

**FULL TEXT OF THE
CORNING UNION ELEMENTARY SCHOOL DISTRICT
BOND MEASURE J**

**CORNING UNION ELEMENTARY SCHOOL DISTRICT BOND ELECTION
FOR NOVEMBER 5, 2024**

By approval of this measure by at least fifty-five percent (55%) of the registered voters voting thereon, the Corning Union Elementary School District shall be authorized to issue and sell bonds of up to \$13.7 million in aggregate principal amount to provide financing for the specific school facilities projects listed below in the Bond Project List, subject to all of the accountability safeguards specified herein.

Approval of this measure will renew the originally approved tax rate of \$29.99 levied to repay bonds issued pursuant to the 2002 bond measure election approved by voters within Corning Union Elementary School District. This measure will not increase, but rather extend, the original tax rate that is set to expire in 2027.

ACCOUNTABILITY MEASURES

The provisions in this section are included in this proposition in order that the voters and taxpayers of the District may be assured that their money will be spent to address specific facilities needs of the District, all in compliance with the requirements of Article XIII A, section 1(b)(3) of the State Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Section 15264 *et seq.* of the California Education Code).

Evaluation of Needs. The Board has evaluated the facilities needs of the District and has identified projects to finance from a local bond measure at this time. The Board hereby certifies that it has evaluated safety, class size and information technology needs in developing the Bond Project List.

Independent Citizens' Oversight Committee. The Board shall establish or empower an existing independent Citizens' Oversight Committee in accordance with Education Code sections 15278-15282 and applicable Board policy, to ensure bond proceeds are expended only for the school facilities projects listed in the Bond Project List. An existing Citizens' Oversight Committee may be empowered by the Board to oversee the expenditure of bond proceeds from this measure. The committee shall be so empowered, or a new committee established, within sixty (60) days of the date when the Board enters the results of the election in its official minutes.

Annual Performance Audit. The Board shall conduct or cause to be conducted an annual, independent performance audit to ensure that the bond proceeds have been expended only on the school facilities projects described in the Bond Project List.

Annual Financial Audit. The Board shall conduct or cause to be conducted an annual, independent financial audit of the bond proceeds until all of those proceeds have been spent for the school facilities projects described in the Bond Project List.

Annual Report to Board. Upon approval of this measure and the sale of any bonds approved, the Board shall take actions necessary to establish an account in which proceeds of the sale of bonds will be deposited. As long as any proceeds of the bonds remain unexpended, the Superintendent shall cause a report to be filed with the Board no later than January 1 of each year, commencing on the first January 1 after bonds have been issued and proceeds spent, stating (1) the amount of bond proceeds received and expended



in the past fiscal year, and (2) the status of any project funded or to be funded from bond proceeds. The report may be incorporated into the annual budget, annual financial report, or other appropriate routine report to the Board.

BOND PROJECT LIST

Bond proceeds will be expended to modernize, replace, renovate, expand, construct, acquire, equip, furnish and otherwise improve the classrooms and school facilities of the District.

Unless otherwise noted, the projects in the Bond Project List are authorized to be completed at each or any of the District's sites, as shall be approved by the Board of Trustees including the following sites:

Olive View Elementary - First Built 1954
Rancho Tehama Elementary - First Built 1994
West Street Elementary - First Built 1920

Woodson Elementary - First Built 2004
Maywood Davinci Middle - First Built 1972
Community Day School - First Built 1999

- Repair and replace leaky roofs
- Upgrade inadequate electrical systems
- Make health, safety and security improvements, including installing security fencing
- All Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including site access, parking, staff and student restrooms, relocation of some existing electrical devices, drinking fountains, playground equipment, etc.
- Construct/modernize classrooms, restrooms and school facilities
- Replace temporary portables with permanent classrooms
- Modernize, renovate, repair, expand and/or upgrade the interior and/or exterior of existing classrooms, restrooms, and school facilities, including painting, tiles and flooring
- Upgrade deteriorating plumbing and sewer systems
- Upgrade inadequate electrical systems
- Replace outdated heating, ventilation and air-conditioning systems
- Upgrade playgrounds and play fields for school and community use
- Install energy efficient systems including "green" building projects and sustainable building practices to promote energy-efficiency (e.g., windows, solar, lighting, electrical systems panel, etc.).
- Upgrade school site parking, roadways, utilities and grounds
- Abate and remove hazardous materials identified prior or during construction
- Repair, replace and/or upgrade paved surfaces, turf, and other grounds to eliminate safety hazards
- Install shade structures and improve outdoor learning areas
- Necessary site acquisition and preparation/restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress,

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removing, replacing, or installing irrigation, utility lines (such as gas lines, water lines, electrical lines, sewer lines, and communication lines), trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property

The listed projects will be completed as needed. Each project is assumed to include its share of furniture, equipment, architectural, engineering, and similar planning costs, program/project management, staff training expenses and a customary contingency for unforeseen design and construction costs. In addition to the listed projects stated above, the list also includes the acquisition of a variety of instructional, maintenance and operational equipment, including the reduction or retirement of outstanding lease obligations and interim funding incurred to advance fund projects from the list; installation of signage and fencing; payment of the costs of preparation of all facility planning, facility studies, assessment reviews, facility master plan preparation and updates, environmental studies (including environmental investigation, remediation and monitoring), design and construction documentation, and temporary housing of dislocated District activities caused by construction projects. In addition to the projects listed above, the repair and renovation of each of the existing school facilities may include, but not be limited to, some or all of the following: renovation of student and staff restrooms; repair and replacement of heating and ventilation systems; upgrade of facilities for energy efficiencies; repair and replacement of worn-out and leaky roofs, windows, walls, doors and drinking fountains; installation wiring and electrical systems to safely accommodate computers, technology and other electrical devices and needs; upgrades or construction of support facilities, including administrative, physical education/athletic facilities and performing arts buildings and maintenance yards; repair and replacement of fire alarms, emergency communications and security systems; resurfacing or replacing of hard courts, turf and irrigation systems and campus landscaping and play fields; expand parking; install interior and exterior painting and floor covering; demolition; and construction of various forms of storage and support spaces, upgrade classrooms, bleachers, kitchens, repair, upgrade and install interior and exterior lighting systems; replace outdated security fences and security systems. The upgrading of technology infrastructure includes, but is not limited to, computers, LCD projectors, portable interface devices, servers, switches, routers, modules, sound projection systems, laser printers, digital white boards, document projectors, upgrade voice-over-IP, call manager and network security/firewall, wireless technology systems and other miscellaneous equipment and software. The allocation of bond proceeds will be affected by the District's receipt of State matching funds and the final costs of each project. In the absence of State matching funds, which the District will aggressively pursue to reduce the District's share of the costs of the projects, the District will not be able to complete some of the projects listed above. The budget for each project is an estimate and may be affected by factors beyond the District's control. Some projects throughout the District, such as gyms, fields and performing arts facilities, may be undertaken as joint use projects in cooperation with other local public or non-profit agencies. The final cost of each project will be determined as plans and construction documents are finalized, construction bids are received, construction contracts are awarded and projects are completed. Based on the final costs of each project, certain of the projects described above may be delayed or may not be completed. Demolition of existing facilities and reconstruction of facilities scheduled for repair and upgrade may occur, if the Board determines that such an approach would be more cost-effective in creating more enhanced and operationally efficient campuses. Necessary site preparation/restoration may occur in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property. Proceeds of the bonds may be used to pay or reimburse the District for the cost of District staff when performing work on or necessary and incidental to bond projects. Bond proceeds shall only be expended for the specific purposes identified herein. The District shall create an account into which proceeds of the bonds shall be deposited and comply with the reporting requirements of Government Code § 53410.



**IMPARTIAL ANALYSIS BY COUNTY COUNSEL
CORNING UNION ELEMENTARY SCHOOL DISTRICT
BOND MEASURE J**

This Measure J, known as the Corning Union Elementary School District Bond Election for November 5, 2024, would renew the tax rate of \$29.99 approved by voters in the 2002 election and extend the original tax rate that is set to expire in 2027. The proposal includes the issue and sale of bonds of up to \$13,700,000, issued by the Board of Trustees (the “Board”) of the Corning Union Elementary School District (the “District”), located in the County of Tehama. The bonds shall be issued and sold with the purpose of raising money to address specific facility needs, in compliance with Article XIII A, section 1(b)(3) of the State Constitution and California Education Code Section 15264 *et. seq.* The schools contained within the District include Olive View Elementary, Rancho Tehama Elementary, West Street Elementary, Woodson Elementary, Maywood Davinci Middle, and Community Day School.

The bonds will fund specific projects listed in the “Bond Project List,” including repairing roofs, heating ventilation and air-conditioning systems, electrical systems, sewer systems, replacing temporary portables with permanent classrooms, improving safety and security, installing energy efficient systems, and make Federal and State-mandated Americans with Disabilities Act accessibility updates.

Furthermore, the District will seek to levy, upon a 55% vote, an *ad valorem* tax upon those who reside within the District to repay those bonds. The *ad valorem* tax would levy approximately \$28.84 per \$100,000 of assessed valuation of property within the District, raising approximately \$809,000 annually.

In accordance with and pursuant to California Education Code Section 15278 *et seq.*, the Board shall establish an independent citizens’ oversight committee within 60 days of the date that the Board enters the election results on its minutes. The committee’s members will be selected in accordance with Section 15282 of the California Education Code. The committee will ensure that bond proceeds are expended only for projects listed in the “Bond Project List.”

A “yes” vote will approve the issuance and sale of bonds to be repaid by an *ad valorem* tax.

A “no” vote will not approve the issuance and sale of bonds to be repaid by an *ad valorem* tax.

This Impartial Analysis is hereby submitted to the Elections Officials in conformance with Section 9280 of the Elections Code of the State of California.

Dated: August 5, 2024

s/ Margaret Long
Margaret Long
Tehama County Counsel

The above statement is an impartial analysis of Measure J. If you desire a copy of the full text of the measure, please call the Tehama County Clerk at (530) 527-8190 and a copy will be mailed to you at no cost. You may also view the full text of Measure J at www.tehama.gov.



**TAX RATE STATEMENT
CORNING UNION ELEMENTARY SCHOOL DISTRICT
BOND MEASURE J**

TAX RATE STATEMENT

An election will be held in the Corning Union Elementary School District (the "District") on November 5, 2024, to authorize the sale of up to \$13.7 million in bonds of the District to finance school facilities as described in the measure. If such bonds are authorized and sold, principal and interest on the bonds will be payable only from the proceeds of ad valorem tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400-9404 of the Elections Code of the State of California. Such information is based upon the best estimates and projections presently available from official sources, upon experience within the District, and other demonstrable factors.

Approval of this measure will renew the originally approved tax rate of \$29.99 levied to repay bonds issued pursuant to the 2002 bond measure election approved by voters within Corning Union Elementary School District. This measure will not increase, but rather extend, the original tax rate that is set to expire in 2027.

Based upon the foregoing and projections of the District's assessed valuation, the following information is provided:

1. The best estimate of the average annual tax rate which would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on a projection of assessed valuations available at the time of filing of this statement, is \$28.84 per \$100,000 of assessed valuation. The final fiscal year in which the tax is anticipated to be collected is 2059-60.
2. The best estimate of the highest tax rate which would be required to be levied to fund this bond issue, based on a projection of assessed valuations available at the time of filing of this statement, is \$29.99 per \$100,000 of assessed valuation. It is estimated that such rate would be levied from fiscal years 2025-26 through 2056-57.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold is approximately \$27.6 million.

Voters should note the estimated tax rate is based on the assessed value (not market value) of taxable property on the County's official tax rolls. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective tax rate than described above. Property owners should consult their own property tax bills and tax advisors to determine their property's assessed value and any applicable tax exemptions.

The attention of all voters is directed to the fact that the foregoing information is based upon projections and estimates only, which amounts are not maximum amounts and are not binding upon the District. The actual debt service, tax rates and the years in which they will apply may vary from those used to provide the estimates set forth above, due to factors such as variations in the timing of bond sales, the par amount of bonds sold and market interest rates available at the time of each sale, actual assessed valuations over the term of the bonds, and other factors. The date and amount of bonds sold at any given time will be determined by the District based on the need for project funds and other considerations. The actual interest rates at which the bonds will be sold will depend on conditions in the bond market at the time of sale. Actual future assessed valuations will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

s/ Tiffany Dietz
Tiffany Dietz, Superintendent
Corning Union Elementary School District

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ARGUMENT IN FAVOR OF MEASURE J

Our elementary schools are some of the most important assets in our community and should be our number one priority. From higher achieving students to greater neighborhood safety and improved property values, quality schools make a difference. Although teachers and staff do a great job educating our children, many classrooms and buildings in the Corning Union Elementary School District need to be upgraded to provide students with the school facilities they need to succeed.

This is why we need your **YES vote on Measure J!** While our schools have been well maintained over the years, old classrooms and facilities must be improved. The average age of our schools in the District is over 50 years old. Measure J would renew the voter-approved tax rate from 2002 and improve the quality of education provided to local students by upgrading, renovating, and modernizing aging and outdated facilities.

Measure J, if passed, will provide funding to improve our neighborhood schools including:

- Making health, safety and security improvements
- Constructing and modernizing classrooms, restrooms, and school facilities
- Making handicapped accessibility improvements
- Upgrading inadequate electrical systems

Measure J makes financial sense and protects taxpayers.

- Measure J renews, but not increases, the same tax rate approved by voters over 20 years ago in 2002.
- By law, spending must be reviewed and annually audited by an independent citizens' oversight committee.
- All bond funds must be spent locally and **cannot be taken by the State.**
- Funds are required to be spent only on schools, not for administrator or teacher salaries.

Measure J upgrades and renovates outdated classrooms and school facilities, improves the education of local children, and maintains the quality of our community. That's something we can all support. Please join us and **VOTE YES ON MEASURE J!**

s/ Stephen Kelish
s/ Helen M. Pitkin
s/ Robert Hall
s/ Crystal Linnet-Weston
s/ Brenda L. Nelson

