RESOLUTION NO. 2023/24 - 07

RESOLUTION OF THE BOARD OF EDUCATION OF THE LAKE TAHOE UNIFIED SCHOOL DISTRICT ORDERING A SCHOOL BOND ELECTION ON NOVEMBER 5, 2024, REQUESTING CONSOLIDATION WITH OTHER MEASURES OCCURRING ON NOVEMBER 5, 2024, AND AUTHORIZING NECESSARY ACTIONS IN CONNECTION THEREWITH

WHEREAS, Lake Tahoe Unified School District (the "District") strives to provide a quality education for over 3,500 local students in preschool through high school at eight local school; and

WHEREAS, since it's founding more than seven decades ago, the District has worked to ensure students graduate prepared for success in college or in-demand careers; and

WHEREAS, while well maintained, most local classrooms, science labs and school facilities were built over 50 years ago and the last significant upgrades to local schools occurred nearly 20 years ago; and

WHEREAS, the District has completed a thorough assessment of every classroom and school facility to identify and prioritize needed upgrades; and

WHEREAS, basic repairs are needed to fix leaky roofs and outdated heating and cooling systems; and

WHEREAS, to protect student safety, school security improvements are needed, including security cameras, gates, and fencing;

WHEREAS, classrooms and science labs built for a different era of education need updates to meet current educational standards for science, technology, engineering, and math instruction; and

WHEREAS, with rising temperatures and more frequent wildfires, schools need upgrades to ensure safe classroom temperatures, smoke-free air and fire safety; and

WHEREAS, hazardous materials like asbestos and lead need to be removed from school campuses; and

WHEREAS, dozens of portable classrooms have exceeded their lifespan, are deteriorating and need to be replaced with permanent classrooms; and

WHEREAS, the State does not provide dedicated funding for school facility improvements and school facility upgrades must be funded locally; and

WHEREAS, the Board of Education of the District (the "Board") believes that locally controlled funding from a school improvement bond measure on the November 2024 ballot is needed to fund local school repairs and upgrades; and

WHEREAS, funding from a school improvement bond measure would be used to update aging classrooms, labs, libraries, and career training facilities; repair deteriorating roofs, plumbing, heating, cooling and electrical systems; improve fire safety, water quality and school security; replace aging portables with permanent classrooms and remove hazardous materials like asbestos and lead; and

WHEREAS, a school facilities improvement bond measures must include strict fiscal accountability protections, including an independent citizens' oversight committee, mandatory annual audits, and public disclosure of spending to ensure all funds are used for voter-approved projects only; and

WHEREAS, all funds from a school improvement bond measure would be controlled locally and could not be taken away by the State; and

WHEREAS, no funds from a school improvement bond measure could be used for administrators' salaries or pension; and

WHEREAS, the Board is authorized to order elections within the District and to designate the specifications thereof, pursuant to Sections 5304 and 5322 of the California Education Code ("Education Code") and is specifically authorized to order elections for the purpose of submitting to the electors the question of whether bonds of the District shall be issued and sold for the purpose of raising money for the purposes hereinafter specified, pursuant to Section 15100 *et seq.* of the Education Code; and

WHEREAS, pursuant to section 18 of Article XVI and section 1 of Article XIII A of the California Constitution (also known as "Proposition 39"), and Section 15266 of the Education Code, school districts may seek approval of general obligation bonds and levy an *ad valorem* tax to repay those bonds upon a fifty-five percent (55%) vote of those voting on a proposition for that purpose, provided certain accountability measures are included in the proposition; and

WHEREAS, a bond measure will benefit the District's local schools only, and no funds may be taken away by the State or other school districts; and

WHEREAS, any Proposition 39 local bond measure proposed by the District is legally required to include mandatory taxpayer protections, including an independent citizens' oversight committee and mandatory audits to ensure funds are spent as promised and that none of the money is spent on school operating expenses such as administrators' salaries or pensions; and

WHEREAS, the Board deems it necessary and advisable to submit such a bond proposition to the electors to be approved by fifty-five percent (55%) of the votes cast; and

WHEREAS, such a bond election must be conducted concurrent with a statewide primary election, general election or special election, or at a regularly scheduled local election, as required by Section 15266 of the Education Code, and on November 5, 2024, a statewide general election is scheduled to occur throughout the District; and

WHEREAS, pursuant to Section 15270 of the Education Code, if the measure is approved by the voters, bonds may only be issued if the tax rate levied to meet the debt service requirements would not exceed sixty dollars ($60) per year per one hundred thousand dollars ($100,000) of taxable property when assessed valuation is projected by the District to increase in accordance with Article XIIIA of the California Constitution and

WHEREAS, the estimated tax rates, duration of tax collection, and total estimated amount of debt service, is described in the Tax Rate Statement contained in **Exhibit C** hereto; and

WHEREAS, Section 9400 *et seq.* of the California Elections Code requires that a tax rate statement be contained in all official materials, including any ballot pamphlet prepared, sponsored or distributed by the District, relating to the election; and

WHEREAS, the Board now desires to authorize the filing of ballot arguments in favor of the proposition to be submitted to the voters at the election.

NOW, THEREFORE, be it resolved, determined and ordered by the Board of Education of the Lake Tahoe Unified School District as follows:

Section 1. Specifications of Election Order. Pursuant to Sections 5304, 5322, 15100 *et seq.*, and Section 15266 of the Education Code, an election shall be held within the District on November 5, 2024, for the purpose of submitting to the registered voters of the District the full ballot proposition contained in **Exhibit B** ("Full Ballot Text"), which Full Ballot Text is hereby approved.

Section 2. Request to County Officers to Conduct Election; Cost of Election. The El Dorado County Board of Supervisors ("Board of Supervisors") is hereby requested to allow and order the El Dorado County Registrar of Voters ("County Registrar") to provide for the performance of its duties in accordance with Education Code section 5303, and pursuant to section 5303 and 5322 of the California Education Code, to take all steps to call and hold the election in accordance with law and these specifications. The District will reimburse the County Registrar and the County for costs associated with the election as required by law.

Section 3. Consolidation of Election and Canvass of Vote.

(a) Pursuant to Section 5342 of the Education Code and Section 10400 et seq. of the Elections Code, the election is requested to be consolidated with other elections occurring on November 5, 2024.

(b) The Board of Supervisors is authorized and requested to canvass the returns of the election, as necessary, pursuant to Section 10411 of the California Elections Code.

Section 4. Abbreviation of Proposition/Ballot Label. Pursuant to Sections 13119 and 13247 of the California Elections Code and Section 15122 of the Education Code, the Board hereby directs the County Registrar to use the ballot measure summary ("Ballot Label") that is attached hereto as **Exhibit A**. The Ballot Label shall function merely as an abbreviation of the Full Ballot Text and does not stand alone as a complete and binding statement of the measure, nor is it possible for the Ballot Label to contain all of the project and financial information a voter might wish to consider in casting a vote. Voters are urged to review the Full Ballot Text and the Tax Rate Statement to obtain a complete understanding of the measure, including all of the financial projections and estimates upon which the measure is based.

Section 5. Voter Pamphlet/Sample Ballot. The County Registrar is hereby requested to take the following actions with regard to the Voter Information Pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code:

(a) To print the Full Ballot Text (**Exhibit B** hereto), without Exhibit references, in the Voter Information Pamphlet in its entirety. In the event the Full Ballot Text

is not reprinted in the voter information pamphlet in its entirety, the County Registrar is hereby requested to print, immediately below the impartial analysis of the bond proposition, in no less than 10-point boldface type, a legend substantially as follows:

> *"The above statement is an impartial analysis of Measure ___. If you desire a copy of the measure, please call the El Dorado County Registrar of Voters at _____ and a copy will be mailed at no cost to you."*

(b) In accordance with Education Code Section 15122.5, to print in the Voter Information Pamphlet the following statement:

> *"Approval of Measure ___ does not guarantee that the proposed project or projects in the Lake Tahoe Unified School District that are the subject of bonds under Measure ___ will be funded beyond the local revenues generated by Measure ___. The school district's proposal for the project or projects may assume the receipt of matching state funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure."*

Section 6. Accountability Measures. Pursuant to legal requirements, and as specified in the Full Ballot Text, the Board certifies that the District:

(a) Has evaluated the facilities needs of the District and has evaluated safety, class size reduction and information technology needs in developing the Bond Project List contained in the Full Ballot Text;

(b) Will appoint a new or empower an existing independent Citizens' Oversight Committee to ensure that bond proceeds are expended only for the school facilities projects described in the Bond Project List, in accordance with Education Code section 15278 *et seq.*;

(c) Will 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;

(d) Will 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; and

(e) Shall take all actions to establish an account in which proceeds of the sale of the bonds will be deposited, and to cause a report to be filed with the Board no later than each January 1 identifying proceeds received and expended in the past fiscal year and the status of any project funded or to be funded with bond proceeds. The first report shall be due no later than January 1 of the first year after which bonds have been issued and proceeds spent.

Section 7. Required Vote. Pursuant to Section 18 of Article XVI and Section 1 of Article XIII A of the State Constitution, the above proposition shall become effective upon the affirmative vote of at least fifty-five percent (55%) of those voters voting on the proposition.

Section 8. Delivery of Order of Election to County Officers. The Clerk of the Board is hereby directed to deliver or cause to be delivered, ***no later than the submission date***

of July 3, 2024, one copy of this Resolution to the County Registrar with the Tax Rate Statement (in substantially the form attached hereto as **Exhibit C**), completed and signed by the Superintendent or her designee, and shall file a copy of this Resolution with the Clerk of the Board of Supervisors of El Dorado County.

Section 9. Ballot Arguments. The members of the Board are hereby authorized to prepare and file with the County Registrar a ballot argument in favor of the proposition contained in Section 1 hereof, and or a rebuttal argument, within the time established by the County Registrar.

Section 10. Intention to Reimburse. The District may incur costs associated with bond-funded projects described in **Exhibit B** hereto prior to the issuance of bonds. For purposes of establishing compliance with the requirements of Section 1.150-2 of the regulations of the U.S. Treasury Department, the Board hereby declares its official intent to use proceeds of the bond to reimburse itself for lawful expenditures on capital projects as described on the Bond Project List, up to a maximum principal amount of $12,700,000.

[Remainder of page intentionally left blank]

Section 11. Further Authorization. The Superintendent and the Interim Chief Business Officer (each, a "District Representative") are hereby authorized and directed, individually and collectively, to do any and all things that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without action of the Board, modification of the Full Ballot Text, the Ballot Label, and Tax Rate Statement if either determines such modifications are necessary and in the District's best interests. This Resolution and all of its Exhibits that are filed with the County Registrar by a District Representative shall constitute the final, binding ballot measure of the District.

Section 12. Effective Date. This Resolution shall take effect upon its adoption.

PASSED AND ADOPTED this 27th day of June, 2024, by the following vote:

AYES: President Mansfield, Trustee Kemper, Trustee Hetherton, Trustee Reilly, Trustee Turnbull

NAYS: none

ABSTAIN: none

ABSENT: none

LAKE TAHOE UNIFIED SCHOOL DISTRICT

By: _____
Board President

Attest:

By: _____
Board Secretary

EXHIBIT A

BALLOT LABEL

Lake Tahoe Unified School District Classroom Repair Measure. To improve quality education by updating classrooms, labs, libraries, and career training facilities; repairing deteriorating roofs, plumbing, heating/cooling and electrical systems; improving fire safety, water quality and school security; and removing hazardous materials like asbestos/ lead, shall Lake Tahoe Unified School District's measure be adopted issuing $127,000,000 of bonds at legal rates, levying 3.5¢ per $100 assessed value (approximately $6,600,000 annually) while bonds are outstanding, with independent oversight, audits, and all funds staying local?

Bonds – Yes _____ Bonds – No _____

EXHIBIT B

FULL BALLOT TEXT

Lake Tahoe Unified School District Classroom Repair Measure

Measure ___
[Letter designation to be assigned by Registrar of Voters]

By approval of this measure by at least fifty-five percent (55%) of the registered voters voting thereon, the Lake Tahoe Unified School District shall be authorized to issue and sell bonds of up to $127,000,000 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.

SECTION I: KEY FINDINGS

- Lake Tahoe Unified School District (the "District") strives to provide a quality education for over 3,500 local students in preschool through high school at eight local schools.
- Since its founding more than seven decades ago, the District has worked to ensure students graduate prepared for success in college or in-demand careers.
- While well maintained, most local classrooms, science labs and school facilities were built over 50 years ago and the last significant upgrades to local schools occurred nearly 20 years ago.
- The District has completed a thorough assessment of every classroom and school facility to identify and prioritize needed upgrades.
- Basic repairs are needed to fix leaky roofs and outdated heating and cooling systems.
- To protect student safety, school security improvements are needed, including security cameras, gates, and fencing.
- Classrooms and science labs built for a different era of education need updates to meet current educational standards for science, technology, engineering, and math instruction.
- With rising temperatures and more frequent wildfires, schools need upgrades to ensure safe classroom temperatures, smoke-free air and fire safety.
- Hazardous materials like asbestos and lead need to be removed from school campuses.
- Dozens of portable classrooms have exceeded their lifespan, are deteriorating and need to be replaced with permanent classrooms.
- The State does not provide dedicated funding for school facility improvements and school facility upgrades must be funded locally.

- The Board of Education believes that locally controlled funding from a school improvement bond measure on the November 2024 ballot is needed to fund local school repairs and upgrades.

- Funding from a school improvement bond measure would be used to update aging classrooms, labs, libraries, and career training facilities; repair deteriorating roofs, plumbing, heating, cooling and electrical systems; improve fire safety, water quality and school security; replace aging portables with permanent classrooms and remove hazardous materials like asbestos and lead.

- A school facilities improvement bond measures must include strict fiscal accountability protections, including an independent citizens' oversight committee, mandatory annual audits, and public disclosure of spending to ensure all funds are used for voter-approved projects only.

- All funds from a school improvement bond measure would be controlled locally and could not be taken away by the State.

- No funds from a school improvement bond measure could be used for administrators' salaries or pensions.

SECTION II: 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 of Education has evaluated the facilities needs of the District and has identified projects to finance from a local bond measure at this time. The Board of Education has certified that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

Independent Citizens' Oversight Committee. The Board of Education shall appoint a new 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. The committee shall be established within sixty (60) days of the date when the Board of Education enters the results of the election in its official minutes.

Annual Performance Audit. The Board of Education 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 of Education shall conduct or cause to be conducted an annual, independent financial audit of the bond proceeds until all of those proceeds have been spent.

Annual Report to Board. Upon approval of this measure and the sale of any bonds approved, the Board of Education 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 of Education 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.

SECTION III: 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. The school facilities projects to be funded include, but shall not be limited to:

- Repair or replace leaky roofs
- Repair or replace outdated heating, ventilation and air conditioning systems with building code compliant, energy efficient systems
- Replace existing wiring systems to meet current electrical and accessibility codes and increased capacity
- Repair or replace deteriorating plumbing and sewer systems
- Make health, safety and handicapped accessibility improvements
- 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.
- Improve student access to computers and modern technology
- Modernize and renovate outdated classrooms, restrooms and school facilities
- Replace temporary portables with permanent classrooms
- Upgrade P.E. fields and facilities for school and community use
- Make security improvements throughout the District, such as installing security fencing, cameras, lighting, and fire alarm and security systems
- Repair and upgrade roofs, walls, and floors
- Make facility improvements to increase the District's energy efficiency, including replacing outdated lighting and windows
- Upgrade school site parking, utilities and grounds
- Upgrade, expand, repair and/or equip labs, multipurpose rooms, food service facilities, auditoriums, libraries, locker rooms, and other school facilities, including the cafeterias and gymnasiums
- Address unforeseen conditions revealed by construction/modernization (such as plumbing or gas line breaks, dry rot, seismic, structural, etc.)
- Federal and State-mandated Occupational Safety & Health Administration (OSHA) safety upgrades including playground equipment replacement
- Abate and remove hazardous materials identified prior to or during construction
- Repair, replace and/or upgrade paved surfaces, turf, and other grounds to eliminate safety hazards and improve outside instructional areas

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; repair and replacement of worn-out windows, doors and drinking fountains; installation of 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, pools, 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.

SECTION IV: ADDITIONAL SPECIFICATIONS

No Operating Expenses. Proceeds from the sale of Bonds authorized by this proposition shall be used only for the construction, reconstruction, rehabilitation or replacement of school facilities on the Bond Project List, including the furnishing and equipping of said school facilities, or the acquisition or lease of real property for said school

facilities, and not for any other purpose, including teacher or administrator salaries and other school operating expenses in accordance with applicable law.

Single Purpose. All of the purposes enumerated in this proposition shall be united and voted upon as one single proposition, pursuant to Section 15100 of the California Education Code, and all the enumerated purposes shall constitute the specific single purpose of the bonds and proceeds of the bonds shall be spent only for such purpose.

Other Terms of the Bonds. The bonds may be issued and sold in several series, and in accordance with a financing plan determined by the Board of Education pursuant to requirements of law. When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum and with a maximum term not exceeding the statutory maximum, provided that the average useful life of bonds sold will not exceed one hundred twenty percent (120%) of the average life of the projects being financed or as otherwise provided by federal tax law. Bond funds may be used to reimburse the District for Bond Project list expenditures incurred prior to the election and bond issuance, in accordance with federal tax law.

Attention of all voters is directed to the fact that the financial information contained in this measure is based upon the District's projections and estimates only, which are not binding upon the District, nor are the summary or average payment estimates, if any, provided in the Ballot Label. The actual tax rates, debt service and the years in which they will apply 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 construction 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.

In preparing this information, the District obtained reasonable and informed projections of assessed property valuations that took into consideration projections of assessed property valuations made by the County Assessor, if any, in accordance with Education Code Section 15100(c).