

**Measure A Second Annual Report  
(2023-2024 Fiscal Year)**

**Presented June 11, 2024  
by the Measure A Citizens' Oversight Committee  
to the Board of Education Trustees  
Livermore Valley Joint Unified School District**

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## Table of Contents

I. Executive Summary.....	1
II. Background .....	2
III. Committee Membership, History, and Process.....	3
IV. 2023-2024 Measure A Revenue, Taxable Parcels, and Exemptions.....	4
V. 2023-2024 Measure A Budgeting and Expenditures.....	5
VI. Independent Annual Audit .....	12
VII. Conclusion.....	12
VIII. Respectfully Submitted.....	13

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## I. Executive Summary

Measure A, passed by voters on May 3, 2022, authorizes the Livermore Valley Joint Unified School District (“LVJUSD”) to levy a qualified special tax of \$138 per year on each parcel of taxable real property in the District for 7 years. The parcel tax commenced on July 1, 2022.

The Full Text of Measure A, attached as an appendix, states that moneys raised may be spent only on purposes named in the measure, specifically to:

- Provide elementary science and TK-12 technology specialists
- Attract and retain highly qualified teachers
- Maintain academic achievement in math, science, reading, writing, engineering and technology
- Keep classroom technology and instructional materials up-to-date
- Maintain small class sizes
- Keep schools well-maintained

and to provide other financial support to the extent of available funds to maintain and support the District’s academic programs, including the purchase of instructional equipment, materials and supplies.

Measure A’s Accountability Provisions require the establishment of an “Independent Citizens’ Oversight Committee” to ensure that moneys raised are “spent wisely and only for the purposes named.”

This is the Second Annual Report of the Measure A Citizens’ Oversight Committee (“Committee”), covering parcel tax revenue, budgeting, and expenditures for the 2023-2024 fiscal year.

Measure A raised \$3,951,630 in revenue for the LVJUSD in the 2023-2024 fiscal year. Section V of this Report details how Measure A funds were budgeted and expended. Among the items funded were:

- 14.72 full-time equivalent (“FTE”) Elementary School Science Specialists and 2 FTE TK-12 Technology Specialists;
- 8.8333 FTE staff teaching science, technology, engineering, and math (“STEM”) courses at the middle or high school level;
- A wide range of classroom technology, including both software and hardware;
- Instructional equipment, materials, and supplies to support STEM education; and
- School facilities upkeep involving fire safety, wheelchair lift maintenance, elevator service, and kitchen hood inspections.

Based on the information provided by District and school site staff, the Committee concludes that the Measure A funds raised by the LVJUSD in 2023-2024 have been spent or, if expended as budgeted for the fiscal year ending on June 30, 2024, will be spent on purposes named in the measure.

Measure A funds appear to have been spent wisely insofar as they were budgeted and accounted for on an ongoing basis and used for the benefit of all LVJUSD school sites, to support the District's broader pedagogical goals around STEM and keep facilities well-maintained.

The Committee is grateful to all District and school site staff who assisted in its work and in realizing the purposes of Measure A.

## **II. Background**

During the 2023-2024 fiscal year, the LVJUSD had 18 school sites and a total enrollment of approximately 13,000 students in grades TK-12.

In June 2014, voters approved Measure G, authorizing the LVJUSD to levy a qualified special tax of \$138 per year on each parcel of taxable real property in the District for 7 years. On February 1, 2022, the LVJUSD Board of Education passed Resolution No. 032-21/22, calling for a new parcel tax election.

On May 3, 2022, on the ballot for Measure A, voters were asked:

To renew expiring local school funding without increasing taxes; preserve quality academics in math, science, reading, writing, engineering and technology; attract and retain qualified teachers; preserve TK-12 technology and elementary science specialists; keep classroom technology and curriculum up-to-date, shall Livermore Valley Joint Unified School District's measure be adopted extending the existing \$138 parcel tax for seven years, providing approximately \$4,000,000 annually that cannot be taken by the State, with senior exemptions, independent citizen oversight, and all funds benefitting Livermore students?

Measure A was approved by 67.31% of voters. The parcel tax commenced on July 1, 2022, and will expire by its own terms on June 30, 2029.

The Full Text of Measure A states that moneys raised may be spent only on purposes named in the measure, specifically to:

- Provide elementary science and TK-12 technology specialists
- Attract and retain highly qualified teachers
- Maintain academic achievement in math, science, reading, writing, engineering and technology
- Keep classroom technology and instructional materials up-to-date
- Maintain small class sizes
- Keep schools well-maintained

and to provide other financial support to the extent of available funds to maintain and support the District’s academic programs, including the purchase of instructional equipment, materials and supplies.

Measure A’s Accountability Provisions contain an “Independent Annual Audit” provision.

The Accountability Provisions also require the LVJUSD Board of Education to establish an “Independent Citizens’ Oversight Committee” to ensure that moneys raised by the parcel tax are “spent wisely and only for the purposes named.”

According to the Accountability Provisions, “All of the purposes named in this [measure] shall constitute the specific purposes of the education parcel tax, and the proceeds thereof shall be applied only for such purposes.”

### **III. Committee Membership, History, and Process**

This is the Second Annual Report of the Measure A Citizens’ Oversight Committee, covering parcel tax revenue, budgeting, and expenditures for the 2023-2024 fiscal year.

The following members, appointed by the LVJUSD Board of Education, served on the Committee for the 2023-2024 fiscal year:

Bruce Cumming, Committee Co-Chair	Latika Khare, Committee Member
JuNelle Harris, Committee Co-Chair	Siddhartha Khare, Committee Member
Ann Brown, Secretary	Maria Reenelyn Torres, Committee Member
Ziad Hitti, Committee Member	

All members except for Secretary Brown were serving the first year of their current two-year terms.

According to District staff, there are no Board of Education resolutions “regarding the Committee’s formation and operation.” (Cf. Full Text of Measure A.)

Committee meetings were held on February 15, March 21, April 25, and May 23, 2024, in the Board Conference Room at the District Office, and conducted in accordance with the Brown Act. The Committee’s process and significant activities are summarized below.

On February 15, the Committee selected officers and received documentation of Measure A taxable parcels and revenue as well as of LVJUSD budgeting and expenditures for the 2023-2024 fiscal year.

On March 21, the Committee received updated expenditures documentation, reviewed its 2022-2023 Measure A questionnaire and school site responses, and finalized questions for the 2023-2024 questionnaire. It also assigned sections of this Report to Committee members and formulated a plan for completing and presenting the Report to the LVJUSD Board of Education on June 11.

On April 25, the Committee reviewed responses to the 2023-2024 Measure A questionnaire from school leaders at all 18 LVJUSD school sites and discussed what additional information was needed to complete the Report. Remaining sections of the Report were assigned to Committee members, and the Report plan was refined.

Between April 25 and May 23, Committee members received and reviewed additional information requested and submitted their assigned sections to Co-Chair Harris, who completed and circulated the draft Report.

On May 23, the Committee reviewed the draft Report and approved it.

The Report was finalized on May 31.

In the course of their work, Committee members consulted documents including: the LVJUSD's website, [www.livermoreschools.org](http://www.livermoreschools.org); LVJUSD Board of Education Resolution No. 032-21/22; the Full Text of Measure A and the measure's ballot language; the Measure A [First] Annual Report for 2023; tables generated by District staff showing 2023-2024 estimated and actual Measure A expenditures; the Committee's 2022-2023 and 2023-2024 Measure A questionnaires and school site responses; responses to questions to the LVJUSD Curriculum and Instruction and Human Resources Departments and Business Services Division; 2023-2024 parcel tax data from financial consultants Francisco & Associates; the LVJUSD 2023-2024 Adopted Budget; and the LVJUSD general Audit Report for the Fiscal Year Ended June 30, 2023.

The following District staff supported the Committee's work by collecting data, answering questions, and providing logistical assistance: Teresa Fiscus (Assistant Superintendent of Business Services), Doug D'Amour (Director of Fiscal Services), Chris Connor (Director of Elementary Education), Jason Krolkowski (Director of Secondary Education), and Lynn Kneizeh (Executive Assistant, Business Services).

#### **IV. 2023-2024 Measure A Revenue, Taxable Parcels, and Exemptions**

Financial consultants Francisco & Associates provided data on Measure A enrolled parcels and revenue for 2023-2024 in an October 3, 2023 letter, addressed to Teresa Fiscus, regarding "Livermore Valley Joint Unified School District Measure 'A' Fiscal Year 2023-24 Final Parcel Tax Information."

A total of \$3,951,630 in revenue was collected from 30,508 taxable parcels in Alameda County and 121 taxable parcels in Contra Costa County. Not included in the total is \$275,172 not collected due to 1,994 valid exemptions. The Full Text of Measure A allows exemptions for taxpayers who are: 65 years of age or older; receiving Supplemental Security Income for a disability, regardless of age; or receiving Social Security Disability Insurance benefits, regardless of age, and whose yearly income does not exceed 250% of federal poverty guidelines.

## V. 2023-2024 Measure A Budgeting and Expenditures

The following table, based on documentation provided to the Committee by District staff, breaks down how Measure A revenue was budgeted and expended by the LVJUSD for the 2023-2024 fiscal year.

Because the LVJUSD’s fiscal year ends on June 30, 2024, some budgeted amounts had not been expended as of the time this Report was compiled. The latest financial document covering complete actual expenditures and encumbrances that the Committee was able to obtain was dated May 7, 2024. In addition, it received a financial document reflecting actual expenditures and encumbrances specifically related to assessment and consultant fees dated May 15, 2024.

**Table 1. Measure A Budget and Actual Expenditures/Encumbrances**

<b>Category</b>	<b>Amount Budgeted as of February 14, 2024</b>	<b>Percent of Budget</b>	<b>Actual Expenditures and Encumbrances as of May 7, 2024 or May 15, 2024†</b>
Elementary Science Specialists + TK-12 Technology Specialists	\$1,864,744 + \$306,917 <hr/> \$2,171,661	46% + 8% <hr/> 54%	\$1,865,545.16 + \$306,229.06 <hr/> \$2,171,774.22
Math, Science, Engineering and Technology Academics	\$1,285,897	32%	\$1,285,564.12
Classroom Technology and Instructional Materials	\$234,252	6%	\$212,427.52
School Maintenance	\$200,000	5%	\$197,855.03
Instructional Equipment, Materials, and Supplies	\$39,500	1%	\$37,422.25
Assessment Fees to Alameda and Contra Costa Counties + Consultant Fees to Francisco & Associates	\$80,000	2%	\$65,798.73 + \$4,785.00 <hr/> \$70,583.73†
<b>Total</b>	<b>\$4,011,310*</b>	<b>100%</b>	<b>\$3,975,626.87</b>

\* The February 14, 2024 financial document provided to the Committee by District staff, titled “Measure A Funding by Site 2023-2024 estimate,” with the budget broken down by category, shows a total of \$3,978,207. However, this document does not include as a category, or reflect in the total, the amount historically budgeted for and expended on assessment and consultant fees, approximately \$80,000. The \$46,987 in “tax collection fees” noted at the bottom of the document represents actual expenditures to that date, not the total fees budget.

## **A. Measure A Fees**

Of the Measure A budget for the 2023-2024 fiscal year, \$80,000, or approximately 2% of the total, was allocated for fees, specifically assessment fees to Alameda and Contra Costa Counties for collecting and tracking Measure A funds and consultant fees to Francisco & Associates for services including checking exemption applications.

## **B. Budget and Expenditures Details by Measure A Purpose**

Other Measure A budgetary allocations and expenditures are detailed below, grouped under the relevant purpose named in Measure A.

### **1. Provide Elementary Science and TK-12 Technology Specialists**

*Analyzed by Committee Member Ann Brown*

Measure A funds may be used to “provide elementary science and TK-12 technology specialists.”

The LVJUSD allocated \$2,171,661, or approximately 54% of the Measure A budget, for this purpose during the 2023-2024 fiscal year. The District assigned 14.72 FTE teachers to Elementary Science Specialist positions at a budgeted cost of \$1,864,744 (approximately 46% of the Measure A budget). The District assigned 2 FTE teachers to Technology Specialist positions at a budgeted cost of \$306,917 (approximately 8% of the Measure A budget).

Schools that received funds for Elementary Science Specialists are listed below. In response to a questionnaire from the Committee, school leaders provided examples of how their students benefit from learning with these highly trained and innovative specialists.

#### **Altamont Creek Elementary**

“We have 2 Science Specialists that support students in grades 1-5. Each class receives two- 40 minute sessions of hands-on instruction. Our science specialists work closely with our general education teachers to monitor student progress of science standards and TWIG curriculum. Both science specialists also work closely with community partners to provide special school-wide science opportunities.”

#### **Arroyo Seco Elementary**

“Arroyo Seco has two elementary science specialists who support students in grades 1-5, allowing students two 40 minute sessions of engaging science instruction weekly. The teachers collaborate with the general education teachers to deliver the content standards via the TWIG curriculum and to monitor student progress. Our science teachers work with our community partners to bring Family Science Night, a well-attended school wide event, annually.”

#### **Emma C. Smith Elementary**

“Smith employs two elementary science specialists who support students in grades 1st-5th. Our students are receiving 2 40 minute science lab lessons every week with a strict adherence to the TWIG curriculum. In conjunction with Quest, our science specialists coordinated and hosted a well attended Family Science Night.”



### **Jackson Avenue Elementary**

“Jackson Avenue has two elementary science specialists that serve students in grades 1 - 5. Each class receives 2 forty minute sessions of hands on instruction. Our science specialists work closely with our general ed. teachers to monitor progress of science standards and TWIG curriculum. The science specialists also host Family Science Night every other year.”

### **Joe Michell TK-8 School**

“Michell has 1 FTE science specialist and 1 part time science specialist. Each grade level 1-5 gets 2 40 minute sessions of hands on instruction. The science teachers collaborate with the teachers to allign [sic] TWIG curriculum with PLTW. We also have a Family Science Night that is hosted by our science specialists.”

### **Junction Avenue TK-8 School**

“Junction Ave K-8 students benefit from having a high-quality elementary science education to establish a sound foundation of learning in later grades, which instills a wonder of and enthusiasm for science. Our elementary science teacher creates opportunities for interactive experiences, teaches them how to use real data, how to apply activities to real life, and provides equitable access for all of our students.”

### **Lawrence Elementary**

“Lawrence has one science specialist who provides hands-on learning opprotunities [sic] for students in grades 1-5. The science specialist works closely [sic] with classroom teachers to discuss pacing of the curriculum to ensure his lessons correspond with what is being taught in the classroom. The science specialist has been instrumental in providing additional opportunities for students to engage in outside of the school day.”

### **Leo R. Croce Elementary**

"Croce has two elementary science specialists that serve students in grades 1 - 5. Each class receives 2 forty minute sessions of hands on instruction. Our science specialists work closely with our general ed. teachers to monitor progress of science standards and TWIG curriculum. The science specialists also host Family Science Night which was very well attended in Croce's MPR this year.”

### **Marylin Avenue STEAM Academy**

“Marylin Avenue has one science specialist who provides hands-on learning opprotunities [sic] for students in grades 1-5. The science specialist works closely with classroom teachers to discuss pacing of the curriculum to ensure his lessons correspond with what is being taught in the classroom. The science specialist has been instrumental in providing additional opportunities for students to engage in outside of the school day.”

### **Rancho Las Positas Elementary**

“At Rancho, there are two science specialists dedicated to offering interactive learning experiences for students from first to fifth grade. These specialists collaborate closely with

classroom teachers to synchronize the pace of the curriculum, ensuring their lessons align seamlessly with classroom instruction.”

### **Sunset Elementary**

“We have two Science specialists [*sic*] who teach two 40 minute pull out science classes per week for every class. Those teachers also plan events like Science Night, planetarium night, etc. They have worked closely with teachers planning the in class portion of the TWIG curriculum and helping them to prepare their labs.”

## **2. Maintain Academic Achievement in Math, Science, Reading, Writing, Engineering, and Technology**

Measure A funds may be used to “maintain academic achievement in math, science, reading, writing, engineering and technology.”

The LVJUSD allocated \$1,285,897, or approximately 32% of the Measure A budget, for this purpose during the 2023-2024 fiscal year. A total of 8.8333 FTE positions were funded.

Five teachers of Science and STEM Exploration courses in grades 6-8, at Christensen Middle School, East Avenue Middle School, Joe Michell TK-8 School, Junction Avenue TK-8 School, and William Mendenhall Middle School, were funded at .75 FTE each.

At the high school level, six teachers were funded: 2 FTE positions at Granada High School, 2.8333 FTE positions at Livermore High School, and a .25 FTE position at Del Valle Continuation High School.

The four high school teachers whose positions were fully funded by Measure A covered a range of STEM topics in courses including Physics, AP Physics Mechanics, Astronomy, IT Essentials, Business Computer Applications, Intro to Computer Programming, AP Computer Science, AP Computer Science Principles, Robotics, Project Lead the Way (“PLTW”) Principles of Engineering, PLTW Intro to Engineering Design, and Engineering Physics.

The two high school teachers whose positions were partially funded by Measure A taught courses related to business, including e-commerce and computer/technology applications components, and culinary arts.

At least three of the high school teachers funded by Measure A possessed master’s degrees.

## **3. Keep Classroom Technology and Instructional Materials Up-To-Date**

*Analyzed by Committee Member Ziad Hitti*

Measure A funds may be used to “keep classroom technology and instructional materials up-to-date.”

The LVJUSD allocated \$234,252, or approximately 6% of the Measure A budget, for this purpose during the 2023-2024 fiscal year.

School leaders and District staff provided the Committee with numerous examples of how the funds were used.

## All School Sites

Technology use is now an integral part of every student's learning journey. Measure A funds have been extremely helpful in helping schools ensure that their technology and digital content are preparing students for their individual life journeys after high school.

The funds were used to purchase technology that supports needs in math, science, and engineering courses as well as California Assessment of Student Performance and Progress ("CAASPP") testing.

They were used to purchase new and/or renew subscriptions for different software, tools, and curricula to help teachers and students have a more effective and efficient learning experience. Some examples include:

- Twig Science, which is a phenomena-based, multimedia adventure that taps into every student's natural instincts to try to make sense of the world;
- Ed Puzzle, which is a platform that lets teachers create and share engaging video lessons with embedded questions and feedback;
- Quizlet, which is one of the leading global learning platforms offering AI-enhanced flashcards, practice tests, etc.;
- Turnitin, which is a software used to help students learn to avoid plagiarism and improve their writing; and
- Delta Math, which allows teachers to mix and match problem-sets, control rigor, vary due dates, and create tests and problems of their own.

Measure A funds were also used to purchase hardware and other physical components to support computer systems, networks, and electronic systems, including:

- Apple laptops, Chromebooks, and Chromebook chargers;
- Monitors, wireless display adapters, and wireless keyboards;
- iPad cases for Chromebooks and other laptops;
- HDMI adapters and cables;
- Cameras for classrooms;
- Color and black and white printers;
- Copy machines;
- Headphones; and
- Batteries for different components.

In many cases, these funds have enabled schools to teach through having the students learn by doing, rather than just hearing or reading about topics.

#### **4. Keep Schools Well Maintained**

*Analyzed by Committee Co-Chair Bruce Cumming*

Measure A funds may be used to “keep schools well maintained.”

For the 2023-2024 fiscal year, \$200,000, or approximately 5% of total Measure A funds, was budgeted for this purpose.

Expenditures paid for the following:

- District-wide fire alarm inspections, including inspection and servicing of fire alarm panels and related devices;
- Fire sprinkler maintenance, including the repair of sprinkler heads, supply lines, valves, and the fire sprinkler suppression system;
- Fire extinguisher inspections, repairs, and replacements;
- Wheelchair lifts and elevator lift inspections and repairs;
- Kitchen hood inspections; and
- Purchase of air filters and HVAC maintenance.

#### **5. Maintain and Support the District’s Academic Programs, including the Purchase of Instructional Equipment, Materials and Supplies**

*Analyzed by Committee Member Siddhartha Khare*

Measure A funds may be used to “maintain and support the District’s academic programs, including the purchase of instructional equipment, materials and supplies.”

The LVJUSD allocated \$39,500, or approximately 1% of the Measure A budget, for this purpose during the 2023-2024 fiscal year.

The below analysis addresses the utilization of these funds, as detailed by various school leaders within the District.

These funds were crucial in supporting materials used by teachers to facilitate learning, ensuring that ongoing instructional activities could be conducted without disruption.

##### **Project Lead The Way (“PLTW”) Supplies**

Funds were utilized to procure essential classroom supplies for the PLTW program. This program supports students in developing critical problem-solving skills and fosters creative thinking through hands-on assignments and projects.

##### **Support for STEM Education**

A compact table saw was acquired to bolster STEM class activities. Funds were directed towards supplemental instructional materials that enrich the STEM learning environment and offer practical experiences in technical education.

## **Enhancements to Science Laboratories**

Measure A funds were strategically used to purchase new equipment and materials for science labs, significantly improving the lab and experiment experience for students. Upgrades enabled a more interactive and effective learning environment, promoting a deeper understanding of scientific principles.

## **6. Attract and Retain Highly Qualified Teachers**

*Analyzed by Committee Member Latika Khare*

Measure A funds may be used to “attract and retain highly qualified teachers.”

No Measure A funds were specifically budgeted by the LVJUSD for this purpose for the 2023-2024 fiscal year.

However, the LVJUSD made sound efforts to attract and retain highly qualified teachers, though there was not much significant change for the 2023-2024 fiscal year. According to District staff, schools’ secondary STEM programs were based on “student interest/enrollment, as well as graduation requirements” and University of California and California State University entry requirements. Various recruitment efforts, including a variety of online platforms, were used to reach new teachers. Examples provided by District staff include:

- job openings were “advertised through the District’s social media channels, Peachjar, principal newsletters and at the Chamber of Commerce and other community partners’ websites”;
- the LVJUSD attended both the spring and fall Tri-Valley Career Center job fairs;
- the “District website advertise[d] job openings”;
- the City of Livermore Youth in Government Day “mini-fair” for students;
- work with various universities and credentialing programs to “place student teachers” in classrooms; and
- postings on Ed-Join; LinkedIn; and Handshake, which posts to 80% of colleges/universities in California.

## **7. Maintain Small Class Sizes**

Measure A funds may be used to “maintain small class sizes.”

No Measure A funds were specifically budgeted by the LVJUSD for this purpose for the 2023-2024 fiscal year.

The Committee lacks sufficient information or expertise to determine to what extent other direct budgetary allocations may have indirectly advanced this purpose, beyond noting that Measure A funded FTE staff positions as detailed above. Measure A does not require that every purpose named in the measure be funded every year and acknowledges the Board of Education’s role in establishing District “priorities.”

## **VI. Independent Annual Audit**

Measure A's Accountability Provisions include an "Independent Annual Audit" provision:

For so long as any [Measure A] proceeds remain unexpended, the Superintendent of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2022, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

The Committee made inquiries about the "Independent Annual Audit" to District staff. According to District staff:

The measure requires a report to be filed when Measure A proceeds remain unexpended. In 2022-2023, there were no Measure A funds that were unexpended. The District is not projecting any unspent Measure A funds as of June 30, 2024. If any funds do remain unexpended as of June 30, 2024, the District will contract with an independent financial auditor to complete a report as required by Measure A.

The Committee itself did not perform an audit in accordance with auditing standards generally accepted in the United States of America.

## **VII. Conclusion**

Based on the information provided by District and school site staff, the Committee concludes that the \$3,951,630 in Measure A funds raised by the LVJUSD in 2023-2024 have been spent or, if expended as budgeted for the fiscal year ending on June 30, 2024, will be spent on purposes named in the measure.

The funds appear to have been spent wisely insofar as they were budgeted and accounted for on an ongoing basis and used for the benefit of all LVJUSD school sites, to support the District's broader pedagogical goals around STEM and keep facilities well-maintained.

The Committee extends its sincere thanks to the District staff named in Section III for their assistance. It is also grateful to all District and school site staff who provided information related to Measure A. Finally, the Committee commends the staff involved in efforts funded by Measure A to provide a quality education to LVJUSD students.

## VIII. Respectfully Submitted

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Bruce Cumming, Committee Co-Chair

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JuNelle Harris, Committee Co-Chair

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Ann Brown, Secretary

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Ziad Hitti, Committee Member

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Latika Khare, Committee Member

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Siddhartha Khare, Committee Member

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Maria Reenelyn Torres, Committee Member

## **APPENDIX: Full Text of Measure A and Ballot Language**



FEB 03 2022

Reg. of Voters

## II. FULL TEXT OF THE MEASURE

### BEGINNING OF FULL TEXT OF MEASURE----->>>>>

#### LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT QUALITY EDUCATION ACT OF 2022

This Proposition may be known and referred to as the "Livermore Valley Joint Unified School District Quality Education Act of 2022" or as "Measure \_\_\_\_". *[designation to be assigned by County Registrar of Voters]*

#### FINDINGS

The Livermore Valley Joint Unified School District ("District") is committed to providing a quality, well-rounded public education to all Livermore students. Since 2004, the Livermore community has supported quality education by providing supplemental financial support for the District through voter-approved parcel taxes. These supplemental revenues have allowed the District to attract and retain quality teachers and provide strong core programs, including math, science, reading, writing, engineering and technology, and other core academics, making our neighborhoods desirable, attracting families and enhancing local property values.

In 2014, the voters of the District renewed its parcel tax ("Measure G") for a period of seven years and revenues from Measure G provide a stable source of approximately \$4,000,000 in annual funding that support local schools and cannot be taken by the State of California (the "State"). This stable local funding protects, enhances and helps retain neighborhood schools' academic excellence, enhances student success, retains highly qualified teachers, keeps classroom technology and instructional materials up-to-date, maintains small class sizes and preserves academic programs. Unless Measure G is extended by voters, the loss of approximately \$4,000,000 annual funding will result in a reduction of educational programs and risk the loss of highly qualified teachers and other education personnel.

The measure to renew local school funding proposed herein does not increase taxes beyond the amount local property owners already pay to support Livermore schools. Renewing this local measure will maintain and preserve all existing senior exemptions to Measure G, without any further application being required from those eligible persons. All expenditures of the parcel tax will continue to be subject to independent citizen oversight and annual reports to ensure funds are spent appropriately and will benefit only the District's schools and cannot be taken by the State or by other school districts.

#### TERMS AND PURPOSES

Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax (education parcel tax) in the maximum annual amount equal to the current rate of \$138 per parcel of taxable real property in the District, for seven years commencing July 1, 2022.

The education parcel tax authorized by this Act will renew the existing Measure G education parcel tax approved by the voters of the District on June 3, 2014, which expires by its own terms on June 30, 2022.

Moneys raised under this Quality Education Act of 2022 shall be authorized to be used only to provide financial support to local school programs in accordance with priorities established by the Board of Education and to the extent of available funds, including to:

- Provide elementary science and TK-12 technology specialists
- Attract and retain highly qualified teachers
- Maintain academic achievement in math, science, reading, writing, engineering and technology
- Keep classroom technology and instructional materials up-to-date
- Maintain small class sizes
- Keep schools well-maintained

and to provide other financial support to the extent of available funds to maintain and support the District's academic programs, including the purchase of instructional equipment, materials and supplies.

EXEMPTIONS – SENIOR CITIZENS;  
RECIPIENTS OF SUPPLEMENTAL SECURITY INCOME; RECIPIENTS OF SOCIAL SECURITY  
DISABILITY INSURANCE BENEFITS

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the education parcel tax. Persons receiving Supplemental Security Income for a disability, regardless of age, shall also be exempt. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250% of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, shall also be exempt.

Exemptions granted pursuant to this section shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner. Exemptions shall be managed pursuant to procedures described below and as further prescribed by California Government Code Section 50079(e), the Board of Education, and as required by law or by the Alameda County Tax Collector and/or the Contra Costa County Tax Collector.

ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Education shall establish an independent Citizens' Oversight Committee (which may be the existing Measure G oversight committee) to ensure that moneys raised under this Quality Education Act of 2022 are spent wisely and only for the purposes named in this Proposition. The Board of Education shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Independent Annual Audit. Upon the levy and collection of the education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2022, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

Specific Purposes. All of the purposes named in this Proposition shall constitute the specific purposes of the education parcel tax, and the proceeds thereof shall be applied only for such purposes.

### LEVY AND COLLECTION

The education parcel tax shall be collected by the Alameda County Tax Collector and the Contra Costa County Tax Collector (collectively, the "Tax Collector") at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

"Parcel of taxable real property" shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the respective Tax Collector. "Parcel of taxable real property" shall exclude in each year all parcels which are otherwise exempt from or on which are levied no *ad valorem* property taxes in any year, and all parcels which have qualified for an eligible exemption provided by this Proposition.

The District shall annually provide a list of parcels to the Tax Collector which the District has approved for an exemption in accordance with this Proposition. Eligibility for either exemption shall be determined solely by the District, and any taxpayer wishing to challenge the District's determination, or claim a refund or reimbursement of taxes paid while eligible for an exemption, shall apply directly to the District.

The Alameda County Assessor's or Contra Costa County Assessor's (collectively, the "County Assessor") determination of exemption or relief for any reason of any parcel from taxation, other than through the exemptions provided for herein, shall be final and binding for the purposes of the education parcel tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

### SEVERABILITY

The Board of Education hereby declares, and the voters by approving this Proposition concur, that every section, paragraph, sentence and clause of this Proposition has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other

provision hereof. Upon approval of this Proposition by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

**<<<<-----END OF FULL TEXT OF MEASURE.**

RECEIVED  
Alameda County

FEB 03 2022

Reg. of Voters

**EXHIBIT B**  
**FORM OF**  
**FORMAL NOTICE OF EDUCATION PARCEL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the Livermore Valley Joint Unified School District of the Counties of Alameda and Contra Costa, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on May 3, 2022, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

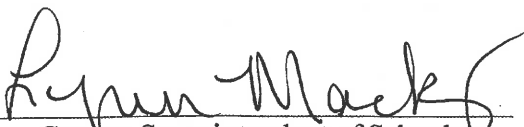
*[This summarizes, in 75 words or less, the full text of the proposition which appears below.]*

To renew expiring local school funding without increasing taxes; preserve quality academics in math, science, reading, writing, engineering and technology; attract and retain qualified teachers; preserve TK-12 technology and elementary science specialists; keep classroom technology and curriculum up-to-date, shall Livermore Valley Joint Unified School District's measure be adopted extending the existing \$138 parcel tax for seven years, providing approximately \$4,000,000 annually that cannot be taken by the State, with senior exemptions, independent citizen oversight, and all funds benefitting Livermore students?

By execution of this formal Notice of Election the County Superintendent of Schools of Alameda /Contra Costa County 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 County Superintendent of Schools of Alameda / Contra Costa County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Livermore Valley Joint Unified School District adopted February 1, 2022, in accordance with the provisions of California Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, Feb. 2,  
2022.

  
\_\_\_\_\_  
County Superintendent of Schools  
Alameda / Contra Costa County, California

FEB 03 2022

Reg. of Voters

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IN WITNESS WHEREOF, I have hereunto set my hand this day, 2.2.22,  
2022.



County Superintendent of Schools  
Alameda / ~~Contra Costa~~ County, California