Strategic Planning for Adequate Funding of Public Education
A Focus on Local Revenue Strategy

Board of Education: Committee of the Whole Meeting
February 26, 2019
Decades of Underinvestment in Public Education Requires a Comprehensive Strategy to Generate and Secure Additional Funding

Our Strategy Includes:
- Legislative Strategies
- Statewide Initiatives
- Local Revenue Measures
Possible 2019 Election Opportunities

- June 4, 2019 Special Election
  - LA City Council District 12 (Primary)
    - Serving: Northwestern San Fernando Valley: Chatsworth, Granada Hills, North Hills, Northridge, Porter Ranch, Reseda, Sherwood Forest & West Hills
  - Senate District 33 (Run-Off)
    - Serving: Cudahy, Bell, Bell Gardens, Lynwood, Maywood, South Gate, Vernon, Huntington Park, and portions of Los Angeles (Not Within LAUSD Boundaries: Paramount Signal Hill, Walnut Park, Most of Long Beach with portions of Lakewood)

- November 5, 2019 Local and Municipal Elections (Limited Election)
  - Currently No Jurisdictions Overlapping LAUSD Boundaries
Timeline for 2019 Elections

- **June 4, 2019 Election**
  - March 8th: Board-Adopted Materials Due to Registrar of Voters
    - Resolution Calling for Election, Abbreviated Ballot Text, Full Ballot Measure Text
  - March 13th: Last Day to Withdraw or Amend Measure
  - March 15th: Last Day to Submit Argument in Favor of a Measure
  - March 25th: Last Day to Submit Rebuttal to Argument Against Measure

- **November 5, 2019 Election**
  - August 9th: Board-Adopted Materials Due to Registrar of Voters
  - August 14th: Last Day to Withdraw or Amend Measure
  - August 16th: Last Day to Submit Argument in Favor of a Measure
  - August 26th: Last Day to Submit Rebuttal to Argument Against Measure
Timing of Tax Assessments & Funding Disbursement

**June 4, 2019 Election**
- **June 4, 2019**
  - Parcel Tax Election

**August 2019**
- L.A. Unified Provides Required Data/Documents to Assessor

**September 2019**
- Auditor-Controller Provides Extended Tax Roll to Tax Collector

**October 2019**
- Property Tax Bills Mailed

**November & December 2019**
- L.A. Unified Receives Small Portions of Parcel Tax Revenue

**January 2020**
- L.A. Unified Receives First Large Portion of Parcel Tax Revenue

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LOCAL QUALITY TEACHER, CLASS SIZE REDUCTION, AND SCHOOL SAFETY MEASURE

To retain/attract quality teachers; reduce class sizes; provide counseling/nursing/library services, safe, well-maintained schools; prevent cuts to arts, music, science, math, vocational, career education; provide instructional materials; support disadvantaged/homeless students; shall Los Angeles Unified School District levy $0.__ per square foot of building improvements annually exempting seniors/certain disability recipients, providing approximately $____ annually unless ended by voters, requiring annual audits and citizens’ oversight
# Parcel Tax Amounts Tested

<table>
<thead>
<tr>
<th></th>
<th>Option A</th>
<th>Option B</th>
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<tbody>
<tr>
<td>Flat Parcel Fee</td>
<td>$537</td>
<td>$365</td>
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<tr>
<td>Cost Per Square Foot</td>
<td>$0.16</td>
<td>$0.11</td>
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<tr>
<td>Generated Per Year (Approximately)*</td>
<td>$500,000,000</td>
<td>$340,000,000</td>
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*Does Not Include Reduced Funding Due to Senior Exemptions or Tax Delinquencies
Cost Per Square Foot

- Parcel Tax Structured As a Cost Per Square Foot Fee = Cost Per Square Foot of Building Improvements

- Total Square Footage of All Habitable Building Structures, Including Each Floor on a Multi-Story Building

- Per County Assessor’s Office: Garages, Pool Houses, Cabanas, and Other Non-Structural Improvements Are Excluded
Equity Found in Per Square Foot Structure
Square Foot Structure Evenly Distributes Costs

Estimated Tax By Parcel

Estimated Tax by Improvement Area (Sq. Ft.)

- Homeowners: 45.0%
- Res - Single Unit <65 Owner Occupied (est.): 17.6%
- Res - Single Unit Not Owner-Occupied (est.): 5.9%
- Residential Multi-Unit: 27.9%
- Commercial: 18.0%
- Industrial: 14.5%
- Institutional: 21.6%
- Recreational: 26.3%
- Government
Proposed Uses in Full Ballot Measure Text

- The Available Revenues Shall be Dedicated Annually to the following L.A. Unified and Charter School Purposes:
  - Lowering Class Sizes
  - Providing Adequate Nursing, Counseling and Library Services
  - Retaining and Attracting High-Quality Teachers and School Employees
  - Providing Critical School Resources, Instructional Programs, and Materials for
  - Providing Safe, Clean, Well-Maintained and Supportive Schools
  - Administrative Services Necessary to Support Schools
  - Support for Disadvantaged and Homeless Students
  - Safety and Security Efforts

- Funding for L.A. Unified Authorized Charter Schools, and Charter Schools Authorized by the Los Angeles County Office of Education or the State of California, Operating and Located within L.A. Unified’s Boundaries Shall be Allocated Based on Each Charter School’s ADA for In-District Students
Proposed Exemptions

- Any Parcel Owned by One or More Persons 65 Years of Age or Over Who Occupies the Parcel as a Principal in Residence, Upon Application for Exemption

- Persons Receiving Supplemental Security Income for a Disability, Regardless of Age

Costs

- Important for L.A. Unified to Conduct a Public Information Effort to Make Sure All of the Students, Families, Communities, and Staff Are Aware of the Proposed Measure

- L.A. Unified Historically Spent Approximately $1 Million From the General Fund to Support Public Information Effort

- Registrar of Voters’ Quote for Election Costs for March Special Election is Approximately $12.5 Million

- Revenue from Parcel Tax Measure May be Used to Reimburse Costs
Community Perspectives