health services. The measure further provides for a Planning and Oversight Committee to review the District's compliance with this measure. This committee will receive an annual report indicating the revenues generated by the special tax and the expenditures of those revenues and report to the District's Board.

If two-thirds of the qualified electors voting on this measure do not vote for approval, the measure will fail, and the District will not be authorized to levy the special tax.

This measure is placed on the ballot by the governing board of the District.

DONNA R. ZIEGLER
County Counsel

The above statement is an impartial analysis of Measure E1, which is printed in full in this sample ballot pamphlet. If you desire an additional copy of the measure, please call the Elections Official's office at (510) 272-6933 and a copy will be mailed at no cost to you. You may also access the full text of the measure on the Alameda County website at the following address: www.acgov.org/rov/.

ARGUMENT IN FAVOR OF MEASURE E1

No Argument Against was submitted

iii. School Site Programs: Ten and a quarter percent (10.25%) of the Available Revenues shall be allocated annually for School Site Programs to each K-12 school on a per pupil basis. District preschools shall receive a similar allocation for each full time student. The School Site Council (as described in Section 8.C.) shall develop recommendations to allocate these revenues for the personnel, services and materials required to deliver effective and equitable opportunities for student engagement, enrichment, and achievement. Available Revenues may be used for, but are not restricted to, the personnel, materials and services required to deliver such programs as art and science instruction, academic tutoring and counseling, athletics and student activities, and before and after school programs.

iv. Instructional Technology:

increased from the rate levied in the prior tax year by a cost-of-living adjustment equal to the annual average percentage change in the Bay Area Consumer Price Index - All Urban Consumers, San Francisco-Oakland-San Jose area over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. If, in any given year, that index is not available, then the rate will be adjusted based on the changes in the Consumer Price Index ±All Urban Consumers (CPI-U). Any increase in Available Revenues due to the cost-of-

B. Planning and Oversight Committee. A district-wide Planning and Oversight Committee, composed of parents/guardians, staff members, students, residents, or community members representing all school sites and designated programs, shall be established to be advisory to the District, and, in accordance with bylaws adopted by the Board, shall: present recommendations to the Board about the annual expenditure plans for the revenues generated by this Measure; provide communication among school sites to enhance their effective use of the revenues provided by this Measure; and review district compliance with the terms of this Measure.

C. School Site Councils. $ 6FKRRO 6LWH &RXQFLO FRPSRVHG RI WKH VFKRR teachers, staff members, parents/guardians, residents, or community members, shall be established at each pre-K-12 school site or designated program in accordance with California law, policies, and by-laws adopted by the Board.

Each School Site Council shall develop a School Site Plan which shall be focused on improving student learning and shall direct the revenues from section 3.B.iii. of the Measure to implement the Board-approved School Site Plan.

At Berkeley High School, a committee composed of students, teachers, staff members and parents/guardians, residents or community members may make recommendations for expenditures allocated from the Measure to the School Site Council.

The District shall regularly make available revenue and expenditure reports to the Principal and the School Site Councils to enable the preparations for each School Site Plan.

D. Financial Oversight. The District shall make available to the Planning and Oversight Committee and the general public, updated revenue and expenditure reports of the proceeds of this Special Tax at least four times annually: before adoption of the 'LVWULFW¶V DQQXDO EXGJHW FRQFXUUHQWO\ ZLWK WKH WZAà y)

B that the funds raised by this [redacted] purposes specified in Section 3, subdivisions A-D.

B that other provisions of this Measure have been satisfied.

The audit shall be conducted in accordance with generally accepted accounting principles, the Standards and Procedures for Audits of California K-

F. In accordance with Berkeley Municipal Code Section 7.56.020, subdivision I, which is incorporated by reference herein, "Parcel" means a unit of real property based upon the ownership as shown on the most current official assessment role of the Alameda County Assessor.

G. "Reducing Class Sizes" means that the revenues derived under Section 3.A. of this Measure shall be allocated to reduce class sizes, below the staffing ratios supported by the Fund.

H. "Severe Fiscal Emergency" means that the Berkeley Unified School District has declared a Severe Fiscal Emergency with no less than a four-fifth (4/5) vote following:

i. The Board determining the District's Interim Financial Report pursuant to AB 1200 and AB 2756, and the Alameda Count(re)23(30)-904F>./F5 10.08 Tf Tm[3057

L. In the event of the modification of any Berkeley Municipal Code definition or term that applies to this Measure, the definition or term as modified shall apply for the purposes of this Measure. In the event of the expiration, repeal, or invalidation of this Berkeley Municipal Code for any reason, the definitions existing at the time of the adoption of this Measure shall continue to apply for purposes of this Measure.

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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. The Board hereby declares, and the voters by approving this measure concur, that every sentence, clause, 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. 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.

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[letter designation to be assigned by Alameda County]

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ii. The goal for reduction of K-5 Average Class Sizes detailed in Section 3.A.i. is contingent on the continuation of State funding to the District for smaller class sizes. At the time of writing of this Measure, the State provides increased funding to school districts that achieve a school-wide Average Class Size of 24:1 in K-3 classrooms, but does not provide additional funding to reduce class sizes in grades 4-5. If the State continues to provide the same or a greater amount of funding to the District to reduce class sizes in K-3 classrooms, it is the intent of this Measure that the Average Class Sizes be reduced as described in Section 3.A.i. If State class size reduction funds provided to the District are reduced from their current levels or eliminated, the goals for Average Class Sizes in K-5 may increase above 23:1, up to a district-wide average of 26:1.

iii. The goals for Average Class Sizes to be achieved with these revenues shall be 28:1 for the secondary schools, and 18:1 for continuation school programs.

iv. After the District meets the Average Class Size goals as described in 3.A.i., funding may be allocated to provide additional support for teaching

ii. Music and Visual and Performing Arts Programs: Six and a quarter percent (6.25%) of the Available Revenues shall be allocated annually to providing quality instructional programs in music and the visual and performing arts

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This special tax shall authorize the District to levy a special tax of thirty-seven cents ($0.37) per square foot on all Improvements beginning July 1, 2017, and continuing for a period of eight (8) years ("Special Tax"). This Special Tax shall be levied on the Square Footage of all Improvements, including all Buildings and Structures, on Parcels of Taxable Real property in the District. The tax base shall be as described in the Berkeley Municipal Code Section 7.56.020 which defines and delimits the parameters of the square footage applications, and which is incorporated by reference herein. Current definitions of the terms "Buildings," "Improvements," "Parcels," and "Square Footage," pursuant to the Berkeley Municipal Code are provided and incorporated pursuant to Section 9 of this Measure.

To determine the rate of the Special Tax levied in the 2018-19 tax year (the second year of assessment of the Special Tax), and each year thereafter, the rate shall

Tax. Whether any particular claim is to be resolved by the District, City of Berkeley, or County of Alameda shall be determined by the District.

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Pursuant to California Constitution Article XIIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this Special Tax.

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A. Specific Purposes. The proceeds of this Special Tax shall be applied only to the specific purposes identified in the Measure. The proceeds of this Special Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

B. Planning and Oversight Committee. A district-

agreement between the District and the Berkeley Federation of Teachers (or the union representing District teachers).

C. In accordance with Berkeley Municipal Code Section 7.56.020, subdivision A, which is incorporated by reference herein, “Building” means any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. The word “Building” includes the word “Structure.”

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