

Proposition B

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT Local Control Funding Measure B

INTRODUCTION AND PURPOSE

To continue funding for core programs in math, science and writing, provide local reliable funding for City College of San Francisco that cannot be taken by the State, attract and retain highly-qualified teachers, avoid employee layoffs, ensure an affordable education to local students, keep libraries open, maintain programs to prepare students for workforce training and transfer to four-year universities, provide counselors, with no proceeds used for administrators' salaries, benefits and pensions, the San Francisco Community College District ("District") proposes to renew and extend its expiring voter approved local control parcel tax for a period of fifteen years from starting date of July 1, 2017 at a rate of \$99 per parcel per year (the existing Measure A which expires on June 30, 2021 shall be replaced by this Measure starting July 1, 2017), and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Attract and retain highly-qualified teachers;
- Protect quality academic instruction in core subjects, such as math, science, reading and writing;
- Keep school libraries open;
- Maintain programs that prepare students for the workforce;
- Provide counselors to students;
- Offset State budget cuts; and
- Keep technology and instructional support up-to-date.

The proceeds of the parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the high quality education parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the San Francisco Community College District, that receives a separate tax bill for *ad valorem* property taxes from the City and County of San Francisco Assessor. 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 local control parcel tax in such year.

For purposes of this education and local control parcel tax, any such "Parcels" which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting to the District an application of the owners thereof by June 15 of any year, be treated as a single "parcel" for purposes of the levy of the high quality education and local control parcel tax.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the local control parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the parcel tax

shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the local control parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the local control parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above. In addition to the accountability measures required by law, the District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.