FULL TEXT OF THE LASSEN VIEW UNION ELEMENTARY SCHOOL DISTRICT BOND MEASURE K

LASSEN VIEW UNION ELEMENTARY SCHOOL DISTRICT CLASSROOM SAFETY, RENOVATION AND CONSTRUCTION MEASURE

This measure may be known and referred to as the "Lassen View Union Elementary School District Classroom Safety, Renovation and Construction Measure" or as "Measure K".

BOND AUTHORIZATION

By approval of this measure by at least 55% of the voters of the Lassen View Union Elementary School District (the "District") voting on the measure, the District shall be authorized to issue and sell bonds of up to \$3,500,000 in aggregate principal amount to provide financing for the specific school facilities projects listed under the heading entitled "BOND PROJECT LIST" below (the "Bond Project List"), subject to all of the accountability safeguards specified below.

ACCOUNTABILITY SAFEGUARDS

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

Evaluation of Needs. The Board of Trustees of the District (the "Board") has evaluated the facilities needs of the District to determine which projects to finance from a local bond at this time. To address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed in the Bond Project List. The Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

<u>Limitations on Use of Bonds</u>. Proceeds from the sale of bonds authorized by this measure shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. More specifically, the Bond Project List provides for the specific projects the District proposes to finance with proceeds from the sale of bonds authorized by this measure and such proceeds shall be applied only to those specific purposes.

Independent Citizens' Oversight Committee. 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 pursuant to Section 15274 of the California Education Code, to ensure that (a) bond revenues are expended only for the purposes specified in Article XIIIA, Section 1(b)(3) of the California Constitution, and (b) that no funds are used for any teacher or administrative salaries or other school operating expenses. In accordance with Section 15282 of the California Education Code, the citizens' oversight committee shall consist of at least seven members and shall include a member active in a business organization representing the business community located within the District, a member active in a senior citizens' organization, a member active in a bona fide taxpayers' organization, a member that is a parent or guardian of a child enrolled in the District, and a member that is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization. The committee may be comprised of the same members of the citizens' oversight committees for other District bond measures. No employee or official of the District and no vendor, contractor or consultant of the District shall be appointed to the citizens' oversight committee.

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Annual Performance Audits. In compliance with the requirements of Article XIIIA, Section 1(b)(3)(C) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent performance audit to ensure that the proceeds from the sale of bonds authorized by this measure have been expended only on the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for performance audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the California Education Code.

Annual Financial Audits. In compliance with the requirements of Article XIIIA, Section 1(b)(3)(D) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent financial audit of the proceeds from the sale of bonds authorized by this measure until all of those proceeds have been spent for the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the California Education Code.

Special Bond Proceeds Account; Annual Report to Board. In compliance with the requirements of California Government Code Section 53410 and following, 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 authorized by this measure shall be deposited. In compliance with the requirements of California Government Code Section 53411, as long as any proceeds of the bonds remain unexpended, the chief fiscal officer of the District shall cause a report to be filed with the Board at least once a year, stating (a) the amount of funds collected and expended in that year, and (b) the status of any project required or authorized to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the chief fiscal officer of the District shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

FURTHER SPECIFICATIONS

<u>Single Purpose</u>. All of the purposes enumerated in this measure shall be united and voted upon as one single measure, pursuant to California Education Code Section 15100, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and the proceeds from the sale of bonds authorized by this measure shall be spent only for such purpose, pursuant to California Government Code Section 53410.

Other Terms of the Bonds. When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest shall be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than the statutory maximum number of years from the date borne by that bond.

BOND PROJECT LIST

The Bond Project List below lists the specific projects the District proposes to finance with proceeds of the bonds. The Bond Project List shall be considered a part of this bond measure and shall be reproduced in any official document required to contain the full statement of the bond measure. Listed projects will be completed as needed at a particular school or school facility site according to Board-established priorities, and the order in which such projects appear on the Bond Project List is not an indication of priority for funding or completion. In so far as permitted by law, each project is assumed to include its share of costs of the election and bond issuance, construction-related costs, such as project and construction management, architectural, engineering, permitting and entitlements, inspection and similar planning and testing costs, demolition and interim facility costs, legal, accounting and similar fees, costs related to the independent annual financial and performance audits, a contingency for unforeseen design and construction costs, and other costs incidental to or necessary for completion of the listed

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projects (whether the related work is performed by the District or third parties). The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. In addition, certain project funds expected from non-local bond sources have not yet been secured. Therefore, the Board cannot guarantee that the bond proceeds will provide sufficient funds to allow completion of all listed projects. Alternatively, if the District obtains unexpected funds from non-local bond sources with respect to listed projects, such projects may be enhanced, supplemented or expanded to the extent of such funds. Some projects may be subject to further government approvals, including by State officials and boards and/or local environmental or agency approval. Inclusion of a project on the Bond Project List is not a guarantee that the project will be completed (regardless of whether bond funds are available).

The specific projects authorized to be financed with proceeds from the sale of bonds authorized by this measure are as follows:

DISTRICT WIDE PROJECTS

The following projects are authorized to be financed at all school facilities sites District wide:

- Replace portable classrooms with permanent classrooms.
- Construct or acquire and install additional classrooms and related facilities.
- Renovate, construct, replace and/or modernize all classrooms for current educational standards, including acquiring, installing and/or upgrading technology equipment, fixtures and infrastructure.
- Construct, reconfigure, modify and/or acquire and install school facilities and improvements to school grounds to create innovative indoor and outdoor learning areas and spaces, including outdoor learning areas, shade structures, and walkways.
- Construct, replace, improve, renovate and/or acquire and install restrooms.
- Modernize, upgrade, renovate, rehabilitate, re-configure, expand and/or upgrade classrooms, classroom buildings, restrooms, common areas and school support facilities (including library, multipurpose room/auditorium, food storage, preparation and service, cafeteria and office/staff support facilities), whether permanent, portable or modular, including interior and exterior (as applicable) doors, windows, door and window hardware, roofs, rain gutters and downspouts, pillars, structural supports, walls, ceilings and floors and finishes, paint, siding, insulation, casework, surfaces, cabinets, secured storage, carpets, drapes, window coverings, infrastructure, lighting, sinks, drinking fountains, fixtures, signage, furniture and equipment.
- Remove, repair, and refinish building and site areas damaged by dry rot, water, termites, etc.
- Erosion mitigation improvements to grounds and buildings.
- Construct, replace, improve, renovate and/or acquire and install Early Learning Centers and construct, improve and/or expand Transitional Kindergarten facilities and learning spaces.
- Make energy-efficiency upgrades and acquire and install energy efficient equipment and systems
 to reduce carbon footprint, to promote energy efficiency, reduce maintenance costs and promote
 climate resiliency and sustainability, including sustainable building improvements (e.g., windows,
 lighting, electrical systems panel, HVAC, water systems, distribution and storage systems, energy
 efficiency/management monitoring systems, networks, fixtures, equipment and controls, etc.).
- Repair or replace roofs.
- Construct, replace, improve, renovate and/or acquire and install physical education facilities and grounds, including gymnasiums, locker rooms, fields, courts, turf, outside instructional areas, paved and other hard surfaces, and replace, acquire and/or install furniture, equipment and fixtures in such facilities and areas.
- Construct, replace, improve, renovate and/or acquire and install green spaces, including hard and softscapes, irrigation and drainage, and shade structures.



- Construct, replace, improve, renovate and/or acquire and install playgrounds, playfields and other
 play spaces, including replacing turf and installing new irrigation and drainage systems, and
 acquire, improve, replace and/or upgrade playground equipment and fixtures.
- Renovate, replace, upgrade, expand, and/or install walls, gates, fencing, and landscaping.
- Reconfigure, renovate, repair, resurface, improve and/or expand parking lots and related areas, including ingress and egress areas, student pick-up/drop-off areas, and parking areas.
- Renovate, replace, upgrade, acquire, install and/or integrate major site/building/utility systems, equipment and related infrastructure and casing, including lighting, electrical (including wiring and related infrastructure for modern technology), heating, refrigeration, cooling and ventilation (including HVAC), plumbing, water, sewer, gas, irrigation, drainage, and energy efficiency/management monitoring systems, networks, fixtures, equipment and controls.
- Improve student access to computers and modern technology by updating and/or acquiring and installing technology equipment, fixtures and infrastructure, including computers, tablets, mobile devices, software, interactive educational technology, digital projectors and cameras, monitors, audio systems, video systems, network equipment (including servers, network interface devices, network switches and routers, wireless network equipment, firewalls, network security equipment, racking, power and cooling equipment, wiring and uninterruptible power supply equipment and systems), backup power systems, etc; rehabilitate and replace such equipment, fixtures and infrastructure as needed in the future. Technology equipment, fixtures and infrastructure includes existing technology equipment, fixtures and infrastructure as well as technology equipment, fixtures and infrastructure developed in the future.
- Upgrade, construct, expand and/or acquire and install safety and security improvements, equipment, fixtures and systems, including fencing, gates, master key and lock systems, lighting, alarm systems, fire detection and suppression systems, emergency signage, safety doors, camera and video surveillance systems, and emergency communication systems.
- Make safety and accessibility improvements and/or eliminate or mitigate health and safety risks and/or comply with local, state and federal building, health, safety, access and other related requirements, including requirements of the Field Act and the Americans with Disabilities Act (ADA).

MISCELLANEOUS

All listed bond projects include the following as needed:

- Planning and designing necessary for listed bond projects.
- The inspection, sampling and analysis of grounds, buildings and building materials to determine
 the presence of hazardous materials or substances, including asbestos, lead, etc., and the
 encapsulation, removal, disposal and other remediation or control of such hazardous materials and
 substances.
- Seismic and historical evaluations, site surveys (including topographic, geological and utility surveys), and infrastructure analyses.
- Necessary onsite and offsite preparation or restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable buildings or other temporary buildings, including demolition of structures; removing, replacing, or installing irrigation, drainage, utility lines (gas, water, sewer, electrical, data and voice, etc.), trees and landscaping; and relocating fire access roads or ingress/egress pathways.
- Address other unforeseen conditions revealed by construction, renovation or modernization (including plumbing or gas line breaks, dry rot, seismic and structural deficiencies, etc.).
- Acquire or construct other improvements required to comply with building codes, including seismic safety requirements, the Field Act, and access requirements.



- Acquisition of any rights-of-way, easements, licenses and/or real property made necessary by listed bond projects, or lease of real property made necessary by the listed bond projects.
- Acquire or construct storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel.
- Furnishing and equipping of classrooms and other school facilities; furnishing and equipping shall
 include initial purchases, and scheduled and necessary replacements, upgrades and updating of
 technology.
- All other costs and work necessary or incidental to the listed bond projects.

PROJECTS INVOLVING RENOVATION, REHABILITATION OR REPAIR

For any project involving renovation, rehabilitation or repair of a school facility or the major portion of a school facility, the District shall be authorized to proceed with new replacement construction instead (including any necessary demolition) if the Board determines that replacement new construction is more practical than renovation, rehabilitation or repair, considering the school facility's age, condition, expected remaining life, comparative cost and other relevant factors.

GENERAL PROVISIONS

Interpretation. The terms of this bond measure and the words used in the Bond Project List shall be interpreted broadly to effect the purpose of providing broad and clear authority for the officers and employees of the District to provide for the school facilities projects the District proposes to finance with the proceeds of the sale of bonds authorized by this measure within the authority provided by law, including Article XIIIA, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. Without limiting the generality of the foregoing, such words as repair, improve, upgrade, expand, modernize, renovate, and reconfigure are used in the Bond Project List to describe school facilities projects in plain English and are not intended to expand the nature of such projects beyond, or have an effect on, and shall be interpreted to only permit, what is authorized under Article XIIIA, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. In this regard, the Bond Project List does not authorize, and shall not be interpreted to authorize, expending proceeds of the sale of bonds authorized by this measure for current maintenance, operations or repairs. The school facilities projects on the Bond Project List only authorize capital expenditures.

Estimated Ballot Information. The Board hereby declares, and the voters by approving this bond measure concur, that the information included in the statement of the bond measure to be voted on pursuant to Section 13119 of the California Elections Code is based upon the District's projections and estimates only and is not binding upon the District. The amount of money to be raised annually and the rate and duration of the tax to be levied for the bonds may vary from those presently estimated due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for project funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation 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.

<u>Headings</u>. The headings or titles of the sections of the bond measure, including any headings or titles included in the Bond Project List, are solely for convenience of reference and shall not affect the meaning, construction or effect of the bond measure.

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Severability. The Board and the voters hereby declare that every portion, section, subdivision, paragraph, clause, sentence, phrase, word, application and individual project (individually referred to as "Part" and collectively as "Parts"), of this bond measure has independent value, and the Board and the voters would have adopted each Part hereof regardless of whether any other Part of this bond measure would be subsequently declared invalid. Upon approval of this bond measure by the voters, should any Part of this bond measure 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, and to this end the Parts of this bond measure are severable.



IMPARTIAL ANALYSIS BY COUNTY COUNSEL LASSEN VIEW UNION ELEMENTARY SCHOOL DISTRICT BOND MEASURE K

This Measure K, known as the Lassen View Union Elementary School District Classroom Safety, Renovation and Construction Measure, is for the issuance and sale of bonds of up to \$3,500,000, issued by the Board of Trustees (the "Board") of the Lassen View Union Elementary School District (the "District"), located in the County of Tehama. The bonds shall be issued and sold for the purpose of raising money to address specific facility needs. Funds obtained from taxpayers through this measure will be spent in compliance with Article XIII A, section 1(b)(3) of the State Constitution and California Education Code Section 15264 *et. seq.*

The bonds will fund specific projects listed in the "Bond Project List," including, but not limited to, replacing portable classrooms with permanent classrooms, upgrading technology equipment, improve restrooms, construct or expand Transitional Kindergarten facilities and learning spaces, make energy-efficiency upgrades, repair or replace roofs, and made safety and accessibility improvements.

Further, the Measure seeks 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, on average, approximately \$30.00 per \$100,000 of assessed valuation of property, raising approximately \$232,000 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 Board will appoint the members to the committee. The committee will ensure that bond proceeds are expended only for purposes specified in Article XIIIA, Section 1(b)(3) of the California Constitution and that no funds are used for any teacher or administrative salaries or other school operating expenses.

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 K. 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 K at www.tehama.gov.



TAX RATE STATEMENT LASSEN VIEW UNION ELEMENTARY SCHOOL DISTRICT BOND MEASURE K

TAX INFORMATION STATEMENT

An election will be held in the Lassen View Union Elementary School District (the "District") on November 5, 2024, to authorize the sale of up to \$3,500,000 in bonds of the District to finance school facilities as described in the measure. If the bond measure is approved by at least 55% of the voters of the District voting on the bond measure, the District expects to issue the bonds in a single series. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400 through 9405 of the California Flections Code.

- 1. The best estimate of the average annual tax rate that would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of filing of this statement, is \$30.00 per \$100,000 of assessed valuation. The final fiscal year in which the tax to be levied to fund this bond issue is anticipated to be collected is fiscal year 2054-55.
- 2. The best estimate of the highest tax rate that would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is \$30.00 per \$100,000 of assessed valuation in fiscal year 2025-26.
- 3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all of the bonds are issued and sold is approximately \$7,200,000.

Voters should note that estimated tax rates are based on the ASSESSED VALUE of taxable property on the County's official tax rolls, <u>not</u> on the property's market value, which could be more or less than the assessed value. 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.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The average annual tax rate, the highest tax rate, the final fiscal year in which the tax is anticipated to be collected and the year or years in which they will apply, and the actual total debt service, may vary from those presently estimated for a variety of reasons, including, without limitation, due to variations in the timing of bond sales, the amount or amortization of bonds sold, market conditions at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount or amortization of bonds sold at any given time will be determined by the District based on need for project funds and other factors, including the legal limitations on bonds approved by a 55% affirmative vote. Market conditions, including, without limitation, interest rates, are affected by economic and other factors beyond the control of the District and will depend on the bond market at the time of each sale. Actual future assessed valuation 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. The growth or decline in assessed valuation is the result of a number of economic and other factors outside the control of the District.

Dated:July 22_, 2024.	s/ Gerald J. Walker
	Superintendent
	Lassen View Union Elementary School District

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ARGUMENT IN FAVOR OF MEASURE K

High-quality schools increase student achievement, improve property values, prepare children for a productive future, and create greater neighborhood safety. Our local school, Lassen View Elementary, is one of the most important assets in our community and should be our number one priority. Although teachers and staff do a great job educating local children, many classrooms and buildings at our school need to be renovated and upgraded to provide students with the facilities they need to succeed in a modern learning environment. That's why we need your **YES vote on Measure K!**

Measure K would improve the quality of education provided to local children by upgrading, modernizing, and renovating old classrooms and buildings. While facilities have been well maintained over the years, aging classrooms and facilities need help. Lassen View Elementary was first built in 1949. It is old. By investing in our school, we can meet today's safety, technological, and educational standards as well as better our community.

If passed, Measure K will provide funding to improve Lassen View Elementary by:

- Replacing portable classrooms with permanent classrooms
- Modernizing outdated classrooms, restrooms, and school facilities
- Repairing or replacing leaky roofs
- Improving playgrounds and playfields for school and community use
- Repairing or replacing inadequate electrical systems

Measure K makes financial sense and protects taxpayers.

- 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 K upgrades and renovates outdated and inadequate classrooms, restrooms, and other 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 K!**

s/ Harsharniit Singh

s/ Ashleigh Martinez

s/ James Brandt

s/ Kathy Brandt

s/ Tara M. Ellis

