

Frequently Asked Questions - Measure ES

About the Measure — What It Is, What It Costs, Who's Exempt

1. **What is Measure ES / the school funding measure on the November ballot?**

[Measure ES](#) is a November 2026 ballot measure that will ask the voters of Santa Monica to approve an annual tax of \$495, adjusted annually for inflation, per parcel of taxable real property within the City of Santa Monica. All tax proceeds go to the Santa Monica-Malibu Unified School District's (SMMUSD) general fund. The revenue generated is intended to replace the annual funding **provided** by the City to SMMUSD under the Master Facilities Use Agreement (MFUA), which expires in June 2027.

2. **What does it mean that Measure ES is a citizen-led ballot measure?**

Measure ES was proposed by a group of concerned citizens: the nonprofit Santa Monicans for Reliable School Funding (SMRSF). The citizens' proposal process is prescribed in the California state constitution, which gives California citizens the power of direct democracy equal to that of the state legislature. After obtaining and verifying the signatures of 10% of Santa Monica's residents, Measure ES was unanimously approved for placement on the November 2026 ballot by the Santa Monica City Council in June, 2026. As a citizen-led funding measure, Measure ES can pass with 50% plus 1 of rather than the two-thirds vote required for a government-proposed tax measure. ([Text of the Measure](#)).

3. **How was the \$495 annual parcel tax amount calculated?**

The parcel tax amount of \$495 was derived by calculating the amount needed to approximate the current contribution amount (and potential loss to SMMUSD) of about \$12 million given by the City under the Master Facilities Use Agreement (MFUA), by the number of property parcels within the City. The tax amount recovers 92% of the potential lost revenue while keeping the cost to property owners less than \$500 per parcel.

4. How much would a homeowner pay?

Homeowners will pay \$495 per parcel (property) owned within the City of Santa Monica.

5. How much would renters pay, and how does the pass-through surcharge work?

Given the amount of existing tax surcharges passed through to renters, **many renters will pay nothing**. Under Santa Monica's rent control rules, a property owner may charge an eligible renter a pro rata (proportionate) share of certain property taxes they pay. These surcharge pass-throughs are limited to five line-items on the owner's tax bill: voter-approved measures that include this parcel tax, community college bonds, unified schools bonds, the stormwater fee, and the clean beaches tax.

Whether a renter pays anything depends on which group they're in:

- **Most renters (newer, market-rate tenancies): pay nothing.** Surcharge pass-throughs are only allowed if the tenancy began before March 1, 2018, and the unit hasn't been sold or reassessed since. Most current renters don't meet that test, so this mechanism doesn't apply to them at all.
- **Renters in older, pre-2018 rent-controlled tenancies: pass-through surcharges capped at \$35/month total.** For this smaller group, the parcel tax is just one of the five line-items above, and all five combined are capped at \$35/month, or 4% of the unit's Maximum Allowable Rent — whichever is less. The parcel tax doesn't add on top of that cap; it shares it with the other four taxes.
([Source](#))

6. Who is exempt from the tax? How does one apply for an exemption if they qualify?

The measure specifically exempts these groups from the tax: Senior citizens (age 65 or older) who reside in the property as a primary residence; Non-profit organizations with 501(c)(3) status; An Affordable Housing Development Project, as defined in the measure, if certain requirements are met; Religious organizations or schools that are exempt from property taxes. Per the measure's terms, the City will adopt and publish guidelines

governing the application process for seeking one these exemptions, including the deadline for filing an exemption application and the application form.

7. What can the money generated from the Measure legally be used for? What is the money explicitly *prohibited* from being used for?

The language of Measure ES stipulates that money "may be used by the School District for any other educational purpose, including but not limited to":

- Retention of high-quality teachers
- Assistance to disadvantaged students
- Art, music, science, and math education
- Access to early childhood education programs
- Maintenance of existing school facilities in a safe and clean condition
- Community access after school hours to school facilities, including auditoriums, gymnasiums, playing fields and classrooms

Prohibited uses of Measure ES funds: "The School District may not use the funds from the Parcel Tax for administrator salaries, land acquisition, or capital improvements such as construction of new buildings."

8. Who decides how the money gets spent each year? Are there guidelines to ensure the money is spent properly?

Measure ES states that funds are "to be spent at the discretion of the School District's Board of Education in accordance with this Measure's purpose" and are subject to independent financial oversight.

The oversight protections include the following provisions:

- With every disbursement, the City must require the District to "verify in writing" it will use funds only for the listed purposes and not the prohibited ones.
- Within 90 days, the District's Board of Education must establish (or charge the existing Financial Oversight Committee with) oversight of this money; if it doesn't by the following July 1, the City must establish its own oversight committee instead.

- Starting the first operative year, the District must obtain an independent third-party performance audit of annual expenditures, meeting established governmental audit standards.

9. Will the money stay in Santa Monica, and be used only by the School District?

Yes. The City will be required by law to give all revenue from the Measure to the Santa Monica-Malibu School District. The state or federal government cannot take away these funds, nor is the money contingent on future state or federal education funding. There will be third-party financial oversight to evaluate the School District's annual expenditures of the Parcel Tax monies received by the district.

10. Why doesn't the measure have a sunset clause? If it's permanent, can it ever be repealed or changed later?

The revenue generated from the Measure will replace the approximately \$12 million our schools receive through the Master Facilities Use Agreement (MFUA) with the City. The MFUA has provided consistent funding to SMMUSD for more than 20 years; however, the agreements have had limited terms and require renewal, which is discretionary and not predictable. Measure ES would provide consistent, locally controlled funding that allows SMMUSD to plan responsibly, retain teachers and staff, and protect essential educational programs over the long term.

Yes, Measure ES can be repealed or amended by a subsequent voter approval.

11. Is Measure ES a benefit to the City, or the District?

Foremost, Measure ES is designed to support the students in our School District by providing a stable, reliable funding source that does not rely on the City. While doing this, the measure also helps relieve the City's financial distress. Once Measure ES passes, advocates for children and youth can petition the city for more services that benefit children and youth, including our libraries being open all the time and more after school childcare slots and programming. The Measure's benefits also extend further to our schools, the community and the city:

For schools: ES replaces uncertain, term-to-term funding from MFUA with a dedicated, reliable source, letting the District plan ahead, retain teachers, protect class sizes, and preserve programs.

For the community: Well-supported and highly rated public schools like ours strengthen our neighborhoods and the community. They help support property values; make Santa Monica more attractive to families, employers, and businesses; and produce better educational outcomes which are associated with lower crime rates, higher lifetime earnings, and stronger local economies.

For the City: Measure ES eases the pressure off the City's General Fund that can no longer continue prior levels of school support. It draws a clear line between school funding and general municipal budgeting, freeing the City to focus its limited resources on core services like public safety and infrastructure.

12. Will revenue from Measure ES also support schools in Malibu?

Yes. Measure ES is replacement financial support for the entire school district, including students in both Malibu and Santa Monica. At present, SMMUSD is a unified school district, with about 90% of its students attending Santa Monica schools and about 10% attending Malibu schools. The Master Facilities Use Agreement with the City of Santa Monica has always supported the whole district, not just one city's schools. If SMMUSD loses the \$12 million in annual City funding the MFUA currently provides, the impact won't stop at a city line: both Santa Monica and Malibu students would see fewer teachers, smaller programs, and reduced services. Additionally, the Measure stipulates that should a new Malibu school district be created, that district "is not entitled to any portion of these funds," and the City of Santa Monica is "authorized and directed...to direct the funds to the successor" school district in Santa Monica.

13. How does Measure ES differ from other taxes Santa Monica residents already pay?

Measure ES is a new and independent funding mechanism. Unlike Measures R, Y/GSH, and GS, Measure ES is replacement money for funding that SMMUSD already receives, not additional funding. Measure ES revenues are 100% directed to SMMUSD Unrestricted General Fund, for the purposes outlined in the measure.

Why is the Measure Necessary Now?

14. What is the MFUA, and why is it relevant to this measure?

The original Master Facilities Use Agreement (MFUA) between the City and SMMUSD was first created in the early 2000s, and has been amended and renewed many times since. By its terms, the City pays compensation (currently \$12 million annually) to SMMUSD for allowing “the city to use school facilities... during hours when the facilities are available for City use.” The MFUA was most recently renewed in 2022, and is set to expire in 2027. In 2025, the City declared fiscal distress, based on costly legal settlements, unexpected costs such as Palisades fire recovery, and decreased commercial activity. The City’s Realignment Plan outlines numerous cost-saving measures designed to eliminate the budget’s structural deficit, including the discontinuation of the annual payment of \$12 million to SMMUSD. The Plan assumes passage of a funding measure, like Measure ES, “sized to generate \$12 million annually to fund the Joint Use Agreement with SMMUSD.” ([Source](#))

15. Is the City legally required to renew or replace the MFUA?

No. Renewal or replacement of the current MFUA, and all similar agreements to date, is completely discretionary by the City, and depends upon the support of the members of the City Council at any given time. Measure ES is designed to replace this uncertainty with stable, reliable funding for our schools.

16. Didn’t we just approve a tax in the last election cycle?

In 2024, Santa Monica voters approved Measure QS, a general obligation bond package that may only be used for school facilities (building) projects in the Santa Monica schools of SMMUSD. This restricted revenue is different from Measure ES revenue, which explicitly may **not** be used for construction projects. Measure ES funds SMMUSD operations so it can continue to retain the best teachers and deliver the highest quality education services to its students. Measure ES is based on a flat parcel tax of \$495 per parcel, whereas the bonds under QS are paid through a tax based on the assessed value of a property (“ad valorem” tax).

SMMUSD's fiscal exposure

17. How much of SMMUSD's budget currently comes from Santa Monica City-linked sources? Is SMMUSD particularly dependent on City funding compared to other CA school districts?

Unlike the vast majority of California public school districts, SMMUSD is a Basic Aid or “community-funded” district. This means the bare minimum level of school funding as set by the state is met through local property taxes. Since becoming a Basic Aid district in the 2017-18 school year, SMMUSD receives little to no general funding from the state, and depends primarily on local property taxes and other revenues to fund its operations. According to SMMUSD's 2025-26 Adopted Budget, three City of Santa Monica-linked revenue streams flow directly into the district's unrestricted general fund: the Joint Use/Master Facilities Use Agreement (MFUA, \$11.8 million), Measure Y and GSH (\$18 million), and Measure GS (\$10 million). Together, these three sources total approximately \$39.8 million, representing roughly 25% of SMMUSD's unrestricted general fund revenue. This concentration is rare among California school districts, and it means SMMUSD is disproportionately exposed to any financial distress that the City faces. ([Source](#))

18. What would the District have to cut without Measure ES replacement funding?

The approximately \$12 million contributed under the MFUA, which Measure ES would replace, represents about 7% of the unrestricted general fund revenues (SMMUSD 2026-27 Adopted Budget). This is a significant amount that equates to the salaries of about 73 teachers or 1 teacher per grade level at each school. With a sudden revenue shortfall of \$12 million, SMMUSD would have to make structural cuts to services and programs in that amount, which may include eliminating staff and teaching positions impacting all schools including disadvantaged students, early childhood education, and art, music, and STEM instruction.

19. If SMMUSD ends the year with money left over (positive ending fund balance), doesn't that mean it has a surplus of funds and doesn't need Measure ES funding?

The District's annual budget sometimes reflects a positive ending fund balance, which is not an indication that the budget has a structural surplus. SMMUSD's positive ending fund balance includes restricted funds, legally required reserves, and other non-discretionary amounts that are not available for unrestricted general fund expenses. In simple terms, an ending fund balance is not the same as a budget surplus.

20. Does declining enrollment mean the District needs less money?

Although student enrollment has been trending down across the state, the cost of educating each student has gone up, through increased costs of salaries, benefits, and material supplies. The money from this measure will replace what the City has been allocating all along, allowing the District to maintain its current budget instead of reducing staffing levels and educational programs.

City's fiscal situation

21. What is the City's fiscal situation? Is the City's fiscal distress genuine?

In 2025, the City declared fiscal distress due to declining revenues, extraordinary legal settlement obligations, the lingering financial effects of the COVID-19 pandemic and decline in commercial activity, and the Palisades Fire. The City of Santa Monica's latest projected budget ([2027 Budget Addendum](#)) does have a structural balance, meaning expenditures are about even with revenues. It is important to note that this structural balance is dependent upon passage of Measure ES, according to City officials.

22. What is the City's "Realignment Plan," and how does it relate to this measure?

The Realignment Plan was unanimously approved by the City Council in October, 2025. The City's Realignment Plan is intended to reverse the City budget's structural deficit, and restore budget balance. One core provision of the Realignment Plan is elimination of

the MFUA contribution. If the MFUA contribution were to continue, the City has stated that there would be corresponding reductions in other City services. ([Source](#))

23. Why can't the City just keep funding the MFUA-level amount?

The City has stated that if it continues to make MFUA contributions at current levels, it will have to reduce or eliminate other City services.

24. Didn't the City have a budget surplus recently?

In the most recent budget cycle, the City has allocated \$60 million of reserve funds to balance its budget and continue operations. This practice is unsustainable, as the City's **unobligated cash reserves have dropped 77%** from their high in 2018. In the current fiscal year, the City does show a surplus of approximately \$8.9 million, due to revenues being higher than estimated. More than one-third of that amount, or \$3 million, however, is set aside for the economic recovery reserve. This amount of surplus is still less than the annual contribution to SMMUSD under the MFUA. The 2026-27 budget is projected to be structurally balanced, but as City officials have noted, the balanced budget is dependent in part on passage of Measure ES. ([Source](#))

Community Facility Access

25. If this measure passes, will the public still have access to school district fields, playgrounds and other facilities after school hours?

Yes. Public access is protected by the California Civic Center Act, originally passed by the State in 1917. It designates public school facilities and grounds as civic centers, allowing community, recreational, and youth organizations to use campus spaces. Under Education Code Section 38134, school boards must make facilities available for specified civic purposes and can charge user fees capped at direct costs.

Additionally, in May 2026, SMMUSD Board of Education passed a resolution to continue to keep its athletic fields, gyms, play areas and other facilities open to the community after school hours regardless of the success of this measure.

26. What still needs to be worked out between the City and District on facility access after the MFUA expires?

The City and SMMUSD do need to negotiate a new agreement delineating which agency is responsible for permitting uses, collecting fees, and opening and operating facilities.

PTA Role & Process

Why PTA weighed in

27. Why is Santa Monica-Malibu Council of PTAs (PTA Council) taking a position on this ballot measure?

The Santa Monica-Malibu PTA Council is the organizing body of all PTAs within SMMUSD. PTA Council is part of the regional California PTA 33rd District, and the California State PTA (CAPTA) governs all PTA organizations in the state. As part of a 100+ year child advocacy organization, PTA Council can and will ordinarily take a position on any issue affecting children or families attending SMMUSD schools. Measure ES proposes to deliver funding to SMMUSD, to replace funding the City has historically given to the District but may no longer be able to do so. Because of the potential loss of funding, and the proposed solution to replace that funding, PTA Council decided to study Measure ES.

28. What authority/rationale allows the PTA Council to study and take a position on something like this?

PTA is an established advocacy organization whose mission is to "positively impact the lives of all children and families." Among its [many position statements](#) and [resolutions](#), those supporting stable school funding are among the strongest and most frequent. Because Measure ES directly proposes sustainable funding for SMMUSD, studying and taking a position on it falls well within the PTA Council's historic scope of examining issues that affect education for our students.

29. What criteria does a measure need to meet for PTA to support it?

To take a position on pending or proposed public policy, PTAs must conduct a study. The PTA study process is not a public policy analysis, per se. It is a thorough, impartial and unbiased examination of issues, conducted by a study committee composed of PTA advocates and other community members. The study committee must gather all available information on the topic. To come to a support position, the study process must conclude that the proposed action or legislation is consistent with PTA's purposes and mission; that it is likely to achieve its desired results; that it is consistent with previous CAPTA position statements, resolutions, and legislation planks; that it benefits children and youth; and that its beneficial impacts, prioritized by PTA purposes, outweigh any disadvantages or drawbacks.

The study and Council's position

30. What did the study process involve?

The PTA study process is outlined [in the CAPTA guidelines for conducting a study](#) ("PTA toolkit"). PTA Council followed the procedures for initiating and conducting a study, namely: a motion to conduct a study, recommended by the Executive Board and approved by the Association; formation of a study committee, recommended by the Executive Board and approved by the Association; execution of the study by the committee, via in-depth examination of the issues and regular meetings; findings, analysis, and conclusions or recommendations, which are recorded in a final study committee report; recommendation of the study committee report by the Executive Board, and approval by the Association.

31. Did the committee consider the viewpoints of both supporters and opponents?

Yes, the PTA Council study committee was specifically charged with gathering all available resources for and against the proposed measure, and analyzed every available argument for and against Measure ES. The committee is obligated to conduct a thorough, impartial, and unbiased examination of all available materials. Study committee members attended presentations by supporters and opponents at local civic organized events and other venues; collected written presentations of arguments for and against

the measure; reviewed budget documents; conducted interviews with leaders of public agencies, and viewed videos of official proceedings.

32. What were the outcomes and recommendations of the Study?

Given the overwhelming weight and volume of PTA authority in favor of stable school district funding measures, and the Measure's provisions and protections for exemptions, fund usage, and oversight, the study committee recommended Council support of Measure ES. These provisions, designed to lessen disproportionate impact and ensure fairness of the Measure, have the force of law if Measure ES is passed. The recommendations, some of which have already been completed or are in progress, read:

After a thorough study and analysis, the committee recommends that the SMM Council of PTAs support the proposed ballot measure, with the following additional considerations. The committee recommends that:

- 1) The SMMUSD formalize its commitment to maintaining community access to playgrounds and other school facilities on a permanent basis, regardless of the success of the proposed measure.
- 2) In the interest of minimizing cumulative tax burdens, the City of Santa Monica prioritize later repeal of the parcel tax, if approved, and replacement with a permanent contribution to the SMMUSD, at such time as City funding and future financial viability should warrant.
- 3) The District and the City collaborate on a plan and budget, incorporating all risks and associated costs, for opening and maintaining District premises for community use after expiration of the MFUA.

33. How did Council formally vote to support the measure? What does this mean for unit (school) level PTAs?

In May, 2026, the PTA Council's executive board reviewed the study committee's report, and voted to recommend that the Association vote to approve the study's conclusion to support the Measure. Two weeks later, the PTA Council Association, including the Council executive board and presidents of all SMMPTA units, voted to approve the

executive board recommendation. This vote constitutes PTA Council support of Measure ES.

What's being asked of units now

34. How was my school represented in this decision?

Every school in SMMUSD was represented in the Council vote to support Measure ES! Each school (“unit”) is represented in the PTA Council by its PTA president. A decision of Council is made by the full Association, including all Council executive board members and all presidents of unit PTAs. **In May of 2026, the Council Association voted to support Measure ES.**

35. What decisions require a unit-level vote for the Measure?

The allocation of PTA funds and organized member involvement in campaign activity require a vote of the executive board and the Association of a PTA body at each unit.

In May, Santa Monica-Malibu Council of PTAs voted to adopt the recommendation of its study committee to take a support position on Measure ES. Because the SMMPTA Association (including all unit presidents) adopted this position, all PTAs within Council are asked to communicate and act in accordance with that adopted support position, consistent with PTA guidelines. Per CAPTA guidance, units do not need to vote separately on the position already adopted by Council PTA nor may they oppose the position already adopted by Council.

Each unit-level PTA is asked to discuss and vote on any level of *additional* support, especially financial support, they would like to contribute towards advocating for the measure. In addition, unit PTAs may send members to volunteer their time sharing information about the measure at their schools and in the community.

36. My unit has been asked to make a financial contribution. How is that decided?

Your school PTA may make a financial contribution to the Measure ES campaign. The decision must be made according to PTA procedures: first, the unit PTA executive board must recommend making the expenditure, and then the PTA Association at your unit,

including executive board members and general membership, must vote to approve the contribution. Ballot measure campaigns are expensive, especially in our region, and the campaign will need strong financial support to ensure its success.

37. Is contributing to the Measure ES campaign mandatory?

Financial contributions or volunteer support by your school PTA are not mandatory. However financial contributions to the campaign are urgently needed and appreciated.

38. How can I support the passage of Measure ES?

There are many ways to contribute to the campaign, both individually and as a PTA member, executive, or group. Individual volunteer or financial support does not need vote or approval of your unit. Some ways you can support include:

- Taking an active role in planning and running the campaign.
- Making individual donations to the Measure ES campaign, using your PTA title.
- Providing speakers to inform the community.
- Developing and/or distributing available campaign material (without using student help)
- Making use of digital, broadcast, and print media, including newsletters, editorial board visits, social media posts, letters to the editor, and other communication resources such as PTA email and Web pages.

Endorsements

39. Who has endorsed Measure ES?

[Here is the list of supporters](#) of Measure ES, including many civic organizations, elected officials, and individuals. The measure is supported unanimously by both the Santa Monica City Council and SMMUSD Board of Education.